CITY OF BELL

FISCAL YEAR 2015-16 ADOPTED BUDGET

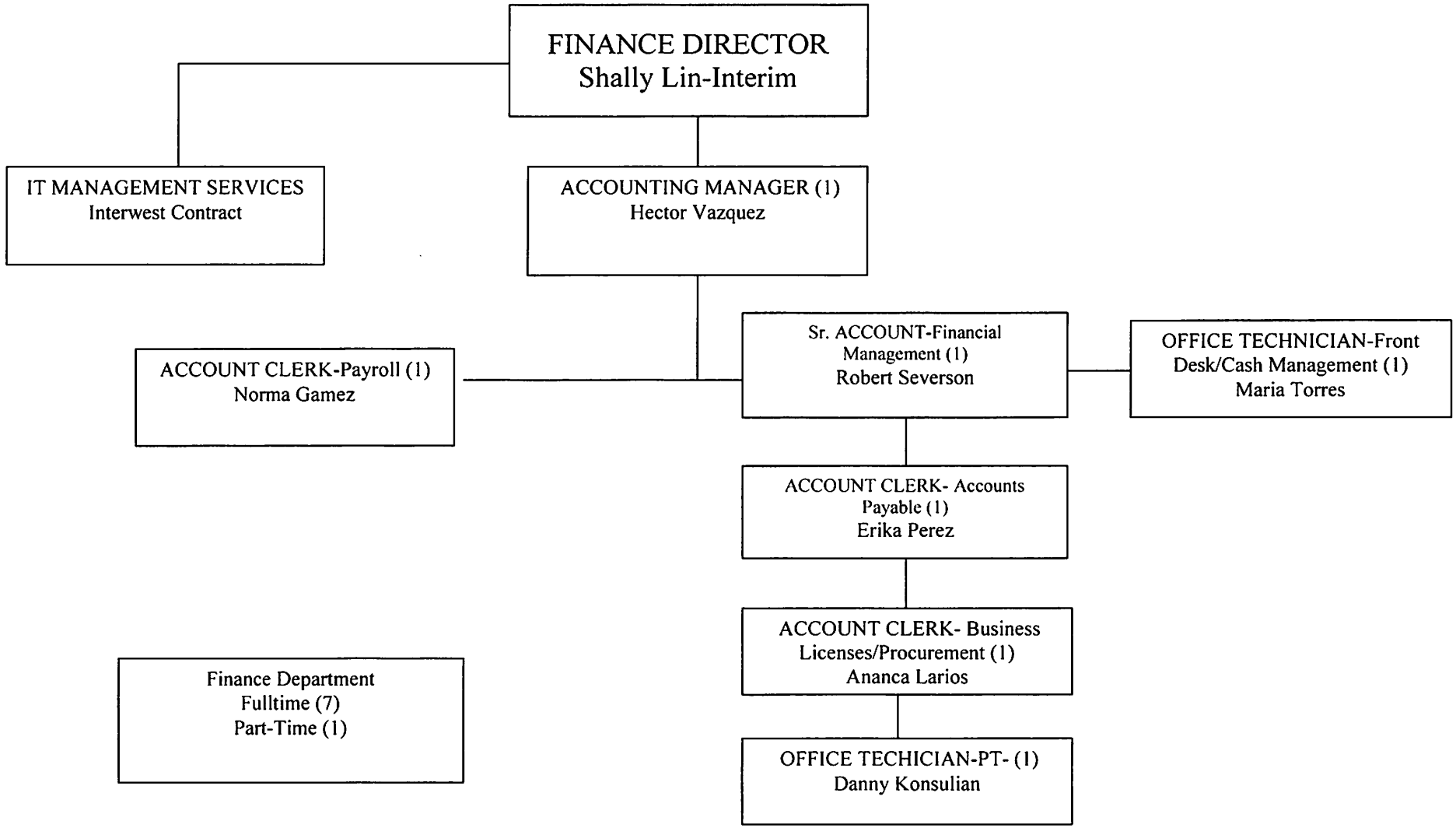
EXPENDITURES SUMMARY
FINANCE DEPARTMENT

FUND #	PROGRAM #	*TITLE*	PERSONNEL ESTIMATED EXPENDITURES	OPERATION ESTIMATED EXPENDITURES	CAPITAL ESTIMATED EXPENDITURES	SUBTOTAL EXPENDITURES	TRANSFER OTHER	TRANSFER (RETIREMENT)	TOTAL ESTIMATED EXPENDITURES
001	40	FINANCE	756,119	242,709	0	998,828		(62,524)	936,304
001	00	NON-DEPARTMENT	0	975,000	149,600	1,124,600		-	1,124,600
	GENERAL FUND TOTAL		**$756,119**	**$1,217,709**	**$149,600**	**$2,123,428**		**(62,524)**	**$2,060,904**
106	25-90/91	RETIREMENT FUND	0	1,791,989	0	1,791,989	2,141,155		1,791,989
118	00	PUBLIC FINANCING	0	1,006,689	$0	1,006,689		(1,219,620)	(212,931)
890	00	GENERAL OBLIG BOND	0	2,042,319	$0	2,042,319		-	2,042,319
992	00	BCHA DEBT SERV	0	1,300,845	$0	1,300,845		(1,300,847)	(2)
	TOTAL ALL OTHER FUNDS		**$0**	**$6,141,842**	**$0**	**$6,141,842**	**$2,141,155**	**(2,520,467)**	**$3,621,375**
	GENERAL FUND TOTAL		**$756,119**	**$7,359,551**	**$149,600**	**$8,265,270**	**$2,141,155**	**-$2,582,991**	**$5,682,279**

FINANCE DEPARTMENT

- Budget Preparation & Monitoring
- Business Licenses Administration
- Debt/Cash Management & Investment
- Financial Reporting & Services
- IT Management

Finance Department
Current Organizational Chart



0400 - Finance

2015/16 BUDGET

DEPARTMENT: Finance
PROGRAM: 40- Finance
FUND: 001 - General

PROGRAM DESCRIPTION:

The Finance department is responsible for providing support services to the City Council and to the other departments within the City. Major responsibilities include budget preparation and monitoring, financial reporting, accounting, payroll, accounts payable, accounts receivable/cash receipts, business licenses, debt management, cash management/investing, and technology management. This Department is where many document inquiries were processed in response to the fallout of the Bell scandal.

DESCRIPTION OF SIGNIFICANT PROGRAM CHANGES:

The professional services line item has increased by $65,810; these increases include a $1,500 annual audit costs; a $43,510 increase for FY 2014/15 and FY15/16 for Springsbrook's annual maintenance fees, and HDL Sale Tax Audit annual cost of $16,000; and a $16,967 Springbrook financial system training cost.

2014/15 ACCOMPLISHMENTS:

- Sucessfully completed the implementation of Springbrook finance/accounting system.
- Addressed a variety of audit recommendations and findings.
- Continue to replace several aged PCs throughout the City.
- Completed the stearmlined and improved departmental workflow with better financial reporting.
- Implemented and corrected all audit findings from audits of the Rizzo regime era.
- Successfully recruited consultant to assist in internal audit function.

2015/16 GOALS AND OBJECTIVES:

- Continue to maximize usage of the financial applications and produce financial reports in timely manner.
- Cross-train departmental staff to utilize the Springbrook financial system.
- Implement full cost allocation recovery for City support services.
- Contract for citywide telephone replacement system.

City of Bell
FY 2015-2016 Budget

Fund 001-40-00-0000-000-XXXX - Finance

	Account Number	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Actual	Fiscal Year 2014-15 Budget	Fiscal Year 2014-15 Projected	FY 2015-16 Rec	
EXPENDITURES									
Personnel									
Full-time Employees	5100	238,279	151,212	352,012	363,925	508,305	505,000	510,772	
Part-time Employees	5200	6,479	6,830	88,219	70,712	35,000	35,000	37,609	A
Holiday	5500	11,965	8,539	18,586	19,994	0	0	0	
Sick Leave	5520	217	1,107	12,588	5,296	0	0	0	
Vacation	5510	3,817	1,617	14,144	21,915	0	0	0	
Health Insurance	5930	43,702	12,130	67,942	77,495	91,068	89,677	82,279	B
Vision Insurance	5931	0	0	0	0	1,784	1,487	1,875	
Dental Insurance	5932	0	0	0	0	12,606	10,505	12,286	
Life Insurance	5933	0	0	0	0	1,408	587	1,535	
FICA and Medi taxes	5900	12,435	13,592	36,898	40,439	37,914	34,693	37,239	
Overtime	5300	1,074	1,931	9,839	12,391	10,000	15,000	10,000	
CalPers Employer	5910	0	0	0	0	0	0	62,524	
Paid in Lieu of Vacation	5570	30,156	46,098	22,904	15,331	0	0	0	
Total Personnel		348,124	243,056	623,132	627,498	698,085	691,949	756,119	
Operations									
Equipment Maintenance	7300	13,337	8,786	0	0	0	0	0	
Publication & Dues	7850	405	250	250	413	400	400	400	
Professional Services	6100	10,847	276,991	430,762	232,896	146,000	170,000	218,809	C
Education/Travel	7900	0	319	748	2,116	1,000	4,845	4,000	
Office Supplies	7700	6,970	5,378	10,847	5,823	6,000	6,500	6,500	
Department Supplies	7755	6,933	6,846	11,005	18,849	13,000	13,000	13,000	
Total Operations		38,492	298,570	453,612	260,097	166,400	194,745	242,709	
Total GF Expenditures		386,616	541,626	1,076,744	887,595	864,485	886,694	998,828	
NET TRANSFERS									
RETIREMENT FUND (106)		0	0	0	0	0	0	(62,524)	
Grand Total Expenditures		386,616	541,626	1,076,744	887,595	864,485	886,694	936,304	

A.90% Office Assistanct parttime salary
B. Saving of $9,870 in benefits due to 5 months of interim Finance Director
C. Including 1). HDL sale tax audit of $18,000, 2). Annual audit contract of $84,582,
3) Training of Springbrooks System $16,967
4) Annual maintance contract for Springbrooks for FY 15 & 16 total in amount of $43,510
6). Account service of $30,000.

0900 - Non-Departmental

2015/16 BUDGET

DEPARTMENT: Community Services/Finance
PROGRAM: 0900 - Non-Departmental
FUND: 001 - General

PROGRAM DESCRIPTION:

The Non-Departmental Program contains expenditure items essential to the operation of the City which do not fall within the functional assignment of any single department, or which are related to more than one department. For example, this program accounts for information technology contract costs, utility costs, animal shelter costs, replacement computer equipment and scandal transition expenses.

DESCRIPTION OF SIGNIFICANT PROGRAM CHANGES:

- Professional Services reflects budget for: IT contractual services, $90,000; Pest control, $5,000; cost allocation plan; Open Government Service $5,500, Software Renewals $23,900 which includes Spam Protection, $7,500 and Police Department License Plate Software $8,000, and other software renewal of $8,400,.

- Capital Outlay reflects a $53,600 set-aside for replacement of aging Citywide telephone system, this item is re-budgeted from FY 2014/15 budget; $24,000 for continuing Citywide PC and related computer equipment replacement; Server Replacement $32,000, Relocation of City Server to Police Department Server room to avoid any further rain damage from the water leaking and damage to the entire server $40,000 and $100,000 for Central Security System.

City of Bell
FY 2015-2016 Budget

Fund 001-00-00-0000-000-XXXX- Non-Departmental

	Account Number	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Actual	Fiscal Year 2014-15 Budget	Fiscal Year 2014-15 Projected	FY 2015-16 Rec
EXPENDITURES								
Personnel								
Regular Employee	5100	32,854	147,343	14,840		0	0	0
Part Time Employees	5200	0	138,740	15,295		0	0	0
Holiday	5500	778	9,065	560		0	0	0
Sick	5520	0	3,950	840		0	0	0
Vacation	5510	0	10,530	6,843		0	0	0
Health Insurance	5930	122,091	457,787	(42,537)	23,082	0	0	0
FICA and Medi Taxes	5900	14,693	21,225	4,711		0	0	0
Pay in Lieu of Vacation	5570	18,477	2,256	0		0	0	0
Total Personnel		188,893	790,896	552	23,082	0	0	0
Operations								
Advertising/Legal Notices	7510	34,650	0	0		0	0	0
Bank Service Charges	6210	0	0	5,530	26,622	32,000	29,604	30,000
Fiscal Agent Fees	9198	1,200	0	0	0	0	0	0
Unemployment Insurance	5940	91,856	108,683	54,217	34,577	50,000	40,000	50,000
Equipment Maintenance	7300	76,048	53,879	17,923	9,059	12,000	12,000	27,000
Publication & Dues	7850	30,930	37,389	27,324	36,065	21,500	21,000	21,000
Lease and Rentals	7330	4,462	5,193	7,602	7,206	8,000	7,128	8,000
Professional Services	6100	272,261	189,667	152,270	124,570	135,000	120,521	144,000
Bell-Cudahy JPA Dissolution	6175	0	0	0	0	192,980	203,410	0
Legal Settlement (IRS)	7605	0	0	0	0	257,728	257,728	0
Code Enforcement	7780	0	0	3,691	45	0	0	0
Graffiti Abatement	6121	0	0	0	96,069	111,069	111,069	180,000
Other Non Reimb. Costs	6425	41,628	82,492	808	4,260	0	0	0
Service by Other Govt	6415	152,683	89,379	82,005	90,156	100,000	90,000	100,000
LA Co Prop Tax Admin Fee	6420	0	0	7,377	6,860	7,000	7,613	7,500
Conference/Seminars	7905	0	584	772		0	0	0
Education/Travel	7775	2,000	0	61		0	0	0
Utilities	7000	266,485	290,520	355,441	333,908	300,000	344,400	350,000
Office Supplies	7700	706	5,455	8,234	10,233	7,500	7,000	7,500
Postage	6900	0	0	0	519	0	0	0
Department Supplies	7755	76,049	79,968	97,453	53,341	40,000	50,000	50,000
Automotive	7315	2,260	309	96	6	0	0	0
Other Legal	6105	1,597	8,777	0		0	0	0
Extraordinary Expense	6425	283,338	1,118	0		0	0	0
Contingency for Econ. Uncertainty	6425	2,935,000	0	0		0	0	0
Transition Support	6125	0	274,307	90,016	56,077	40,000	40,000	0
Bad Debts	7610	0	0	1,473		0	0	0
Maywood Mutual Aid	6425	210,690	0	0		0	0	0
Total Operations		4,483,843	1,227,720	912,293	889,573	1,314,777	1,341,473	975,000
Capital Outlay								
Capital Outlay								
Other Equipment	7320	0	0	151,313	195,008	199,000	99,000	149,600
Total Capital Outlay		0	0	151,313	195,008	199,000	99,000	149,600
Debt Service								
Principal	6425	355,000	0	0		0	0	0
Interest Payments	6425	2,382,869	0	0		0	0	0
Total Debt Service		2,737,869	0	0	0	0	0	0
Total Expenditures		7,410,605	2,018,616	1,064,158	1,107,663	1,513,777	1,440,473	1,124,600

Explanation:

FY 2015-16 Professional Services		
IT Services contract	$	90,000.00
Open Govt	$	5,500.00
Cost Allocation Study	$	10,000.00
Barracuda -Server Services	$	10,000.00
Pest Control	$	5,000.00
Spam Protection	$	7,500.00
Software Maint	$	8,000.00
PD License plate	$	8,000.00
Total	$	144,000.00

FY 16	
Computer Replacement	16,000
Sever Replacement	32,000
Relocation of Server room	40,000
Monitor and c Monitor and c: Monitor and c:	8,000
Carry over Phone system	53,600
Total FY 16	149,600

Retirement

2015/16 BUDGET

DEPARTMENT: Finance
PROGRAM: Retirement
FUND: 106 - Retirement

PROGRAM DESCRIPTION:
This fund is where all costs related to the retirement plan for eligible City employees are recorded. This is also, where the annual property tax revenue levy is recorded as it is received. The City also provides certain healthcare benefits to retirees. Those costs are recorded in this fund. Bell City employee retirement costs are funded through a ad valorem tax assessment established in the 1940's/1950's.

The City's retirement plans are administered by the California Public Employees' Retirement System (CalPERS), the state agency that manages the retirement plans for State employees and most local govenrment employees. Bell has a variety of benefit plans. These plans are typically referred to by the benefit formulas:

- General employees
  - 2.7% at 55: At age 55, employees can retire with a benefit that is 2.7% times the number of years worked. For example, an employee with 30 years in the system would retire with a benefit if 81% of salary.
- Police employees
  - Tier 1 – 3% at 50: At age 50 with 25 years of service an officer can retire with a benefit of 75% of salary.
  - Tier 2 – 3% at 55 (for employees hired after June 30, 2006): At age 50, an officer with 25 years in the retirement system can retire with a benefit of 60% of salary.

City of Bell
FY 2015-2016 Budget

Fund 106-XX-XX-0000-XXX-XXXX - Retirement

	Account Number	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Actual	Fiscal Year 2014-15 Budget	Fiscal Year 2014-15 Projected	FY 2015-16 Rec
Beg Fund Balance		88,894	(321,120)	(360,793)	15,881	(881,652)	(881,652)	(1,805,019)
REVENUES								
0 0 1 Property Taxes-Secured	4010	2,164,130	2,303,279	1,638,057	1,767,950	1,600,000	1,625,395	1,657,903
0 0 1 Property Taxes-Unsecured	4011	42,686	17,158	37,016	36,771	35,000	39,968	40,000
0 0 1 Property Taxes-Prior Year	4014	(4,839)	0	(39)	(1,417)	0	(1,170)	0
0 0 1 Property Taxes-Interest	4016	3,916	0	16,667	6,561	10,000	8,600	8,772
0 0 1 Homeowner Exemptions	4021	19,333	0	22,223	27,121	22,000	15,000	15,300
0 0 1 Supplemental	4012	0	7,715	17	70,577	0	13,479	13,749
0 0 1 Redemptions	4013	0	30,757	98,641	32,535	25,000	23,967	24,446
0 4 0 Interest Income	4500	0	7	26	0	0	0	0
0 4 0 Other Revenue	4720	16,033	0	38,716	155,614	0	0	1,785,281
Total Revenues		2,241,259	2,358,916	1,851,324	2,095,712	1,692,000	1,725,239	3,545,451
EXPENDITURES								
Operations								
Professional Svcs	6100	4,376	4,640	0		0	0	0
2 5 Safety								
9 0 Health Insurance	5930	256,985	189,551	270,065	230,554	230,000	230,000	287,352
PERs-Employer	5910	622,219	626,854	749,338	687,224	726,000	698,249	488,784
Medicare & FICA	5900	18,848	0	0	0	0	0	0
PERs-Employee	5920	278,707	228,335	267,745	229,305	0	0	0
Survivor Benefits	5580	897	644	673	641	700	0	0
Benefit Payout		0	0	0	0	0	0	0
Annual Unfund Pension Cos	5925	0	0	0	0	0	0	700,567
Total Safety		1,177,656	1,045,384	1,287,821	1,147,724	956,700	928,249	1,476,703
2 5 Miscellaneous								
9 1 Health Insurance	5930	176,053	240,366	231,938	287,051	280,000	280,000	264,352
PERs-Employer	5910	578,402	452,392	686,297	729,575	775,000	450,319	338,751
Medicare & FICA	5900	92,833	0	0	0	0	0	0
PERs-Employee	5920	240,449	153,668	214,281	223,989	0	0	0
Benefit Payout		0	0	0	0	0	0	0
Annual Unfund Pension Cos	5925	0	0	0	0	0	0	633,718
Total Miscellaneous		1,087,737	846,426	1,132,516	1,240,615	1,055,000	730,319	1,236,821
Total Expenditures		2,269,769	1,896,450	2,420,337	2,388,339	2,011,700	1,658,568	2,713,524
NET TRANSFER		0	0	0	0	0	0	(921,535)
TOTAL EXPENDITURES		2,269,769	1,896,450	2,420,337	2,388,339	2,011,700	1,658,568	1,791,989
DEBT SERV		(381,504)	(501,541)	(83,796)	(604,906)	(986,067)	(986,067)	(1,006,689)
RETIREMENT Fund (106)		0	0	0	0	0	(3,971)	(921,535)
PFA (118)	8105	0	0	0	0	0	0	(212,931)
Net Change		(410,014)	(39,075)	(652,809)	(897,533)	(1,305,767)	(923,367)	(387,693)
Ending Fund Balance		(321,120)	(360,793)	15,881	(881,652)	(2,187,419)	(1,805,019)	(2,192,713)

Public Financing Authority

2015/16 BUDGET

DEPARTMENT: Finance/Community Development
PROGRAM: Public Financing Authority
FUND: 118 - Public Financing Authority

PROGRAM DESCRIPTION:
The PFA is used for debt servicing of two City bond issues.

1998 Certificates of Participation
Issued $3,020,000 to finance street improvements.

- Issuing Entity: Bill Public Financing Authority
- Pledged Revenue: Gas Tax
- Maturity Date: September 1, 2023.

2005 Taxable Pension Revenue Bonds
Issued to refund the 1998 Pension Revenue Bonds and extinguish the City's CALPERS unfunded side-fund liability for safety members

- Issuing Entity: Bell Public Financing Authority
- Pledged Revenue: Retirement Tax Levy
- Debt Amount Issued: $9,225,000
- Maturity Date: August 1,2019

City of Bell
FY 2015-2016 Budget

Fund 118-00-00-0000-000-XXXX - Public Financing Authority

	Account Number	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Actual	Fiscal Year 2014-15 Budget	Fiscal Year 2014-15 Projected	FY 2015-16 Rec
Beg Fund Balance		2,440	(9,083)	224,730	26,075	1,242,517	1,242,517	(212,931)
REVENUES								
0 4 0 Interest Income	4500	0	0	0	15	0	0	0
Total Revenues		0	0	0	15	0	0	0
EXPENDITURES								
Personnel								
Full-time Employees		0	0	0	0	0	0	0
Holiday		0	0	0	0	0	0	0
Health Insurance		0	0	0	0	0	0	0
Paid in Lieu of Vacation		0	0	0	0	0	0	0
Total Personnel		0	0	0	0	0	0	0
Debt Service - 1998 PFA								
Debt Svc-Interest	9170	100,397	0	89,758	83,969	0	0	0
Fiscal Agent Fees	9198	8,680	0	1,278	3,030	0	0	0
Debt Svc-Principal	9120	110,000	0	120,000	125,000	0	0	0
Professional Svcs	6100	2,700	0	0	9,775	0	0	0
Total 1998 PFA		221,777	0	211,036	221,774	0	0	0
Debt Service - TABS 2007	9115	0	0	0	28,701,193			
Debt Service - 2005 POB								
Debt Svc-Interest	9175	385,380	358,379	328,727	296,111	260,186	260,186	220,808
Fiscal Agent Fees	9198	0	2,000	827	4,200	5,881	5,881	5,881
Debt Svc-Principal	9125	510,000	555,000	610,000	660,000	720,000	720,000	780,000
Total 2005 POB		895,380	915,379	939,554	960,311	986,067	986,067	1,006,689
Total Operations		1,117,157	915,379	1,150,590	1,182,085	986,067	986,067	1,006,689
Total Expenditures		1,117,157	915,379	1,150,590	29,883,278	986,067	986,067	1,006,689
NET TRANSFERS		1,105,634	1,146,492	947,425	31,099,705	1,180,552	1,180,552	1,219,620
Net Change		(11,523)	231,113	(203,165)	1,216,442	194,485	194,485	212,931
Debt Serv Reserve						(1,649,933)	(1,649,933)	(1,649,933)
Ending Fund Balance		(9,083)	224,730	26,075	1,242,517	(212,931)	(212,931)	(212,931)

A. TABS 2007 Debt Service fund requires $1,649,933 for the Debt Reserve with the Trustee

General Obligation Bonds Debt Service Fund

2015/16 BUDGET

DEPARTMENT: Finance
PROGRAM: GOB Debt Service Fund
FUND: 890 - GOB Debt Service Fund

PROGRAM DESCRIPTION:
The voter-approved General Obligation bonds issued in 2004 and 2007 are debt serviced by this Fund.

General Obligation Bonds (GOBs) - Series 2004
Issued to fund construction of certain municipal improvements and facilities.

- Issuing Entity: City of Bell
- Pledged revenue - GOB Tax Levy
- Amounts Issued: $15,000,000
- Maturity Dates: August 1, 2034

General Obligation Bonds (GOBs) - Series 2007
Issued to fund construction of certain municipal improvements and facilities.

- Issuing Entity: City of Bell
- Pledged revenue - GOB Tax Levy
- Amounts Issued: $35,000,000
- Maturity Dates: August 1, 2034/2037

DESCRIPTION OF SIGNIFICANT PROGRAM CHANGES:

- Prior to 2011/12, costs associated with these bonds were recorded in the General Fund.

City of Bell
FY 2015-2016 Budget

Fund 890-00-00-0000-000-XXXX Debt Service Fund / General Obligation Bonds

	Account Number	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Actual	Fiscal Year 2014-15 Budget	Fiscal Year 2014-15 Projected	FY 2015-16 Rec
Beg Fund Balance		0	0	603,339	948,099	1,254,790	1,254,790	1,287,371
REVENUES								
0 **0** Use of Money and Property		0	0	0	836	0	0	0
1 Debt Service Assessment	4017	0	2,073,068	2,045,531	2,315,424	2,052,000	2,052,000	2,052,000
Total Revenue		0	2,073,068	2,045,531	2,316,260	2,052,000	2,052,000	2,052,000
EXPENDITURES								
Debt Service - 2004 GOBs								
Principal	9100	0	365,000	380,000	395,000	415,000	415,000	430,000
Interest Payment	9150	0	2,367,469	634,318	618,818	602,619	602,619	585,719
Fiscal Agent Fees	9198	0	2,200	41,038	2,200	2,200	2,200	2,200
Debt Service - 2007 GOBs								
Principal	9105	0	0	725,000	105,000	115,000	115,000	145,000
Interest Payment	9155	0	0	905,600	889,000	884,600	884,600	879,400
Total Expenditures		0	2,734,669	2,685,956	2,010,018	2,019,419	2,019,419	2,042,319
NET TRANSFERS		0	1,264,940	1,112,976	0	0	0	0
Net Change		0	603,339	472,551	306,242	32,581	32,581	9,681
ENDING AVAILABLE BALANCE		0	603,339	948,099	948,099	1,287,371	1,287,371	1,297,052

BCHA Debt Service

2015/16 BUDGET

DEPARTMENT: Finance
PROGRAM: BCHA Debt Service
FUND: 92 - BCHA Debt Service

PROGRAM DESCRIPTION:
The Fund is dedicated to the debt servicing of Bell Community Housing Authority debt.

Lease Revenue Refunding Bonds Series of 2005

- Refunded the 1995A and 1995B Bond issued to acquire three mobile home parks.
- Issuer: Bell Community Housing Authority.
- Pledged Revenue: Mobile Home Park Lease Revenues
- Debt Amount Issued: $27,900,000
- Maturity Date: October 1, 2036

City of Bell
FY 2015-2016 Budget

Fund 992-00-00-0000-000-XXXX - BCHA Debt Service

	Account Number	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Actual	FY 201314 Actual	Fiscal Year 2014-15 Budget	Fiscal Year 2014-15 Projected	FY 2015-16 CC Appr
Beg Fund Balance		(4,702,281)	(5,297,652)	0	6,069	(13,933)	(13,933)	(2)
REVENUES								
Interest Income		9	0	0	0	0	0	0
Proceeds of Debt		0	0	0	0	0	0	0
Premium/Discount		0	0	0	0	0	0	0
Total Revenues		9	0	0	0	0	0	0
EXPENDITURES								
Debt Service								
Debt Service-Interest	9185	918,820	0	883,383	864,483	864,483	864,483	823,645
Fiscal Agent Fees	9188	0	2,200	(748)	2,200	2,200	2,200	2,200
Debt Service-Principal	9135	375,000	0	410,000	430,000	455,000	455,000	475,000
Professional Svcs		0	0	0	0	0	0	0
Total Debt Servcie		1,293,820	2,200	1,292,635	1,296,683	1,321,683	1,321,683	1,300,845
Total Expenditures		1,293,820	2,200	1,292,635	1,296,683	1,321,683	1,321,683	1,300,845
NET TRANSFERS		698,440	1,298,700	1,298,698	1,276,681	1,335,614	1,335,614	1,300,847
Net Change		(595,371)	1,296,500	6,063	(20,002)	13,931	13,931	2
Ending Fund Balance		(5,297,652)	0	6,069	(13,933)	(2)	(2)	1