

Proposed Budget

| Laramie County Conservation District | |
|--------------------------------------|---|
| Budget Hearing Information | |
| 11221 U S Highway 30 | Location: 11221 U S Highway 30 Cheyenne WY |
| Cheyenne WY 82009 | Date: 5/10/2022 |
| 307-772-2600 | Time: 5:30p.m. |
| Laramie County | Budget Prepared by: Shaun Kirkwood |

S-A BUDGET MESSAGE W.S. 16-4-104(d)

The Laramie County Conservation District will continue to be accountable with public funds to ensure that all LCCD programs are carried out in a fiscally responsible manner, with tax base monies.

This past year the LCCD Board of Supervisors authorized expenditure of the building reserve account for the construction of a LCCD headquarters/office. Construction of the new headquarters has begun and is slated to be completed in June 2022. Building reserve account will be zeroed out at that point. The LCCD Board of Supervisors will assign \$200,342.00 to a Cash Reserve Account. These accounts will be reviewed annually at the LCCD budget hearing in July. The District Manager shall have authorization to reassign amounts from the Cash Reserve and Depreciation Reserve Accounts with board approval at any scheduled meeting.

S-B RESERVE DESCRIPTION

The LCCD maintains two reserve accounts. The LCCD Board of Supervisors has set the Depreciation Reserve Account at \$200,000.00 last year. The LCCD Board of Supervisors has set the Cash Reserve Account at 600,000.00 for the fiscal year 2022/23.

S-C

| Names of Board Members | Date of End of Term | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------------|--|--|--|------------|----------------------|--|--|--------------------|----------------------|--|-------------------|-------------------|--|---------------|--------------|--|-------------|------------------------|--|--|--|--|
| Tom Farrell | 12/31/24 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Does the district have regular office hours exceeding 20 hours per week?</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td colspan="3">If Yes, enter</td> </tr> <tr> <td>Address of office:</td> <td colspan="2">11221 U S Highway 30</td> </tr> <tr> <td>City, State, Zip:</td> <td colspan="2">Cheyenne Wy 82009</td> </tr> <tr> <td>Phone Number:</td> <td colspan="2">307-772-2600</td> </tr> <tr> <td>Hours Open:</td> <td colspan="2">7:30 a.m. to 4:00 p.m.</td> </tr> <tr> <td colspan="3" style="height: 30px;"></td> </tr> </table> | Does the district have regular office hours exceeding 20 hours per week? | | Yes | If Yes, enter | | | Address of office: | 11221 U S Highway 30 | | City, State, Zip: | Cheyenne Wy 82009 | | Phone Number: | 307-772-2600 | | Hours Open: | 7:30 a.m. to 4:00 p.m. | | | | |
| Does the district have regular office hours exceeding 20 hours per week? | | | Yes | | | | | | | | | | | | | | | | | | | | |
| If Yes, enter | | | | | | | | | | | | | | | | | | | | | | | |
| Address of office: | 11221 U S Highway 30 | | | | | | | | | | | | | | | | | | | | | | |
| City, State, Zip: | Cheyenne Wy 82009 | | | | | | | | | | | | | | | | | | | | | | |
| Phone Number: | 307-772-2600 | | | | | | | | | | | | | | | | | | | | | | |
| Hours Open: | 7:30 a.m. to 4:00 p.m. | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Kevin Wells | 12/31/24 | | | | | | | | | | | | | | | | | | | | | | |
| Casey Epler | 12/31/24 | | | | | | | | | | | | | | | | | | | | | | |
| Jay Berry | 12/31/22 | | | | | | | | | | | | | | | | | | | | | | |
| Ann Sanchez | 12/31/22 | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

Where are the minutes of your board meeting available for public review?
 LCCD office and www.lccdnet.org

How and where are the notices of meeting posted for the public?
 Meetings are held the 2nd Tuesday of each month and are posted on the LCCD website @ www.lccdnet.org

Where are the public meetings held?
 11221 U S Highway 30 Cheyenne WY 82009

PROPOSED BUDGET SUMMARY

| OVERVIEW | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|----------|---|---------------------|------------------------|-----------------------|---------------------|
| S-1 | Total Budgeted Expenditures | \$1,202,827 | \$3,617,380 | \$2,636,974 | \$2,636,974 |
| S-2 | Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 | Total Change to Restricted Funds | \$20,000 | \$39,658 | \$200,342 | \$200,342 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$3,707,098 | \$4,083,196 | \$2,837,316 | \$2,837,316 |
| S-5 | <i>Amount requested from County Commissioners</i> | \$1,188,254 | \$1,098,021 | \$1,152,922 | \$1,152,922 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-----------------|---|---------------------|------------------------|-----------------------|---------------------|
| S-7 | Operating Revenues | \$174,216 | \$194,478 | \$191,294 | \$191,294 |
| S-8 | Tax levy (From the County Treasurer) | \$1,188,254 | \$1,098,021 | \$1,152,922 | \$1,152,922 |
| S-9 | Government Support | \$86,726 | \$16,867 | \$20,765 | \$20,765 |
| S-10 | Grants | \$169,838 | \$667,157 | \$1,155,490 | \$1,155,490 |
| S-11 | Other County Support (Not from Co. Treas.) | \$0 | \$0 | \$0 | \$0 |
| S-12 | Miscellaneous | \$21,230 | \$39,838 | \$16,846 | \$16,846 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 | Total Revenue | \$1,640,264 | \$2,016,362 | \$2,537,316 | \$2,537,316 |

FY 7/1/22-6/30/23 Laramie County Conservation District

| EXPENDITURE SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|---------------------|--------------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-15 | Capital Outlay | \$13,235 | \$16,100 | \$124,000 | \$124,000 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$223,293 | \$288,324 | \$282,380 | \$282,380 |
| S-18 | Operations | \$736,019 | \$3,075,155 | \$1,970,757 | \$1,970,757 |
| S-19 | Indirect Costs | \$230,280 | \$237,801 | \$259,837 | \$259,837 |
| S-20R | Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 | Total Expenditures | \$1,202,827 | \$3,617,380 | \$2,636,974 | \$2,636,974 |

| DEBT SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--------------|-------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |

| CASH AND INVESTMENTS | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|---------------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| S-22 | TOTAL GENERAL FUNDS | \$2,066,834 | \$2,066,834 | \$300,000 | \$300,000 |
| Summary of Reserve Funds | | | | | |
| S-23 | Beginning Balance in Reserve Accounts | | | | |
| S-24 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 |
| S-25 | b. Reserves | \$287,854 | \$307,854 | \$347,512 | \$347,512 |
| S-26 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | \$287,854 | \$307,854 | \$347,512 | \$347,512 |
| S-27 | Amount to be added | | | | |
| S-28 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 |
| S-29 | b. Reserves | \$20,000 | \$39,658 | \$200,342 | \$200,342 |
| S-30 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | \$20,000 | \$39,658 | \$200,342 | \$200,342 |
| S-31 | Subtotal | \$307,854 | \$347,512 | \$547,854 | \$547,854 |
| S-32 | Less Total to be spent | \$0 | \$0 | \$0 | \$0 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$307,854 | \$347,512 | \$547,854 | \$547,854 |

End of Summary

Date adopted by Special District _____

Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: 11221 U S Highway 30
Cheyenne WY 82009

DISTRICT PHONE: 307-772-2600

PREPARED BY: Shaun Kirkwood

Proposed Budget

Laramie County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2023 _____

PROPERTY TAXES AND ASSESSMENTS

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--|-----------------------|------------------|---------------------|--------------------|------------------|
| R-1 Property Taxes and Assessments Received | | | | | |
| R-1.1 Tax Levy (From the County Treasurer) | 4001 | \$1,188,254 | \$1,098,021 | \$1,152,922 | \$1,152,922 |
| R-1.2 Other County Support (see note on the right) | 4005 | | | | |

FORECASTED REVENUE

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--|-----------------------|------------------|---------------------|--------------------|------------------|
| R-2 Revenues from Other Governments | | | | | |
| R-2.1 State Aid | 4211 | \$76,726 | \$6,867 | \$10,765 | \$10,765 |
| R-2.2 Additional County Aid (non-treasurer) | 4237 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| R-2.3 City (or Town) Aid | 4237 | | | | |
| R-2.4 Other (Specify) _____ | 4237 | | | | |
| R-2.5 Total Government Support | | \$86,726 | \$16,867 | \$20,765 | \$20,765 |
| R-3 Operating Revenues | | | | | |
| R-3.1 Customer Charges | 4300 | | | | |
| R-3.2 Sales of Goods or Services | 4300 | \$174,216 | \$194,478 | \$191,294 | \$191,294 |
| R-3.3 Other Assessments | 4503 | | | | |
| R-3.4 Total Operating Revenues | | \$174,216 | \$194,478 | \$191,294 | \$191,294 |
| R-4 Grants | | | | | |
| R-4.1 Direct Federal Grants | 4201 | | | | |
| R-4.2 Federal Grants thru State Agencies | 4201 | \$30,246 | \$21,451 | \$0 | |
| R-4.3 Grants from State Agencies | 4211 | \$139,592 | \$645,706 | \$1,155,490 | \$1,155,490 |
| R-4.4 Total Grants | | \$169,838 | \$667,157 | \$1,155,490 | \$1,155,490 |
| R-5 Miscellaneous Revenue | | | | | |
| R-5.1 Interest | 4501 | \$13,727 | \$9,200 | \$3,000 | \$3,000 |
| R-5.2 Other: Specify _____ | 4500 | \$7,503 | \$30,638 | \$13,846 | \$13,846 |
| R-5.3 Other: Additional _____ | | | | | |
| R-5.4 Total Miscellaneous | | \$21,230 | \$39,838 | \$16,846 | \$16,846 |
| R-5.5 Total Forecasted Revenue | | \$452,010 | \$918,341 | \$1,384,394 | \$1,384,394 |
| R-6 Other Forecasted Revenue | | | | | |
| R-6.1 a. Other past due as estimated by Co. Treas. | 4004 | | | | |
| R-6.2 b. Other forecasted revenue (specify): _____ | | | | | |
| R-6.3 _____ | 4500 | | | | |
| R-6.4 _____ | 4500 | | | | |
| R-6.5 _____ | | | | | |
| R-6.6 Total Other Forecasted Revenue (a+b) | | \$0 | \$0 | \$0 | \$0 |

Proposed Budget

Laramie County Conservation District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-----------------------------------|-----------------------|------------------|---------------------|--------------------|------------------|
| E-1 Capital Outlay | | | | | |
| E-1.1 Real Property | 6201 | | | | |
| E-1.2 Vehicles | 6210 | \$12,002 | \$14,000 | \$87,000 | \$87,000 |
| E-1.3 Office Equipment | 6211 | \$1,233 | \$1,000 | \$35,000 | \$35,000 |
| E-1.4 Other (Specify) | | | | | |
| E-1.5 Software/updates | 6200 | | \$1,100 | \$2,000 | \$2,000 |
| E-1.6 _____ | 6200 | | | | |
| E-1.7 _____ | | | | | |
| E-1.8 TOTAL CAPITAL OUTLAY | | \$13,235 | \$16,100 | \$124,000 | \$124,000 |

ADMINISTRATION BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--|-----------------------|------------------|---------------------|--------------------|------------------|
| E-2 Personnel Services | | | | | |
| E-2.1 Administrator | 7002 | \$61,194 | \$65,511 | \$75,857 | \$75,857 |
| E-2.2 Secretary | 7003 | | | | |
| E-2.3 Clerical | 7004 | | | | |
| E-2.4 Other (Specify) | | | | | |
| E-2.5 Financial Coordinator | 7005 | \$46,536 | \$50,379 | \$55,515 | \$55,515 |
| E-2.6 _____ | 7005 | | | | |
| E-2.7 _____ | | | | | |
| E-3 Board Expenses | | | | | |
| E-3.1 Travel | 7011 | | \$1,000 | \$1,000 | \$1,000 |
| E-3.2 Mileage | 7012 | \$651 | \$800 | \$1,000 | \$1,000 |
| E-3.3 Other (Specify) | | | | | |
| E-3.4 BOS Expenses | 7013 | \$5,074 | \$2,284 | \$21,800 | \$21,800 |
| E-3.5 Dues | 7013 | \$19,939 | \$19,575 | \$26,275 | \$26,275 |
| E-3.6 _____ | | | | | |
| E-4 Contractual Services | | | | | |
| E-4.1 Legal | 7021 | \$66,776 | \$123,500 | \$56,480 | \$56,480 |
| E-4.2 Accounting/Auditing | 7022 | \$13,050 | \$13,950 | \$14,400 | \$14,400 |
| E-4.3 Other (Specify) | | | | | |
| E-4.4 Professional fees | 7023 | | | | |
| E-4.5 _____ | 7023 | | | | |
| E-4.6 _____ | | | | | |
| E-5 Other Administrative Expenses | | | | | |
| E-5.1 Office Supplies | 7031 | \$2,039 | \$2,200 | \$2,500 | \$2,500 |
| E-5.2 Office equipment, rent & repair | 7032 | \$3,823 | \$4,300 | \$5,200 | \$5,200 |
| E-5.3 Education | 7033 | | | | |
| E-5.4 Registrations | 7034 | | | | |
| E-5.5 Other (Specify) | | | | | |
| E-5.6 _____ | 7035 | | | | |
| E-5.7 bank fees, internet/email | 7035 | \$4,211 | \$4,825 | \$22,353 | \$22,353 |
| E-5.8 _____ | | | | | |
| E-6 TOTAL ADMINISTRATION | | \$223,293 | \$288,324 | \$282,380 | \$282,380 |

Proposed Budget

Laramie County Conservation District

FYE 6/30/2023

OPERATIONS BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------|--|------------------|---------------------|--------------------|------------------|
| E-7 | Personnel Services | | | | |
| E-7.1 | Wages--Operations | 7202 \$274,590 | \$277,114 | \$316,767 | \$316,767 |
| E-7.2 | Service Contracts | 7203 \$3,696 | \$0 | \$0 | |
| E-7.3 | Other (Specify) | | | | |
| E-7.4 | _____ | 7204 | | | |
| E-7.5 | _____ | 7204 | | | |
| E-7.6 | _____ | | | | |
| E-8 | Travel | | | | |
| E-8.1 | Mileage | 7211 | | | |
| E-8.2 | Other (Specify) | | | | |
| E-8.3 | fuel | 7212 \$8,385 | \$12,800 | \$11,300 | \$11,300 |
| E-8.4 | _____ | 7212 | | | |
| E-8.5 | _____ | | | | |
| E-9 | Operating supplies (List) | | | | |
| E-9.1 | maintenance and repairs | 7220 \$31,694 | \$20,500 | \$13,200 | \$13,200 |
| E-9.2 | supplies | 7220 \$2,851 | \$9,000 | \$10,900 | \$10,900 |
| E-9.3 | _____ | 7220 | | | |
| E-9.4 | _____ | 7220 | | | |
| E-9.5 | _____ | | | | |
| E-10 | Program Services (List) | | | | |
| E-10.1 | Education program | 7230 \$18,490 | \$18,000 | \$30,600 | \$30,600 |
| E-10.2 | Water program | 7230 \$206,200 | \$6,867 | \$819,242 | \$819,242 |
| E-10.3 | Wildlife/Range program | 7230 \$11,950 | \$0 | \$252,810 | \$252,810 |
| E-10.4 | Seedling tree/LSF program | 7230 \$99,663 | \$144,794 | \$331,391 | \$331,391 |
| E-10.5 | _____ | | | | |
| E-11 | Contractual Arrangements (List) | | | | |
| E-11.1 | Living Snow Fence program | 7400 | | \$38,658 | \$38,658 |
| E-11.2 | _____ | 7400 | | | |
| E-11.3 | _____ | 7400 | | | |
| E-11.4 | _____ | 7400 | | | |
| E-11.5 | _____ | | | | |
| E-12 | Other operations (Specify) | | | | |
| E-12.1 | special projects | 7450 \$9,365 | \$28,450 | \$48,450 | \$48,450 |
| E-12.2 | building expenses | 7450 \$69,135 | \$2,557,630 | \$97,440 | \$97,440 |
| E-12.3 | _____ | 7450 | | | |
| E-12.4 | _____ | 7450 | | | |
| E-12.5 | _____ | | | | |
| E-13 | TOTAL OPERATIONS | \$736,019 | \$3,075,155 | \$1,970,757 | \$1,970,757 |

Proposed Budget

Laramie County Conservation District

FYE 6/30/2023

INDIRECT COSTS BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------------------------------|------------------------------|------------------|---------------------|--------------------|------------------|
| E-14 Insurance | | | | | |
| E-14.1 | Liability | \$4,023 | \$3,282 | \$2,871 | \$2,871 |
| E-14.2 | Buildings and vehicles | \$5,918 | \$20,000 | \$20,000 | \$20,000 |
| E-14.3 | Equipment | | | | |
| E-14.4 | Other (Specify) | | | | |
| E-14.5 | Treasures Bond | \$210 | \$0 | \$700 | \$700 |
| E-14.6 | liability deuctible | | | \$500 | \$500 |
| E-14.7 | | | | | |
| E-15 Indirect payroll costs: | | | | | |
| E-15.1 | FICA (Social Security) taxes | \$26,308 | \$25,224 | \$28,037 | \$28,037 |
| E-15.2 | Workers Compensation | \$8,529 | \$7,781 | \$8,759 | \$8,759 |
| E-15.3 | Unemployment Taxes | \$570 | \$2,199 | \$1,055 | \$1,055 |
| E-15.4 | Retirement | \$59,416 | \$60,721 | \$68,241 | \$68,241 |
| E-15.5 | Health Insurance | \$125,306 | \$118,594 | \$129,675 | \$129,675 |
| E-15.6 | Other (Specify) | | | | |
| E-15.7 | | | | | |
| E-15.8 | | | | | |
| E-15.9 | | | | | |
| E-17 TOTAL INDIRECT COSTS | | \$230,280 | \$237,801 | \$259,837 | \$259,837 |

DEBT SERVICE BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------------------------|-----------------------|------------------|---------------------|--------------------|------------------|
| D-1 Debt Service | | | | | |
| D-1.1 | Principal | | | | |
| D-1.2 | Interest | | | | |
| D-1.3 | Fees | | | | |
| D-2 TOTAL DEBT SERVICE | | \$0 | \$0 | \$0 | \$0 |

Proposed Budget

Laramie County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2023

GENERAL FUNDS

| | | End of Year | Beginning | Beginning | |
|-------|---|------------------------------|-------------|-------------|-----------|
| | | 2020-2021 | 2021-2022 | 2022-2023 | Pending |
| | | Actual | Estimated | Proposed | Approval |
| C-1 | Balances at Beginning of Fiscal Year | DOA Chart of Accounts | | | |
| C-1.1 | General Fund Checking | 1010 | \$1,160,739 | \$1,160,739 | \$300,000 |
| C-1.2 | Savings and Investments | 1040 | \$906,095 | \$906,095 | |
| C-1.3 | General Fund CD Balance | 1050 | | \$0 | |
| C-1.4 | All Other Funds | 1020 | | \$0 | |
| C-1.5 | Reserves (From Below) | | \$307,854 | \$307,854 | \$547,854 |
| C-1.6 | Total Estimated Cash and Investments on Hand | | \$2,374,688 | \$2,374,688 | \$847,854 |
| | | | | | |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | 2010 | | | |
| C-2.2 | b. Reserves | | \$307,854 | \$347,512 | \$547,854 |
| C-2.3 | Total Deductions (a+b) | | \$307,854 | \$347,512 | \$547,854 |
| C-2.4 | Estimated Non-Restricted Funds Available | | \$2,066,834 | \$2,027,176 | \$300,000 |

| | | DOA Chart of Accounts |
|---|--|-----------------------|
| SINKING & DEBT SERVICE FUNDS | | 1070 |

| | | 2020-2021 | 2021-2022 | 2022-2023 | Pending |
|--------|---|-----------|-----------|-----------|----------|
| | | Actual | Estimated | Proposed | Approval |
| C-3 | | | | | |
| C-3.1 | Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-3.2 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-3.3 | Amount to be added to the reserve | | | | |
| C-3.4 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-3.5 | SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| C-3.6 | Identify the amount and project to be spent | | | | |
| C-3.7 | a. _____ | | | | |
| C-3.8 | b. _____ | | | | |
| C-3.9 | c. _____ | | | | |
| C-3.10 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-3.11 | TOTAL CAPITAL OUTLAY (a+b+c) | \$0 | \$0 | \$0 | \$0 |
| C-3.12 | Balance to be retained | \$0 | \$0 | \$0 | \$0 |

| | | DOA Chart of Accounts |
|-----------------|--|-----------------------|
| RESERVES | | 1090 |

| | | 2020-2021 | 2021-2022 | 2022-2023 | Pending |
|--------|---|-----------|-----------|-----------|-----------|
| | | Actual | Estimated | Proposed | Approval |
| C-4 | | | | | |
| C-4.1 | Beginning Balance in Reserve Account (end of previous year) | \$287,854 | \$307,854 | \$347,512 | \$347,512 |
| C-4.2 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-4.3 | Amount to be added to the reserve | \$20,000 | \$39,658 | \$200,342 | \$200,342 |
| C-4.4 | Date of Reserve Approval in Minutes: 5/10/2022 | | | | |
| C-4.5 | SUB-TOTAL | \$307,854 | \$347,512 | \$547,854 | \$547,854 |
| C-4.6 | Identify the amount and project to be spent | | | | |
| C-4.7 | a. _____ | | | | |
| C-4.8 | b. _____ | | | | |
| C-4.9 | c. _____ | | | | |
| C-4.10 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-4.11 | TOTAL OTHER RESERVE OUTLAY (a+b+c) | \$0 | \$0 | \$0 | \$0 |
| C-4.12 | Balance to be retained | \$307,854 | \$347,512 | \$547,854 | \$547,854 |

| | | DOA Chart of Accounts |
|-------------------|--|-----------------------|
| BOND FUNDS | | 1060 |

| | | 2020-2021 | 2021-2022 | 2022-2023 | Pending |
|-------|---|-----------|-----------|-----------|----------|
| | | Actual | Estimated | Proposed | Approval |
| C-5 | | | | | |
| C-5.1 | Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-5.2 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-5.3 | Amount to be added to the reserve | | | | |
| C-5.4 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-5.5 | SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| C-5.6 | Identify the amount and project to be spent | | | | |
| C-5.7 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-5.8 | Balance to be retained | \$0 | \$0 | \$0 | \$0 |
| C-5.9 | TOTAL TO BE SPENT | \$0 | \$0 | \$0 | \$0 |