

## Proposed Budget

| Wardwell Water and Sewer District |  |
|-----------------------------------|--|
| Budget Hearing Information        |  |
| P.O. Box 728                      | <b>Location:</b> 4150 Salt Creek Hwy. Casper, Wy 82601       |
| Mills, Wy 82644                   | <b>Date:</b> 7/5/2022  |
| 307-265-7034                      | <b>Time:</b> 6:15 PM   |
| Natrona County                    | <b>Budget Prepared by:</b> Gloria Brainard, District Manager |

**S-A BUDGET MESSAGE** W.S. 16-12-403 (c)

The funding for the Blair Lane Waterline replacement did not go through. The District has elected to self-fund the project from the Districts savings as the waterline is aging and there have been several water main breaks. The project is set to begin in the middle to end of May 2022.

**S-B RESERVE DESCRIPTION**

Held in Money Market Accounts

**S-C**

| Names of Board Members           | Date of End of Term |  |
|----------------------------------|---------------------|--|
| Larry Forsberg, President        | 4/1/24              |  |
| James Bogart, Vice President     | 4/1/24              |  |
| Venus M Childress, Sec/Treasurer | 4/1/26              |  |
| Dan Sabrosky, Director           | 4/1/26              |  |
| Carissa Nickerson, Director      | 4/1/26              |  |
|                                  |                     |  |
|                                  |                     |  |
|                                  |                     |  |
|                                  |                     |  |
|                                  |                     |  |

**Does the district have regular office hours exceeding 20 hours per week?** **Yes**

**If Yes, enter**

Address of office: 4150 Salt Creek Hwy.

City, State, Zip: Casper, Wy 82601

Phone Number: 307-265-7034

Hours Open: 8:00 AM to 12:00 Noon 1:00 PM to 5:00 PM Mon-Fri

Where are the minutes of your board meeting available for public review?  
 Districts website and office located at 4150 Salt Creek Hwy. Casper, Wy 82601

How and where are the notices of meeting posted for the public?  
 Districts website, monthly water bills and Special Meetings advertised in the Casper Star Tribune

Where are the public meetings held?  
 Districts office at 4150 Salt Creek Hwy. Casper, Wy 82601

## PROPOSED BUDGET SUMMARY

| OVERVIEW |  | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|----------|--|---------------------|------------------------|-----------------------|---------------------|
| S-1      | Total Budgeted Expenditures                          | \$1,417,051         | \$1,319,472            | \$4,590,510           | \$4,590,510         |
| S-2      | Total Principal to Pay on Debt                       | \$0                 | \$0                    | \$0                   | \$0                 |
| S-3      | Total Change to Restricted Funds                     | \$0                 | \$0                    | \$0                   | \$0                 |
| S-4      | Total General Fund and Forecasted Revenues Available | \$5,047,571         | \$4,832,312            | \$5,559,550           | \$5,559,550         |
| S-5      | Amount requested from County Commissioners           | \$270,000           | \$200,088              | \$275,000             | \$275,000           |
| S-6      | Additional Funding Needed :                          |                     |                        | \$0                   | \$0                 |

| REVENUE SUMMARY |  | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|-----------------|--|---------------------|------------------------|-----------------------|---------------------|
| S-7             | Operating Revenues                         | \$1,291,917         | \$1,169,502            | \$1,529,000           | \$1,529,000         |
| S-8             | Tax levy (From the County Treasurer)       | \$270,000           | \$200,088              | \$275,000             | \$275,000           |
| S-9             | Government Support                         | \$0                 | \$0                    | \$0                   | \$0                 |
| S-10            | Grants                                     | \$0                 | \$0                    | \$0                   | \$0                 |
| S-11            | Other County Support (Not from Co. Treas.) | \$0                 | \$0                    | \$0                   | \$0                 |
| S-12            | Miscellaneous                              | \$51,843            | \$51,730               | \$78,000              | \$78,000            |
| S-13            | Other Forecasted Revenue                   | \$22,819            | \$0                    | \$100,000             | \$100,000           |

|      |               |             |             |             |             |
|------|---------------|-------------|-------------|-------------|-------------|
| S-14 | Total Revenue | \$1,636,579 | \$1,421,320 | \$1,982,000 | \$1,982,000 |
|------|---------------|-------------|-------------|-------------|-------------|

FY 7/1/22-6/30/23

Wardwell Water and Sewer District

| EXPENDITURE SUMMARY |                               | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|---------------------|-------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-15                | Capital Outlay                | \$86,069            | \$218,287              | \$1,582,510           | \$1,582,510         |
| S-16                | Interest and Fees On Debt     | \$0                 | \$0                    | \$0                   | \$0                 |
| S-17                | Administration                | \$470,511           | \$370,270              | \$924,500             | \$924,500           |
| S-18                | Operations                    | \$621,662           | \$552,897              | \$1,763,000           | \$1,763,000         |
| S-19                | Indirect Costs                | \$238,809           | \$178,018              | \$320,500             | \$320,500           |
| S-20R               | Expenditures paid by Reserves | \$0                 | \$0                    | \$0                   | \$0                 |
| S-20                | Total Expenditures            | \$1,417,051         | \$1,319,472            | \$4,590,510           | \$4,590,510         |

| DEBT SUMMARY |                        | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|--------------|------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-21         | Principal Paid on Debt | \$0                 | \$0                    | \$0                   | \$0                 |

| CASH AND INVESTMENTS            |                                       | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|---------------------------------|---------------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-22                            | TOTAL GENERAL FUNDS                   | \$3,410,992         | \$3,410,992            | \$3,577,550           | \$3,577,550         |
| <b>Summary of Reserve Funds</b> |                                       |                     |                        |                       |                     |
| S-23                            | Beginning Balance in Reserve Accounts |                     |                        |                       |                     |
| S-24                            | a. Sinking and Debt Service Funds     | \$0                 | \$0                    | \$0                   | \$0                 |
| S-25                            | b. Reserves                           | \$0                 | \$0                    | \$0                   | \$0                 |
| S-26                            | c. Bond Funds                         | \$0                 | \$0                    | \$0                   | \$0                 |
|                                 | <b>Total Reserves (a+b+c)</b>         | \$0                 | \$0                    | \$0                   | \$0                 |
| S-27                            | Amount to be added                    |                     |                        |                       |                     |
| S-28                            | a. Sinking and Debt Service Funds     | \$0                 | \$0                    | \$0                   | \$0                 |
| S-29                            | b. Reserves                           | \$0                 | \$0                    | \$0                   | \$0                 |
| S-30                            | c. Bond Funds                         | \$0                 | \$0                    | \$0                   | \$0                 |
|                                 | <b>Total to be added (a+b+c)</b>      | \$0                 | \$0                    | \$0                   | \$0                 |
| S-31                            | Subtotal                              | \$0                 | \$0                    | \$0                   | \$0                 |
| S-32                            | Less Total to be spent                | \$0                 | \$0                    | \$0                   | \$0                 |
| S-33                            | TOTAL RESERVES AT END OF FISCAL YEAR  | \$0                 | \$0                    | \$0                   | \$0                 |

End of Summary

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

Date adopted by Special District \_\_\_\_\_

DISTRICT ADDRESS: P.O. Box 728  
Mills, WY 82644

PREPARED BY: Gloria Brainard, District Manager

DISTRICT PHONE: 307-265-7034

# Proposed Budget

Wardwell Water and Sewer District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2023 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

|  | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--|-----------------------|------------------|---------------------|--------------------|------------------|
| <b>R-1 Property Taxes and Assessments Received</b> |                       |                  |                     |                    |                  |
| R-1.1 Tax Levy (From the County Treasurer)         | 4001                  | \$270,000        | \$200,088           | \$275,000          | \$275,000        |
| R-1.2 Other County Support (see note on the right) | 4005                  |                  |                     |                    |                  |

## FORECASTED REVENUE

|  | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--|-----------------------|------------------|---------------------|--------------------|------------------|
| <b>R-2 Revenues from Other Governments</b>         |                       |                  |                     |                    |                  |
| 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                     |                       | \$0              | \$0                 | \$0                | \$0              |
| <b>R-3 Operating Revenues</b>                      |                       |                  |                     |                    |                  |
| R-3.1 Customer Charges                             | 4300                  | \$1,287,013      | \$1,164,888         | \$1,521,000        | \$1,521,000      |
| R-3.2 Sales of Goods or Services                   | 4300                  |                  |                     |                    |                  |
| R-3.3 Other Assessments                            | 4503                  | \$4,904          | \$4,614             | \$8,000            | \$8,000          |
| R-3.4 Total Operating Revenues                     |                       | \$1,291,917      | \$1,169,502         | \$1,529,000        | \$1,529,000      |
| <b>R-4 Grants</b>                                  |                       |                  |                     |                    |                  |
| 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              |
| <b>R-5 Miscellaneous Revenue</b>                   |                       |                  |                     |                    |                  |
| R-5.1 Interest                                     | 4501                  | \$3,036          | \$1,750             | \$3,000            | \$3,000          |
| R-5.2 Other: Specify <u>Unanticipated</u>          | 4500                  | \$48,807         | \$49,980            | \$75,000           | \$75,000         |
| R-5.3 Other: Additional _____                      |                       |                  |                     |                    |                  |
| R-5.4 Total Miscellaneous                          |                       | \$51,843         | \$51,730            | \$78,000           | \$78,000         |
| R-5.5 Total Forecasted Revenue                     |                       | \$1,343,760      | \$1,221,232         | \$1,607,000        | \$1,607,000      |
| <b>R-6 Other Forecasted Revenue</b>                |                       |                  |                     |                    |                  |
| R-6.1 a. Other past due as estimated by Co. Treas. | 4004                  |                  |                     |                    |                  |
| R-6.2 b. Other forecasted revenue (specify):       |                       |                  |                     |                    |                  |
| R-6.3 Blair Lane Improvement Dist                  | 4500                  | \$22,819         | \$0                 | \$100,000          | \$100,000        |
| R-6.4 _____  | 4500                  |                  |                     |                    |                  |
| R-6.5 _____  |                       |                  |                     |                    |                  |
| R-6.6 Total Other Forecasted Revenue (a+b)         |                       | \$22,819         | \$0                 | \$100,000          | \$100,000        |



# Proposed Budget

|                   |
|-------------------|
| OPERATIONS BUDGET |
|-------------------|

|  | DOA Chart<br>of Accounts | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|--|--------------------------|---------------------|------------------------|-----------------------|---------------------|
| <b>E-7 Personnel Services</b>                    |                          |                     |                        |                       |                     |
| 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 _____                                      |                          |                     |                        |                       |                     |
| <b>E-8 Travel</b>                                |                          |                     |                        |                       |                     |
| E-8.1 Mileage                                    | 7211                     |                     |                        |                       |                     |
| E-8.2 Other (Specify)                            |                          |                     |                        |                       |                     |
| E-8.3 _____                                      | 7212                     |                     |                        |                       |                     |
| E-8.4 _____                                      | 7212                     |                     |                        |                       |                     |
| E-8.5 _____                                      |                          |                     |                        |                       |                     |
| <b>E-9 Operating supplies (List)</b>             |                          |                     |                        |                       |                     |
| E-9.1 Maint. Of Tank & Booster                   | 7220                     | \$28,644            | \$32,173               | \$250,000             | \$250,000           |
| E-9.2 Maint. Of Sewer Lift Station               | 7220                     | \$5,824             | \$5,460                | \$100,000             | \$100,000           |
| E-9.3 _____                                      | 7220                     |                     |                        |                       |                     |
| E-9.4 _____                                      | 7220                     |                     |                        |                       |                     |
| E-9.5 _____                                      |                          |                     |                        |                       |                     |
| <b>E-10 Program Services (List)</b>              |                          |                     |                        |                       |                     |
| E-10.1 _____                                     | 7230                     |                     |                        |                       |                     |
| E-10.2 _____                                     | 7230                     |                     |                        |                       |                     |
| E-10.3 _____                                     | 7230                     |                     |                        |                       |                     |
| E-10.4 _____                                     | 7230                     |                     |                        |                       |                     |
| E-10.5 _____                                     |                          |                     |                        |                       |                     |
| <b>E-11 Contractual Arrangements (List)</b>      |                          |                     |                        |                       |                     |
| E-11.1 Regional Water & City of Casper Sewer Tmt | 7400                     | \$484,193           | \$399,300              | \$725,000             | \$725,000           |
| E-11.2 Regional Water Misc.                      | 7400                     | \$0                 | \$0                    | \$1,000               | \$1,000             |
| E-11.3 Town of Mills-Sewer Chgs for MWH          | 7400                     | \$26,178            | \$23,454               | \$35,000              | \$35,000            |
| E-11.4 _____                                     | 7400                     |                     |                        |                       |                     |
| E-11.5 _____                                     |                          |                     |                        |                       |                     |
| <b>E-12 Other operations (Specify)</b>           |                          |                     |                        |                       |                     |
| E-12.1 Water Samples & Chemicals                 | 7450                     | \$3,171             | \$1,282                | \$100,000             | \$100,000           |
| E-12.2 Water & Sewer Line Installations          | 7450                     | \$6,003             | \$5,040                | \$40,000              | \$40,000            |
| E-12.3 Maint. Of Water & Sewer Main Lines        | 7450                     | \$29,928            | \$58,817               | \$360,000             | \$360,000           |
| E-12.4 General Maint. & Meter Expense            | 7450                     | \$37,721            | \$27,371               | \$152,000             | \$152,000           |
| E-12.5 _____                                     |                          |                     |                        |                       |                     |
| <b>E-13 TOTAL OPERATIONS</b>                     |                          | \$621,662           | \$552,897              | \$1,763,000           | \$1,763,000         |

# Proposed Budget

Wardwell Water and Sewer District

FYE 6/30/2023

## INDIRECT COSTS BUDGET

|                                     | DOA Chart of Accounts            | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------------------------------|----------------------------------|------------------|---------------------|--------------------|------------------|
| <b>E-14 Insurance</b>               |                                  |                  |                     |                    |                  |
| E-14.1                              | Liability                        | 7502 \$5,082     | \$0                 | \$12,000           | \$12,000         |
| E-14.2                              | Buildings and vehicles           | 7503 \$14,410    | \$6,985             | \$25,000           | \$25,000         |
| E-14.3                              | Equipment                        | 7504             |                     |                    |                  |
| E-14.4                              | Other (Specify)                  |                  |                     |                    |                  |
| E-14.5                              | Surety Bonds                     | 7505 \$1,119     | \$1,119             | \$2,500            | \$2,500          |
| E-14.6                              |                                  | 7505             |                     |                    |                  |
| E-14.7                              |                                  |                  |                     |                    |                  |
| <b>E-15 Indirect payroll costs:</b> |                                  |                  |                     |                    |                  |
| E-15.1                              | FICA (Social Security) taxes     | 7511 \$22,862    | \$17,538            | \$35,000           | \$35,000         |
| E-15.2                              | Workers Compensation             | 7512 \$3,196     | \$2,683             | \$6,500            | \$6,500          |
| E-15.3                              | Unemployment Taxes               | 7513 \$2,439     | \$308               | \$10,000           | \$10,000         |
| E-15.4                              | Retirement                       | 7514 \$32,369    | \$23,896            | \$40,000           | \$40,000         |
| E-15.5                              | Health Insurance                 | 7515 \$146,641   | \$115,564           | \$170,000          | \$170,000        |
| E-15.6                              | Other (Specify)                  |                  |                     |                    |                  |
| E-15.7                              | Utilities: Phone, Gas & Electric | 7516 \$10,691    | \$9,925             | \$19,500           | \$19,500         |
| E-15.8                              |                                  | 7516             |                     |                    |                  |
| E-15.9                              |                                  |                  |                     |                    |                  |
| <b>E-17 TOTAL INDIRECT COSTS</b>    |                                  | \$238,809        | \$178,018           | \$320,500          | \$320,500        |

## DEBT SERVICE BUDGET

|                               | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------------------------|-----------------------|------------------|---------------------|--------------------|------------------|
| <b>D-1 Debt Service</b>       |                       |                  |                     |                    |                  |
| D-1.1                         | Principal             | 6401             |                     |                    |                  |
| D-1.2                         | Interest              | 6410             |                     |                    |                  |
| D-1.3                         | Fees                  | 6420             |                     |                    |                  |
| <b>D-2 TOTAL DEBT SERVICE</b> |                       | \$0              | \$0                 | \$0                | \$0              |

# Proposed Budget

Wardwell Water and Sewer District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

|       |   | End of Year           | Beginning   | Beginning   |             |             |
|-------|---|-----------------------|-------------|-------------|-------------|-------------|
|       |   | 2020-2021             | 2021-2022   | 2022-2023   | Pending     |             |
|       |   | Actual                | Estimated   | Proposed    | Approval    |             |
| C-1   | Balances at Beginning of Fiscal Year                | DOA Chart of Accounts |             |             |             |             |
| C-1.1 | General Fund Checking                               | 1010                  | \$60,607    | \$60,607    | \$60,000    | \$60,000    |
| C-1.2 | Savings and Investments                             | 1040                  | \$3,350,385 | \$3,350,385 | \$3,517,550 | \$3,517,550 |
| C-1.3 | General Fund CD Balance                             | 1050                  |             | \$0         |             |             |
| C-1.4 | All Other Funds                                     | 1020                  |             | \$0         |             |             |
| C-1.5 | Reserves (From Below)                               |                       | \$0         | \$0         | \$0         | \$0         |
| C-1.6 | <b>Total Estimated Cash and Investments on Hand</b> |                       | \$3,410,992 | \$3,410,992 | \$3,577,550 | \$3,577,550 |

| C-2   | General Fund Reductions:                        | 2010 |             |             |             |
|-------|---|------|-------------|-------------|-------------|
| C-2.1 | a. Unpaid bills at FYE                          |      |             |             |             |
| C-2.2 | b. Reserves                                     |      | \$0         | \$0         | \$0         |
| C-2.3 | <b>Total Deductions (a+b)</b>                   |      | \$0         | \$0         | \$0         |
| C-2.4 | <b>Estimated Non-Restricted Funds Available</b> |      | \$3,410,992 | \$3,410,992 | \$3,577,550 |

| SINKING & DEBT SERVICE FUNDS | DOA Chart of Accounts |
|------------------------------|-----------------------|
|                              | 1070                  |

| C-3    |   | 2020-2021 | 2021-2022 | 2022-2023 | Pending  |
|--------|---|-----------|-----------|-----------|----------|
|        |   | Actual    | Estimated | Proposed  | Approval |
| 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  | <b>SUB-TOTAL</b>  | \$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 | <b>TOTAL CAPITAL OUTLAY (a+b+c)</b>                         | \$0       | \$0       | \$0       | \$0      |
| C-3.12 | Balance to be retained                                      | \$0       | \$0       | \$0       | \$0      |

| RESERVES | 1090 |
|----------|------|
|----------|------|

| C-4    |   | 2020-2021 | 2021-2022 | 2022-2023 | Pending  |
|--------|---|-----------|-----------|-----------|----------|
|        |   | Actual    | Estimated | Proposed  | Approval |
| C-4.1  | Beginning Balance in Reserve Account (end of previous year) |           | \$0       | \$0       |          |
| 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  | <b>SUB-TOTAL</b>  | \$0       | \$0       | \$0       | \$0      |
| C-4.6  | Identify the amount and project to be spent                 |           |           |           |          |
| C-4.7  | a. _____  |           |           |           |          |
| C-4.8  | b. _____  |           |           |           |          |
| C-4.9  | c. _____  |           |           |           |          |
| C-4.10 | Date of Reserve Approval in Minutes: _____                  |           |           |           |          |
| C-4.11 | <b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>                   | \$0       | \$0       | \$0       | \$0      |
| C-4.12 | Balance to be retained                                      | \$0       | \$0       | \$0       | \$0      |

| BOND FUNDS | 1060 |
|------------|------|
|------------|------|

| C-5   |   | 2020-2021 | 2021-2022 | 2022-2023 | Pending  |
|-------|---|-----------|-----------|-----------|----------|
|       |   | Actual    | Estimated | Proposed  | Approval |
| 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 | <b>SUB-TOTAL</b>  | \$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      |
| C-5.9 | <b>TOTAL TO BE SPENT</b>                                    | \$0       | \$0       | \$0       | \$0      |