

Gypsum Fire Protection District

2011

FISCAL BUDGET

Approved By the Board of Directors

November 30th, 2010

Gypsum Fire Protection District
Management's Discussion and Analysis

The Gypsum Fire Protection District is presenting the following discussion and analysis in order to provide an overall review of the District's financial activities for the fiscal years ending December 31, 2010 and 2011. We encourage readers to consider the information presented here in conjunction with the District's financial statements, and notes to the basic financial statements to enhance their understanding of the District's financial performance.

BUDGET MESSAGE

Included in this budget are all the specific elements required by the law. The following are some of those elements.

- The budget must balance. Expenditures shall not exceed anticipated revenues.
- The expenditure data must show the objects of expenditures (what the money is spent on), and the anticipated revenue must show its different sources.
- The budget must show a beginning balance which is entered as anticipated revenue and includes all unexpected surpluses from the previous years, unencumbered ending fund balances, and all investments and deposits.
- The budget must include a "budget message". This message must include the budgetary method used and a description of the services to be delivered during the budget year.
- The Gypsum Fire Protection District uses the accrual accounting method for all financial records.
- In compliance with the GASB 34 the District has added Fixed Assets and depreciation schedules to the financial picture.

The Gypsum Fire Protection District is a combination department of paid and volunteer members. There are nine paid employees, seven firefighters, one chief, one paid administration specialist and forty volunteer members to handle all alarms and administration needs. Voters passed a deburring question in November of 1995 to help us meet the needs of the District.

2010 saw Gypsum Fire Protection District complete both construction projects started in 2009. These additions have improved Gypsum Fire Protection District's ability to provide service to both the taxpayer and the service provider. The addition of five sleeping quarters in Station 14 have allowed volunteers and paid staff to sleep in quarters and respond to calls in a more efficient manner. The Dotsero storage facility functions in several capacities. As storage for equipment so it does not sit out in the weather, as a maintenance facility to allow staff to work on a piece of equipment over time without blocking working equipment, and as a satellite response facility.

The lease purchase funds of \$1,200,000 and an additional 12% from the general fund were used to complete the facilities. The storage facility was completed in March and the Station 14 expansion was completed in August, almost exactly one year from the start of the project.

The Brightwater Development failure and the real estate down turn brought an abatement and delinquent tax revenue shortage in *April* of 2010 that saw the Gypsum Fire Protection District decrease in property revenue of 18% or \$240,000.

In conjunction with this the Capital Projects Fund has seen very little collection of impact fees for 2010. The remaining funds in the projected balance are reserved for the lease purchase payments in 2011. While these are not positive highlights for the District the tax revenue projected for 2011 did not fall as much as anticipated. The District, however, has projected continued abatements and delinquencies for 2011 and also expects property values to continue to fall in 2012 and beyond.

Call volume has decreased in 2010. Our tax payer with less in their pocket is being more conservative in a number of ways that has lessened the need for 911 activations. While call volume has decreased department activity has increased. With a new facility to train in and the ability to sleep in house to run calls our participation has grown.

Taken in total these points highlight the details of what a recession looks like at a local level. The challenge ahead is the same for all the local agencies in the state. Put quite simply to manage the decreased levels of income to the existing debt.

FINANCIAL HIGHLIGHTS-2010

- The District’s total capital assets increased by \$646,858. Completion of the two building projects was the largest portion of this increase.
- The Districts operating expenses are projected to be \$125,704 greater in 2010 than 2009. The largest part of this is the construction contingency used to complete the building projects. However, given the abatements of \$100,089 and \$111,894 in delinquent taxes both representing lost revenue for the department, the District is holding expenditures and projects an increase in fund balance at the end of 2010. A large portion of the savings was due to professional services being cut back from 2009 when legal fees were at a high level in conjunction with the Brightwater Development failure. The Newsletter that the fire department had been sending to the District taxpayer was discontinued saving the District additional funds. In 2009 a number of repairs were completed on equipment to bring fire equipment up to standards. In 2010, therefore, less attention was necessary therefore showing a positive change of expenditures between 2009 and 2010.

Statement of Capital Assets

The capital assets statement reflects changes in the District’s capital purchases for the year. One can think of the District’s capital assets-the difference between assets and liabilities as one way to measure the financial health. Over time, increases or decreases in the District’s capital assets are one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in management, economic conditions, population growth, and new or changed government legislation.

CAPITAL ASSETS

At the end of 2010, the District had \$1,532,947 invested in capital assets.

	Capital Assets	
<u>Net of Depreciation</u>	<u>FY2010</u>	<u>FY2009</u>
Non-depreciable Construction-in-Progress	640,643	781,199
Non-depreciable Land	66,145	66,145
Buildings	242,290	258,068
Vehicles & Equipment	562,767	648,034
Office Furniture & Equipment	<u>21,102</u>	<u>30,232</u>
Total Net Capital Assets	1,532,947	1,783,678

Current year net balances decreased from the prior year due to there being less invested in capital assets from 2009. Total depreciation for the fiscal year 2010 was \$116,202.

A steady focused vision of managing expenditures that keeps pace with conservative revenue forecast in addition with putting reserves away for future economic changes will keep Gypsum Fire Protection District on a positive track into the future.

I, _____, certify that the attached is a true and accurate copy of the adopted 2011 budget of the Gypsum Fire Protection District.

Certification of Mill Levies

TO: BOARD OF COUNTY COMMISSIONERS
EAGLE COUNTY, COLORADO

For the 2011 fiscal year the Board of Directors of Gypsum Fire Protection District hereby certifies a total levy of 6.833 mills to be extended by you for taxing purposes, upon the total assessed valuation of \$181,300,560 to produce \$1,238,827 in revenue

The Levies and revenues are for the following purposes

1. General Operating Expenses	6.833 Mills	\$1,238,827
2. Temporary Mill Levy Reduction (39-1-111-.5,C.R.S.)	0 Mills	\$ 0
3. Refunds / Abatements	0 Mills	\$ 0
Subtotal	6.833 Mills	\$1,238,827
4. General Obligation Bonds and Interest	0 Mills	\$ 0
5. Contractual Obligations Approved at Election	0 Mills	\$ 0
6. Capital Expenditures (levied pursuant to 29-301 (1.2) or 29-1-302(1.5), C.R. S.	0 Mills	\$ 0
7. Other	0 Mills	\$ 0
TOTAL	6.833 Mills	\$1,238,827

Contact Person: Dave Vroman, Daytime phone: 970-524-7101; Other Counties in which the District is located: Garfield

IN WITNESS WHEREOF,I have hereunto set my hand and affixed the seal of Gypsum Fire Protection District, Eagle County, Colorado this 30th day of November 2010.

President or Treasurer

(SEAL)

Certification of Mill Levies

TO: BOARD OF COUNTY COMMISSIONERS
GARFIELD COUNTY, COLORADO

For the 2011 fiscal year the Board of Directors of Gypsum Fire Protection District hereby certifies a total levy of 6.833 mills to be extended by you for taxing purposes, upon the total assessed valuation of \$7,015,220 to produce \$47,935 in revenue

The Levies and revenues are for the following purposes

1. General Operating Expenses	6.833 Mills	\$47,935
2. Temporary Mill Levy Reduction (39-1-111-.5,C.R.S.)	0 Mills	\$ 0
3. Refunds / Abatements	0 Mills	\$ 0
Subtotal	6.833 Mills	\$47,935
4. General Obligation Bonds and Interest	0 Mills	\$ 0
5. Contractual Obligations Approved at Election	0 Mills	\$ 0
6. Capital Expenditures (levied pursuant to 29-301 (1.2) or 29-1-302(1.5), C.R. S.	0 Mills	\$ 0
7. Other	0 Mills	\$ 0
TOTAL	6.833 Mills	\$47,935

Contact Person: Dave Vroman, Daytime phone: 970-524-7101; Other Counties in which the District is located: EAGLE

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Gypsum Fire Protection District, Eagle County, Colorado this 30th day of November 2010.

President or Treasurer

(SEAL)

Resolution to Adopt Budget

WHEREAS, the Board of Directors of the Gypsum Fire Protection District has appointed a budget committee to prepare and submit a proposed 2011 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted a proposed budget to this Board on or before October 15, 2010 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at the designated place, and a public hearing was held on November 30th, 2010 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were adjusted in the revenues so that the budget remains in balance, as required by law,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Gypsum Fire Protection District:

1. That estimated expenditures for each fund are as follows:

General Fund	\$1,922,570
Pension Fund	\$543,164
Capital Improvements Fund	\$136,584
Construction Fund	-0-

2. That estimated revenues for each fund are as follows:

General Fund	
From Unappropriated Surpluses	\$735,048
From Sources other than General property tax	\$ 9,800
From the general property tax levy	<u>\$1,177,722</u>
Total General Fund	\$1,922,570

Pension Fund	
From unappropriated surpluses	\$457,415
From Sources other then general property tax	<u>\$85,749</u>
Total Pension Fund	\$543,164

Capital Improvements Fund

From unappropriated surpluses	\$131,234
From sources other than general property tax	<u>\$ 5,350</u>
Total Capital Improvements Fund	\$136,584

Construction Fund

From unappropriated surpluses	\$ -0-
From sources other than general Property tax	<u>\$ -0-</u>
Total Construction Fund	\$ -0-

3. That the budget as submitted, amended, and herein summarized by fund, and the same is hereby approved and adopted as the budget of the Gypsum Fire Protection District for the 2011 fiscal year.
4. That the budget as hereby approved and adopted shall be certified by the Treasurer and / or President of the District, and is made a part of the public records of the District

Adopted this 30th Day of November, 2010

Pete Nolan Secretary

Tammy Conway President

(SEAL)

Resolution to Appropriate Sum of Money

WHEREAS, the Board of Directors of Gypsum Fire Protection District has adopted the annual budget in accordance with the local Government Budget Law on November 30th, 2010 and

WHEREAS, the Board of Directors of the District has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY the Board of Directors of the Gypsum Fire Protection District:

That the Following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated:

General Fund	\$1,922,570
Pension Fund	\$543,164
Capital Improvement Fund	\$136,584
Construction Fund	-0-

ADOPTED this 30th day of November, 2010

Pete Nolan - Secretary

Tammy Conway – President

(SEAL)

Resolution to Set Mill Levies

WHEREAS, the Board of Directors of the Gypsum Fire Protection District has adopted the annual budget in accordance with the Local Government Budget law on November 30th, 2010 and

WHEREAS, the amount of money necessary to balance the budget for general operation expenses is \$1,286,762 and

WHEREAS, the 2010 valuation for assessment for the District, as certified by the Eagle and Garfield County Assessor, is \$188,315,780

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Gypsum Fire Protection District.

1. That for the purpose of meeting all general operating expenses of the District during the 2011 budget year, there is hereby levied a tax of 6.833 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$1,286,762.
2. That the Treasurer and/ or President of the District is hereby authorized and directed to certify to the County Commissioners of Eagle County and Garfield County, State of Colorado, the mill levy for the District as herein above determined and set.

ADOPTED this 30th day of November, 2010

Pete Nolan - Secretary

Tammy Conway - President

(SEAL)

**General Fund
Summary**

Revenue	2009 Audited	2010 un audited	2011 Proposed
Beg Balance	\$329,244	\$532,597	735,048
Property Taxes	\$1,187,847	\$1,333,765	\$1,177,722
Financing Rev.			
ODA, Permits	\$30,943	\$20,197	\$8,000
Interest Revenue	\$2,199	\$1,220	\$1,000
Other Income, Donations	\$3,561	\$2,360	\$800
Governmental Reimbursement			
Proceeds From Lease Purchase			
TOTAL CURRENT REVENUE	\$1,224,550	\$1,357,542	\$1,187,522
TOTAL AVAILABLE REVENUE	\$1,553,794	\$1,890,139	\$1,922,570
Expenditures			
General Operations	\$900,645	\$966,851	\$973,964
Capital Outlay	\$88,204	\$155,892	\$49,500
Debt Service			\$17,003
Firefighter Pension Transfer	\$32,348	\$32,348	\$32,348
Contingency	0	0	\$796,307
Total Expense	\$1,021,197	\$1,155,091	\$1,869,123
Emergency Restricted Reserve	0	0	\$53,448
Total Revenue fwd W/O Prev. Yr	\$203,353	\$210,641	(735,048)
Ending Balance	\$532,597	\$735,048	\$0

General Fund Detail	2009 Audited	2010 un audited	2011 proposed
Income			
Balance forward	329,224	532,597	735,048
311.1 · Real Property Tax			
311.2 · CURRENT TAX-PROPERTY TAX	1,129,491	1,393,501	1,286,762
311.4 · DELQ PROPERTY TAX	180	-110,792	-126,000
312 · SPECIFIC OWNERSHIP TAX	46,674	43,552	20,000
312.5 · INTEREST-CURRENT TAX	11,502	8,606	2,000
319.2 · INTEREST-DELQ TAX	0	-1,102	-5,040
360 · MISCELLANEOUS REVENUE	185	130	
360.1 · out of district calls	3,042	3,443	2,000
361.1 · INTEREST-INCOME	2,199	1,220	1,000
	0	10	
367.2 · Donations			
367.4 · Permits and Fines	17,507	10,440	4,000
367.5 · Plan Review	10,394	6,314	2,000
368 · .Fund raising	3,376	1,662	800
370 Intergovt Reimbursement	-		
370			
Classes Taught by GFPD			
372 Application Fee		558	
375.0 · Other Financing Source	-		
Total Income	\$ 1,553,794	\$ 1,890,139	\$ 1,922,570

Expenditures

500. Capital Outlay	-		
560 · REALESTATE Land Improvement	18,289	-315	0
563 · BUILDING IMPROVEMENTS	0	0	30,000
563.1 · DISTRICT WATER IMPROVEMENTS	0		1,500
564.1 · OFFICE EQUIPMENT	956	630	5,000
564.2 · FIRE EQUIPMENT	3232	1,530	3,000
565 · VEHICLES	44,666	1,847	0
565.5 · Capital Lease Purchase Note			17,003
565.6 · Note Payable			
568 Fire Accessory		1,121	
567 · Communication Equip	21,061	2,102	10,000
600 · EMERGENCY RESERVES			53,448
605 · SPECIAL RESERVES			
610 · contingency			796,307
610.5 Construction Contingency from GF		3,994	0
610.6 Construction Contingency Transferred to Construction Fund		144,983	
665 · debt service - vehicles			

665.2 · debt service – comm. equip			
670 · debt service- interest			
701 · AUDIT FEES	6,659	6,837	7,000
702 · IGA Support	22,638	25,505	23,000
704 · Building Repair & Maint	690	3,200	5,000
704.1 Building Repair & Maint./ Dotsero		855	500
705 · BANK CHARGES	969	870	960
706 · COMMUNICATIONS EQUIP	947	1,122	1,000
710 · DUES & SUBSCRIPTIONS	2,725	1,856	1,800
712 · EQUIPMENT REPAIRS & MAINT	2,330	2,102	2,500
714 · FEES-COUNTY TREASURER	33,966	35,925	38,488
715 · Fees-Delinquent Taxes			0
716 · FIRE EQUIPMENT ACCESSORY	3,047	1,289	1,200
717 Station Tools	141	528	200
718 · INSURANCE-ACCIDENT/HLTH	7,002	7,236	7,236
720 · INSURANCE-LIABILITY	9,733	10,538	13,110
722 · INSURANCE E & O		-	0
724 · INSURANCE-VEHICLES	10,516	10,357	10,516
726 · INSURANCE-WORKMEN'S COMP	11,392	11,555	12,000
727 · MEDICAL EXPENSES	675	913	850
728 · INTEREST & PENALTIES			0
730 · PROFESSIONAL SERVICES	42,930	10,595	10,000
730.1 · Dispatch Services	15,061	15,582	18,000
731 · MEDICAL SUPPLIES	1,309	500	250
732 · MISCELLANEOUS EXPENSE	0		0
734 · OFFICE EXPENSE	5,492	5,601	5,000
735 · uncatagorized expenses	0		0
736 · PUBLICATIONS	5,578	991	1,000
740 · SHIPPING CHARGES		11	
742 · TELEPHONE			
742.1 cell phones	3,650	3,813	3,500
742.0 TELEPHONE	4,445	5,138	5,584
Total 742 · TELEPHONE	\$ 8,095	\$ 8,951	9,084
744 · TRAINING	9,301	9,100	15,000
744.1 · COMMUNITY EDUCATION	1,955	3,167	4,000
744.2 Rope and Water Rescue class	0	0	0
746 TRAVEL & MEALS / Conference	0	7,306	5,000
746.1 · TRAVEL & MEALS/ In house	4,396	2,785	4,000
747 · Contract uniform allotment	0	0	0
749 · PROTECTIVE CLOTHING	12,139	23,485	14,000
750 · UTILITIES	6,501	9,200	10,000
751 UTILITIES/ Dotsero	428	5,344	6,500
752 · FLEET GAS & OIL	8,437	10,429	9,658
753 · FLEET REPAIRS & MAINT			
753 · FLEET REPAIRS & MAINT - Other	18,191	7,100	8,000
Total 753 · FLEET REPAIRS & MAINT	\$ 18,191	\$ 7,100	8,000
755 Other Reimbursements	\$		
756 Board Meetings	6,099	0	0

770.1 · VOLUNTEER REIMBURSEMENTS	51,211	45,643	60,000
761. · INCENTIVES- VOLUNTEER	17,933	8,671	5,000
760 · volunteer life insurance	1,161	3,000	1,100
770 · WAGES			
771.3 Holiday	16,114	8,956	5,952
771 · Wages-Vacation	10,178	27,000	
771.1 · Wages - sick	11,168	9,681	5,431
771.2 · COMPENSATION WAGES	8,671	8,908	
770 · WAGES - Other	380,862	379,459	444,289
Total 770 · WAGES	\$ 426,993	\$ 434,004	\$ 455,672
772 · TAXES & UNEMPLOYMENT		-	
774 · TAXES-FICA & MEDICARE	15,979	15,737	19,303
775 · FPPA			
775.1 · DEATH AND DISABILTY /FPPA	6,156	5,883	6,095
775 · FPPA - Other	26,586	24,428	25,237
Total 775 · FPPA	\$ 32,742	\$ 30,311	\$ 31,332
776 · SWT Tax and Penalty			
777 Pay · State Unemployment Tax	821	949	900
778 Fed · FEDERAL UNEMPLOYMENT TAX			
780. · Health Insurance			
781 Health- Administration fees	76,787	69,992	77,429
784 457 FPPA	1,580	1,591	2,000
785 457B American Funds	6,089	7,486	8,971
786 IRA Retirement	926	0	0
786 IRA Retirement	3,643	3,643	3,680
790 · ABATEMENT	277	83,094	50,000
790.1 · ABATEMENT INTEREST	43	16,995	10,225
792 · Dept . Donations	650	1,100	1,000
793 Scholarship Fund	1,000	1,500	1,000
796 · Fund Raising expense	1,499	1,300	1,500
797 · Bad Debt	1,969	1,000	0
total expenditure	\$ 988,849	\$ 1,122,743	\$1,890,222
Net Income	564,945	767,396	\$ 32,348
801 · Employee Advances		-	
805 · transfer to pension fund	32,348	32,348	32,348
	\$ 32,348	\$ 32,348	\$ 32,348
	\$ (32,348)	\$ (32,348)	\$ (32,348)
Unappropriated Surplus	\$ 532,597	\$ 735,048	\$ 0

**Pension Fund
Summary**

	2009 Audited	2010 Un audited	2011 Proposed
Revenue			
Beginning Bal	\$350,221	\$416,271	\$457,415
Sate Matching	\$14,400	\$14,400	\$14,400
Interest Income	0	\$2	\$1
Investment Income	\$64,267	\$39,398	\$39,000
General Fund Transfers	\$32,348	\$32,348	\$32,348
Total Current Rev.	\$111,015	\$86,148	\$85,749
Total Available Rev.	\$461,236	\$502,419	\$543,164
Expenditures			
Contingency			497,864
Fund Administration	\$2,665	\$2,704	\$3,000
Retirement Payments	\$42,300	\$42,300	\$42,300
Life Insurance Payment			
Total Expenditures	\$44,965	\$45,004	\$543,164
Ending Balance	\$416,271	\$457,415	\$0

PENSION FUND DETAIL

Income	2009 Audited	2010 Un audited	2011 Proposed
Balance Forward	350,221	416,271	457,415
311.2 · Current tax - personal			
311.4 · Delinquent Property Tax			
312 · Specific Ownership Tax			
312.5 · Interest - Current Tax			
319.2 · Interest - Delinquent Tax			
334.2 · State Grant			
360 · Misc. Inc.\ State Matching Fund	14,400	14,400	14,400
361.1 · Interest Income		2	1
362.0 · Investment Income -Pension	64,267	39,398	39,000
370.0 · Transfer from General Fund	32,348	32,348	32,348
394 · property tax levy			
Total Income	<u>\$461,236</u>	<u>502,419</u>	<u>543,164</u>
Expense			
610 Contingency			497,864
714 · Fees			
750.0 · Fund Management FPPA	2,665	2,704	3,000
755.0 · Pension Plan Distribution	42,300	42,300	42,300
760 · Retirement (Ins. Exp)			
765 · Life insurance			
790 · Abatement			
790.1 · Abatement Interest			
Total Expense	<u>\$44,965</u>	<u>\$45,004</u>	<u>\$ 543,164</u>
Net Income	<u>\$416,271</u>	<u>\$457,415</u>	<u>\$0</u>

**Capital Fund
Summary**

	2009 Audited	2010 Un audited	2011 Proposed
Beg. Bal	261,412	267,577	131,234
Contributions			
Impact Fees	123,447	2,217	5,000
Interest Income	920	330	350
Total Income	<u>\$385,779</u>	<u>\$270,124</u>	<u>\$136,584</u>
Expenditures			
Contingency			
Debt Service	34,112	84,487	75,923
Debt Service Int	8,976	54,266	60,661
Collection Fees	888	137	0
Capital Purchases	74,226	0	0
Total Expenditures	<u>\$118,202</u>	<u>\$138,890</u>	<u>\$136,584</u>
Other financing Sources			
Proceeds from Long- term debt			
Transfers in (out)			
Total Other Financing Sources			
Ending Balance	<u>\$267,577</u>	<u>\$131,234</u>	<u>\$0</u>

CAPITAL FUND DETAIL

	2009 Audited	2010 un audited	2011 proposed
Income			
Balance Forward	261,412	267,577	131,234
350.0 Contributions			
360.0 - impact fees	123,447	2,217	5,000
360.1 - interest income	920	330	350
367.2 - Donations			
Total Income	\$ 385,779	\$ 270,124	\$ 136,584
Expense			
Contingency			
500.0 - capital expenditures	74,226		
565.6 - capital note payable -Municipal Capital Principal			
665 - debt service - vehicles	34,112	84,487	75,923
670 - debt service - interest	8,976	, 54,266	, 60,661
705 - bank charges	7		
721 collection fee Eagle County	37	137	0
720 collection fee-Town of Gypsum	844		0
Total Expense	\$ 118,202	\$ 138,890	\$ 136,584
Other Income/Expense			
Other Income			
370 Transfer From DS Fund			
380 Proceeds From Long-term Debt			
Total Other Income			
Net Income	\$ 267,577	\$ 131,234	\$ 0

Construction Fund Summary

	2009 Audited	2010 Un audited	2011 Proposed
<i>Income</i>			
Proceeds of Lease Purchase	1,200,000	495,148	
Interest	2,121	512	
Transfer General Fund / Construction Contingency		144,983	
<i>Total Income</i>	\$1,202,121	\$640,643	
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<i>Expense</i>			
Architectural / Engineering /Professional Services	62,723	5,469	
Permits	39,365		
Temporary Facilities	4,210	4,964	
General Manager	48,071	67,952	
Electrical	63,413	62,631	
Excavation	41,200	4,260	
Concrete	79,841	20,599	
Plumbing /Heating	52,274	76,405	
Roofing	75,830	47,069	
Exterior finishes	44,442	100,102	
Interior Finishes		114,881	
Doors /Windows	21,192	44,466	
Detection/ Suppression	39,120	48,801	
Materials , Wood, Steel	135,146	40,369	
Welding			
Miscellaneous	146	2,675	
<i>Total Expenditures</i>	\$706,973	\$640,643	
<hr/>			
<i>Total Net Proceeds / Carry Forward</i>	\$495,148	0	

Detail Construction Fund	2009 Audited	2010 Un audited	Proposed
Income			
	1,200,000	495,148	0
Proceeds Lease			
Purchase			
Interest	2,121	512	
<i>Transfer General Fund</i>		144,983	
<i>Construction</i>			
<i>Contingency</i>			
<i>Total Income</i>	1,202,121	640,643	
Expense Station 14			
700 Architectural	2,178	2,871	
703 Permits	37,933		
704 Professional Services	4,370		
705 General Manager	46,320	54,500	
706 Temporary Facilities	4,210	4,964	
710 Engineering	18,839	300	
715 Survey	9,883	1,488	
730 Electrical	57,950	46,845	
730.2 Electrical /		3,394	
Communications			
730.3 Electrical/ Sound Video		2,643	
730.4 Electrical / Lighting		1,324	
Fixtures			
735 Excavation	26,425		
735.2 Bollards		2,460	
735.3 Parking Lot /Material/		4,500	
Equip /Labor			
735.4 Basketball Court		4,500	
740 Concrete	40,467	20,599	
740.1 Concrete Anchor Bolts	348		
740.2 Perimeter Insulation	822		
745 Plumbing	12,374	42,199	
745.1 HVAC	39,774	30,507	
747 Metals/ Stairs and	8,750	15,839	
Railings			
747.1 Fire Pole		8,614	
748 Wood and Plastics	113,771	6,783	
748.1 Misc. Construction	1,410	7,135	
Necessary			
748.3 Cabinetry		9,356	
748.4 Countertops		6,677	
749 Masonry Exterior			
749.1 Basic Masonry		36,104	
Materials/ Methods			
749.2 Stucco		30,260	
749.3 Masonry Demolition		1,122	
750 Roofing and Insulation	8,285	11,678	
751 Roof Covering	67,545	27,690	
751.1 Roof Material / Joint		1,201	
Sealers			
751.2 Snowbar/ Clamps for		6,500	
Stand Seam			

752	Doors and Windows	1,520	36,024
752.1	Overhead Garage Doors		1,488
752.2	Window and Store Fronts	21,192	7,328
752.3	Hardware/ Doors and Windows		1,114
752.4	Restroom Partitions		3,028
753	Interior Finishes		56,276
753.1	Tile and Flooring		20,744
753.2	Paints and Coating		9,010
761	Fire Suppression and Detection		13,381
761.1	Special Construction/ Fire Suppression	39,120	35,420
770	Miscellaneous Materials		7,592
772	Appliances		2,675
780	Office Expense	146	
	Total Expenditure Station 14	563,632	586,133
	Expense Storage Facility #13		
800	Engineering Dotsero	14,867	810
801	Permits Dotsero	1,432	
802	Architectural for Dotsero	12,586	
805	Construction Manager Dotsero	1,751	13,452
830	Dotsero Electrical	5,463	8,425
835	Earthwork Dotsero	13,500	
835.1	Heavy Equipment Dotsero	1,275	1,800
840	Concrete Work Dotsero	38,204	
842	Steele erection Dotsero	23,993	1,814
842.1	Structural materials	10,685	2,732
842.2	Insulation Dotsero Warehouse	9,280	7,127
843	Welding Dotsero Warehouse	4,287	2,525
844	Non Bidded Structural material		5,146
845	Garage Doors	5,892	5,804
847	Utility installation/ Propane	126	327
850	Finish Materials Interior		1,176
855	Heating Dotsero		3,372
	Total Expenditure Dotsero	143,341	54,510
	Total Combined Expenditure	706,973	640,643
	<i>Net Income /Carry Forward</i>	495,148	0