

Amended Budget

| | |
|---------------------------------------|-----------------------------------|
| WYOMING MUNICIPAL POWER AGENCY | |
| Budget Hearing Information | |
| PO BOX 900, 4041 US HWY 20 | Location: Lusk, Wyoming |
| LUSK, WY 82225 | Date: 5/19/2022 |
| (307) 334-2170 | Time: 9:00 AM |
| NIOBRARA COUNTY | Budget Prepared by: Janet Babcock |

Date of Amended Budget Approval: 05/19/22

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------|
| S-A | BUDGET MESSAGE | W.S. 16-4-104(d) |
| <p>The budget proposes a decrease in our rates for the member communities as of 07/01/2021. The prior rates were based on the past adopted rates for 07/01/2020 to 06/30/2021 of \$4/kW-mo and 71 mills/kWh. The new adopted rates for 07/01/2021 to 06/30/2022 are \$20.37/kW-mo and 35.57 mills/kWh. All of WMPA's bonds were fully defeased in FYE 06/30/2022 with proceeds from the sale of WMPA's interest in Laramie River Station.</p> | | |

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| S-B | RESERVE DESCRIPTION |
| <p>WMPA intends to use funds from the restricted Rate Stabilization Fund to maintain stable rates in FY22, when WMPA intends to defease more bonds.</p> | |

| | | |
|-------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------|
| S-C | | W.S. 16-4- |
| | | Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes |
| Names of Board Members | Date of End of Term | If Yes, enter |
| Zane Logan | 2/28/25 | Address of office: PO BOX 900, 4041 US HWY 20 |
| Douglas Weaver | 2/28/25 | City, State, Zip: LUSK, WY 82225 |
| Royce Thompson | 2/28/25 | Phone Number: (307) 334-2170 |
| Justin Fornstrom | 2/28/25 | Hours Open: 8-12 1-5 M-F |
| Bert Pond | 2/28/24 | |
| Joe Micheals | 2/28/23 | |
| Jeremy Oschner | 2/28/23 | |
| Joyce Evans | 2/28/24 | |
| | | |
| | | |
| | | |

Where are the minutes of your board meeting available for public review?
 4041 US HWY 20, LUSK, WY 82225

How and where are the notices of meeting posted for the public?
 4041 US HWY 20, LUSK, WY 82225.

Where are the public meetings held?
 4041 US HWY 20, LUSK, WY 82225 OR LOCATION DIRECTED BY THE BOARD

AMENDED BUDGET SUMMARY

| OVERVIEW | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|----------|------------------------------------------------------|---------------------|------------------------|-----------------------|----------------|-------------------|
| S-1 | Total Budgeted Expenditures | \$20,475,165 | \$18,875,710 | \$19,425,824 | \$19,383,824 | \$22,645,731 |
| S-2 | Total Principal to Pay on Debt | \$1,535,000 | \$1,642,500 | \$1,720,000 | \$1,720,000 | \$7,240,000 |
| S-3 | Total Change to Restricted Funds | \$0 | \$0 | \$0 | \$0 | -\$2,200,000 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$44,410,249 | \$43,620,089 | \$31,389,836 | \$31,389,836 | \$31,834,258 |
| S-5 | Amount requested from County Commissioners | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 | \$0 |

| REVENUE SUMMARY | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-----------------|--------------------------------------------|---------------------|------------------------|-----------------------|----------------|-------------------|
| S-7 | Operating Revenues | \$20,851,122 | \$20,478,664 | \$21,462,821 | \$21,462,821 | \$21,192,156 |
| S-8 | Tax levy (From the County Treasurer) | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-9 | Government Support | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-10 | Grants | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-11 | Other County Support (Not from Co. Treas.) | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-12 | Miscellaneous | \$630,502 | \$212,800 | \$66,300 | \$66,300 | -\$230,000 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-14 | Total Revenue | \$21,481,624 | \$20,691,464 | \$21,529,121 | \$21,529,121 | \$20,962,156 |

FY 7/1/21-6/30/22 WYOMING MUNICIPAL POWER AGENCY

| EXPENDITURE SUMMARY | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|---------------------|-------------------------------|---------------------|------------------------|-----------------------|----------------|-------------------|
| S-15 | Capital Outlay | \$3,318,120 | \$681,333 | \$166,000 | \$166,000 | \$166,000 |
| S-16 | Interest and Fees On Debt | \$4,337,250 | \$2,334,276 | \$362,000 | \$320,000 | \$55,822 |
| S-17 | Administration | \$1,137,420 | \$1,246,624 | \$1,116,782 | \$1,116,782 | \$731,582 |
| S-18 | Operations | \$11,536,371 | \$14,447,013 | \$17,610,670 | \$17,610,670 | \$19,320,826 |
| S-19 | Indirect Costs | \$146,004 | \$166,464 | \$170,372 | \$170,372 | \$171,501 |
| S-20R | Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 | \$2,200,000 |
| S-20 | Total Expenditures | \$20,475,165 | \$18,875,710 | \$19,425,824 | \$19,383,824 | \$22,645,731 |

| DEBT SUMMARY | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|--------------|------------------------|---------------------|------------------------|-----------------------|----------------|-------------------|
| S-21 | Principal Paid on Debt | \$1,535,000 | \$1,642,500 | \$1,720,000 | \$1,720,000 | \$7,240,000 |

| CASH AND INVESTMENTS | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|----------------------|---------------------|---------------------|------------------------|-----------------------|----------------|-------------------|
| S-22 | TOTAL GENERAL FUNDS | \$22,928,625 | \$22,928,625 | \$9,860,715 | \$9,860,715 | \$10,872,102 |

Summary of Reserve Funds

| | | | | | | |
|------|---------------------------------------|-------------|-------------|-------------|-------------|-------------|
| S-23 | Beginning Balance in Reserve Accounts | | | | | |
| S-24 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-25 | b. Reserves | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$2,200,000 |
| S-26 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$2,200,000 |
| S-27 | Amount to be added | | | | | |
| S-28 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-29 | b. Reserves | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-30 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | \$0 | \$0 | \$0 | \$0 | \$0 |
| S-31 | Subtotal | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$2,200,000 |
| S-32 | Less Total to be spent | \$0 | \$0 | \$0 | \$0 | \$2,200,000 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$0 |

End of Summary

Date adopted by Special District 5/19/2022

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

DISTRICT ADDRESS: PO BOX 900, 4041 US HWY 20
LUSK, WY 82225

PREPARED BY: Janet Babcock

DISTRICT PHONE: (307) 334-2170

Amended Budget

WYOMING MUNICIPAL POWER AGENCY
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2022

PROPERTY TAXES AND ASSESSMENTS

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-------|------------------------------------------------|------------------|---------------------|--------------------|----------------|----------------|
| R-1 | Property Taxes and Assessments Received | | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | 4001 | | | | |
| R-1.2 | Other County Support (see note on the right) | 4005 | | | | |

FORECASTED REVENUE

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-------|----------------------------------------------|------------------|---------------------|--------------------|----------------|----------------|
| R-2 | Revenues from Other Governments | | | | | |
| R-2.1 | State Aid | 4211 | | | | |
| R-2.2 | Additional County Aid (non-treasurer) | 4237 | | | | |
| R-2.3 | City (or Town) Aid | 4237 | | | | |
| R-2.4 | Other (Specify) | 4237 | | | | |
| R-2.5 | Total Government Support | | | | | |
| R-3 | Operating Revenues | | | | | |
| R-3.1 | Customer Charges | 4300 | \$20,851,122 | \$20,478,664 | \$21,462,821 | \$21,462,821 |
| R-3.2 | Sales of Goods or Services | 4300 | | | | |
| R-3.3 | Other Assessments | 4503 | | | | |
| R-3.4 | Total Operating Revenues | | \$20,851,122 | \$20,478,664 | \$21,462,821 | \$21,462,821 |
| R-4 | Grants | | | | | |
| R-4.1 | Direct Federal Grants | 4201 | | | | |
| R-4.2 | Federal Grants thru State Agencies | 4201 | | | | |
| R-4.3 | Grants from State Agencies | 4211 | | | | |
| R-4.4 | Total Grants | | \$0 | \$0 | \$0 | \$0 |
| R-5 | Miscellaneous Revenue | | | | | |
| R-5.1 | Interest | 4501 | \$629,973 | \$212,500 | \$66,000 | \$66,000 |
| R-5.2 | Other: Specify _____ | 4500 | \$529 | \$300 | \$300 | \$300 |
| R-5.3 | Other: Additional _____ | | | | | -\$380,000 |
| R-5.4 | Total Miscellaneous | | \$630,502 | \$212,800 | \$66,300 | \$66,300 |
| R-5.5 | Total Forecasted Revenue | | \$21,481,624 | \$20,691,464 | \$21,529,121 | \$21,529,121 |
| 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 |

Amended Budget

WYOMING MUNICIPAL POWER AGENCY
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2022 _____

CAPITAL OUTLAY BUDGET

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-----------------------------------|-----------------------|------------------|---------------------|--------------------|----------------|----------------|
| E-1 Capital Outlay | | | | | | |
| E-1.1 Real Property | 6201 | | | | | |
| E-1.2 Vehicles | 6210 | | | | | |
| E-1.3 Office Equipment | 6211 | | | | | |
| E-1.4 Other (Specify) | | | | | | |
| E-1.5 Utility Plant _____ | 6200 | \$3,318,120 | \$681,333 | \$166,000 | \$166,000 | \$166,000 |
| E-1.6 _____ | 6200 | | | | | |
| E-1.7 _____ | | | | | | |
| E-1.8 TOTAL CAPITAL OUTLAY | | \$3,318,120 | \$681,333 | \$166,000 | \$166,000 | \$166,000 |

ADMINISTRATION BUDGET

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|------------------------------------------|-----------------------|------------------|---------------------|--------------------|----------------|----------------|
| E-2 Personnel Services | | | | | | |
| E-2.1 Administrator | 7002 | | | | | |
| E-2.2 Secretary | 7003 | | | | | |
| E-2.3 Clerical | 7004 | | | | | |
| E-2.4 Other (Specify) | | | | | | |
| E-2.5 Total Salaries _____ | 7005 | \$287,250 | \$321,600 | \$328,032 | \$328,032 | \$338,032 |
| E-2.6 _____ | 7005 | | | | | |
| E-2.7 _____ | | | | | | |
| E-3 Board Expenses | | | | | | |
| E-3.1 Travel | 7011 | | | | | |
| E-3.2 Mileage | 7012 | | | | | |
| E-3.3 Other (Specify) | | | | | | |
| E-3.4 General Board _____ | 7013 | \$14,436 | \$59,000 | \$60,000 | \$60,000 | \$50,000 |
| E-3.5 _____ | 7013 | | | | | |
| E-3.6 _____ | | | | | | |
| E-4 Contractual Services | | | | | | |
| E-4.1 Legal | 7021 | | \$130,200 | | | |
| E-4.2 Accounting/Auditing | 7022 | | \$32,700 | | | |
| E-4.3 Other (Specify) | | | | | | |
| E-4.4 Contractual Services _____ | 7023 | \$390,612 | \$236,972 | \$270,650 | \$270,650 | \$210,150 |
| E-4.5 _____ | 7023 | | | | | |
| E-4.6 _____ | | | | | | |
| E-5 Other Administrative Expenses | | | | | | |
| E-5.1 Office Supplies | 7031 | \$77,860 | \$78,900 | \$64,100 | \$64,100 | \$86,900 |
| E-5.2 Office equipment, rent & repair | 7032 | | | | | |
| E-5.3 Education | 7033 | | | | | |
| E-5.4 Registrations | 7034 | | | | | |
| E-5.5 Other (Specify) Dues | | | | | | |
| E-5.6 Travel _____ | 7035 | \$5,169 | \$21,960 | \$24,000 | \$24,000 | \$24,000 |
| E-5.7 Property Taxes _____ | 7035 | \$362,093 | \$365,292 | \$370,000 | \$370,000 | \$6,000 |
| E-5.8 _____ | | | | | | \$16,500 |
| E-6 TOTAL ADMINISTRATION | | \$1,137,420 | \$1,246,624 | \$1,116,782 | \$1,116,782 | \$731,582 |

Amended Budget

WYOMING MUNICIPAL POWER AGENCY

FYE 6/30/2022

OPERATIONS BUDGET

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-------------|----------------------------------------|------------------|---------------------|--------------------|----------------|----------------|
| E-7 | Personnel Services | | | | | |
| E-7.1 | Wages--Operations | 7202 | | | | |
| E-7.2 | Service Contracts | 7203 | | | | |
| 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 | _____ | 7212 | | | | |
| E-8.4 | _____ | 7212 | | | | |
| E-8.5 | _____ | | | | | |
| E-9 | Operating supplies (List) | | | | | |
| E-9.1 | Power Produced | 7220 | \$6,759,484 | \$4,076,524 | \$1,300,000 | \$1,300,000 |
| E-9.2 | Power Purchased | 7220 | \$4,754,310 | \$10,311,989 | \$15,911,278 | \$15,911,278 |
| E-9.3 | Member Services | 7220 | \$22,577 | \$58,500 | \$74,000 | \$74,000 |
| E-9.4 | Transmission Costs | 7220 | | | \$325,392 | \$325,392 |
| E-9.5 | _____ | 7220 | | | | \$347,034 |
| E-10 | Program Services (List) | | | | | |
| E-10.1 | _____ | 7230 | | | | |
| E-10.2 | _____ | 7230 | | | | |
| E-10.3 | _____ | 7230 | | | | |
| E-10.4 | _____ | 7230 | | | | |
| E-10.5 | _____ | | | | | |
| E-11 | Contractual Arrangements (List) | | | | | |
| E-11.1 | _____ | 7400 | | | | |
| E-11.2 | _____ | 7400 | | | | |
| E-11.3 | _____ | 7400 | | | | |
| E-11.4 | _____ | 7400 | | | | |
| E-11.5 | _____ | | | | | |
| E-12 | Other operations (Specify) | | | | | |
| E-12.1 | Depreciation | 7450 | | | | \$63,318 |
| E-12.2 | _____ | 7450 | | | | |
| E-12.3 | _____ | 7450 | | | | |
| E-12.4 | _____ | 7450 | | | | |
| E-12.5 | _____ | | | | | \$1,791,500 |
| E-13 | TOTAL OPERATIONS | | \$11,536,371 | \$14,447,013 | \$17,610,670 | \$17,610,670 |
| | | | | | | \$19,320,826 |

Amended Budget

WYOMING MUNICIPAL POWER AGENCY

FYE 6/30/2022

INDIRECT COSTS BUDGET

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-------------------------------------|-----------------------|------------------|---------------------|--------------------|----------------|----------------|
| E-14 Insurance | | | | | | |
| E-14.1 Liability | 7502 | \$10,388 | \$14,400 | \$14,400 | \$14,400 | \$14,400 |
| E-14.2 Buildings and vehicles | 7503 | | | | | |
| E-14.3 Equipment | 7504 | | | | | |
| E-14.4 Other (Specify) | | | | | | |
| E-14.5 _____ | 7505 | | | | | |
| E-14.6 _____ | 7505 | | | | | |
| E-14.7 _____ | | | | | | |
| E-15 Indirect payroll costs: | | | | | | |
| E-15.1 FICA (Social Security) taxes | 7511 | \$17,810 | \$24,602 | \$25,094 | \$25,094 | \$25,869 |
| E-15.2 Workers Compensation | 7512 | \$7,375 | \$9,648 | \$9,841 | \$9,841 | \$10,656 |
| E-15.3 Unemployment Taxes | 7513 | | | | | |
| E-15.4 Retirement | 7514 | \$42,825 | \$33,768 | \$34,377 | \$34,377 | \$34,452 |
| E-15.5 Health Insurance | 7515 | \$67,606 | \$79,200 | \$83,160 | \$83,160 | \$81,360 |
| E-15.6 Other (Specify) | | | | | | |
| E-15.7 Vacation/Sick | 7516 | | \$4,846 | \$3,500 | \$3,500 | \$4,764 |
| E-15.8 _____ | 7516 | | | | | |
| E-15.9 _____ | | | | | | |
| E-17 TOTAL INDIRECT COSTS | | \$146,004 | \$166,464 | \$170,372 | \$170,372 | \$171,501 |

DEBT SERVICE BUDGET

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-------------------------------|-----------------------|------------------|---------------------|--------------------|----------------|----------------|
| D-1 Debt Service | | | | | | |
| D-1.1 Principal | 6401 | \$1,535,000 | \$1,642,500 | \$1,720,000 | \$1,720,000 | \$7,240,000 |
| D-1.2 Interest | 6410 | \$4,337,250 | \$2,334,276 | \$362,000 | \$320,000 | \$55,822 |
| D-1.3 Fees | 6420 | | | | | |
| D-2 TOTAL DEBT SERVICE | | \$5,872,250 | \$3,976,776 | \$2,082,000 | \$2,040,000 | \$7,295,822 |

Amended Budget

WYOMING MUNICIPAL POWER AGENCY
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2022

GENERAL FUNDS

| | DOA Chart of Accounts | End of Year | Beginning | Beginning | Final Approval | Amended Budget |
|-----------------------------------------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | | |
| C-1 Balances at Beginning of Fiscal Year | | | | | | |
| C-1.1 General Fund Checking | 1010 | \$6,918,890 | \$6,918,890 | \$3,718,208 | \$3,718,208 | \$3,712,035 |
| C-1.2 Savings and Investments | 1040 | \$16,009,735 | \$16,009,735 | \$6,142,507 | \$6,142,507 | \$7,160,067 |
| C-1.3 General Fund CD Balance | 1050 | | \$0 | | | |
| C-1.4 All Other Funds | 1020 | | \$0 | | | |
| C-1.5 Reserves (From Below) | | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$0 |
| C-1.6 Total Estimated Cash and Investments on Hand | | \$26,073,625 | \$26,073,625 | \$12,060,715 | \$12,060,715 | \$10,872,102 |
| C-2 General Fund Reductions: | | | | | | |
| C-2.1 a. Unpaid bills at FYE | 2010 | | | | | |
| C-2.2 b. Reserves | | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$0 |
| C-2.3 Total Deductions (a+b) | | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$0 |
| C-2.4 Estimated Non-Restricted Funds Available | | \$22,928,625 | \$22,928,625 | \$9,860,715 | \$9,860,715 | \$10,872,102 |

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-------------------------------------------------------------------|-----------------------|------------------|---------------------|--------------------|----------------|----------------|
| | 1070 | | | | | |
| 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 | \$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 | \$0 |
| C-3.12 Balance to be retained | | \$0 | \$0 | \$0 | \$0 | \$0 |

RESERVES

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-------------------------------------------------------------------|-----------------------|------------------|---------------------|--------------------|----------------|----------------|
| | 1090 | | | | | |
| C-4 | | | | | | |
| C-4.1 Beginning Balance in Reserve Account (end of previous year) | | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$2,200,000 |
| C-4.2 Date of Reserve Approval in Minutes: _____ | | | | | | |
| C-4.3 Amount to be added to the reserve | | | | | | |
| C-4.4 Date of Reserve Approval in Minutes: _____ | | | | | | |
| C-4.5 SUB-TOTAL | | \$3,145,000 | \$3,145,000 | \$2,200,000 | \$2,200,000 | \$2,200,000 |
| C-4.6 Identify the amount and project to be spent | | | | | | |
| C-4.7 a. Recognized Deferred Re | | | \$945,000 | \$2,200,000 | \$2,200,000 | \$2,200,000 |
| C-4.8 b. _____ | | | | | | |
| C-4.9 c. _____ | | | | | | |
| C-4.10 Date of Reserve Approval in Minutes: 9/16/2021 | | | | | | |
| C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c) | | \$0 | \$945,000 | \$2,200,000 | \$2,200,000 | \$2,200,000 |
| C-4.12 Balance to be retained | | \$3,145,000 | \$2,200,000 | \$0 | \$0 | \$0 |

BOND FUNDS

| | DOA Chart of Accounts | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval | Amended Budget |
|-------------------------------------------------------------------|-----------------------|------------------|---------------------|--------------------|----------------|--------------------|
| | 1060 | | | | | |
| 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 | \$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 | \$0 |
| C-5.9 TOTAL TO BE SPENT | | \$0 | | | | \$2,200,000 |