

**CITY OF APPLETON 2020 BUDGET**

**FACILITIES AND  
CONSTRUCTION MANAGEMENT**

**Director of Parks, Recreation & Facilities Management:  
Dean R. Gazza, CFM, CCM, PMP, LEED-AP**

**Deputy Director of Parks, Recreation & Facilities Management:  
Thomas R. Flick**

# CITY OF APPLETON 2020 BUDGET FACILITIES AND CONSTRUCTION MANAGEMENT

## MISSION STATEMENT

Building communities and enriching lives where we live, work and play.

## DISCUSSION OF SIGNIFICANT 2019 EVENTS

The Facilities Management Division provided operation and maintenance services for more than 1.26 million square feet of municipal buildings including, but not limited to, offices, park pavilions, municipal aquatic centers, vehicle garages, police and fire stations, a golf course and water and wastewater plants. The services provided included maintaining and inspecting all building systems, such as HVAC, electrical, plumbing, structural and fire systems and general services such as janitorial services, pest control, and elevator maintenance. Additionally, support was provided in areas directly impacting City departmental missions such as fuel systems, vehicle exhaust systems, appliances, air compressors, UPS's and vehicle wash bays.

The focus continues on being proactive and providing a high quality of customer service. As a customer service department, it is essential that we meet the needs of our customers by improving the systems' reliability, reducing maintenance costs, ensuring safety, and providing productive environments to allow our customers to deliver City services at a high level. We do this through a robust preventive maintenance program and by getting to the root cause of system issues to improve reliability.

Our tradesmen continued to improve their skills and knowledge by maintaining their professional licenses, attending training and seeking ways to find new approaches, such as LEAN and predictive maintenance. Management staff also attended various training and networking opportunities to improve their leadership and technical skills. The benchmark cost for maintenance and janitorial services is \$3.38 per square foot, as published by the International Facilities Management Association, compared to our cost of **\$2.01**. Expenses are controlled by employing in-house trades people to perform higher-cost skilled work while contracting out work requiring a lesser degree of skill which can generally be procured at a lower cost.

Construction management was performed for the renovation of Jones Park and a site master plan was developed for the Municipal Services site.

Capital improvement projects completed in 2019 include: a roof replacement at Fire Station #1; renovation of the Lawe Street bridge tender station; upgrade of the Department of Public Works and City Hall 1st floor customer service furniture and interior finishes; installation of a third methane boiler at the Wastewater Treatment Plant; lighting upgrades at the various facilities and parks; inspection of fire station water and sewer laterals, and HVAC upgrades at Fire Station #4 and the Water Plant. Numerous other general projects were also completed to preserve and extend the useful life of the facilities. These type of projects include ADA, safety and security improvements, door replacements, flooring replacements, large-scale painting and various HVAC, plumbing and electrical upgrades.

Finally, the department remained diligent in its continued implementation of energy conservation and sustainability plans. The department considers sustainability when procuring products, including the use of LED fixtures and the purchase of products utilizing recyclable materials when feasible. Since 2005, electrical usage has been reduced by 5.96 million kWh's (23.6%) annually totaling over 47.7 million kWh's saved and natural gas usage reduced by 265,332 therms (27.1%) annually totaling over 2.26 million therms saved, resulting in approximately \$5.10 million in energy savings over this time period. During 2019, the Sustainability Plan was updated which highlights a comprehensive list of sustainable and energy conservation initiatives accomplished.

## CITY OF APPLETON 2020 BUDGET FACILITIES AND CONSTRUCTION MANAGEMENT

### MAJOR 2020 OBJECTIVES

Provide planning and project management services including construction oversight and representation related to projects outlined in the capital improvement plan. Ensure all major facility maintenance projects meet project objectives and are completed on time and within budget.

Maintain the roof management program including a complete roof inventory and condition analysis, long-term replacement and recondition plans, and an annual preventive and predictive inspection plan. Although the initial inspection and inventory of all roofs is complete, the goal is to review each roof on a two-year cycle. Severe weather can cause unexpected damage. It is especially important to inspect the roofs that are nearing the end of their expected life span.

Emphasize maintenance activities while systematically reducing alterations, improvements, remodeling, and other non-maintenance activities. Simultaneously upgrade current facilities' conditions.

Implement corrective maintenance plan findings from facility audits. Continue performing audits.

Continue to inventory, consolidate and, where necessary, create or obtain necessary facility documentation to better manage the facilities. Documentation of facility assets includes site, architectural, structural, electrical, mechanical, plumbing, fire protection and furniture. Results of facilities asset condition assessments will determine facility asset maintenance and repair cycles.

Continue to apply codes, regulations, and standards in all considerations of building systems, structures, interiors, and exteriors for building construction, operations and maintenance.

Continue to promote workplace safety by routinely performing facility safety assessments to ensure safe facilities and working environments.

Continue to implement energy management and sustainability plans for facilities. Continue program to install LED lighting in City parks and facilities where feasible.

Maintain a cost per square foot for maintenance and housekeeping under industry averages. Our current square foot benchmark is **\$2.01**, which is far below the industry's benchmark of \$3.38 as published by the International Facilities Management Association.

Continue to provide a high level of customer service by meeting or exceeding our customers' expectations for quality, timeliness and professionalism.

Prepare for the conversion from the City's asset management system to the new Tyler Munis work order system.

DEPARTMENT BUDGET SUMMARY							
Programs		Actual		Budget			% Change *
Unit	Title	2017	2018	Adopted 2019	Amended 2019	2020	
<b>Program Revenues</b>		\$ 2,585,147	\$ 2,733,661	\$ 2,836,286	\$ 2,836,286	\$ 2,942,042	3.73%
<b>Program Expenses</b>							
6330	Administration	345,857	350,866	358,955	358,955	350,402	-2.38%
6331	Facilities Maintenance	2,290,686	2,426,440	2,507,331	2,507,331	2,591,640	3.36%
<b>Total Program Expenses</b>		\$ 2,636,543	\$ 2,777,306	\$ 2,866,286	\$ 2,866,286	\$ 2,942,042	2.64%
<b>Expenses Comprised Of:</b>							
Personnel		917,809	947,786	958,178	958,178	975,087	1.76%
Training & Travel		10,758	10,764	11,220	11,220	10,500	-6.42%
Supplies & Materials		357,681	371,805	440,832	440,832	434,363	-1.47%
Purchased Services		1,340,795	1,446,951	1,435,806	1,435,806	1,522,092	6.01%
Capital Expenditures		-	-	18,000	18,000	-	-100.00%
Transfers Out		9,500	-	2,250	2,250	-	-100.00%
<b>Full Time Equivalent Staff:</b>							
Personnel allocated to programs		10.25	10.26	10.26	10.26	10.26	

**CITY OF APPLETON 2020 BUDGET  
FACILITIES AND CONSTRUCTION MANAGEMENT**

**Administration**

**Business Unit 6330**

**PROGRAM MISSION**

To provide a safe and productive physical environment which supports all the City of Appleton's departments and community in a safe, accessible, sustainable and cost effective manner.

**PROGRAM NARRATIVE**

**Link to City Goals:**

Implements Key Strategy # 1: "Responsibly deliver excellent services", # 3: "Recognize and grow everyone's talents", and # 5: "Promote an environment that is respectful and inclusive".

**Objectives:**

Provide quality cost-effective administrative management to support the internal and external services provided by the Facilities Management Division, including:

- |                                  |                                     |
|----------------------------------|-------------------------------------|
| Strategic facilities planning    | Major renovation project management |
| Office space and layout planning | New construction project management |
| ADA analysis                     | Move coordination                   |

As well as performing a range of planning services, including:

- |                                 |                          |
|---------------------------------|--------------------------|
| Building assessment             | Environmental programs   |
| Preventive maintenance programs | Facility documentation   |
| Energy programs                 | Space allocation records |

Monitor the timeliness, professionalism and efficiency of staff, and the overall satisfaction with our services as perceived by our internal customers. Also, provide education and training opportunities for our employees to promote personal and professional growth and to meet federal, State and local guidelines.

**Major changes in Revenue, Expenditures, or Programs:**

No major changes.

**PERFORMANCE INDICATORS**

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Target 2019</u>	<u>Projected 2019</u>	<u>Target 2020</u>
<b>Client Benefits/Impacts</b>					
Timely and organized support of departments					
% of customers who were satisfied with the services provided	99%	99%	100%	99%	100%
<b>Strategic Outcomes</b>					
Facilities projects/plans/studies initiated in year scheduled	97%	98%	100%	99%	100%
<b>Work Process Output</b>					
# of capital projects initiated	51	46	50	48	44

**CITY OF APPLETON 2020 BUDGET  
FACILITIES AND CONSTRUCTION MANAGEMENT**

**Administration**

**Business Unit 6330**

**PROGRAM BUDGET SUMMARY**

Description	Actual		Budget		
	2017	2018	Adopted 2019	Amended 2019	2020
<b>Revenues</b>					
471000 Interest on Investments	\$ (10)	\$ (89)	\$ -	\$ -	\$ -
480100 Charges for Services	2,579,938	2,710,020	2,831,086	2,831,086	2,933,042
500400 Sale of City Property	-	-	-	-	-
503000 Damage to City Property	-	285	-	-	-
503500 Other Reimbursements	5,219	13,855	5,200	5,200	9,000
508200 Insurance Proceeds	-	9,590	-	-	-
<b>Total Revenue</b>	<b>\$ 2,585,147</b>	<b>\$ 2,733,661</b>	<b>\$ 2,836,286</b>	<b>\$ 2,836,286</b>	<b>\$ 2,942,042</b>
<b>Expenses</b>					
610100 Regular Salaries	\$ 122,799	\$ 147,743	\$ 146,986	\$ 146,986	\$ 149,469
610500 Overtime Wages	-	2,230	2,364	2,364	2,394
615000 Fringes	94,198	73,849	66,570	66,570	67,464
620100 Training/Conferences	9,918	9,924	10,500	10,500	10,500
620600 Parking Permits	840	840	720	720	-
630100 Office Supplies	1,720	2,043	2,100	2,100	2,100
630200 Subscriptions	350	502	200	200	200
630300 Memberships & Licenses	1,804	1,805	2,000	2,000	2,000
630400 Postage\Freight	2,604	2,561	2,700	2,700	2,888
630500 Awards & Recognition	271	180	180	180	180
630600 Building Maint./Janitorial	27	89	-	-	-
630700 Food & Provisions	286	240	240	240	240
631500 Books & Library Materials	1,273	640	1,500	1,500	1,500
632000 Printing / Copying	4,383	4,533	4,800	4,800	4,500
632101 Uniforms	870	135	750	750	750
632300 Safety Supplies	2,001	1,160	2,000	2,000	2,000
640100 Accounting/Audit Fees	1,674	1,840	1,470	1,470	1,500
640400 Consulting Services	6,470	7,212	6,500	6,500	6,500
640700 Solid Waste/Recycling	1,251	1,138	1,400	1,400	1,400
641200 Advertising	675	-	1,500	1,500	1,500
641300 Utilities	46,599	50,307	60,245	60,245	55,047
650100 Insurance	31,463	30,984	35,480	35,480	31,770
659900 Other Contracts/Obligation	4,881	10,911	6,500	6,500	6,500
791400 Transfer Out - Capital Proj	9,500	-	2,250	2,250	-
<b>Total Expense</b>	<b>\$ 345,857</b>	<b>\$ 350,866</b>	<b>\$ 358,955</b>	<b>\$ 358,955</b>	<b>\$ 350,402</b>

**DETAILED SUMMARY OF 2020 PROPOSED EXPENDITURES > \$15,000**

None

**CITY OF APPLETON 2020 BUDGET  
FACILITIES AND CONSTRUCTION MANAGEMENT**

**Facilities Maintenance**

**Business Unit 6331**

**PROGRAM MISSION**

Provide proactive, cost effective and quality facilities maintenance services that preserve and extend the useful life of the City's facilities assets and to ensure reliable and dependable service for our internal and external customers.

**PROGRAM NARRATIVE**

**Link to City Goals:**

Implements Key Strategy # 1: "Responsibly deliver excellent services", # 3: "Recognize and grow everyone's talents", and # 4: "Continually assess trends affecting the community and proactively respond".

**Objectives:**

Maintain mechanical, electrical and architectural systems including:

Carpentry	Fire protection	Locksmith	Roofing
Custodial services	Furniture	Pest control	Security
Electrical	HVAC	Plumbing	Structural
Elevator maintenance	Lighting maintenance	Refuse program	Windows

Develop and implement maintenance standards and schedules for buildings, building systems and installed equipment.

**Major changes in Revenue, Expenditures, or Programs:**

Due to the expected loss of our long-time janitorial service company who worked on a very small profit margin, we are anticipating a substantial increase in janitorial service costs in 2020. We are currently in the process of issuing an RFP for these services.

**PERFORMANCE INDICATORS**

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Target 2019</u>	<u>Projected 2019</u>	<u>Target 2020</u>
<b>Client Benefits/Impacts</b>					
Provide a proactive maintenance program					
% of satisfied customers	99%	99%	100%	99%	100%
<b>Strategic Outcomes</b>					
% of services performed as scheduled:					
Cost per sq. ft. - maint. and janitorial	\$1.83	\$1.93	\$2.01	\$2.00	\$1.79
Work completed in time scheduled	98%	98%	100%	100%	100%
Quantity of code, safety, etc. citations	0	0	0	0	0
<b>Work Process Outputs</b>					
Service Performed					
Square feet of facilities maintained	1,266,848	1,266,848	1,266,848	1,266,848	1,266,848

**CITY OF APPLETON 2020 BUDGET  
FACILITIES AND CONSTRUCTION MANAGEMENT**

**Facilities Maintenance**

**Business Unit 6331**

**PROGRAM BUDGET SUMMARY**

Description	Actual		Budget		
	2017	2018	Adopted 2019	Amended 2019	2020
Expenses					
610100 Regular Salaries	\$ 488,230	\$ 516,548	\$ 517,217	\$ 517,217	\$ 525,851
610400 Call Time Wages	2,643	3,781	3,500	3,500	7,500
610500 Overtime Wages	8,215	6,405	12,000	12,000	10,000
610800 Part-Time Wages	9,739	9,925	10,500	10,500	10,500
615000 Fringes	191,984	187,306	199,041	199,041	201,909
630600 Building Maint./Janitorial	306,582	308,238	366,362	366,362	368,005
630901 Shop Supplies	8,951	9,705	10,000	10,000	10,000
632300 Safety Supplies	116	-	-	-	-
632700 Miscellaneous Equipment	26,443	39,975	48,000	48,000	40,000
640500 Engineering Fees	8,108	4,371	5,000	5,000	5,000
640700 Solid Waste/Recycling	807	2,167	2,000	2,000	2,000
641400 Janitorial Service	379,691	386,666	407,164	407,164	500,000
641600 Build Repairs & Maint	491,642	579,400	531,966	531,966	536,477
641800 Equip Repairs & Maint	2,611	4,413	3,500	3,500	3,500
642500 CEA Expense	46,323	48,104	44,215	44,215	41,873
650200 Leases	318,601	319,045	328,616	328,616	328,775
650302 Equipment Rent	-	391	250	250	250
680401 Machinery & Equipment	-	-	18,000	18,000	-
Total Expense	<u>\$ 2,290,686</u>	<u>\$ 2,426,440</u>	<u>\$ 2,507,331</u>	<u>\$ 2,507,331</u>	<u>\$ 2,591,640</u>

**DETAILED SUMMARY OF 2020 PROPOSED EXPENDITURES > \$15,000**

Building Maint./Janitorial Supplies

Building interior	\$ 30,480
Electrical	38,100
Elevator	20,320
Fire/Safety	30,480
HVAC	73,660
Janitorial supplies	35,265
Painting	30,480
Plumbing	38,100
Security	30,480
Structural/windows/ext. doors	40,640
	<u>\$ 368,005</u>

Miscellaneous Equipment

City furniture/general	\$ 40,000
	<u>\$ 40,000</u>

Janitorial Service

Contracted janitorial service	\$ 500,000
	<u>\$ 500,000</u>

Building Repairs & Maintenance Services

Electrical	\$ 30,043
Elevator	38,389
Fire/safety	47,874
HVAC	215,950
Plumbing	24,367
Security	16,600
Structural/roof	11,300
Overhead & passage doors	68,350
Painting & pavilion staining	24,250
Flooring	8,750
Other: pest control, locksmith, room set-ups, landfill, etc.	20,304
<u>Projects</u>	
Wastewater service doors	15,000
Wastewater overhead doors	15,300
	<u>\$ 536,477</u>

Leases

City Hall condo agreement	\$ 312,906
First floor conference room	15,869
	<u>\$ 328,775</u>

**CITY OF APPLETON 2020 BUDGET  
FACILITIES AND  
CONSTRUCTION MANAGEMENT**

	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2020 BUDGET
Program Revenues						
471000 Interest on Investments	(10)	(889)	-	-	-	-
480100 General Charges for Service	2,579,938	2,710,020	671,633	2,831,086	2,831,086	2,933,042
503000 Damage to City Property	-	285	-	-	-	-
503500 Other Reimbursements	5,219	13,855	6,933	5,200	5,200	9,000
508200 Insurance Proceeds	-	9,590	2,258	-	-	-
<b>TOTAL PROGRAM REVENUES</b>	<b>2,585,147</b>	<b>2,732,861</b>	<b>680,824</b>	<b>2,836,286</b>	<b>2,836,286</b>	<b>2,942,042</b>
Personnel						
610100 Regular Salaries	182,264	208,292	69,152	664,203	664,203	675,320
610200 Labor Pool Allocations	375,876	393,418	132,460	-	-	-
610400 Call Time Wages	2,643	3,781	1,385	3,500	3,500	7,500
610500 Overtime Wages	8,215	8,635	2,699	14,364	14,364	12,394
610800 Part-Time Wages	9,739	9,925	82	10,500	10,500	10,500
611000 Other Compensation	1,260	1,960	1,260	-	-	-
611500 Vacation Pay	51,630	60,620	10,195	-	-	-
615000 Fringes	248,654	250,268	84,975	265,611	265,611	269,373
615500 Unemployment Compensation	2,220	-	-	-	-	-
617000 Pension Expense	35,308	9,869	-	-	-	-
617100 OPEB Expense	-	1,018	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>917,809</b>	<b>947,786</b>	<b>302,208</b>	<b>958,178</b>	<b>958,178</b>	<b>975,087</b>
Training~Travel						
620100 Training/Conferences	9,918	9,924	3,024	10,500	10,500	10,500
620600 Parking Permits	840	840	-	720	720	-
<b>TOTAL TRAINING / TRAVEL</b>	<b>10,758</b>	<b>10,764</b>	<b>3,024</b>	<b>11,220</b>	<b>11,220</b>	<b>10,500</b>
Supplies						
630100 Office Supplies	1,720	2,043	297	2,100	2,100	2,100
630200 Subscriptions	350	502	390	200	200	200
630300 Memberships & Licenses	1,804	1,805	704	2,000	2,000	2,000
630400 Postage\Freight	2,604	2,561	797	2,700	2,700	2,888
630500 Awards & Recognition	271	180	-	180	180	180
630600 Building Maint./Janitorial	306,609	308,326	106,048	366,362	366,362	368,005
630700 Food & Provisions	286	240	-	240	240	240
630901 Shop Supplies	8,951	9,705	3,034	10,000	10,000	10,000
631500 Books & Library Materials	1,273	640	159	1,500	1,500	1,500
632001 City Copy Charges	4,107	4,134	935	3,600	3,600	3,600
632002 Outside Printing	276	399	30	1,200	1,200	900
632101 Uniforms	870	135	-	750	750	750
632300 Safety Supplies	2,117	1,160	812	2,000	2,000	2,000
632700 Miscellaneous Equipment	26,443	39,975	19,722	48,000	48,000	40,000
<b>TOTAL SUPPLIES</b>	<b>357,681</b>	<b>371,805</b>	<b>132,928</b>	<b>440,832</b>	<b>440,832</b>	<b>434,363</b>
Purchased Services						
640100 Accounting/Audit Fees	1,674	1,840	-	1,470	1,470	1,500
640400 Consulting Services	6,470	7,212	-	6,500	6,500	6,500
640500 Engineering Fees	8,108	4,371	2,200	5,000	5,000	5,000
640700 Solid Waste/Recycling Pickup	2,058	3,305	403	3,400	3,400	3,400
641200 Advertising	675	-	399	1,500	1,500	1,500
641301 Electric	16,502	16,063	5,037	20,000	20,000	16,465
641302 Gas	6,293	7,639	4,966	9,302	9,302	7,639
641303 Water	2,625	2,484	578	3,000	3,000	3,000
641304 Sewer	813	751	168	1,078	1,078	1,078
641306 Stormwater	11,373	13,611	3,457	17,925	17,925	17,925
641307 Telephone	3,239	3,510	1,298	3,240	3,240	3,240
641308 Cellular Phones	5,754	6,249	3,201	5,700	5,700	5,700
641400 Janitorial Service	379,691	386,666	165,813	407,164	407,164	500,000
641600 Build Repairs & Maint	491,641	579,402	153,143	531,966	531,966	536,477
641800 Equip Repairs & Maint	2,611	4,413	-	3,500	3,500	3,500
642501 CEA Operations/Maint.	24,789	24,175	6,511	25,760	25,760	27,042
642502 CEA Depreciation/Replace.	21,534	23,929	20,760	18,455	18,455	14,831
650100 Insurance	31,463	30,984	-	35,480	35,480	31,770
650200 Leases	318,601	319,045	130,516	328,616	328,616	328,775
650302 Equipment Rent	-	391	888	250	250	250
659900 Other Contracts/Obligation	4,881	10,911	1,690	6,500	6,500	6,500
<b>TOTAL PURCHASED SVCS</b>	<b>1,340,795</b>	<b>1,446,951</b>	<b>501,028</b>	<b>1,435,806</b>	<b>1,435,806</b>	<b>1,522,092</b>



**CITY OF APPLETON 2020 BUDGET  
FACILITIES AND  
CONSTRUCTION MANAGEMENT**

	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 YTD ACTUAL</u>	<u>2019 ORIG BUD</u>	<u>2019 REVISED BUD</u>	<u>2020 BUDGET</u>
Capital Outlay						
680401 Machinery & Equipment	-	-	11,224	18,000	18,000	-
TOTAL CAPITAL OUTLAY	-	-	11,224	18,000	18,000	-
Transfers						
791400 Transfer Out - Capital Project	9,500	-	-	2,250	2,250	-
TOTAL TRANSFERS	9,500	-	-	2,250	2,250	-
TOTAL EXPENSE	<u>2,636,543</u>	<u>2,777,306</u>	<u>950,412</u>	<u>2,866,286</u>	<u>2,866,286</u>	<u>2,942,042</u>

**CITY OF APPLETON 2020 BUDGET**  
**FACILITIES, GROUNDS AND CONSTRUCTION MANAGEMENT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**

<b>Revenues</b>	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Charges for Services	\$ 2,579,938	\$ 2,710,020	\$ 2,831,086	\$ 2,781,086	\$ 2,933,042
Total Revenues	<u>2,579,938</u>	<u>2,710,020</u>	<u>2,831,086</u>	<u>2,781,086</u>	<u>2,933,042</u>
<b>Expenses</b>					
Operating Expenses	2,627,043	2,777,306	2,864,036	2,789,036	2,942,042
Depreciation	-	-	-	-	-
Total Expenses	<u>2,627,043</u>	<u>2,777,306</u>	<u>2,864,036</u>	<u>2,789,036</u>	<u>2,942,042</u>
Operating Loss	(47,105)	(67,286)	(32,950)	(7,950)	(9,000)
<b>Non-Operating Revenues (Expenses)</b>					
Investment Income (Loss)	(10)	(89)	-	-	-
Other Income	5,219	23,730	5,200	15,000	9,000
Total Non-Operating	<u>5,209</u>	<u>23,641</u>	<u>5,200</u>	<u>15,000</u>	<u>9,000</u>
Income (Loss) before Contributions and Transfers	(41,896)	(43,645)	(27,750)	7,050	-
<b>Contributions and Transfers In (Out)</b>					
Transfer Out - Capital Projects	(9,500)	-	(2,250)	(2,250)	-
Change in Net Assets	(51,396)	(43,645)	(30,000)	4,800	-
Net Assets - Beginning	<u>169,609</u>	<u>56,074 *</u>	<u>12,429</u>	<u>12,429</u>	<u>17,229</u>
Net Assets - Ending	<u>\$ 118,213</u>	<u>\$ 12,429</u>	<u>\$ (17,571)</u>	<u>\$ 17,229</u>	<u>\$ 17,229</u>

\* as restated for new pension standards

**SCHEDULE OF CASH FLOWS**

Cash - Beginning of Year	\$ 53,160	\$ 57,960
+ Change in Net Assets	4,800	-
Working Cash - End of Year	<u>\$ 57,960</u>	<u>\$ 57,960</u>