

**CITY OF WINNEMUCCA**

**STATE OF NEVADA**

**JUNE 30, 2010**

**CITY OF WINNEMUCCA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2010**

	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and investments	\$ 519,193	\$ 343,205	\$ 862,398
Interest receivable	-	201	201
Due from other governments	-	67	67
	<u>519,193</u>	<u>343,473</u>	<u>862,666</u>
Total Assets	<u>\$ 519,193</u>	<u>\$ 343,473</u>	<u>\$ 862,666</u>
<b>LIABILITIES</b>			
Due to other governments	<u>\$ 2,225</u>	<u>\$ -</u>	<u>\$ 2,225</u>
<b>FUND EQUITY</b>			
Fund Balances			
Unreserved			
Undesignated	<u>516,968</u>	<u>343,473</u>	<u>860,441</u>
	<u>516,968</u>	<u>343,473</u>	<u>860,441</u>
Total Liabilities and Fund Equity	<u>\$ 519,193</u>	<u>\$ 343,473</u>	<u>\$ 862,666</u>

**CITY OF WINNEMUCCA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2010**

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL
REVENUES			
Intergovernmental revenues	\$ -	\$ 23,890	\$ 23,890
Miscellaneous	-	9,690	9,690
Total Revenues	-	33,580	33,580
EXPENDITURES			
Current:			
General government	70,731	-	70,731
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,731)	33,580	(37,151)
OTHER FINANCING SOURCES (USES)			
Transfers in (out)			
General Fund	300,000	-	300,000
Total Other Financing Sources (Uses)	300,000	-	300,000
Net Change in Fund Balances	229,269	33,580	262,849
FUND BALANCES, JULY 1	287,699	309,893	597,592
FUND BALANCES, JUNE 30	\$ 516,968	\$ 343,473	\$ 860,441

**CITY OF WINNEMUCCA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2010**

	VACATION AND SICK LEAVE LIABILITY FUND	UNEMPLOYMENT COMPENSATION FUND	RETIREE HEALTH INSURANCE SUBSIDY FUND	TOTAL
<b>ASSETS</b>				
Cash and investments	\$ 275,948	\$ 53,595	\$ 189,650	\$ 519,193
<b>LIABILITIES</b>				
Due to other governments	\$ -	\$ 2,225	\$ -	\$ 2,225
<b>FUND EQUITY</b>				
Unreserved Undesignated	275,948	51,370	189,650	516,968
Total Liabilities and Fund Equity	\$ 275,948	\$ 53,595	\$ 189,650	\$ 519,193

**CITY OF WINNEMUCCA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2010**

	VACATION AND SICK LEAVE LIABILITY FUND	UNEMPLOYMENT COMPENSATION FUND	RETIREE HEALTH INSURANCE SUBSIDY FUND	TOTAL
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
General government:				
Employee benefits	-	18,148	52,583	70,731
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(18,148)	(52,583)	(70,731)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
General Fund	150,000	50,000	100,000	300,000
Total Other Financing Sources (Uses)	150,000	50,000	100,000	300,000
Net Change in Fund Balances	150,000	31,852	47,417	229,269
FUND BALANCES, JULY 1	125,948	19,518	142,233	287,699
FUND BALANCES, JUNE 30	\$ 275,948	\$ 51,370	\$ 189,650	\$ 516,968

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
VACATION AND SICK LEAVE LIABILITY FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
General Fund	150,000	150,000	150,000	-
Total Other Financing Sources (Uses)	150,000	150,000	150,000	-
Net Change in Fund Balances	150,000	150,000	150,000	-
FUND BALANCES, JULY 1	125,948	125,948	125,948	-
FUND BALANCES, JUNE 30	\$ 275,948	\$ 275,948	\$ 275,948	\$ -

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
UNEMPLOYMENT COMPENSATION FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
General government:				
Employee benefits	20,000	20,000	18,148	1,852
Total Expenditures	20,000	20,000	18,148	1,852
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(20,000)	(18,148)	1,852
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
General Fund	50,000	50,000	50,000	-
Total Other Financing Sources (Uses)	50,000	50,000	50,000	-
Net Change in Fund Balances	30,000	30,000	31,852	1,852
FUND BALANCES, JULY 1	9,762	9,762	19,518	9,756
FUND BALANCES, JUNE 30	\$ 39,762	\$ 39,762	\$ 51,370	\$ 11,608

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
RETIREE HEALTH INSURANCE SUBSIDY FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
General government:				
Employee benefits	75,000	75,000	52,583	22,417
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,000)	(75,000)	(52,583)	22,417
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
General Fund	100,000	100,000	100,000	-
Total Other Financing Sources (Uses)	100,000	100,000	100,000	-
Net Change in Fund Balances	25,000	25,000	47,417	22,417
FUND BALANCE, JULY 1	133,000	133,000	142,233	9,233
FUND BALANCE, JUNE 30	\$ 158,000	\$ 158,000	\$ 189,650	\$ 31,650



**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
DEBT SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES				
Miscellaneous:				
Special assessments	\$ 114,110	\$ 114,110	\$ 165,571	\$ 51,461
Interest	56,580	56,580	55,911	(669)
Total Revenues	<u>170,690</u>	<u>170,690</u>	<u>221,482</u>	<u>50,792</u>
EXPENDITURES				
Debt service:				
Principal	173,700	173,700	173,684	16
Interest	55,100	55,100	55,158	(58)
Total Expenditures	<u>228,800</u>	<u>228,800</u>	<u>228,842</u>	<u>(42)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,110)	(58,110)	(7,360)	50,750
FUND BALANCES, JULY 1	<u>490,008</u>	<u>490,008</u>	<u>526,775</u>	<u>36,767</u>
FUND BALANCES, JUNE 30	<u><u>\$ 431,898</u></u>	<u><u>\$ 431,898</u></u>	<u><u>\$ 519,415</u></u>	<u><u>\$ 87,517</u></u>

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL IMPROVEMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental revenues:				
Government contributions	\$ 89,000	\$ 89,000	\$ 242,333	\$ 153,333
Grant-in-aid	648,000	648,000	494,431	(153,569)
Total Intergovernmental revenues	737,000	737,000	736,764	(236)
Miscellaneous				
Miscellaneous	-	-	2,914	2,914
Interest	150,000	150,000	155,301	5,301
Total Miscellaneous	150,000	150,000	158,215	8,215
Total Revenues	887,000	887,000	894,979	7,979
<b>EXPENDITURES</b>				
Public Safety:				
Public Buildings				
Capital outlay	-	300,000	740,473	(440,473)
Public Works:				
Public Facilities/Equip.				
Capital outlay	850,500	850,500	823,097	27,403
Total Expenditures	850,500	1,150,500	1,563,570	27,403
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,500	(263,500)	(668,591)	(405,091)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in (out):				
Water Fund	100,000	100,000	100,000	-
Issuance of debt	-	300,000	300,000	-
Total Other Financing Sources (Uses)	100,000	400,000	400,000	-
Net Change in Fund Balances	136,500	136,500	(268,591)	(405,091)
FUND BALANCES, JULY 1	5,336,163	5,336,163	5,251,276	(84,887)
FUND BALANCES, JUNE 30	\$ 5,472,663	\$ 5,472,663	\$ 4,982,685	\$ (489,978)

**CITY OF WINNEMUCCA  
BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUND  
JUNE 30, 2010**

<b>ASSETS</b>	
Cash and investments	\$ 343,205
Interest receivable	201
Due from other governments	<u>67</u>
Total Assets	<u><u>\$ 343,473</u></u>
<b>LIABILITIES</b>	
	<u>\$ -</u>
<b>FUND BALANCE</b>	
Unreserved:	
Undesignated	<u>343,473</u>
Total Liabilities and Fund Balance	<u><u>\$ 343,473</u></u>

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental:				
Capital projects revenue	\$ 15,000	\$ 15,000	\$ 23,890	\$ 8,890
Miscellaneous:				
Interest	12,000	12,000	9,690	(2,310)
Total Revenues	<u>27,000</u>	<u>27,000</u>	<u>33,580</u>	<u>6,580</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,000	27,000	33,580	6,580
FUND BALANCES, JULY 1	<u>302,460</u>	<u>302,460</u>	<u>309,893</u>	<u>7,433</u>
FUND BALANCES, JUNE 30	<u><u>\$ 329,460</u></u>	<u><u>\$ 329,460</u></u>	<u><u>\$ 343,473</u></u>	<u><u>\$ 14,013</u></u>

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENSES AND  
CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
SEWER FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>OPERATING REVENUES</b>				
Sewer utility fees	\$ 1,150,000	\$ 1,150,000	\$ 1,253,723	\$ 103,723
Connection fees	30,000	30,000	61,541	31,541
Total Operating Revenues	<u>1,180,000</u>	<u>1,180,000</u>	<u>1,315,264</u>	<u>135,264</u>
<b>OPERATING EXPENSES</b>				
Salaries and wages	297,477	297,477	257,364	40,113
Employee benefits	48,900	48,900	40,752	8,148
Services and supplies	354,243	354,243	352,691	1,552
Depreciation	237,000	237,000	207,231	29,769
Total Operating Expenses	<u>937,620</u>	<u>937,620</u>	<u>858,038</u>	<u>79,582</u>
Operating Income (Loss)	<u>242,380</u>	<u>242,380</u>	<u>457,226</u>	<u>214,846</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	125,000	125,000	171,398	46,398
Miscellaneous	1,000	1,000	-	(1,000)
Total Nonoperating Revenues (Expenses)	<u>126,000</u>	<u>126,000</u>	<u>171,398</u>	<u>45,398</u>
Income (Loss) before Capital Contributions and Transfers	<u>368,380</u>	<u>368,380</u>	<u>628,624</u>	<u>260,244</u>
<b>CAPITAL CONTRIBUTIONS</b>				
Change in Net Assets	<u>\$ 368,380</u>	<u>\$ 368,380</u>	<u>640,289</u>	<u>\$ 271,909</u>
NET ASSETS, JULY 1			<u>7,782,107</u>	
NET ASSETS, JUNE 30			<u>\$ 8,422,396</u>	

**CITY OF WINNEMUCCA  
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL  
SEWER FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers and users	\$ 1,180,000	\$ 1,180,000	\$ 1,308,780	\$ 128,780
Cash payments to employees for salaries and benefits	(346,377)	(346,377)	(295,256)	51,121
Cash payments to suppliers for goods and services	(354,243)	(354,243)	(344,764)	9,479
Net Cash Provided (Used) by Operating Activities	479,380	479,380	668,760	189,380
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(230,500)	(230,500)	(34,599)	195,901
Other receipts (payments)	1,000	1,000	-	(1,000)
Net Cash Provided (Used) by Capital and Related Financing Activities	(229,500)	(229,500)	(34,599)	194,901
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	125,000	125,000	179,470	54,470
Net Increase (Decrease) in Cash and Cash Equivalents	374,880	374,880	813,631	438,751
CASH AND CASH EQUIVALENTS, JULY 1	5,394,882	5,394,882	5,252,419	(142,463)
CASH AND CASH EQUIVALENTS, JUNE 30	\$ 5,769,762	\$ 5,769,762	\$ 6,066,050	\$ 296,288
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 242,380	\$ 242,380	\$ 457,226	\$ 214,846
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	218,000	218,000	207,231	(10,769)
(Increase) decrease in:				
Accounts receivable	-	-	(20,760)	(20,760)
Notes receivable	-	-	14,280	14,280
Prepaid items	-	-	(24,208)	(24,208)
Due from other funds	-	-	(4)	(4)
Increase (decrease) in:				
Accounts payable	-	-	4,129	4,129
Accrued liabilities	-	-	507	507
Due to other governments	-	-	28,003	28,003
Due to other funds	-	-	3	3
OPEB liability	-	-	2,353	2,353
Total Adjustments	218,000	218,000	211,534	(6,466)
Net Cash Provided (Used) by Operating Activities	\$ 460,380	\$ 460,380	\$ 668,760	\$ 208,380
<b>NONCASH CAPITAL AND RELATED FINANCING AND INVESTING ACTIVITIES:</b>				
Contributions of Capital Assets from government	\$ -	\$ -	\$ 11,665	\$ 11,665

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
WATER FUND  
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>OPERATING REVENUES</b>				
Water utility fees	\$ 1,500,000	\$ 1,500,000	\$ 1,345,602	\$ (154,398)
Connection fees	30,000	30,000	79,366	49,366
Meter sales	3,000	3,000	9,020	6,020
Total Operating Revenues	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,433,988</u>	<u>(99,012)</u>
<b>OPERATING EXPENSES</b>				
Salaries and wages	348,119	348,119	355,700	(7,581)
Employee benefits	58,200	58,200	61,088	(2,888)
Services and supplies	689,243	689,243	701,735	(12,492)
Depreciation	335,000	335,000	310,830	24,170
Total Operating Expenses	<u>1,430,562</u>	<u>1,430,562</u>	<u>1,429,353</u>	<u>1,209</u>
Operating Income (Loss)	<u>102,438</u>	<u>102,438</u>	<u>4,635</u>	<u>(97,803)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	20,000	20,000	36,307	16,307
Miscellaneous income	1,000	1,000	150	(850)
Interest expense	(44,525)	(44,525)	(44,526)	(1)
Total Nonoperating Revenues (Expenses)	<u>(23,525)</u>	<u>(23,525)</u>	<u>(8,069)</u>	<u>15,456</u>
Income (Loss) before Transfers	<u>78,913</u>	<u>78,913</u>	<u>(3,434)</u>	<u>(82,347)</u>
<b>TRANSFERS IN (OUT)</b>				
Capital Improvement Fund	(100,000)	(100,000)	(100,000)	-
Change in Net Assets	<u>\$ (21,087)</u>	<u>\$ (21,087)</u>	<u>(103,434)</u>	<u>\$ (82,347)</u>
NET ASSETS, JULY 1			<u>7,963,207</u>	
NET ASSETS, JUNE 30			<u>\$ 7,859,773</u>	

**CITY OF WINNEMUCCA**  
**SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL**  
**WATER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGET AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		TO FINAL BUDGET
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers and users	\$ 1,533,000	\$ 1,533,000	\$ 1,437,026	\$ (95,974)
Cash payments to employees for salaries and benefits	(406,319)	(406,319)	(414,575)	(8,256)
Cash payments to suppliers for goods and services	(689,243)	(689,243)	(836,171)	(146,928)
Net Cash Provided (Used) by Operating Activities	<u>437,438</u>	<u>437,438</u>	<u>186,280</u>	<u>(251,158)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers to other funds	(100,000)	(100,000)	(100,000)	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(366,500)	(366,500)	(262,424)	104,076
Principal paid on debt service	(65,900)	(65,900)	(65,889)	11
Interest paid on debt service	(44,525)	(44,525)	(44,526)	(1)
Other receipts (payments)	1,000	1,000	150	(850)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(475,925)</u>	<u>(475,925)</u>	<u>(372,689)</u>	<u>103,236</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
	<u>20,000</u>	<u>20,000</u>	<u>38,763</u>	<u>18,763</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(118,487)	(118,487)	(247,646)	(129,159)
CASH AND CASH EQUIVALENTS, JULY 1	<u>1,348,074</u>	<u>1,348,074</u>	<u>1,455,885</u>	<u>107,811</u>
CASH AND CASH EQUIVALENTS, JUNE 30	<u>\$ 1,229,587</u>	<u>\$ 1,229,587</u>	<u>\$ 1,208,239</u>	<u>\$ (21,348)</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 85,375	\$ 85,375	\$ 4,635	\$ (80,740)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	255,000	255,000	310,830	55,830
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	-	(19,782)	(19,782)
Notes receivable	-	-	14,280	14,280
Prepaid items	-	-	747	747
Due from other funds	-	-	2,214	2,214
Increase (decrease) in:				
Accounts payable	-	-	(165,261)	(165,261)
Accrued liabilities	-	-	(575)	(575)
Due to other governments	-	-	30,074	30,074
Due to other funds	-	-	4	4
OPEB liability	-	-	2,788	2,788
Customer deposits	-	-	6,326	6,326
Total Adjustments	<u>255,000</u>	<u>255,000</u>	<u>181,645</u>	<u>(73,355)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 340,375</u>	<u>\$ 340,375</u>	<u>\$ 186,280</u>	<u>\$ (154,095)</u>



**CITY OF WINNEMUCCA**  
**SUMMARY SCHEDULE OF ENDING FUND BALANCES/ NET ASSETS**  
**AS OF JUNE 30, 2006 THROUGH 2010**

FUND	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010
General Fund	\$ 4,860,835	\$ 5,128,031	\$ 5,348,346	\$ 6,198,044	\$ 7,141,682
Capital Improvement Fund	3,535,202	4,883,781	5,758,413	5,251,276	4,982,685
Sewer Utility Fund	6,281,777	6,612,777	7,297,327	7,782,107	8,422,396
Water Utility Fund	7,433,806	7,672,392	7,948,897	7,963,207	7,859,773
Capital Projects Fund	216,714	245,020	276,460	309,893	343,473
Debt Service Fund	201,739	693,946	601,132	526,775	519,415
Vacation and Sick Leave Liability Fund	25,948	25,948	125,948	125,948	275,948
Unemployment Compensation Fund	19,919	19,763	19,763	19,518	51,370
Retiree Health Insurance Subsidy Fund	-	-	100,000	142,233	189,650
Total Ending Fund Balance	<u>\$ 22,575,940</u>	<u>\$ 25,281,658</u>	<u>\$ 27,476,286</u>	<u>\$ 28,319,001</u>	<u>\$ 29,786,392</u>