Item # 12C

City of Carson City
Request for Board Action

Date Submitted: 06/05/2009

Agenda Date Requested: 06/18/2009
Time Requested: 10 minutes

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: Action to adopt a resolution to augment and amend the Carson City FY 2008-09 Budget in the amount of $6,732,206.

Staff Summary: The augmentation and revision is primarily due to carryover of program costs from the prior years budget, board action over the past few months, federal and local grants and unanticipated sources of revenue.

Type of Action Requested: (check one)

(xxx) Resolution
(____) Ordinance
(____) Formal Action/Motion
(____) Other (Specify)

Does this action require a Business Impact Statement: ( ) Yes (xx) No

Recommended Board Action: I move to adopt Resolution No. ______, a resolution to augment and amend the Carson City FY 2008-09 Budget in the amount of $6,732,206.

Explanation of Recommended Board Action: Periodically, the budget is required to be augmented and revised. The attached augmentation and revision is primarily due to carryover of program costs from the prior years budget, board action over the past few months, federal and local grants and unanticipated sources of revenue.

Applicable Statute, Code, Policy, Rule or Regulation: Nevada Revised Statute 354.598005

Fiscal Impact: See attached.

Explanation of Impact: Carryover prior year program costs and appropriate previously unbudgeted resources.

Funding Source: Grant revenues, unanticipated revenues, operating transfers in and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By: Nick Providenti Date: 6/9/09
(Department Head)

: Date: 6/8/08
(City Manager)

: Melanie Bucketta Date: 6-9-09
(District Attorney)

: Nick Providenti Date: 6-9-09
(Finance Director)

Board Action Taken:

Motion: ______________________	1) ____________	Aye/Nay
	2) ____________	______
		______
		______
		______
		______

____
(Vote Recorded By)

RESOLUTION NO. ___________

RESOLUTION TO AUGMENT AND AMEND THE 2008-09 BUDGET

OF THE CITY OF CARSON CITY, STATE OF NEVADA

WHEREAS, certain unanticipated sources of revenue and fund balance previously unbudgeted have become available to the City of Carson City during the 2008-09 budget year as follows:

General Fund	
Charges for Services	$ 147,574
Miscellaneous	188,764
Fines and Forfeits	1,469
Operating Transfers In	1,200,000
Fund Balance	2,313,532
	$ 3,851,339
Supplemental Indigent	
Taxes	$ 30,566
Miscellaneous	23,000
	$ 53,566
Capital Acquisition and Development	
Intergovernmental Grants	$ 69,600
Operating Transfers In	50,000
	$ 119,600
Carson City Transit	
Fund Balance	$ 5,816
Intergovernmental Grants	144,000
	$ 149,816
Capital Facilities	
Miscellaneous	$ 30,000
Administrative Assessment	
Intergovernmental Revenues	$ 5,000
Miscellaneous	1,060
	$ 6,060
Regional Transportation	
Bond Proceeds	$ 55,000
Fund Balance	870,714
	$ 925,714
Grant	
Intergovernmental Grants	$ 1,194,818
Miscellaneous	23,400
	$ 1,218,218
Ambulance	
Charges for Services	$ 247,893

Workers' Compensation
Miscellaneous $ 130,000

TOTAL ALL FUNDS $ 6,732,206

NOW, THEREFORE, this Board hereby resolves to augment the 2008-09 Carson City budget by appropriating the amounts referenced above and by making such other budget amendments as have been determined necessary and in accordance with NRS 354.598005. Said budget augmentation and appropriation, as well as budget amendments are reflected on the schedules attached to this resolution and by reference are made a part hereof.

ADOPTED this ______ day of ____________________________, 2009.

AYES: Supervisors ____________________________________

____

____

____

____

NAYS: Supervisors ____________________________________

ABSENT: Supervisors____________________________________

____
ROBERT L. CROWELL, Mayor

ATTEST:

____
ALAN GLOVER, Clerk-Recorder

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2009

GENERAL FUND	AMENDED FY 08-09 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	13,972,620				13,972,620
Licenses and permits	7,372,500				7,372,500
Intergovernmental revenues	23,999,088				23,999,088
Charges for services	11,774,089		147,574		11,921,663
Fines and forfeits	838,000		1,469		839,469
Miscellaneous	1,113,768		45,000	143,764	1,302,532
Total Revenues	59,070,065	-	194,043	143,764	59,407,872
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	265,563				265,563
Clerk	358,378				358,378
Recorder	393,645				393,645
Assessor	705,596				705,596
District Attorney	2,226,366				2,226,366
City Manager	447,264				447,264
Finance	653,211				653,211
Treasurer	428,809				428,809
Elections	277,413				277,413
Internal Auditor	162,146				162,146
Purchasing	192,337				192,337
Human Resources	298,222				298,222
Community Devel.-Planning	563,939				563,939
Business License	72,849				72,849
Code Enforcement	156,876				156,876
Automation Services	1,360,940	20,000			1,380,940
Geograghic Information Sys	296,215				296,215
Public Defender	1,157,000	37,014			1,194,014
Public Safety Complex	398,175				398,175
City Hall	121,260				121,260
Records Management	175,049				175,049
Facilities Maintenance	1,404,439				1,404,439
Central Services	1,481,699				1,481,699
Total General Government	13,597,391	57,014	-	-	13,654,405
Public Safety					
Sheriff	15,317,607	50,000			15,367,607
Fire	7,562,911	27,000			7,589,911
Juvenile Probation	1,191,390		20,000		1,211,390
Juvenile Detention	1,424,222	(14,882)			1,409,340
Total Public Safety	25,496,130	62,118	20,000	-	25,578,248
Judicial					
Juvenile Court	345,781	30,560			376,341
Municipal Court	3,093,594	69,000	20,785		3,183,379
Alternative Sentencing	1,080,388	42,000	60,000		1,182,388
Total Judicial	4,519,763	141,560	80,785	-	4,742,108
Public Works					
Development Engineering	779,995				779,995
Public Works	1,591,167				1,591,167
Total Public Works	2,371,162	-	-	-	2,371,162
Health					
Health Administration	387,852	52,474	45,000	22,031	507,357
Medical	389,033		79,040		468,073
Environmental Health	244,756	58,913			303,669
Animal Regulation	417,474	9,400		5,000	431,874
Total Health	1,439,115	120,787	124,040	27,031	1,710,973

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2009

GENERAL FUND	AMENDED FY 08-09 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Sanitation					
Sanitation	1,849,460		-		1,849,460
Total Sanitation	1,849,460	-	-	-	1,849,460
Welfare					
Welfare	366,109				366,109
Total Welfare	366,109	-	-	-	366,109
Culture & Recreation					
Park & Rec. Admin.	427,661	(35,200)			392,461
Park Maintenance	1,582,913	40,000			1,622,913
Parks Grants, Gifts	188,196		8,534	116,733	313,463
Community Center	351,275				351,275
Recreation	786,292				786,292
Library	1,505,659				1,505,659
Swimming Pool	851,216	(4,800)			846,416
Sports	346,080				346,080
Pony Express Pavilion	21,790				21,790
Total Culture and Rec	6,061,082	-	8,534	116,733	6,186,349
Community Support					
Support Services	363,150		12,502		375,652
Economic Development	2,138,286		2,261,714		4,400,000
Total Community Support	2,501,436	-	2,274,216	-	4,775,652
Total Expenditures	58,201,648	381,479	2,507,575	143,764	61,234,466
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Operating Transfers In:					
Quality of Life	143,582				143,582
Capital Acquisition	6,750				6,750
Administrative Assessment	-		50,000		50,000
Capital Facilities	-		1,150,000		1,150,000
Senior Center	15,000				15,000
Other Uses:					
Contingency	(500,000)	381,479			(118,521)
Operating Transfers Out:					
Supplemental Indigent	(120,000)	120,000			-
Capital Acquisition	(868,918)				(868,918)
Debt Service	(2,203,500)				(2,203,500)
Cemetery	(75,000)				(75,000)
Ambulance	(100,000)				(100,000)
Transit Fund	(300,000)				(300,000)
Building Permits	-	(120,000)			(120,000)
Landfill Clos/Post Clos Fund	(167,067)				(167,067)
Total Other Sources (Uses)	(4,169,153)	381,479	1,200,000	-	(2,587,674)
Beginning Fund Balance					
Unres. Beg. Fund Balance	7,175,596		2,298,419		9,474,015
Res. Beg. Fund Balance	775,140		15,113		790,253
Total Beg. Fund Balance	7,950,736	-	2,313,532	-	10,264,268
Ending Fund Balance					
Unres. Ending Fund Balance	4,150,000	-	1,200,000	-	5,350,000
Res. Ending Fund Balance	500,000				500,000
Total Ending Fund Balance	4,650,000	-	1,200,000	-	5,850,000

SUPPLEMENTAL INDIGENT	AMENDED FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	1,566,497		30,566		1,597,063
MISCELLANEOUS	10,000		23,000		33,000
Total Revenues	1,576,497	0	53,566	0	1,630,063
EXPENSES AND OTHER USES:					
Welfare					
Institutional Care					
Services & Supplies	1,393,072		47,430		1,440,502
Intergovernmental Expenditures					
Payment to State of Nevada	340,426		6,136		346,562
Total Expenditures	1,733,498	0	53,566	0	1,787,064
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
General Fund	120,000				120,000
Total Other Sources (Uses)	120,000	0	0	0	120,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	37,001			0	37,001
	37,001	0	0	0	37,001
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

CAPITAL ACQUISITION	AMENDED FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	0			69,600	69,600
Charges for Services	0				0
Miscellaneous	40,000				40,000
Total Revenues	40,000	0	0	69,600	109,600
EXPENSES AND OTHER USES:					
General Government					
Salaries and wages	0				0
Employee benefits	0				0
Services and supplies	44,548			69,600	114,148
Capital Outlay	2,779,921	(24,998)	50,000		2,804,923
Public Safety					
Services and supplies	198,055				198,055
Capital Outlay	59,240				59,240
Public Works					
Services and Supplies	40,000				40,000
Capital Outlay	0				0
Culture and Recreation					
Salaries and wages	0				0
Employee benefits	0				0
Services and supplies	0				0
Capitay Outlay	97,555	24,998			122,553
Judicial					
Services and supplies	0				0
Capital Outlay	0				0
Economic Opportunity					
Services and supplies	91,800				91,800
Capital Outlay	0				0
Total Expenditures	3,311,119	0	50,000	69,600	3,430,719
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
General Fund	868,918				868,918
Capital Facilities			50,000		50,000
Capital Projects					0
Other Uses					
Operating Transfers Out					
General Fund	0				0
Ambulance	0				0
Debt Service	0				0
Total Other Sources (Uses)	868,918	0	50,000	0	918,918
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	2,602,201	0		0	2,602,201
	2,602,201	0	0	0	2,602,201
Ending Fund Balance:					
Reserved Ending Fund Balance	0		0		0
Unreserved Ending Fund Balance	200,000		0	0	200,000
	200,000	0	0	0	200,000

CARSON CITY TRANSIT	ORIGINAL FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	484,337			144,000	628,337
CHARGES FOR SERVICES	80,000				80,000
MISCELLANEOUS	2,000				2,000
Total Revenues	566,337	0	0	144,000	710,337
EXPENSES AND OTHER USES:					
Public Works					
Transit System					
Services & Supplies	862,673				862,673
Capital Outlay	55,000			144,000	199,000
Total Expenditures	917,673	0	0	144,000	1,061,673
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
General Fund	300,000				300,000
Total Other Sources (Uses)	300,000	0	0	0	300,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	292,406	0	5,816	0	298,222
	292,406	0	5,816	0	298,222
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	241,070	0	5,816	0	246,886
	241,070	0	5,816	0	246,886

CAPITAL FACILITIES	AMENDED FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental					0
Miscellaneous			30,000		30,000
Total Revenues	0	0	30,000	0	30,000
EXPENSES AND OTHER USES:					
General Government					
Services and supplies	0	1,000			1,000
Capital Outlay	855,530	(843,101)			12,429
Public Safety					
Services and supplies	70,942	544			71,486
Capital Outlay	831,172	(328,443)			502,729
Health					
Capital Outlay	0				0
Public Works					
Services and Supplies					0
Capital Outlay					0
Total Expenditures	1,757,644	(1,170,000)	0	0	587,644
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Debt Service					0
Building Permits					0
Bond Proceeds					0
Bond Premium					0
Other Uses					
Operating Transfers					
General Fund	0	(1,150,000)			(1,150,000)
Capital Acquisition	0	(20,000)	(30,000)		(50,000)
Total Other Sources (Uses)	0	(1,170,000)	(30,000)	0	(1,200,000)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	1,757,644				1,757,644
	1,757,644	0	0	0	1,757,644
Ending Fund Balance:					
Reserved Ending Fund Balance					0
Designated for Debt Service					0
Unreserved/Undesignated	0	0	0	0	0
	0	0	0	0	0

ADMINISTRATIVE ASSESSMENT	AMENDED FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	90,000		5,000		95,000
MISCELLANEOUS	0		1,060		1,060
Total Revenues	90,000	0	6,060	0	96,060
EXPENSES AND OTHER USES:					
Judicial					
Court					
Services & Supplies	50,000				50,000
Capital Outlay	3,811		6,060		9,871
Total Expenditures	53,811	0	6,060	0	59,871
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
General Fund	(50,000)				(50,000)
Total Other Sources (Uses)	(50,000)	0	0	0	(50,000)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	18,811	0		0	18,811
	18,811	0	0	0	18,811
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

REGIONAL TRANSPORTATION	ORIGINAL FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	0				0
Intergovernmental	3,969,512				3,969,512
Charges for Services	0				0
Miscellaneous	115,000				115,000
Grants	0				0
Total Revenues	4,084,512	0	0	0	4,084,512
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	357,436		33,948		391,384
Employee Benefits	120,337				120,337
Services & Supplies	586,388		654,273		1,240,661
Capital Outlay	13,002,000		237,493		13,239,493
Total Expenditures	14,066,161	0	925,714	0	14,991,875
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	9,000,000		55,000		9,055,000
Operating Transfer Out					
Debt Service	(1,114,985)				(1,114,985)
Campo	(25,400)				(25,400)
Total Other Sources (Uses)	7,859,615	0	55,000	0	7,914,615
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	3,961,414		870,714		4,832,128
	3,961,414	0	870,714	0	4,832,128
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	1,839,380	0	0	0	1,839,380
	1,839,380	0	0	0	1,839,380

QUALITY OF LIFE	AMENDED FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,294,554				2,294,554
Intergovernmental	1,508,982				1,508,982
Charges for Services	0				0
Miscellaneous	100,000				100,000
Total Revenues	3,903,536	0	0	0	3,903,536
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	88,951				88,951
Employee Benefits	13,094				13,094
Services and supplies	129,048				129,048
Capital outlay	170,000				170,000
Subtotal	401,093	0	0	0	401,093
Parks Capital					
Salaries & Wages	89,567				89,567
Employee Benefits	25,509				25,509
Services and supplies	239,734				239,734
Capital outlay	10,733,504	(100,000)			10,633,504
Subtotal	11,088,314	(100,000)	0	0	10,988,314
Open Space					
Salaries & Wages	178,577				178,577
Employee Benefits	56,267				56,267
Services and Supplies	1,327,028				1,327,028
Capital Outlay	3,528,565				3,528,565
Subtotal	5,090,437	0	0	0	5,090,437
Total Expenditures	16,579,844	(100,000)	0	0	16,479,844
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	2,800,000				2,800,000
Operating Transfer - Debt Service	(1,117,544)				(1,117,544)
Operating Transfer - General fund	(143,582)				(143,582)
Total Other Sources (Uses)	1,538,874	0	0	0	1,538,874
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	11,339,894				11,339,894
Total Beg. Fund Balance	11,339,894	0	0	0	11,339,894
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	202,460	100,000	0	0	302,460
Total Ending Fund Balance	202,460	100,000	0	0	302,460

GRANT FUND	AMENDED FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	3,184,725			1,194,818	4,379,543
MISCELLANEOUS	16,998			23,400	40,398
Total Revenues	3,201,723	0	0	1,218,218	4,419,941
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	76,002			13,333	89,335
Capital Outlay	0				0
Subtotal	76,002	0	0	13,333	89,335
Public Safety					
Services & Supplies	478,861			411,728	890,589
Capital Outlay	38,200				38,200
Subtotal	517,061	0	0	411,728	928,789
Judicial					
Services & Supplies				10,000	10,000
Welfare					
Services & Supplies	145,000				145,000
Culture and Recreation					
Services & Supplies	68,732			6,565	75,297
Capital Outlay	1,180,659			326,090	1,506,749
Subtotal	1,249,391	0	0	332,655	1,582,046
Health					
Salaries & Wages	399,293			110,160	509,453
Employee Benefits	169,146			6,027	175,173
Services & Supplies	335,391			334,315	669,706
Capital Outlay	0				0
Subtotal	903,830	0	0	450,502	1,354,332
Economic Opportunity					
Services & Supplies	436,345				436,345
Total Expenditures	3,327,629	0	0	1,218,218	4,545,847
OTHER FINANCE SOURCES (USES):					
Operating transfers Out					
General Fund	(512,886)				(512,886)
Total Other Sources (Uses)	(512,886)	0	0	0	(512,886)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	638,792	0		0	638,792
	638,792	0	0	0	638,792
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Public Safety				
Ambulance Fees	5,981,833		626,431	6,608,264
Allowance for Uncollectible	(2,308,733)		(378,538)	(2,687,271)
Total Operating Revenue	3,673,100	0	247,893	3,920,993
Operating Expense				
Public Safety				
Salaries & Wages	1,235,025			1,235,025
Employee Benefits	732,533			732,533
Services & Supplies	1,796,927		247,893	2,044,820
Depreciation/amortization	100,000			100,000
Total Operating Expense	3,864,485	0	247,893	4,112,378
Operating Income or (Loss)	(191,385)	0	0	(191,385)
Nonoperating Revenues				
Interest Earned	1,000			1,000
Miscellaneous	1,000			1,000
Total Nonoperating Revenues	2,000	0	0	2,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				0
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(189,385)	0	0	(189,385)
Operating Transfers (Sch T)				
In	100,000			100,000
Out	0			0
Net Operating Transfers	100,000	0	0	100,000
NET INCOME	(89,385)	0	0	(89,385)

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,673,100		247,893	3,920,993
Cash payment for personnel costs	(1,967,558)			(1,967,558)
Cash payment for services & supplies	(1,796,927)		(247,893)	(2,044,820)
Miscellaneous cash received/(paid)	1,000			1,000
a. Net cash provided by (or used for) operating activities	(90,385)	0	0	(90,385)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers In	100,000			100,000
b. Net cash provided by (or used for) noncapital financing activities	100,000	0	0	100,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Financing Activities				
Proceeds from sale of equipment	0			0
Net aquisition of prop, plant & equip	0			0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,000			1,000
d. Net cash provided by (or used in) investing activities	1,000	0	0	1,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	10,615	0	0	10,615
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	260,920		(112,870)	148,050
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	271,535	0	(112,870)	158,665

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

PROPRIETARY FUND WORKERS' COMPENSATION FUND	ORIGINAL FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees				
Employer Contributions	1,736,116			1,736,116
Total Operating Revenue	1,736,116	0	0	1,736,116
Operating Expense				
General Government				
Salaries & Wages	38,235			38,235
Employee Benefits	13,144			13,144
Services & Supplies	1,710,327		130,000	1,840,327
Depreciation/amortization				0
Total Operating Expense	1,761,706	0	130,000	1,891,706
Operating Income or (Loss)	(25,590)	0	(130,000)	(155,590)
Nonoperating Revenues				
Interest Earned	70,000			70,000
Miscellaneous	10,000		130,000	140,000
Total Nonoperating Revenues	80,000	0	130,000	210,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				0
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	54,410	0	0	54,410
Operating Transfers (Sch T)				
In	0			0
Out	0			0
Net Operating Transfers	0	0	0	0
NET INCOME	54,410	0	0	54,410

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

PROPRIETARY FUND WORKERS' COMPENSATION FUND	ORIGINAL FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,736,116			1,736,116
Cash payment for personnel costs	(51,379)			(51,379)
Cash payment for services & supplies	(1,710,327)		(130,000)	(1,840,327)
Miscellaneous cash received/(paid)	10,000		130,000	140,000
a. Net cash provided by (or used for) operating activities	(15,590)	0	0	(15,590)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers In				0
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Financing Activities				
Proceeds from sale of equipment	0			0
Net aquisition of prop, plant & equip	0			0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	70,000			70,000
d. Net cash provided by (or used in) investing activities	70,000	0	0	70,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	54,410	0	0	54,410
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,477,645		(117,009)	2,360,636
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,532,055	0	(117,009)	2,415,046

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows