



ENTERPRISE FUNDS

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:

Utilities 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. 154

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Nonmajor Enterprise Funds:

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. 160

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. 162

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Utility fees	\$ 19,414,995	\$ 20,489,470	\$ 1,074,475	\$ 18,781,923
Services to other funds	6,000	4,242	(1,758)	2,353
Other	541,004	421,140	(119,864)	572,688
Total Operating Revenues	19,961,999	20,914,852	952,853	19,356,964
Operating Expenses				
Salaries and wages	2,436,460	1,713,469	722,991	1,570,770
Employee benefits	1,195,953	133,578	1,062,375	666,490
Services and supplies	10,731,252	6,722,235	4,009,017	5,516,420
Depreciation/amortization	4,303,202	4,205,868	97,334	3,984,319
Total Operating Expenses	18,666,867	12,775,150	5,891,717	11,737,999
Operating Income (Loss)	1,295,132	8,139,702	6,844,570	7,618,965
Nonoperating Revenues (Expenses)				
Investment earnings	1,455,195	944,558	(510,637)	1,290,635
Net increase (decrease) in the fair value of investments	-	(5,430,112)	(5,430,112)	(1,189,726)
Federal grants	-	-	-	24,672
Nongovernmental grants	-	-	-	35,664
Gain (loss) on asset disposition	-	(300,664)	(300,664)	(5,521)
Interest/bond insurance costs	(373,889)	(584,124)	(210,235)	(234,264)
Connection fee refunds/credits	(25,000)	-	25,000	(64,760)
Other nonoperating revenue	-	12,400	12,400	-
Total Nonoperating Revenues (Expenses)	1,056,306	(5,357,942)	(6,414,248)	(143,300)
Income (Loss) Before Capital Contributions and Transfers	2,351,438	2,781,760	430,322	7,475,665
Capital Contributions				
Hook-up fees	9,088,000	4,852,310	(4,235,690)	10,576,468
Contributions from contractors	2,030,000	2,320,320	290,320	1,817,088
Total Capital Contributions	11,118,000	7,172,630	(3,945,370)	12,393,556
Change in Net Position	\$ 13,469,438	9,954,390	\$ (3,515,048)	19,869,221
Net Position, July 1		268,514,690		248,645,469
Net Position, June 30		\$ 278,469,080		\$ 268,514,690

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 19,414,995	\$ 20,286,730	\$ 871,735	\$ 18,512,226
Cash received from services to other funds	6,000	4,242	(1,758)	2,353
Cash received from program loans	3,584	3,260	(324)	13,830
Other operating receipts	539,915	469,556	(70,359)	600,571
Cash payments for personnel costs	(3,632,413)	(2,548,960)	1,083,453	(2,389,349)
Cash payments for services and supplies	(10,731,251)	(6,809,366)	3,921,885	(4,641,421)
Cash payments for program loans	(20,000)	-	20,000	-
Cash payments for refund of hookup fees	(25,000)	-	25,000	(64,760)
Net Cash Provided (Used) by Operating Activities	<u>5,555,830</u>	<u>11,405,462</u>	<u>5,849,632</u>	<u>12,033,450</u>
Cash Flows From Noncapital Financing Activities:				
Federal grants	-	38,235	38,235	929
Nongovernmental grants	-	-	-	30,683
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>38,235</u>	<u>38,235</u>	<u>31,612</u>
Cash Flows From Capital and Related Financing Activities:				
Hookup fees	9,088,000	4,881,713	(4,206,287)	10,968,190
Other capital contributions	-	(231)	(231)	(216)
Other nonoperating receipts	-	313,064	313,064	5,521
Proceeds from debt issued	13,531,367	13,618,733	87,366	13,269,485
Principal paid on financing	(1,609,825)	(1,609,825)	-	(2,316,983)
Interest paid on financing	(373,889)	(300,164)	73,725	(177,290)
Bond issue	-	(190,024)	(190,024)	-
Proceeds from asset disposition	-	(300,664)	(300,664)	(5,521)
* Acquisition of capital assets	<u>(53,600,000)</u>	<u>(22,304,481)</u>	<u>31,295,519</u>	<u>(20,949,517)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(32,964,347)</u>	<u>(5,891,879)</u>	<u>27,072,468</u>	<u>793,669</u>
Cash Flows From Investing Activities:				
Investment earnings (loss)	1,452,700	(4,366,330)	(5,819,030)	198,963
Net Cash Provided (Used) by Investing Activities	<u>1,452,700</u>	<u>(4,366,330)</u>	<u>(5,819,030)</u>	<u>198,963</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(25,955,817)</u>	<u>1,185,488</u>	<u>27,141,305</u>	<u>13,057,694</u>
Cash and Cash Equivalents, July 1	<u>115,148,200</u>	<u>130,144,770</u>	<u>14,996,570</u>	<u>117,087,076</u>
Cash and Cash Equivalents, June 30	<u>\$ 89,192,383</u>	<u>\$ 131,330,258</u>	<u>\$ 42,137,875</u>	<u>\$ 130,144,770</u>

(CONTINUED)

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	<u>2022</u>			<u>2021</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)	\$ 1,295,132	\$ 8,139,702	\$ 6,844,570	\$ 7,618,965
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	4,303,202	4,205,868	(97,334)	3,984,319
Net pension expense	-	(286,206)	(286,206)	46,899
Net OPEB expense	-	(410,375)	(410,375)	(233,675)
Construction in progress write-offs	-	99,200	99,200	218,810
Program loan interest	(17,504)	1,332	18,836	1,350
Imputed rental expense	-	6,453	6,453	6,627
Other revenue	-	-	-	-
Hookup fee refunds	(25,000)	-	25,000	(64,760)
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	67,752	67,752	(10,988)
Due from other governments	-	(327,976)	(327,976)	(209,409)
Due from other funds	-	(2,132)	(2,132)	(8,791)
Notes receivable	-	1,928	1,928	12,480
Prepaid lease expense	-	3,100	3,100	3,100
Other receivables	-	49,073	49,073	(49,073)
Increase (decrease) in:				
Accounts payable	-	(707,735)	(707,735)	717,702
Accrued salaries and benefits	-	11,475	11,475	11,421
Compensated absences	-	(16,807)	(16,807)	23,266
Due to other governments	-	442,311	442,311	182,831
Due to other funds	-	22,599	22,599	(196,207)
Unearned revenue	-	57,574	57,574	(47,300)
Other liabilities	-	48,326	48,326	25,883
Total Adjustments	4,260,698	3,265,760	(994,938)	4,414,485
Net Cash Provided (Used) by Operating Activities	\$ 5,555,830	\$ 11,405,462	\$ 5,849,632	\$ 12,033,450
*Acquisition of Capital Assets Financed by Cash	\$ 53,600,000	\$ 22,304,481	\$ 31,295,519	\$ 20,949,517
Capital contributions received	-	2,320,320	(2,320,320)	1,817,088
Increase (decrease) in contracts/retention payable	-	166,512	(166,512)	(164,189)
Total Acquisition of Capital Assets	\$ 53,600,000	\$ 24,791,313	\$ 28,808,687	\$ 22,602,416

**WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022**

	Golf Course Fund	Building and Safety Fund	Total
Assets			
Current Assets:			
Cash and investments	\$ 3,940,477	\$ 7,903,295	\$ 11,843,772
Accounts receivable	123,321	-	123,321
Interest receivable	4,802	9,700	14,502
Total Current Assets	4,068,600	7,912,995	11,981,595
Noncurrent Assets:			
Capital Assets:			
Nondepreciable:			
Land	608,353	-	608,353
Plant capacity	825,150	-	825,150
Depreciable:			
Land improvements	4,080,561	-	4,080,561
Buildings and improvements	1,258,356	-	1,258,356
Equipment	164,804	71,366	236,170
Software	-	254,630	254,630
Less accumulated depreciation	(4,982,265)	(240,748)	(5,223,013)
Total Noncurrent Assets	1,954,959	85,248	2,040,207
Total Assets	6,023,559	7,998,243	14,021,802
Deferred Outflows of Resources			
Deferred outflows of resources related to pensions	34,137	1,041,600	1,075,737
Deferred outflows of resources related to other post employment benefits	-	98,464	98,464
Total Current Liabilities	34,137	1,140,064	1,174,201
Liabilities			
Current Liabilities:			
Accounts payable	2,930	9,445	12,375
Accrued salaries and benefits	258	66,133	66,391
Compensated absences	-	159,467	159,467
Unearned revenue	-	1,427,081	1,427,081
Due to other governments	62,055	-	62,055
Deposits	-	4,000	4,000
Total Current Liabilities	65,243	1,666,126	1,731,369
Noncurrent Liabilities:			
Other long term liabilities - pensions	441,151	1,464,532	1,905,683
Other long term liabilities - Other post employment benefits	-	(37,029)	(37,029)
Unearned revenue	-	1,714	1,714
Compensated absences	-	57,731	57,731
Total Noncurrent Liabilities	441,151	1,486,948	1,928,099
Total Liabilities	506,394	3,153,074	3,659,468
Deferred Inflows of Resources			
Deferred inflows of resources related to pensions	61,618	1,403,714	1,465,332
Deferred inflows of resources related to other post employment benefits	-	1,210,193	1,210,193
Total deferred inflows of resources	61,618	2,613,907	2,675,525
Net Position			
Net investment in capital assets	1,954,959	85,248	2,040,207
Unrestricted	3,534,725	3,286,078	6,820,803
Total Net Position	\$ 5,489,684	\$ 3,371,326	\$ 8,861,010

WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Golf Course Fund	Building and Safety Fund	Total
Operating Revenues			
Charges for Services:			
Golf course fees	\$ 222,603	\$ -	\$ 222,603
Building permits and fees	-	4,315,252	4,315,252
Other	-	8,585	8,585
Miscellaneous	157,829	-	157,829
Total Operating Revenues	380,432	4,323,837	4,704,269
Operating Expenses			
Salaries and wages	6,234	1,607,688	1,613,922
Employee benefits	1,567	244,610	246,177
Services and supplies	288,654	756,854	1,045,508
Depreciation/amortization	72,305	20,058	92,363
Total Operating Expenses	368,760	2,629,210	2,997,970
Operating Income (Loss)	11,672	1,694,627	1,706,299
Nonoperating Revenues (Expenses)			
Investment earnings	34,965	69,022	103,987
Net increase (decrease) in the fair value of investments	(167,895)	(339,708)	(507,603)
Gain (loss) on asset disposition	75,288	-	75,288
Other nonoperating revenue	4,280	-	4,280
Total Nonoperating Revenues (Expenses)	(53,362)	(270,686)	(324,048)
Change in Net Position	(41,690)	1,423,941	1,382,251
Net Position, July 1	5,531,374	1,947,385	7,478,759
Net Position, June 30	\$ 5,489,684	\$ 3,371,326	\$ 8,861,010

**WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022**

	Golf Course Fund	Building and Safety Fund	Total
Increase (Decrease) In Cash and Cash Equivalents			
Cash Flows From Operating Activities:			
Cash received from customers	\$ 191,597	\$ 4,041,503	\$ 4,233,100
Cash received from other sources	157,829	-	157,829
Cash payments for personnel costs	(9,529)	(2,392,341)	(2,401,870)
Cash payments for services and supplies	(298,119)	(750,634)	(1,048,753)
Net Cash Provided (Used) by Operating Activities	41,778	898,528	940,306
Cash Flows From Capital and Related Financing Activities:			
Dispositions of capital assets	75,288	-	75,288
Net Cash Provided (Used) by Capital and Related Financing Activities	75,288	-	75,288
Cash Flows From Investing Activities:			
Investment earnings	(124,609)	(264,529)	(389,138)
Net Increase in Cash and Cash Equivalents	(7,543)	633,999	626,456
Cash and Cash Equivalents, July 1	3,948,020	7,269,296	11,217,316
Cash and Cash Equivalents, June 30	\$ 3,940,477	\$ 7,903,295	\$ 11,843,772
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ 11,672	\$ 1,694,627	\$ 1,706,299
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization	72,305	20,058	92,363
Net Pension Expense	(1,234)	(240,983)	(242,217)
Net Other post employment benefits Expense	-	(307,781)	(307,781)
Change in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(31,006)	-	(31,006)
Increase (decrease) in:			
Accounts payable	(3,535)	6,220	2,685
Accrued salaries and benefits	(494)	9,803	9,309
Compensated absences	-	(1,082)	(1,082)
Due to other government	(2,319)	-	(2,319)
Unearned revenue	-	(282,334)	(282,334)
Other liabilities	(3,611)	-	(3,611)
Total Adjustments	30,106	(796,099)	(765,993)
Net Cash Provided (Used) by Operating Activities	\$ 41,778	\$ 898,528	\$ 940,306

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, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	<u>2022</u>			<u>2021</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Operating Revenues				
Charges for Services:				
Building permits	\$ 3,200,000	\$ 4,315,252	\$ 1,115,252	\$ 4,380,380
Other	10,000	8,585	(1,415)	11,345
Total Operating Revenues	<u>3,210,000</u>	<u>4,323,837</u>	<u>1,113,837</u>	<u>4,391,725</u>
Operating Expenses				
Salaries and wages	1,799,853	1,607,688	192,165	1,415,517
Employee benefits	927,855	244,610	683,245	626,879
Services and supplies	1,046,613	756,854	289,759	870,915
Depreciation/amortization	21,800	20,058	1,742	20,058
Total Operating Expenses	<u>3,796,121</u>	<u>2,629,210</u>	<u>1,166,911</u>	<u>2,933,369</u>
Operating Income (Loss)	<u>(586,121)</u>	<u>1,694,627</u>	<u>2,280,748</u>	<u>1,458,356</u>
Nonoperating Revenues (Expenses)				
Investment earnings	30,000	69,022	39,022	88,187
Net increase (decrease) in the fair value of investments	<u>-</u>	<u>(339,708)</u>	<u>(339,708)</u>	<u>(88,321)</u>
Total Nonoperating Revenues (Expenses)	<u>30,000</u>	<u>(270,686)</u>	<u>(300,686)</u>	<u>(134)</u>
Change in Net Position	<u>\$ (556,121)</u>	<u>1,423,941</u>	<u>\$ 1,980,062</u>	<u>1,458,222</u>
Net Position, July 1		<u>1,947,385</u>		<u>489,163</u>
Net Position, June 30		<u>\$ 3,371,326</u>		<u>\$ 1,947,385</u>

WASHOE COUNTY, NEVADA
BUILDING AND SAFETY FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 3,210,000	\$ 4,041,503	\$ 831,503	\$ 4,801,839
Cash payments for personnel costs	(2,724,209)	(2,392,341)	331,868	(2,137,573)
Cash payments for services and supplies	(1,046,612)	(750,634)	295,978	(915,216)
Net Cash Provided (Used) by Operating Activities	(560,821)	898,528	1,459,349	1,749,050
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	(70,000)	-	70,000	(1)
Net Cash Provided (Used) by Capital and Related Financing Activities	(70,000)	-	70,000	(1)
Cash Flows From Investing Activities:				
Investment earnings	30,000	(264,529)	(294,529)	2,440
Net Increase (Decrease) in Cash and Cash Equivalents	(600,821)	633,999	1,234,820	1,751,489
Cash and Cash Equivalents, July 1	5,300,935	7,269,296	1,968,361	5,517,807
Cash and Cash Equivalents, June 30	\$ 4,700,114	\$ 7,903,295	\$ 3,203,181	\$ 7,269,296
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (586,121)	1,694,627	\$ 2,280,748	\$ 1,458,356
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	21,800	20,058	(1,742)	20,058
Net pension expense	-	(240,983)	(240,983)	28,982
Net other post employment benefits expense	-	(307,781)	(307,781)	(177,841)
Change in liabilities:				
Increase (decrease) in:				
Accounts payable	-	6,220	6,220	(44,301)
Accrued salaries and benefits	-	9,803	9,803	11,601
Compensated absences	3,500	(1,082)	(4,582)	42,081
Unearned revenue	-	(282,334)	(282,334)	410,114
Total Adjustments	25,300	(796,099)	(821,399)	290,694
Net Cash Provided (Used) by Operating Activities	\$ (560,821)	\$ 898,528	\$ 1,459,349	\$ 1,749,050

WASHOE COUNTY, NEVADA
GOLF COURSE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Golf courses	\$ 337,000	\$ 222,603	\$ (114,397)	\$ 327,551
Other	40,000	157,829	117,829	40,000
Total Operating Revenues	<u>377,000</u>	<u>380,432</u>	<u>3,432</u>	<u>367,551</u>
Operating Expenses				
Salaries and wages	19,895	6,234	13,661	25,971
Employee benefits	10,431	1,567	8,864	11,678
Services and supplies	588,664	288,654	300,010	262,453
Depreciation/amortization	208,400	72,305	136,095	73,455
Total Operating Expenses	<u>827,390</u>	<u>368,760</u>	<u>458,630</u>	<u>373,557</u>
Operating Income (Loss)	<u>(450,390)</u>	<u>11,672</u>	<u>462,062</u>	<u>(6,006)</u>
Nonoperating Revenues (Expenses)				
Investment earnings	48,451	34,965	(13,486)	55,502
Net increase (decrease) in the fair value of investments	-	(167,895)	(167,895)	(47,761)
Gain (loss) on asset disposition	-	75,288	75,288	-
Other nonoperating revenue	3,758	4,280	522	5,637
Total Nonoperating Revenues (Expenses)	<u>52,209</u>	<u>(53,362)</u>	<u>(105,571)</u>	<u>13,378</u>
Income (Loss)	<u>(398,181)</u>	<u>(41,690)</u>	<u>356,491</u>	<u>7,372</u>
Change in Net Position	<u>\$ (398,181)</u>	<u>(41,690)</u>	<u>\$ 356,491</u>	<u>7,372</u>
Net Position, July 1		<u>5,531,374</u>		<u>5,524,002</u>
Net Position, June 30		<u>\$ 5,489,684</u>		<u>\$ 5,531,374</u>

**WASHOE COUNTY, NEVADA
GOLF COURSE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)**

	<u>2022</u>			<u>2021</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	\$ 377,000	\$ 191,597	\$ (185,403)	\$ 263,926
Cash from other sources	-	157,829	157,829	40,000
Cash payments for personnel costs	(30,326)	(9,529)	20,797	(37,754)
Cash payments for services and supplies	(588,664)	(298,119)	290,545	(579,888)
Net Cash Provided (Used) by Operating Activities	(241,990)	41,778	283,768	(313,716)
Cash Flows From Noncapital Financing Activities:				
Cash received from contributions	3,758	-	(3,758)	-
Cash Flows From Capital and Related Financing Activities:				
Dispositions of capital assets	(3,643,575)	75,288	3,718,863	-
Cash Flows From Investing Activities:				
Investment earnings	49,751	(124,609)	(174,360)	19,148
Net Increase (Decrease) in Cash and Cash Equivalents	(3,832,056)	(7,543)	3,824,513	(294,568)
Cash and Cash Equivalents, July 1	4,034,667	3,948,020	(86,647)	4,242,588
Cash and Cash Equivalents, June 30	\$ 202,611	\$ 3,940,477	\$ 3,737,866	\$ 3,948,020
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (450,390)	\$ 11,672	\$ 462,062	\$ (6,006)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	208,400	72,305	(136,095)	73,455
Net pension expense	-	(1,234)	(1,234)	1,131
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	(31,006)	(31,006)	(63,625)
Increase (decrease) in:				
Accounts payable	-	(3,535)	(3,535)	(78,098)
Accrued salaries and benefits	-	(494)	(494)	(1,236)
Due to other governments	-	(2,319)	(2,319)	(242,948)
Other Liabilities	-	(3,611)	(3,611)	3,611
Total Adjustments	208,400	30,106	(178,294)	(307,710)
Net Cash Provided (Used) by Operating Activities	\$ (241,990)	\$ 41,778	\$ 283,768	\$ (313,716)