

ENTERPRISE FUNDS

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Major Enterprise Fund:

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Water Resources Fund

Established on April 1, 1983, the fund accounts for water planning and operations of County-owned or operated water and sewer systems, including the related capital assets and depreciation. 119

Nonmajor Enterprise Funds:

Golf Course Fund

Established on July 1, 1982, the fund accounts for operations of two County golf courses – Washoe and Sierra Sage, including related capital assets and depreciation. 125

Building and Safety Fund

Established on July 1, 2001, the fund accounts for issuance of building permits and other fees directly related to building and development in the County, including related capital assets and depreciation. 127

WASHOE COUNTY, NEVADA
WATER RESOURCES FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Utility fees	\$ 27,337,067	\$ 29,144,297	\$ 1,807,230	\$ 27,568,632
Services to other agencies	1,702,550	1,469,632	(232,918)	1,684,779
Services to other funds	328,968	308,902	(20,066)	396,123
Other	569,078	616,070	46,992	816,286
Total Operating Revenues	29,937,663	31,538,901	1,601,238	30,465,820
Operating Expenses				
Salaries and wages	4,376,905	4,199,010	177,895	4,346,401
Employee benefits	1,867,408	1,692,297	175,111	2,213,591
Services and supplies	15,132,001	12,526,486	2,605,515	12,460,358
Depreciation/amortization	8,494,088	8,557,566	(63,478)	8,704,130
Total Operating Expenses	29,870,402	26,975,359	2,895,043	27,724,480
Operating Income (Loss)	67,261	4,563,542	4,496,281	2,741,340
Nonoperating Revenues (Expenses)				
Investment earnings	2,296,122	1,755,304	(540,818)	2,105,642
Net increase (decrease) in the fair value of investments	(160,104)	(1,853,664)	(1,693,560)	896,719
Federal grants	70,000	122,415	52,415	71,008
Facilities rental	23,405	25,716	2,311	21,961
Gain (loss) on asset disposition	-	(457,176)	(457,176)	(17,376)
Interest/bond insurance costs	(2,485,963)	(2,333,914)	152,049	(2,487,001)
Connection fee refunds/credits	(2,350,000)	(2,334,750)	15,250	(1,091,373)
Other nonoperating revenue	-	297,611	297,611	-
Total Nonoperating Revenues (Expenses)	(2,606,540)	(4,778,458)	(2,171,918)	(500,420)
Income (Loss) Before Capital Contributions and Transfers	(2,539,279)	(214,916)	2,324,363	2,240,920
Capital Contributions				
Federal grants	2,500,000	11,931	(2,488,069)	384,926
State grants	-	-	-	2,000
Hook-up fees	2,358,670	2,648,507	289,837	741,978
Contributions from contractors	120,845	1,787,185	1,666,340	792,180
Total Capital Contributions	4,979,515	4,447,623	(531,892)	1,921,084
Transfers				
General Fund	(1,450,000)	(1,450,000)	-	-
Change in Net Position	\$ 990,236	2,782,707	\$ (1,792,471)	4,162,004
Net Position, July 1, As Restated		406,282,744		402,120,740
Net Position, June 30		\$ 409,065,451		\$ 406,282,744

**WASHOE COUNTY, NEVADA
WATER RESOURCES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 27,222,067	\$ 29,168,188	\$ 1,946,121	\$ 26,341,917
Cash received from services to other agencies	1,702,550	1,283,405	(419,145)	1,684,779
Cash received from services to other funds	328,968	308,902	(20,066)	396,123
Cash received from program loans	-	14,741	14,741	9,933
Other operating receipts	592,483	894,774	302,291	940,121
Cash payments for personnel costs	(6,244,313)	(5,864,624)	379,689	(6,635,739)
Cash payments for services and supplies	(15,132,001)	(12,503,019)	2,628,982	(12,425,628)
Cash payments for program loans	-	(11,491)	(11,491)	(24,486)
Cash payments for refund of hookup fees	(2,350,000)	(2,334,750)	15,250	(1,091,373)
Net Cash Provided (Used) by Operating Activities	<u>6,119,754</u>	<u>10,956,126</u>	<u>4,836,372</u>	<u>9,195,647</u>
Cash Flows From Noncapital Financing Activities:				
Federal grants	70,000	112,008	42,008	63,853
Transfer to General Fund	(1,450,000)	(1,450,000)	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(1,380,000)</u>	<u>(1,337,992)</u>	<u>42,008</u>	<u>63,853</u>
Cash Flows From Capital and Related Financing Activities:				
Cash received from Federal grants	2,500,000	12,478	(2,487,522)	432,576
Cash received from State grants	-	-	-	2,000
Hookup fees\contractor contributions	2,358,670	3,356,845	998,175	735,308
Principal paid on financing	(2,842,645)	(3,717,645)	(875,000)	(3,503,465)
Interest paid on financing	(2,458,586)	(2,433,836)	24,750	(2,568,531)
* Acquisition of capital assets	(13,779,759)	(3,675,265)	10,104,494	(2,752,615)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(14,222,320)</u>	<u>(6,457,423)</u>	<u>7,764,897</u>	<u>(7,654,727)</u>
Cash Flows From Investing Activities:				
Investment earnings	<u>2,136,018</u>	<u>(79,018)</u>	<u>(2,215,036)</u>	<u>3,121,111</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(7,346,548)</u>	<u>3,081,693</u>	<u>10,428,241</u>	<u>4,725,884</u>
Cash and Cash Equivalents, July 1	<u>102,922,599</u>	<u>106,841,843</u>	<u>3,919,244</u>	<u>102,115,959</u>
Cash and Cash Equivalents, June 30	<u>\$ 95,576,051</u>	<u>\$ 109,923,536</u>	<u>\$ 14,347,485</u>	<u>\$ 106,841,843</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA
WATER RESOURCES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 67,261	\$ 4,563,542	\$ 4,496,281	\$ 2,741,340
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	8,494,088	8,557,566	63,478	8,704,130
Construction in progress writeoffs	-	-	-	8,540
Program loan interest	-	5,711	5,711	4,878
Contributed inventory	-	24,897	24,897	3,750
Facilities rental revenue	23,405	25,716	2,311	21,961
Other revenue	-	297,611	297,611	-
Hookup fee refunds	(2,350,000)	(2,334,750)	15,250	(1,091,373)
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	(213,708)	(213,708)	(916,440)
Due from other governments	-	46,978	46,978	(229,224)
Notes receivable	(115,000)	(3,261)	111,739	(22,362)
Inventory	-	(7,566)	(7,566)	(106,071)
Increase (decrease) in:				
Accounts payable	-	(112,113)	(112,113)	86,041
Accrued salaries and benefits	-	19,251	19,251	12,525
Compensated absences	-	7,432	7,432	(88,272)
Due to other governments	-	118,249	118,249	42,470
Unearned revenue	-	(25,377)	(25,377)	29,433
Other liabilities	-	(14,052)	(14,052)	(1,929)
Total Adjustments	<u>6,052,493</u>	<u>6,392,584</u>	<u>340,091</u>	<u>6,458,057</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 6,119,754</u>	<u>\$ 10,956,126</u>	<u>\$ 4,836,372</u>	<u>\$ 9,199,397</u>
*Acquisition of Capital Assets Financed by Cash	\$ 13,779,759	\$ 3,675,265	\$ 10,104,494	\$ 2,752,615
Capital contributions received	-	1,762,288	(1,762,288)	792,180
Increase (decrease) in contracts/retention payable	-	(104,902)	104,902	135,528
Total Acquisition of Capital Assets	<u>\$ 13,779,759</u>	<u>\$ 5,332,651</u>	<u>\$ 8,447,108</u>	<u>\$ 3,680,323</u>

WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Golf Course Fund</u>	<u>Building and Safety Fund</u>	<u>Total</u>
Assets			
Current Assets:			
Cash and investments	\$ 846,327	\$ 685,440	\$ 1,531,767
Accounts receivable	260,031	-	260,031
Interest receivable	2,280	1,599	3,879
Inventory	7,398	-	7,398
Total Current Assets	<u>1,116,036</u>	<u>687,039</u>	<u>1,803,075</u>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable:			
Land	173,000	-	173,000
Plant capacity	825,150	-	825,150
Depreciable:			
Land improvements	3,764,945	-	3,764,945
Buildings and improvements	1,258,356	-	1,258,356
Equipment	955,381	85,732	1,041,113
Software	24,137	54,046	78,183
Less accumulated depreciation	<u>(4,399,831)</u>	<u>(139,778)</u>	<u>(4,539,609)</u>
Total Noncurrent Assets	<u>2,601,138</u>	<u>-</u>	<u>2,601,138</u>
Total Assets	<u>3,717,174</u>	<u>687,039</u>	<u>4,404,213</u>
Liabilities			
Current Liabilities:			
Accounts payable	10,745	4,736	15,481
Accrued salaries and benefits	18,397	48,418	66,815
Compensated absences	26,021	97,662	123,683
Due to other governments	8,235	-	8,235
Deposits	-	13,000	13,000
Other liabilities	1,005	-	1,005
Total Current Liabilities	<u>64,403</u>	<u>163,816</u>	<u>228,219</u>
Noncurrent Liabilities:			
Compensated absences	<u>7,822</u>	<u>29,357</u>	<u>37,179</u>
Total Liabilities	<u>72,225</u>	<u>193,173</u>	<u>265,398</u>
Net Position			
Net investment in capital assets	2,601,138	-	2,601,138
Restricted for public safety	-	493,866	493,866
Unrestricted	<u>1,043,811</u>	<u>-</u>	<u>1,043,811</u>
Total Net Position	<u>\$ 3,644,949</u>	<u>\$ 493,866</u>	<u>\$ 4,138,815</u>

**WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

	Golf Course Fund	Building and Safety Fund	Total
Operating Revenues			
Charges for Services:			
Golf course fees	\$ 919,033	\$ -	\$ 919,033
Building permits and fees	-	1,652,043	1,652,043
Washoe County / TRPA	-	62,678	62,678
Other	118,275	9,577	127,852
Miscellaneous	-	62	62
Total Operating Revenues	<u>1,037,308</u>	<u>1,724,360</u>	<u>2,761,668</u>
Operating Expenses			
Salaries and wages	299,319	826,173	1,125,492
Employee benefits	117,365	341,688	459,053
Services and supplies	435,395	442,240	877,635
Depreciation/amortization	222,118	12,579	234,697
Total Operating Expenses	<u>1,074,197</u>	<u>1,622,680</u>	<u>2,696,877</u>
Operating Income (Loss)	<u>(36,889)</u>	<u>101,680</u>	<u>64,791</u>
Nonoperating Revenues (Expenses)			
Investment earnings	13,760	8,775	22,535
Net increase (decrease) in the fair value of investments	(14,186)	(9,792)	(23,978)
Gain (loss) on asset disposition	499	-	499
Contributions	1,000	-	1,000
Other nonoperating revenue	1,591	-	1,591
Total Nonoperating Revenues (Expenses)	<u>2,664</u>	<u>(1,017)</u>	<u>1,647</u>
Change in Net Position	<u>(34,225)</u>	<u>100,663</u>	<u>66,438</u>
Net Position, July 1	<u>3,679,174</u>	<u>393,203</u>	<u>4,072,377</u>
Net Position, June 30	<u>\$ 3,644,949</u>	<u>\$ 493,866</u>	<u>\$ 4,138,815</u>

**WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Golf Course Fund</u>	<u>Building and Safety Fund</u>	<u>Total</u>
Increase (Decrease) In Cash and Cash Equivalents			
Cash Flows From Operating Activities:			
Cash received from customers	\$ 952,864	\$ 1,709,524	\$ 2,662,388
Cash received from other funds	-	14,774	14,774
Cash received from other sources	1,591	62	1,653
Cash payments for personnel costs	(411,416)	(1,160,295)	(1,571,711)
Cash payments for services and supplies	(421,180)	(441,309)	(862,489)
Net Cash Provided (Used) by Operating Activities	<u>121,859</u>	<u>122,756</u>	<u>244,615</u>
Cash Flows From Noncapital Financing Activities:			
Contributions	<u>2,005</u>	<u>-</u>	<u>2,005</u>
Cash Flows From Capital and Related Financing Activities:			
Disposition of capital assets	499	-	499
Acquisition of capital assets	(52,270)	-	(52,270)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(51,771)</u>	<u>-</u>	<u>(51,771)</u>
Cash Flows From Investing Activities:			
Investment earnings	(460)	(986)	(1,446)
Net Increase in Cash and Cash Equivalents	<u>71,633</u>	<u>121,770</u>	<u>193,403</u>
Cash and Cash Equivalents, July 1	<u>774,694</u>	<u>563,670</u>	<u>1,338,364</u>
Cash and Cash Equivalents, June 30	<u>\$ 846,327</u>	<u>\$ 685,440</u>	<u>\$ 1,531,767</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	<u>\$ (36,889)</u>	<u>\$ 101,680</u>	<u>\$ 64,791</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization	222,118	12,579	234,697
Other nonoperating revenue	1,591	-	1,591
Change in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(84,444)	-	(84,444)
Inventory	263	-	263
Increase (decrease) in:			
Accounts payable	6,618	931	7,549
Accrued salaries and benefits	3,589	11,149	14,738
Compensated absences	1,679	(3,583)	(1,904)
Due to other governments	7,334	-	7,334
Total Adjustments	<u>158,748</u>	<u>21,076</u>	<u>179,824</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 121,859</u>	<u>\$ 122,756</u>	<u>\$ 244,615</u>

WASHOE COUNTY, NEVADA
GOLF COURSE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Operating Revenues				
Charges for Services:				
Golf courses	\$ 1,211,618	\$ 919,033	\$ (292,585)	\$ 1,061,238
Other	17,292	118,275	100,983	29,121
Total Operating Revenues	<u>1,228,910</u>	<u>1,037,308</u>	<u>(191,602)</u>	<u>1,090,359</u>
Operating Expenses				
Salaries and wages	308,187	299,319	8,868	275,060
Employee benefits	115,754	117,365	(1,611)	115,940
Services and supplies	448,905	435,395	13,510	476,927
Depreciation/amortization	217,668	222,118	(4,450)	218,651
Total Operating Expenses	<u>1,090,514</u>	<u>1,074,197</u>	<u>16,317</u>	<u>1,086,578</u>
Operating Income (Loss)	<u>138,396</u>	<u>(36,889)</u>	<u>(175,285)</u>	<u>3,781</u>
Nonoperating Revenues (Expenses)				
Investment earnings	18,000	13,760	(4,240)	15,815
Net increase (decrease) in the fair value of investments	1,500	(14,186)	(15,686)	6,589
Gain (loss) on asset disposition	-	499	499	3,563
Contributions	1,000	1,000	-	870
Other nonoperating revenue	-	1,591	1,591	-
Total Nonoperating Revenues (Expenses)	<u>20,500</u>	<u>2,664</u>	<u>(17,836)</u>	<u>26,837</u>
Change in Net Position	<u>\$ 158,896</u>	<u>(34,225)</u>	<u>\$ (193,121)</u>	<u>30,618</u>
Net Position, July 1		<u>3,679,174</u>		<u>3,648,556</u>
Net Position, June 30		<u>\$ 3,644,949</u>		<u>\$ 3,679,174</u>

**WASHOE COUNTY, NEVADA
GOLF COURSE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 1,228,910	\$ 952,864	\$ (276,046)	\$ 914,772
Cash from other sources	-	1,591	1,591	-
Cash payments for personnel costs	(423,941)	(411,416)	12,525	(386,104)
Cash payments for services and supplies	(448,905)	(421,180)	27,725	(526,877)
Net Cash Provided (Used) by Operating Activities	<u>356,064</u>	<u>121,859</u>	<u>(234,205)</u>	<u>1,791</u>
Cash Flows From Noncapital Financing Activities:				
Cash received from contributions	<u>1,000</u>	<u>2,005</u>	<u>1,005</u>	<u>870</u>
Cash Flows From Capital and Related Financing Activities:				
Dispositions of capital assets	-	499	499	3,563
Acquisition of capital assets	(90,000)	(52,270)	37,730	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(90,000)</u>	<u>(51,771)</u>	<u>38,229</u>	<u>3,563</u>
Cash Flows From Investing Activities:				
Investment earnings	<u>19,500</u>	<u>(460)</u>	<u>(19,960)</u>	<u>23,237</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>286,564</u>	<u>71,633</u>	<u>(214,931)</u>	<u>29,461</u>
Cash and Cash Equivalents, July 1	<u>866,861</u>	<u>774,694</u>	<u>(92,167)</u>	<u>745,233</u>
Cash and Cash Equivalents, June 30	<u>\$ 1,153,425</u>	<u>\$ 846,327</u>	<u>\$ (307,098)</u>	<u>\$ 774,694</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	<u>\$ 138,396</u>	<u>\$ (36,889)</u>	<u>\$ (175,285)</u>	<u>\$ 3,781</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	217,668	222,118	4,450	218,651
Other nonoperating revenue	-	1,591	1,591	-
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	(84,444)	(84,444)	(175,587)
Inventory	-	263	263	162
Increase (decrease) in:				
Accounts payable	-	6,618	6,618	(30,878)
Accrued salaries and benefits	-	3,589	3,589	1,769
Compensated absences	-	1,679	1,679	3,127
Due to other governments	-	7,334	7,334	(19,234)
Total Adjustments	<u>217,668</u>	<u>158,748</u>	<u>(58,920)</u>	<u>(1,990)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 356,064</u>	<u>\$ 121,859</u>	<u>\$ (234,205)</u>	<u>\$ 1,791</u>

WASHOE COUNTY, NEVADA
BUILDING AND SAFETY FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Building permits	\$ 1,375,000	\$ 1,652,043	\$ 277,043	\$ 1,334,717
Washoe County/TRPA	65,000	62,678	(2,322)	55,047
Other	10,000	9,577	(423)	10,835
Miscellaneous:				
Reimbursements	-	62	62	271
Total Operating Revenues	1,450,000	1,724,360	274,360	1,400,870
Operating Expenses				
Salaries and wages	885,748	826,173	59,575	840,927
Employee benefits	349,083	341,688	7,395	395,519
Services and supplies	453,968	442,240	11,728	134,534
Depreciation/amortization	13,465	12,579	886	13,465
Total Operating Expenses	1,702,264	1,622,680	79,584	1,384,445
Operating Income (Loss)	(252,264)	101,680	353,944	16,425
Nonoperating Revenues (Expenses)				
Investment earnings	8,650	8,775	125	10,533
Net increase (decrease) in the fair value of investments	-	(9,792)	(9,792)	4,455
Total Nonoperating Revenues (Expenses)	8,650	(1,017)	(9,667)	14,988
Income (Loss) Before Transfers	(243,614)	100,663	344,277	31,413
Transfers				
Equipment Services Fund	-	-	-	45,369
Change in Net Position	\$ (243,614)	\$ 100,663	\$ 344,277	\$ 76,782
Net Position, July 1		393,203		316,421
Net Position, June 30		\$ 493,866		\$ 393,203

WASHOE COUNTY, NEVADA
BUILDING AND SAFETY FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 1,450,000	\$ 1,709,524	\$ 259,524	\$ 1,381,036
Cash received from other funds	-	14,774	14,774	19,563
Cash received from other sources	-	62	62	271
Cash payments for personnel costs	(1,234,831)	(1,160,295)	74,536	(1,250,301)
Cash payments for services and supplies	(453,968)	(441,309)	12,659	(131,475)
Net Cash Provided (Used) by Operating Activities	(238,799)	122,756	361,555	19,094
Cash Flows From Noncapital Financing Activities:				
Transfers from Equipment Services Fund	-	-	-	45,369
Cash Flows from Financing Activities:				
Acquisition of Capital Assets Financed by Cash	(20,000)	-	20,000	-
Cash Flows From Investing Activities:				
Investment earnings	8,650	(986)	(9,636)	15,196
Net Increase (Decrease) in Cash and Cash Equivalents	(250,149)	121,770	371,919	79,659
Cash and Cash Equivalents, July 1	509,126	563,670	54,544	484,011
Cash and Cash Equivalents, June 30	\$ 258,977	\$ 685,440	\$ 426,463	\$ 563,670
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (252,264)	\$ 101,680	\$ 353,944	\$ 16,425
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	13,465	12,579	(886)	13,465
Change in liabilities:				
Increase (decrease) in:				
Accounts payable	-	931	931	3,059
Accrued salaries and benefits	-	11,149	11,149	1,064
Compensated absences	-	(3,583)	(3,583)	(14,919)
Total Adjustments	13,465	21,076	7,611	2,669
Net Cash Provided (Used) by Operating Activities	\$ (238,799)	\$ 122,756	\$ 361,555	\$ 19,094

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