



## STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** June 17, 2021

**Staff Contact:** Sheri Russell, Chief Financial Officer (SRussell@carson.org)

**Agenda Title:** For Possible Action: Discussion and possible action regarding a resolution to augment and amend the Carson City Fiscal Year 2020-21 Budget in the amount of \$7,473,704. (Sheri Russell, srussell@carson.org)

Staff Summary: The proposed augmentation and revision is primarily due to annual and sick leave payouts, overtime, Board of Supervisor action and Internal Finance Committee approvals, federal and local grants, transfers of contingency and unanticipated sources of revenue.

**Agenda Action:** Resolution **Time Requested:** 20 minutes

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### **Proposed Motion**

I move to adopt Resolution No. \_\_\_\_\_.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

Periodically, the budget is required to be augmented and revised. The attached augmentation and revision is primarily due to annual and sick leave payouts, overtime, Board of Supervisor action and Internal Finance Committee approvals, federal and local grants, transfers of contingency and unanticipated sources of revenue.

The proposed resolution must be approved by a majority vote of all members.

### **Applicable Statute, Code, Policy, Rule or Regulation**

NRS 354.598005

### **Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** See attached.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Funding sources consist of grant revenues, unanticipated revenues, contingency, fund balance and working capital. See attached.

**Alternatives**

Revise augmentation/revision.

**Attachments:**

[Resolution to Augment Budget June 2021.pdf](#)

[1 - JUNE AUG 21.pdf](#)

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

RESOLUTION NO. 2021-R \_\_\_\_\_

RESOLUTION TO AUGMENT AND AMEND THE FISCAL  
YEAR 2020-21 BUDGET OF CARSON CITY, NEVADA

WHEREAS, certain unanticipated sources of revenue and fund balance previously unbudgeted have become available to the consolidated municipality of Carson City during fiscal year 2020-21 as follows:

General Fund	
Charges for Services	\$ 26,000
Miscellaneous Income	<u>447,672</u>
	\$ 473,672
Capital Projects Fund	
Miscellaneous	\$ 39,000
Library Gift	
Miscellaneous	\$ 4,696
Quality of Life	
Intergovernmental Grants	\$ 112,013
Streets	
County Option - Sales Taxes	\$ 57,093
Grant	
Intergovernmental Grants	\$ 6,460,072
Ambulance	
Intergovernmental Grants	\$ 97,663
Gain on Sale of Capital Assets	<u>41,325</u>
	\$ 138,988
Wastewater	
Interest Earned	\$ 39,224
Building Permit	
Building Permit Fees	\$ 123,339
Cemetery	
Charges for Services	<u>25,607</u>
TOTAL ALL FUNDS	<u>\$ 7,473,704</u>

NOW, THEREFORE, this Board hereby resolves to augment the Fiscal Year 2020-21 Budget of Carson City, Nevada 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 \_\_\_\_\_, 2021.

AYES: Supervisors \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAYES: Supervisors \_\_\_\_\_

ABSENT: Supervisors \_\_\_\_\_

\_\_\_\_\_  
LORI BAGWELL, Mayor

ATTEST:

\_\_\_\_\_  
AUBREY ROWLATT, Clerk-Recorder

Explanation of augmentations  
June 2021

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance	Total Augment
					/ Working Capital	
<b><u>General Fund:</u></b>						
1010212-500317	Clerk	Banking Services	\$ 3,000	\$ -	\$ -	\$ 3,000
1010217-500102 & 500225-24	Public Guardian	Hourly Employees & Benefits	17,560	-	-	17,560
1010300-500587	Treasurer's Office	Click to Gov Fees	-	10,000	-	10,000
1010500-500107	District Attorney	Annual Leave Payouts	11,120	-	-	11,120
1010600-500309	City Manager	Professional Services	10,100	-	-	10,100
1010705-500240	Human Resources	Group Insurance	8,000	-	-	8,000
1010710-500107	Automation Service	Annual Leave Payouts	48,235	-	-	48,235
1011425-500107 & 500108	Planning	Annual Leave and Sick Payouts	61,336	-	-	61,336
1012005-500710	Sheriff	Sheriff's Complex - Phone Services	55,000	-	-	55,000
1012012-500107 & 500108	Sheriff	Annual Leave and Sick Payouts	71,872	-	-	71,872
1012014-500107	Sheriff	Annual Leave Payouts	3,592	-	-	3,592
1012014-500432	Sheriff	Maintenance Svc.Contracts	7,000	-	-	7,000
1012014-500642	Sheriff	Domestic Supplies	18,530	-	-	18,530
1012512-500107 & 500108	Fire	Annual Leave and Sick Payouts	36,776	-	-	36,776
1012512-500111	Fire	Overtime - (Wildland Fire Reimbursement)	-	447,672	-	447,672
1012530-500107 & 500108	Fire	Annual Leave and Sick Payouts	70,466	-	-	70,466
1012800-500107	Alternative Sent.	Annual Leave Payouts	17,932	-	-	17,932
1014300-500106	Juvenile Court	Annual Leave and Sick Payouts	1,500	-	-	1,500
1014300-500111	Juvenile Court	Overtime Payouts	16,500	-	-	16,500
1014300-500275	Juvenile Court	Sick Lv Converted to PERS	3,154	-	-	3,154
1014300-500432	Juvenile Court	Maintenance Svc.Contracts	2,700	-	-	2,700
1014300-500803	Juvenile Court	Attorney Fees	11,500	-	-	11,500
1014300-500812	Juvenile Court	Interpreter/Expert Fees	6,200	-	-	6,200
1014300-500815	Juvenile Court	Mental Evaluations	44,000	-	-	44,000
1014700-500806	Courts	NRS 432B & Adult Guardian	-	16,000	-	16,000
1015012-500349	Parks	Contractual Services	6,700	-	-	6,700
1016800-500230	Health	Retirement Contributions	33,278	-	-	33,278
1010200-501000		Contingency	(566,051)	-	-	(566,051)
			-	473,672	-	473,672
<b><u>Capital Projects Fund:</u></b>						
2101002-500436	Facilities	United Latino Roof Reshingle - Health Annex	15,500	-	-	15,500
2101002-500675	General Gov	Sierra Room Chairs	5,753	-	-	5,753
2101002-507010	Facilities	United Latine Building Impr. - Health Annex	78,025	-	-	78,025
2101005-507010	IT	Station 52 Network	10,000	-	-	10,000
2101005-506558	Facilities/Parks	Pete Livermore Sports Complex - Donation	-	39,000	-	39,000

Explanation of augmentations  
June 2021

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Capital Projects Fund (continued):</u></b>						
2101006-506508	IT	District Attorney Data System	\$ 36,000	\$ -	\$ -	\$ 36,000
2105050-500654	Parks	Parks Roll-Forward Correction	21,146	-	-	21,146
2105050-500695	Parks	Asphalt Cold Patch-Golf Course	1,080	-	-	1,080
2105050-500638	Parks	Baily Pond ADA	8,165	-	-	8,165
2105050-500638	Parks	Park Improvements - Savings Mills Park Bridges	(14,003)	-	-	(14,003)
2102020-506512	Sheriff	Sheriff Camera Project	30,000	-	-	30,000
2102020-506561	Sheriff	Dispatch Fence/Gate	10,053	-	-	10,053
2101002-507810	General Gov	Board Designated - IFC Approved	(201,719)	-	-	(201,719)
			-	39,000	-	39,000
<b><u>Library Gift Fund:</u></b>						
2306200-500102		Hourly/Seasonal Wages	-	4,320	-	4,320
2306200-501225		Grant Operating Expenses	(2,820)	-	-	(2,820)
2306200-500699		Undesignated	2,820	376	-	3,196
			-	4,696	-	4,696
<b><u>Quality of Life Fund:</u></b>						
2545046-507010 - G504621001		Rifle Range Kiosk - NDOW Grant	-	112,013	-	112,013
			-	-	-	-
			-	112,013	-	112,013
<b><u>Street Maintenance:</u></b>						
2563038 500107		Annual Leave Payoff	-	12,237	-	12,237
2563038 500108		Sick Leave Payoff	-	44,856	-	44,856
			-	57,093	-	57,093
<b><u>Grant Fund:</u></b>						
275 Fund Various Accounts		Federal, State and Local Grants and Donations	-	6,460,072	-	6,460,072
			-	6,460,072	-	6,460,072
<b><u>Ambulance Fund:</u></b>						
5012525-500679		Medical Supplies	-	56,990	-	56,990
5012525-507775		Equipment	-	81,998	-	81,998
			-	138,988	-	138,988
<b><u>Stormwater Drainage Fund:</u></b>						
5053702-504465		Depreciation	12,684	-	-	12,684
5053705-508353		2014 Stormwater Refunding - Principal	(377,000)	-	-	(377,000)
5053705-509353		2014 Stormwater Refunding - Interest	(49,426)	-	-	(49,426)
5053705-508404		2020A Stormwater Refunding - Principal	392,000	-	-	392,000
5053705-509404		2020A Stormwater Refunding - Interest	21,742	-	-	21,742
			-	-	-	-

Explanation of augmentations  
June 2021

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Wastewater Fund:</u></b>						
5100088 461010		Depreciation	\$ 45,776	\$ 39,224	\$ -	\$ 85,000
5103205-508398		2010D Sewer Improvements Bond - Principal	(60,000)	-	-	(60,000)
5103205-509398		2010D Sewer Improvements Bond - Interest	(31,369)	-	-	(31,369)
5103205-508404		2020A Refunding Bond - Principal	37,000	-	-	37,000
5103205-509404		2020A Refunding Bond - Interest	8,593	-	-	8,593
			-	39,224	-	39,224
<b><u>Water Fund:</u></b>						
5203505-508353		2014 Refunding EF Bonds - Principal	(562,000)	-	-	(562,000)
5203505-508361		2010B Water Improvement & Refunding - Principal	(860,000)	-	-	(860,000)
5203505-508404		2020A Refunding-Medium Term - Principal	966,000	-	-	966,000
5203505-509353		2014 Refunding EF Bonds - Interest	(75,424)	-	-	(75,424)
5203505-509361		2010B Water Improvement & Refunding - Interest	(29,541)	-	-	(29,541)
5203505-509404		2020A Refunding-Medium Term - Interest	45,735	-	-	45,735
5203505-507199		Undesignated Projects	515,230	-	-	515,230
			-	-	-	-
<b><u>Building Permit Fund:</u></b>						
5251414 500102		Hourly Salary	-	10,000	-	10,000
5251414-500107		Annual & Sick Leave Payouts	-	8,869	-	8,869
5251414-500309		Professional Services	-	104,470	-	104,470
			-	123,339	-	123,339
<b><u>Cemetery Fund:</u></b>						
5305067 500617		Niche Expense	-	8,801	-	8,801
5305067 500634		Crypt Expense	-	16,806	-	16,806
			-	25,607	-	25,607
		<b>CARSON CITY TOTALS</b>	<b>\$ -</b>	<b>\$ 7,473,704</b>	<b>\$ -</b>	<b>\$ 7,473,704</b>

CARSON CITY  
BUDGET AUGMENTATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

GENERAL FUND	AMENDED FY 20-21 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	26,984,000				26,984,000
Licenses and permits	7,823,182				7,823,182
Intergovernmental revenues	31,086,936				31,086,936
Charges for services	14,465,901		26,000		14,491,901
Fines and forfeits	803,000				803,000
Miscellaneous	1,174,000		447,672		1,621,672
<b>Total Revenues</b>	<b>82,337,019</b>	<b>-</b>	<b>473,672</b>	<b>-</b>	<b>82,810,691</b>
<b>EXPENSES AND OTHER USES:</b>					
<b>General Government:</b>					
Board of Supervisors	269,370				269,370
Clerk	370,210	3,000			373,210
Recorder	578,582				578,582
Assessor	973,271				973,271
District Attorney	3,209,289	11,120			3,220,409
City Manager	891,612	10,100			901,712
Finance	729,668				729,668
Treasurer	609,901		10,000		619,901
Elections	427,214				427,214
Public Guardian	256,392	17,560			273,952
Internal Auditor	110,200				110,200
Purchasing	142,545				142,545
Human Resources	333,306	8,000			341,306
Community Devel.-Planning	762,275	61,336			823,611
Business License	125,829				125,829
Automation Services - IT	2,995,003	48,235			3,043,238
Geographic Information Sys	367,022				367,022
Public Defender	1,804,481				1,804,481
Public Safety Complex	201,725				201,725
Northgate	32,800				32,800
City Hall	88,800				88,800
Facilities Maintenance	1,699,570				1,699,570
Central Services	2,108,078				2,108,078
<b>Total General Government</b>	<b>19,087,143</b>	<b>159,351</b>	<b>10,000</b>	<b>-</b>	<b>19,256,494</b>
<b>Public Safety</b>					
Sheriff	20,725,752	155,994			20,881,746
Fire	10,090,145	107,242	447,672		10,645,059
Juvenile Probation	1,923,741				1,923,741
Juvenile Detention	1,659,948				1,659,948
Alternative Sentencing	1,477,711	17,932			1,495,643
<b>Total Public Safety</b>	<b>35,877,297</b>	<b>281,168</b>	<b>447,672</b>	<b>-</b>	<b>36,606,137</b>
<b>Judicial</b>					
Juvenile Court	718,267	85,554			803,821
Courts	5,209,571		16,000		5,225,571
<b>Total Judicial</b>	<b>5,927,838</b>	<b>85,554</b>	<b>16,000</b>	<b>-</b>	<b>6,029,392</b>
<b>Public Works</b>					
Public Works	2,690,878				2,690,878
<b>Total Public Works</b>	<b>2,690,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,690,878</b>



CARSON CITY  
BUDGET AUGMENTATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

GENERAL FUND	AMENDED FY 20-21 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Health Administration	1,315,158	33,278			1,348,436
Medical	115,011				115,011
CC Environmental Health	422,834				422,834
DC Environmental Health	230,945				230,945
Animal Regulation	938,251				938,251
Total Health	3,022,199	33,278	-	-	3,055,477
Sanitation					
Sanitation	2,432,977	-			2,432,977
Total Sanitation	2,432,977	-	-	-	2,432,977
Welfare					
Welfare	598,601				598,601
SART	22,420				22,420
Total Welfare	621,021	-	-	-	621,021
Culture & Recreation					
Park & Rec. Admin.	545,805				545,805
Park Maintenance	1,727,228	6,700			1,733,928
Parks Grants, Gifts	21,760				21,760
Community Center	398,708				398,708
Recreation	528,564				528,564
Library	1,861,825				1,861,825
Swimming Pool	771,355				771,355
Sports	435,601				435,601
Rifle Range	114,588				114,588
Multi-Purpose Athletic Center	200,398				200,398
YSA	151,726				151,726
Total Culture and Rec	6,757,558	6,700	-	-	6,764,258
Community Support					
Support Services	341,086		-		341,086
Total Community Support	341,086	-	-	-	341,086
Total Expenditures	76,757,997	566,051	473,672	-	77,797,720
Other Financing Sources and (Uses):					
Other Sources:					
Transfers In:					
Quality of Life - Pool	105,720				105,720
Quality of Life - MAC	50,000				50,000
Other Uses:					
Contingency	(1,930,000)	566,051			(1,363,949)
Transfers Out:					
Grant	(342,646)				(342,646)
Debt Service	(3,365,846)				(3,365,846)
Cemetery	(10,000)				(10,000)
Carson City Transit	(466,300)				(466,300)
Capital Projects	(7,047,785)				(7,047,785)
Landscape Maintenance	(55,519)				(55,519)
Quality of Life	-				-
Regional Transportation	(700,000)				(700,000)
Extraordinary Maintenance	(3,316,372)				(3,316,372)
Total Other Sources (Uses)	(17,078,748)	566,051	-	-	(16,512,697)
Beginning Fund Balance	17,798,836				17,798,836
Ending Fund Balance	6,299,110	-	-	-	6,299,110

CAPITAL PROJECTS	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	727,828				727,828
Intergovernmental	-				-
Miscellaneous	35,000			39,000	74,000
Total Revenues	762,828	-	-	39,000	801,828
EXPENSES AND OTHER USES:					
Services & Supplies:					
General Government					
Professional Services	15,835				15,835
Custodial Equipment	15,128	15,500			30,628
Small Furnishings	-	5,753			5,753
DA-Laptops	33,398				33,398
Building Repairs & Maint.	69,461				69,461
IP Infrastructure	14,352				14,352
Exterior Painting Citywide	49,876				49,876
Roof Repair/Refurbish	53,927				53,927
City-wide Carpet	156,229				156,229
Culture and Rec					
Miscellaneous small capital items	79,010	(4,758)			74,252
Public Works					
Professional Services	4,776				4,776
Public Safety					
Small Furnishings	19,230				19,230
Miscellaneous small capital items	14,729				14,729
Capital Outlay:					
General Government					
Board Designated	769,394	(201,719)			567,675
Vehicle Replacement Program	2,651,523				2,651,523
Building & Parking Lot Improvements	417,108				417,108
Equipment	1,385,045				1,385,045
Software/Equipment	1,559,969	36,000			1,595,969
Asphalt Replacement	494,936				494,936
Voting Equipment	89,140				89,140
Printer/Copier Replacement Program	114,373				114,373
Boiler Replacement	416,746				416,746
Storefront System Assess/Treas	15,000				15,000
Construction P303421008 United Latino B	-	78,025			78,025
Construction P350513003 Roop Fiber Op	137,167	10,000			147,167
Public Works					
Replace Pumps/Motors	23,327				23,327
Corp Yrd Security Prj#P350521002	320,700				320,700
Landfill Equipment	2,258,000				2,258,000
Landfill Closure Costs	565,183				565,183
Site Improvements	1,500,952				1,500,952
Public Safety					
Sheriff's Equipment	466,587	40,053			506,640
Fire Equipment	168,581				168,581
Alternative Sentencing Equipment	12,800				12,800
Facility Needs Assess-Mstr Plan	50,000				50,000
Culture and Recreation					
Rifle Range Improvements	35,000				35,000
Asphalt Replacement - Parks	283,500				283,500
Playground Equipment	199,001				199,001
Equipment Replacement - Parks	153,500				153,500
Park Improvements	236,503				236,503
Library Improvements	18,721				18,721
Construction Projects	392,823	21,146		39,000	452,969
Total Expenditures	15,261,530	-	-	39,000	15,300,530
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Surplus Sales	-				-
Other Uses:					
Transfers In (Out)					
General Fund	7,047,785				7,047,785
Carson City Debt Service Fund	(362,714)				(362,714)
Total Other Sources (Uses)	6,685,071	-	-	-	6,685,071
Beginning Fund Balance	7,818,631				7,818,631
Ending Fund Balance	5,000	-	-	-	5,000

LIBRARY GIFT	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	25,350			4,696	30,046
Total Revenues	25,350	0	-	4,696	30,046
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Salaries & Wages	6,608			4,320	10,928
Employee Benefits	0				0
Services & Supplies	62,790			376	63,166
Capital Outlay	0				0
Total Expenditures	69,398	0	0	4,696	74,094
OTHER FINANCE SOURCES (USES):					
Contingency					0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg. Fund Balance	0				0
Unreserved Beg. Fund Balance	48,168	0	0	0	48,168
	48,168	0	0	0	48,168
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	4,120	0	0	0	4,120
	4,120	0	0	0	4,120

QUALITY OF LIFE	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	DONATIONS/ GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	2,884,692				2,884,692
Intergovernmental	1,922,545			112,013	2,034,558
Charges for Services	-				-
Miscellaneous	15,000				15,000
<b>Total Revenues</b>	<b>4,822,237</b>	<b>-</b>	<b>-</b>	<b>112,013</b>	<b>4,934,250</b>
<b>EXPENSES AND OTHER USES:</b>					
<b>Culture and Recreation</b>					
<b>Park Maintenance</b>					
Salaries & Wages	114,587				114,587
Employee Benefits	19,033				19,033
Services and supplies	513,025				513,025
Capital outlay	-				-
<b>Subtotal</b>	<b>646,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>646,645</b>
<b>Parks Capital</b>					
Salaries & Wages	-				-
Employee Benefits	-				-
Services and supplies	70,788				70,788
Capital outlay	1,228,427			112,013	1,340,440
<b>Subtotal</b>	<b>1,299,215</b>	<b>-</b>	<b>-</b>	<b>112,013</b>	<b>1,411,228</b>
<b>Open Space</b>					
Salaries & Wages	496,237				496,237
Employee Benefits	203,899				203,899
Services and Supplies	517,858				517,858
Capital Outlay	3,738,855		-		3,738,855
<b>Subtotal</b>	<b>4,956,849</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,956,849</b>
<b>Total Expenditures</b>	<b>6,902,709</b>	<b>-</b>	<b>-</b>	<b>112,013</b>	<b>7,014,722</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
<b>Transfers In</b>					
General fund	-				-
<b>Transfers Out</b>					
Debt Service	(642,686)				(642,686)
General fund	(155,720)				(155,720)
<b>Total Other Sources (Uses)</b>	<b>(798,406)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(798,406)</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg. Fund Balance	-				-
Unreserved Beg. Fund Balance	3,028,878				3,028,878
<b>Total Beg. Fund Balance</b>	<b>3,028,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,028,878</b>
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	150,000				150,000
<b>Total Ending Fund Balance</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>

STREETS MAINTENANCE	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,295,273		57,093		3,352,366
Intergovernmental	1,414,810				1,414,810
Charges for Services	50,000				50,000
Miscellaneous	5,000				5,000
<b>Total Revenues</b>	<b>4,765,083</b>	<b>-</b>	<b>57,093</b>	<b>-</b>	<b>4,822,176</b>
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,628,991	18,454	57,093		1,704,538
Employee Benefits	732,436				732,436
Services & Supplies	2,693,313	(18,454)			2,674,859
Capital Outlay	1,134,441				1,134,441
<b>Total Expenditures</b>	<b>6,189,181</b>	<b>-</b>	<b>57,093</b>	<b>-</b>	<b>6,246,274</b>
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Regional Transportation					-
General Fund					-
Other Uses					
Transfers Out					
Regional Transportation					-
Group Medical Insurance	-	-			-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	1,524,098				1,524,098
	1,524,098	-	-	-	1,524,098
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	100,000	-	-	-	100,000
	100,000	-	-	-	100,000

GRANT FUND	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
INTERGOVERNMENTAL	12,333,838			6,460,072	18,793,910
CHARGES FOR SERVICES	315,000				315,000
MISCELLANEOUS	-				-
<b>Total Revenues</b>	<b>12,648,838</b>	<b>-</b>	<b>-</b>	<b>6,460,072</b>	<b>19,108,910</b>
<b>EXPENSES AND OTHER USES:</b>					
<b>General Government</b>					
Salaries & Wages	-				-
Employee Benefits	-				-
Services & Supplies	3,213,318			6,363	3,219,681
<b>Subtotal</b>	<b>3,213,318</b>	<b>-</b>	<b>-</b>	<b>6,363</b>	<b>3,219,681</b>
<b>Public Safety</b>					
Salaries & Wages	1,841,449			331,529	2,172,978
Employee Benefits	1,089,276			98,710	1,187,986
Services & Supplies	453,985			131,030	585,015
Capital Outlay	-			613,081	613,081
<b>Subtotal</b>	<b>3,384,710</b>	<b>-</b>	<b>-</b>	<b>1,174,350</b>	<b>4,559,060</b>
<b>Judicial</b>					
Salaries & Wages	78,245				78,245
Employee Benefits	33,290				33,290
Services & Supplies	83,347				83,347
<b>Subtotal</b>	<b>194,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,882</b>
<b>Public Works</b>					
Capital Outlay	-			18,750	18,750
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,750</b>	<b>18,750</b>
<b>Welfare</b>					
Salaries & Wages	154,030			129,727	283,757
Employee Benefits	48,351			74,362	122,713
Services & Supplies	175,434			264,258	439,692
<b>Subtotal</b>	<b>377,815</b>	<b>-</b>	<b>-</b>	<b>468,347</b>	<b>846,162</b>
<b>Culture and Recreation</b>					
Salaries & Wages	13,208			81,912	95,120
Employee Benefits	-			2,464	2,464
Services & Supplies	57,324			40,382	97,706
Capital Outlay	90,000				90,000
<b>Subtotal</b>	<b>160,532</b>	<b>-</b>	<b>-</b>	<b>124,758</b>	<b>285,290</b>
<b>Health</b>					
Salaries & Wages	2,237,695			1,067,363	3,305,058
Employee Benefits	578,395			69,322	647,717
Services & Supplies	2,375,343			3,303,262	5,678,605
<b>Subtotal</b>	<b>5,191,433</b>	<b>-</b>	<b>-</b>	<b>4,439,947</b>	<b>9,631,380</b>
<b>Community Support</b>					
Services & Supplies	558,748				558,748
Capital Outlay	982,065			227,557	1,209,622
<b>Subtotal</b>	<b>1,540,813</b>	<b>-</b>	<b>-</b>	<b>227,557</b>	<b>1,768,370</b>
<b>Total Expenditures</b>	<b>13,685,688</b>	<b>-</b>	<b>-</b>	<b>6,460,072</b>	<b>20,523,575</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Transfers In					
General Fund	342,646				342,646
Transfers Out					
General Fund	(152,865)				(152,865)
<b>Total Other Sources (Uses)</b>	<b>189,781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,781</b>
<b>Beginning Fund Balance</b>	<b>1,424,884</b>				<b>1,424,884</b>
<b>Ending Fund Balance</b>	<b>577,815</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>

PROPRIETARY FUND AMBULANCE	AMENDED FY 20-21 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Ambulance Fees	9,244,762			9,244,762
Less Uncollectible Accounts	(4,906,885)			(4,906,885)
<b>Total Operating Revenue</b>	<b>4,337,877</b>	<b>-</b>	<b>-</b>	<b>4,337,877</b>
Operating Expense				
Public Safety				
Salaries & Wages	2,000,712			2,000,712
Employee Benefits	1,489,250			1,489,250
Services & Supplies	1,128,895		56,990	1,185,885
Depreciation/amortization	100,000			100,000
<b>Total Operating Expense</b>	<b>4,718,857</b>	<b>-</b>	<b>56,990</b>	<b>4,775,847</b>
<b>Operating Income or (Loss)</b>	<b>(380,980)</b>	<b>-</b>	<b>(56,990)</b>	<b>(437,970)</b>
Nonoperating Revenues				
Interest Earned	25,000			25,000
Gain on Disposal of Fixed Assets	-		41,325	41,325
Grant Revenue - CARES Stimulus	-	-	97,663	97,663
<b>Total Nonoperating Revenues</b>	<b>25,000</b>	<b>-</b>	<b>138,988</b>	<b>163,988</b>
Nonoperating Expenses				
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>(355,980)</b>	<b>-</b>	<b>81,998</b>	<b>(273,982)</b>
Operating Transfers				
In	-	-		-
Out	-			-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>(355,980)</b>	<b>-</b>	<b>81,998</b>	<b>(273,982)</b>

PROPRIETARY FUND AMBULANCE FUND	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	4,337,877		-	4,337,877
Cash payment for personnel costs	(3,139,281)		-	(3,139,281)
Cash payment for services & supplies	(1,128,895)		(56,990)	(1,185,885)
Miscellaneous cash received/(paid)	-		-	-
a. Net cash provided by (or used for) operating activities	69,701	-	(56,990)	12,711
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CARES Act Stimulus grants	-		97,663	97,663
Transfers In	-			-
Transfers Out	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	97,663	97,663
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grant	-			-
Proceeds from Sale of Assets	-		41,325	41,325
Acquisition of capital assets	(1,093,465)		(81,998)	(1,175,463)
c. Net cash provided by (or used for) capital and related financing activities	(1,093,465)	-	(40,673)	(1,134,138)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	25,000			25,000
d. Net cash provided by (or used in) investing activities	25,000	-	-	25,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(998,764)	-	-	(998,764)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,734,500		-	3,734,500
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,735,736	-	-	2,735,736



PROPRIETARY FUND STORMWATER UTILITY FUND	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,834,506			1,834,506
Total Operating Revenue	1,834,506	-	-	1,834,506
Operating Expense				
Utility Enterprises				
Salaries & Wages	153,582			153,582
Employee Benefits	100,871			100,871
Services & Supplies	597,087			597,087
Depreciation/amortization	295,000	12,684	-	307,684
Total Operating Expense	1,146,540	12,684	-	1,159,224
Operating Income or (Loss)	687,966	(12,684)	-	675,282
Nonoperating Revenues				
Interest Earned	1,500			1,500
Miscellaneous				-
Total Nonoperating Revenues	1,500	-	-	1,500
Nonoperating Expenses				
Interest expense	254,109	(27,684)	-	226,425
Bond Costs	-			-
Total Nonoperating Expenses	254,109	(27,684)	-	226,425
Net Income before Transfers	435,357	15,000	-	450,357
Transfers				
In	-			-
Out	-			-
Net Transfers	-	-	-	-
NET INCOME	435,357	15,000	-	450,357

PROPRIETARY FUND STORMWATER UTILITY FUND	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,834,506			1,834,506
Cash payment for personnel costs	(225,318)			(225,318)
Cash payment for services & supplies	(597,087)			(597,087)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	1,012,101	-	-	1,012,101
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers Out	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(610,835)	(15,000)	-	(625,835)
Bond interest expense paid	(254,109)	27,684	-	(226,425)
Bond proceeds	-			-
Bond issue costs	-			-
Acquisition of capital assets	(4,062,959)			(4,062,959)
c. Net cash provided by (or used for) capital and related financing activities	(4,927,903)	12,684	-	(4,915,219)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,500			1,500
d. Net cash provided by (or used in) investing activities	1,500	-	-	1,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(3,914,302)	12,684	-	(3,901,618)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,960,387			4,960,387
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,046,085	12,684		1,058,769

PROPRIETARY FUND WASTEWATER UTILITY FUND	AMENDED FY 20-21 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	15,438,765			15,438,765
<b>Total Operating Revenue</b>	<b>15,438,765</b>	<b>-</b>	<b>-</b>	<b>15,438,765</b>
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,769,874			1,769,874
Employee Benefits	1,219,011			1,219,011
Services & Supplies	4,691,662			4,691,662
Depreciation/amortization	4,950,000	45,776	39,224	5,035,000
<b>Total Operating Expense</b>	<b>12,630,547</b>	<b>45,776</b>	<b>39,224</b>	<b>12,715,547</b>
<b>Operating Income or (Loss)</b>	<b>2,808,218</b>	<b>(45,776)</b>	<b>(39,224)</b>	<b>2,723,218</b>
Nonoperating Revenues				
Interest Earned	20,000		39,224	59,224
Miscellaneous	21,000			21,000
Federal Subsidy - BAB Credits	1,550			1,550
Solar Rebate	-			-
<b>Total Nonoperating Revenues</b>	<b>42,550</b>	<b>-</b>	<b>39,224</b>	<b>81,774</b>
Nonoperating Expenses				
Interest expense	1,340,561	(22,776)		1,317,785
Loss on Disposal of Fixed Asset	-			-
Bond Costs	1,500	-		1,500
Arbitrage Rebates	-			-
Grant Expenses				
<b>Total Nonoperating Expenses</b>	<b>1,342,061</b>	<b>(22,776)</b>	<b>-</b>	<b>1,319,285</b>
<b>Net Income (Loss) before Contributions and Transfers</b>	<b>1,508,707</b>	<b>(23,000)</b>	<b>-</b>	<b>1,485,707</b>
Capital Contributions				
Connection Fees	160,000			160,000
Capital Grants	-			-
<b>Total Capital Contributions</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>160,000</b>
Transfers				
Out	-	-	-	-
<b>NET INCOME</b>	<b>1,668,707</b>	<b>(23,000)</b>	<b>-</b>	<b>1,645,707</b>

PROPRIETARY FUND WASTEWATER UTILITY FUND	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	15,438,765			15,438,765
Cash payment for personnel costs	(2,554,500)			(2,554,500)
Cash payment for services & supplies	(4,752,162)			(4,752,162)
Miscellaneous cash received/(paid)	21,000			21,000
a. Net cash provided by (or used for) operating activities	8,153,103	-	-	8,153,103
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CSWD Reuse Master Plan Agreement	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(2,793,959)	23,000		(2,770,959)
Bond interest expense paid	(1,340,561)	22,776		(1,317,785)
Bond proceeds	-			-
Bond issue costs	(1,500)			(1,500)
Federal Subsidy - BAB Credits	1,550			1,550
Subsidy from grants	-			-
Acquisition of capital assets	(16,180,844)			(16,180,844)
Cash contributions - sewer connection fees	160,000			160,000
c. Net cash provided by (or used for) capital and related financing activities	(20,155,314)	45,776	-	(20,109,538)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	20,000		39,224	59,224
d. Net cash provided by (or used in) investing activities	20,000	-	39,224	59,224
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(11,982,211)	45,776	39,224	(11,897,211)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14,906,104		-	14,906,104
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,923,893	45,776	39,224	3,008,893

PROPRIETARY FUND WATER UTILITY FUND	AMENDED FY 20-21 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees and Charges	15,920,812			15,920,812
<b>Total Operating Revenue</b>	<b>15,920,812</b>	<b>-</b>	<b>-</b>	<b>15,920,812</b>
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	2,015,982 1,406,279 5,646,454			2,015,982 1,406,279 5,646,454
Depreciation/amortization	3,500,000			3,500,000
<b>Total Operating Expense</b>	<b>12,568,715</b>	<b>-</b>	<b>-</b>	<b>12,568,715</b>
<b>Operating Income or (Loss)</b>	<b>3,352,097</b>	<b>-</b>	<b>-</b>	<b>3,352,097</b>
Nonoperating Revenues Interest Earned Miscellaneous Federal Subsidy - BAB Credits Solar Rebate	30,000 - - -			30,000 - - -
<b>Total Nonoperating Revenues</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates Grant Expenses	1,548,883 - 2,000 -	(59,230)		1,489,653 - 2,000 -
<b>Total Nonoperating Expenses</b>	<b>1,550,883</b>	<b>(59,230)</b>	<b>-</b>	<b>1,491,653</b>
<b>Net Income (Loss) before Contributions and Transfers</b>	<b>1,831,214</b>	<b>59,230</b>	<b>-</b>	<b>1,890,444</b>
Capital Contributions Connection Fees Capital Grants	363,170 916,122			363,170 916,122
<b>Total Capital Contributions</b>	<b>1,279,292</b>	<b>-</b>	<b>-</b>	<b>1,279,292</b>
Transfers Out	-	-	-	-
<b>NET INCOME</b>	<b>3,110,506</b>	<b>59,230</b>	<b>-</b>	<b>3,169,736</b>

PROPRIETARY FUND WATER UTILITY FUND	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	15,920,812			15,920,812
Cash payment for personnel costs	(2,892,261)			(2,892,261)
Cash payment for services & supplies	(5,625,613)			(5,625,613)
Miscellaneous cash received/(paid)	(2,000)			(2,000)
a. Net cash provided by (or used for) operating activities	7,400,938	-	-	7,400,938
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(3,732,061)	456,000		(3,276,061)
Bond interest expense paid	(1,548,883)	59,230		(1,489,653)
Bond proceeds	-			-
Bond issue costs	-			-
Federal Subsidy - BAB Credits	-			-
Subsidy from grants	916,122			916,122
Acquisition of capital assets	(11,803,185)	(515,230)		(12,318,415)
Cash contributions - sewer connection fees	363,170			363,170
c. Net cash provided by (or used for) capital and related financing activities	(15,804,837)	-	-	(15,804,837)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	30,000			30,000
d. Net cash provided by (or used in) investing activities	30,000	-	-	30,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(8,373,899)	-	-	(8,373,899)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,017,270			15,017,270
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,643,371	-	-	6,643,371

PROPRIETARY FUND BUILDING PERMITS	AMENDED FY 20-21 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Building Permit Fees	1,040,000		123,339	1,163,339
Total Operating Revenue	1,040,000	-	123,339	1,163,339
Operating Expense Public Safety Salaries & Wages Employee Benefits Services & Supplies  Depreciation/amortization	233,316 110,245 1,014,953  -		18,869 104,470	252,185 110,245 1,119,423  -
Total Operating Expense	1,358,514	-	123,339	1,481,853
Operating Income or (Loss)	(318,514)	-	-	(318,514)
Nonoperating Revenues Grant Revenue Interest Earned	- 5,000			- 5,000
Total Nonoperating Revenues	5,000	-	-	5,000
Nonoperating Expenses				
Total Nonoperating Expenses	-	-	-	-
Net Income (Loss) before Contributions and Transfers	(313,514)	-	-	(313,514)
Capital Contributions				
Total Capital Contributions	-	-	-	-
Transfers				
NET INCOME	(313,514)	-	-	(313,514)

PROPRIETARY FUND BUILDING PERMITS	AMENDED FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,040,000		123,339	1,163,339
Cash payment for personnel costs	(322,717)		(18,869)	(341,586)
Cash payment for services & supplies	(1,014,953)		(104,470)	(1,119,423)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	(297,670)	-	-	(297,670)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
Transfers In (Out)	-			-
Miscellaneous	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	5,000			5,000
d. Net cash provided by (or used in) investing activities	5,000	-	-	5,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(292,670)	-	-	(292,670)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	485,724			485,724
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	193,054	-	-	193,054



PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 20-21 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Health				
Cemetery Charges	98,055		25,607	123,662
Total Operating Revenue	98,055	-	25,607	123,662
Operating Expense				
Health				
Salaries & Wages	55,383		-	55,383
Employee Benefits	57,588		-	57,588
Services & Supplies	69,705		25,607	95,312
Depreciation/amortization	12,900			12,900
Total Operating Expense	195,576	-	25,607	221,183
Operating Income or (Loss)	(97,521)	-	-	(97,521)
Nonoperating Revenues				
Interest Earned	3,000			3,000
Miscellaneous	8,893		-	8,893
Total Nonoperating Revenues	11,893	-	-	11,893
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(85,628)	-	-	(85,628)
Operating Transfers				
In	10,000			10,000
Out	-	-		-
Net Operating Transfers	10,000	-	-	10,000
NET INCOME	(75,628)	-	-	(75,628)

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 20-21 BUDGET	TRANSFERS IN (OUT)	BUDGET SUPPLEMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	98,055		25,607	123,662
Cash payment for personnel costs	(75,677)			(75,677)
Cash payment for services & supplies	(69,705)		(25,607)	(95,312)
Miscellaneous cash received/(paid)	8,893			8,893
a. Net cash provided by (or used for) operating activities	(38,434)	-	-	(38,434)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers In	10,000			10,000
Transfers Out	-			-
b. Net cash provided by (or used for) noncapital financing activities	10,000	-	-	10,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	3,000		-	3,000
d. Net cash provided by (or used in) investing activities	3,000	-	-	3,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(25,434)	-	-	(25,434)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	342,225		-	342,225
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	316,791	-	-	316,791