

SECTION D
FUND SUMMARIES

Fund Summaries



OVERVIEW

This section summarizes revenues, capital improvements, and changes in Working Capital for each of the City's operating funds. Changes in Working Capital are provided for the previous fiscal year (2009-10); the fiscal year covered by the 2010-11 Adopted Budget.

The following funds are included in this section:

CITY FUNDS:

General Fund

Special Revenue Funds

- Economic Development Revolving Loan Funds
- Gas Tax/State Highway Funds
- Habitat Acquisition and Restoration fund
- Environmental Programs Fund
- Police Special Revenue Funds
- Capital Improvements
- Demolitions Projects Fund
- Airport Fund
- Hazardous Materials Response Fund
- CDBG Housing Fund
- CDBG General Allocation Fund
- HOME Investment Partnership Program Fund
- Rental Rehab Funds
- Housing Fund
- CPR Fund

Enterprise Funds

- Water Utility
- Water Capital Projects
- Wastewater Utility
- Transit Fund
- Humboldt Bay
- Building Fund
- Golf Course Fund

Internal Service Funds

- Equipment Operations Fund
- Risk Management Fund
- Information Technology Operations

Trust and Agency Funds

- Fire and Police Retirement Fund

EUREKA REDEVELOPMENT AGENCY (ERA) FUNDS:

Internal Service Funds

- Redevelopment Administration fund

Special Revenue Funds

- Low and Moderate Income Housing Fund

Debt Service Funds

- ERA Debt Service Funds-Merged Project Area
- ERA Debt Service Funds-Eureka Tomorrow

Capital Projects Funds

- ERA Capital Projects Funds-Merged Project Area
- ERA Capital Projects Funds-Eureka Tomorrow

Fund Summaries



OVERVIEW, Continued

EUREKA PUBLIC FINANCING AUTHORITY (EPFA) FUNDS:

Debt Service Funds

EPFA Debt Service Funds

General Fund



The General Fund is the operating fund for the City which accounts for all the assets and resources used for financing the general administration of the City and the traditional services provided to the citizens, such as fire and police parks and recreation.

GENERAL FUND SUMMARY

GENERAL FUND

Working Capital-7/1/09 \$357,337

SOURCES:

Revenues:

Taxes	13,205,529
Licenses, Permits & Franchises	903,700
Intergovernmental	2,413,435
Charges for Services	3,327,090
Fines & Forfeits	178,451
Miscellaneous	4,224,643

Transfers from Other Funds

Other Financing Sources

Total Sources	<u>24,252,848</u>
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USES:

Operating Budgets	22,215,087
Debt Service	256,050
Projects	152,752
Transfers to Other Funds	<u>40,278</u>
Total Uses	<u>22,664,167</u>

Working Capital-6/30/10 1,946,018

SOURCES:

Revenues:

Taxes	14,131,700
Licenses, Permits & Franchises	905,200
Intergovernmental	2,586,908
Charges for Services	1,933,148
Fines & Forfeits	224,000
Miscellaneous	132,375

Other Financing Sources

Total Sources	<u>20,088,331</u>
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USES:

Special Revenue Funds



Special Revenue Funds are used to account for revenues designated for financing specified activities of the City. The Special Revenue Funds of the City are:

- **Economic Development Revolving Loan Funds** - These funds are used to account for the proceeds of Community Development Block grants, as required by federal regulations. Also, reimbursement of block grant economic development loans ("program income") is received into these funds.
- **Gas Tax/State Highway Funds** - These funds are required by state law to account for gas tax monies allocated by the State. Taxes levied by the State on gasoline and other motor fuels are allocated among cities, counties, and the State. The funds can be used for street and road expenditures, as defined by state law. Occasionally, other street and road related grants are received into this fund. Other revenues include State Highway funds traded for Federal ISTEA funds (per California Senate Bill 1435). The funds can be used for the same purposes as gas tax funds (see above). Under SB 45, the State Transportation Improvement Plan provides funding for approved local street projects. Revenues are derived from both state and federal funds. Revenue received from CalTrans through the sale of property to fund projects that provide congestion relief for travel through the City is also allocated here. These funds are also used to account for revenue received from the State for the purpose of street and highway pavement maintenance, rehabilitation, and reconstruction of necessary associated facilities such as drainage and traffic devices.
- **Habitat Acquisition and Restoration Fund** - This fund is used to account for grants and other funds restricted or designated specifically for acquisition, restoration, or mitigation projects approved by the City.
- **Environmental Programs Fund** - Revenues to this fund are restricted by law for implementation of various environmental programs throughout the City, particularly solid waste source reduction.
- **Special Police Revenue Funds** - These funds are used to account for revenues from several programs which are restricted as to use for police programs. These include drug asset forfeitures, vehicle theft funds, the State supplemental law enforcement services program, traffic offender funds, abandoned vehicle abatement funds, and the California law enforcement equipment program fund.
- **Capital Improvements** - Revenues to this fund include state and federal grants and transfers from other City funds designated by Council action to be used for specified capital maintenance/improvement projects.
- **Demolition Projects Fund** - Revenues of this fund consist primarily of transfers from the General Fund and are to be used for abatement actions authorized by the Municipal Code or by the Uniform Building Code.
- **Airport Fund** - Revenues to this fund are restricted by law for maintenance and capital improvement at the Eureka Municipal Airport.

Special Revenue Funds



- **Hazardous Materials Response Fund** - This fund receives revenues from the Hazardous Materials (Hazmat) Authority, the General Fund, grants and response charges to operate the Hazmat response team.
- **CDBG Housing Fund** - This fund accounts for its housing loan programs. The CDBG (Community Development Block Grant) Housing Fund accounts for loans of federal grant funds, and program income from repayments of those loans.
- **CDBG General Allocation Fund** - This fund is used to account for Community Block Grant Funds received for developing the Alzheimer's Resource Center.
- **HOME Investment Partnership Program Fund** - Revenues to this fund are federal funds channeled through the state, and will be used for rehabilitation of owner-occupied homes.
- **Rental Rehab Funds** - These funds are used to account for another housing loan program, funded by state grant funds.
- **Housing Fund** - This fund is used to account for the City's local housing program, and operates as a revolving loan fund.
- **CPR Fund** - This fund is used to account for fire department training of citizens and public personnel in CPR techniques.

**FUND SUMMARIES -
CITY FUNDS
SPECIAL REVENUE FUNDS**

	<u>Econ Dev./ Revolving Loan</u>	<u>Habitat Acquisition & Restoration</u>	<u>Environmental Programs</u>	<u>Capital Improvements</u>
Working Capital-7/1/09	\$499,985	(\$24,897)	\$50,133	\$258,211
SOURCES:				
Revenues	392,953	302,676	62,574	1,489,498
Transfers from Other Funds	300,000			
Total Sources	<u>692,953</u>	<u>302,676</u>	<u>62,574</u>	<u>1,489,498</u>
USES:				
Operating Budgets	665,645	336,307	70,622	
Projects		0	11,000	
Debt Service				
Transfers to Other Funds	300			
Total Uses	<u>665,945</u>	<u>336,307</u>	<u>81,622</u>	<u>0</u>
Working Capital-6/30/10	\$526,993	(\$58,528)	31,085	\$1,747,709
SOURCES:				
Revenues	1,265,990	524,053	48,000	1,408,406
Transfers from Other Funds				
Total Sources	<u>1,265,990</u>	<u>524,053</u>	<u>48,000</u>	<u>1,408,406</u>
USES:				
Operating Budgets	1,645,491		73,442	
Projects		486,293		1,958,700
Debt Service				
Transfers to Other Funds	350			
Total Uses	<u>1,645,841</u>	<u>486,293</u>	<u>73,442</u>	<u>1,958,700</u>
Working Capital-6/30/11	<u>\$147,142</u>	<u>(\$20,768)</u>	<u>\$5,643</u>	<u>\$1,197,415</u>

**FUND SUMMARIES -
CITY FUNDS
SPECIAL REVENUE FUNDS**

	<u>Demolition Projects</u>	<u>Airport</u>	<u>Hazmat Response</u>	<u>CPR</u>
Working Capital-7/1/09	\$20,888	\$241,392	\$158,808	\$10,857
SOURCES:				
Revenues	800	125,764	80,566	15,765
Transfers from Other Funds	0			
Total Sources	<u>800</u>	<u>125,764</u>	<u>80,566</u>	<u>15,765</u>
USES:				
Operating Budgets		32,558	102,242	13,136
Projects		114,159		
Debt Service				
Transfers to Other Funds				
Total Uses	<u>0</u>	<u>146,717</u>	<u>102,242</u>	<u>13,136</u>
Working Capital-6/30/10	<u>21,688</u>	<u>220,439</u>	<u>\$137,132</u>	<u>\$13,486</u>
SOURCES:				
Revenues	400	27,100	63,309	14,915
Transfers from Other Funds				
Total Sources	<u>400</u>	<u>27,100</u>	<u>63,309</u>	<u>14,915</u>
USES:				
Operating Budgets	21,425	63,604	77,415	14,715
Projects				
Debt Service				
Transfers to Other Funds				
Total Uses	<u>21,425</u>	<u>63,604</u>	<u>77,415</u>	<u>14,715</u>
Working Capital-6/30/11	<u>\$663</u>	<u>\$183,935</u>	<u>\$123,026</u>	<u>\$13,686</u>

**FUND SUMMARIES -
CITY FUNDS
SPECIAL REVENUE FUNDS**

	<u>CDBG - Housing</u>	<u>CDBG - Technical & Planning</u>	<u>HOME Program</u>
Working Capital-7/1/09	\$139,052	\$145,946	\$435,794
SOURCES:			
Revenues	44,887	1,600	131,000
Transfers from Other Funds	0		50,000
Total Sources	<u>44,887</u>	<u>1,600</u>	<u>181,000</u>
USES:			
Operating Budgets	76,561	150,000	2,450
Projects			
Debt Service			
Transfers to Other Funds	300		
Total Uses	<u>76,861</u>	<u>150,000</u>	<u>2,450</u>
Working Capital-6/30/10	<u>\$107,078</u>	<u>(\$2,454)</u>	<u>\$614,344</u>
SOURCES:			
Revenues	6,860	2,500	9,200
Transfers from Other Funds		0	50,000
Total Sources	<u>6,860</u>	<u>2,500</u>	<u>59,200</u>
USES:			
Operating Budgets	83,578	1,000	356,500
Projects			
Debt Service			
Transfers to Other Funds			
Total Uses	<u>83,578</u>	<u>1,000</u>	<u>356,500</u>
Working Capital-6/30/11	<u>\$30,360</u>	<u>(\$954)</u>	<u>\$317,044</u>

**FUND SUMMARIES -
CITY FUNDS
SPECIAL REVENUE FUNDS**

	Cal Home	Rental Rehab	Housing	Gas Tax/ State Highway	Police Special Revenue	Parking Fund
Working Capital-7/1/09	\$52,417	\$99,624	\$122,204	2,042,478	52,793	16,700
SOURCES:						
Revenues	151,900	3,700	91,973	1,662,521	341,871	131,008
Transfers from Other Funds					0	
Total Sources	<u>151,900</u>	<u>3,700</u>	<u>91,973</u>	<u>1,662,521</u>	<u>341,871</u>	<u>131,008</u>
USES:						
Operating Budgets	150,000	0	86,604	782,768	308,789	72,744
Projects				1,149,577	29,965	
Debt Service						24,987
Transfers to Other Funds				0	0	
Total Uses	<u>150,000</u>	<u>0</u>	<u>86,604</u>	<u>1,932,345</u>	<u>338,754</u>	<u>97,731</u>
Working Capital-6/30/10	<u>\$54,317</u>	<u>\$103,324</u>	<u>\$127,573</u>	<u>1,772,654</u>	<u>\$55,910</u>	<u>\$49,977</u>
SOURCES:						
Revenues	325,900	1,800	2,400	2,402,944	516,549	132,600
Transfers from Other Funds				0	83,229	
Total Sources	<u>325,900</u>	<u>1,800</u>	<u>2,400</u>	<u>2,402,944</u>	<u>599,778</u>	<u>132,600</u>
USES:						
Operating Budgets	325,000	70,000	117,681	720,234	483,196	104,484
Projects				1,998,495	0	
Debt Service					0	24,988
Transfers to Other Funds				0	0	
Total Uses	<u>325,000</u>	<u>70,000</u>	<u>117,681</u>	<u>2,718,729</u>	<u>483,196</u>	<u>129,472</u>
Working Capital-6/30/11	<u>\$55,217</u>	<u>\$35,124</u>	<u>\$12,292</u>	<u>\$1,456,869</u>	<u>\$172,492</u>	<u>\$53,105</u>

Enterprise Funds



Enterprise Funds are used to account for activities which are intended to be self-supporting or where periodic determination of net income is appropriate for management control and accountability. Costs are financed primarily through user charges. The enterprise funds of the City are:

- **Water Utility:**

Water Utility Fund - The Water Fund is used to account for the operation and maintenance of the City's water utility. Revenues are primarily user charges. Rates are set periodically by the City Council.

Water Capital Projects - This fund is used to account for the capital projects financed by Water Revenue Bond.

- **Wastewater Utility**

Wastewater Operating Fund - The Wastewater Operating Fund is used to account for the operation and maintenance of the City's sewer utility. Revenues are primarily user charges. This fund also accounts for wastewater bond proceeds and capital projects. Rates are set periodically by the City Council.

Wastewater Capital Fund - This fund accounts for wastewater capital projects and revenues are primarily interfund or intergovernmental payments and debt proceeds

- **Transit Fund** - Transit Fund revenues include State Transit Development Act (TDA) funds and fare revenues. These funds are used for administration and operation of the Eureka Transit System and Dial-a-Ride/Lift program, as well as the City's share of a county-wide transit system.

- **Humboldt Bay Operating Fund** - Revenues to this fund are restricted for use in the small boat basin and the Tidelands grant area and to fund the repayment of Economic Development Administration (EDA) bonds. During fiscal year 1996-97, the City received federal and state grants and state loan funding for the Small Boat Basin Rehabilitation project. Increased revenues resulting from this rehabilitation will be used to fund debt service on the loan and required reserves.

- **Building Fund** - In 1988, the building inspection, plan checking, and code enforcement functions were moved from the General Fund to a separate fund. This was done in response to recommendations from a citizens' committee. Revenues are permits and fees to maintain the construction regulation program, and transfers from the General Fund to fund the building code enforcement program.

- **Golf Course Fund** - In 1989, the City established an enterprise fund to account for operation of the Municipal Golf Course. Lease revenues are the funding source.

FUND SUMMARIES

ENTERPRISE FUNDS

	Water Operating	Water Capital	Wastewater Operating	Wastewater Capital	Transit
Beginning net assets 7/1/2009	\$5,083,688	\$1,194,043	\$935,374	\$1,432,695	\$197,986
REVENUES:					
User fees	4,905,497		4,683,020		355,800
Other revenue	215,495	12,650	247,172	908,211	2,392,622
Transfers and/or contributions				1,972,665	
Total Sources	<u>5,120,992</u>	<u>12,650</u>	<u>4,930,192</u>	<u>2,880,876</u>	<u>2,748,422</u>
EXPENSES:					
Operating Expenses	3,915,137		4,276,415		2,733,417
Capital Projects	492			1,948,083	
Reserves					
Debt service	625,847		260,389		
Transfers to/(from) Other Funds			1,972,665		
Total Uses	<u>4,541,476</u>	<u>0</u>	<u>6,509,469</u>	<u>1,948,083</u>	<u>2,733,417</u>
TOTAL NET ASSETS	<u>\$5,663,204</u>	<u>\$1,206,693</u>	<u>(\$643,903)</u>	<u>\$2,365,488</u>	<u>\$212,991</u>
Working Capital 6/30/10	<u>\$5,663,204</u>	<u>\$1,206,693</u>	<u>(\$643,903)</u>	<u>\$2,365,488</u>	<u>\$212,991</u>
REVENUES:					
User fees	5,860,500		6,131,884		348,500
Other revenue	104,045	1,500	116,400	9,296,314	1,037,696
Transfers				714,652	
Total Sources	<u>5,964,545</u>	<u>1,500</u>	<u>6,248,284</u>	<u>10,010,966</u>	<u>1,386,196</u>
USES:					
Operating Expenses	4,234,028	-	4,627,983		1,598,711
Projects	488,150	424,002		9,879,549	
Reserves				400,000	
Debt Service	1,343,045		260,964		
Transfers out			714,652		
TOTAL USES	<u>6,065,223</u>	<u>424,002</u>	<u>5,603,599</u>	<u>10,279,549</u>	<u>1,598,711</u>
Working Capital 6/30/11	<u>\$5,562,526</u>	<u>\$784,191</u>	<u>\$782</u>	<u>\$2,096,905</u>	<u>\$476</u>

FUND SUMMARIES

ENTERPRISE FUNDS

	Humboldt Bay Operating	Municipal Golf Course	Building Fund
Beginning net assets 7/1/2009	(\$1,156,579)	\$177,242	\$77,953
REVENUES:			
User fees	0	0	362,168
Other revenue	659,543	29,377	2,860
Transfers and/or contributions	433,370		40,278
Total Sources	<u>1,092,913</u>	<u>29,377</u>	<u>405,306</u>
EXPENSES:			
Operating Expenses	670,772	9,210	553,671
Capital Projects	21,493	19,253	
Reserves			
Debt service	287,957		
Transfers to/(from) Other Funds			
Total Uses	<u>980,222</u>	<u>28,463</u>	<u>553,671</u>
TOTAL NET ASSETS	<u>(\$1,043,888)</u>	<u>\$178,156</u>	<u>(\$70,412)</u>
Working Capital 6/30/10	<u>(\$1,043,888)</u>	<u>\$178,156</u>	<u>(\$70,412)</u>
REVENUES:			
User fees	0	0	483,170
Other revenue	689,161	25,878	3,000
Transfers	437,489		274,809
Total Sources	<u>1,126,650</u>	<u>25,878</u>	<u>760,979</u>
USES:			
Operating Expenses	567,688	9,299	585,411
Projects	125,933	56,269	
Reserves	150,000		
Debt Service	287,489		
Transfers out			
TOTAL USES	<u>1,131,110</u>	<u>\$65,568</u>	<u>\$585,411</u>
Working Capital 6/30/11	<u>(\$1,048,348)</u>	<u>\$138,466</u>	<u>\$105,156</u>

Internal Service Funds



Internal Service Funds are used to account for activities and services provided by one City organizational unit to another, financed through cost-reimbursement. The internal service funds of the City are:

- **Equipment Operations Fund** - This fund was established as an internal service fund through which City departments are charged for the use of vehicles and other equipment, based on actual operating costs. In addition, rates for vehicles and heavy equipment include a depreciation contribution factor to establish a reserve for future replacement.
- **Information Technology Operations Fund** - This fund was established to develop a reserve account for information technology equipment and software and will be used to fund future equipment and major software replacement based on an analysis of future needs. Each department is assessed an annual amount that will provide adequate funds to replace current computer and related equipment. In addition the fund provides City-wide support for all office automation equipment.
- **Risk Management Fund** - This fund is used to account for the City's workers' compensation program, General Liability and property insurance program, and group health program. In March, 1993 the City joined the Redwood Empire Municipal Insurance Fund for its workers' compensation and liability insurance programs, changing from self-insurance to a municipal insurance pool. The City will continue to administer workers' compensation claims from prior to March, 1993, and existing liability claims.

FUND SUMMARIES - CITY FUNDS

INTERNAL SERVICE FUND

	Risk Management	Equipment Operations	Information Technology Operations
Working Capital-7/1/09	(\$49,991)	\$1,209,966	\$30,354
SOURCES:			
Revenues	1,715,776	1,504,359	754,949
Total Sources	<u>1,715,776</u>	<u>1,504,359</u>	<u>754,949</u>
USES:			
Operating Budgets	1,547,458	1,381,653	720,480
Debt service			
Total Uses	<u>1,547,458</u>	<u>1,381,653</u>	<u>720,480</u>
Working Capital-6/30/10	118,327	1,332,672	64,823
SOURCES:			
Revenues	1,469,700	860,367	857,621
Total Sources	<u>1,469,700</u>	<u>860,367</u>	<u>857,621</u>
USES:			
Operating Budgets	1,576,538	1,796,867	878,032
Debt service			
Total Uses	<u>1,576,538</u>	<u>1,796,867</u>	<u>878,032</u>
Working Capital-6/30/11	<u>\$11,489</u>	<u>\$396,172</u>	<u>\$44,412</u>

Trust Funds



Trust Funds are used to account for assets held in a trustee capacity for others.

Police and Fire Retirement Fund - This fund is a pension trust fund which was established to account for resources used to fund the City's local fire and police retirement system, which no longer has any active members. Previously funded by property taxes, the system is now funded by transfers from the General Fund.

FUND SUMMARIES - CITY FUNDS

TRUST FUND

	<u>Fire & Police Retirement</u>
Working Capital-7/1/09	\$634,936
ADDITIONS:	246,100
Total Additions	<u>246,100</u>
DEDUCTIONS:	
Benefits & Expenses	555,517
Total Deductions	<u>555,517</u>
Working Capital-6/30/10	325,519
ADDITIONS	209,296
Total Additions	<u>209,296</u>
DEDUCTIONS:	
Benefits & Expenses	534,781
Total Deductions	<u>534,781</u>
Working Capital-6/30/11	<u>34</u>

Eureka Public Financing Authority

Debt Service



A Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest of the Authority. The debt service fund of the Eureka Public Financing Authority (EPFA) was established to repay principal and interest of tax allocation revenue bonds. Debt service payments are made from proceeds of loan repayments from the Eureka Redevelopment Agency.

FUND SUMMARIES

PUBLIC FINANCING AUTHORITY FUNDS

	<u>EPFA</u> <u>Debt Service</u>
Working Capital-7/1/09	\$406
SOURCES:	
Revenues	
Other financing sources	9,295,000
Transfers from Other Funds	<u>678,343</u>
Total Sources	<u>9,973,343</u>
USES:	
Debt Service	<u>1,249,784</u>
Total Uses	<u>1,249,784</u>
Working Capital-6/30/10	<u>8,723,965</u>
	Adopted Budget
SOURCES:	
Revenues	678,343
Transfers from Other Funds	
Total Sources	<u>678,343</u>
USES:	
Debt Service	<u>1,286,804</u>
Total Uses	<u>1,286,804</u>
Working Capital-6/30/11	<u><u>\$8,115,504</u></u>

Special Revenue Funds

Redevelopment Agency



Special Revenue Funds are used to account for revenues designated for financing specified activities of the Redevelopment Agency (Agency). The Special Revenue Fund of the Agency is:

- **Low and Moderate Income Housing Fund** - This is a Redevelopment Agency Fund established pursuant to California Redevelopment Law to account for the deposit of twenty percent of tax increment revenues received by the Redevelopment Agency. The funds are to be used to increase and improve the community's supply of low and moderate income housing.
- **Redevelopment Administration Fund** - This fund was established to account for administrative services provided by the City to the Redevelopment Agency.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest of the Redevelopment Agency. Revenues for this purpose include property tax increment and related interest. The Agency maintains three debt service funds, one for each project area of the Agency. The project areas are: Century III Phase I; Century III Phase II; and Eureka Tomorrow. Tax increment revenues are used to repay City advances, loans from the Eureka Public Financing Authority, for the Low and Moderate Income Housing Fund twenty percent setaside required by state law, and for other legitimate redevelopment activities, such as administration and tax collection fees.

Capital Projects Funds

Capital Projects Funds are used to account for capital improvements of the Redevelopment Agency which are financed by proceeds of tax allocation bonds and City advances. The Agency has three capital projects funds, one for each project area of the Agency. The project areas are: Century III Phase I; Century III Phase II; and Eureka Tomorrow.

FUND SUMMARIES

REDEVELOPMENT AGENCY FUNDS

	Low & Moderate Income Housing	ERA Debt Service	ERA Capital Projects	Redevelopment Administration
Working Capital-7/1/09	\$1,058,713	\$966,878	\$20,997	\$3,132
SOURCES:				
Revenues	628,332	9,464,614	1,781,734	31,914
Transfers from Other Funds	1,090,253		866,687	1,050,600
Other Financing Sources				
Total Sources	<u>1,718,585</u>	<u>9,464,614</u>	<u>2,648,421</u>	<u>1,082,514</u>
USES:				
Operating Budgets	2,284,999	1,169,601	14,265	1,083,893
Debt Service		382,969		
Projects			2,638,022	
Transfers to Other Funds	50,000	4,118,653		
Total Uses	<u>2,334,999</u>	<u>5,671,223</u>	<u>2,652,287</u>	<u>1,083,893</u>
Working Capital-6/30/10	<u>442,299</u>	<u>4,760,269</u>	<u>17,131</u>	<u>1,753</u>
SOURCES:				
Revenues	442,040	9,241,583	2,830,657	18,250
Transfers from Other Funds	1,280,053		53,955	1,127,350
Other Financing Sources				
Total Sources	<u>1,722,093</u>	<u>9,241,583</u>	<u>2,884,612</u>	<u>1,145,600</u>
USES:				
Operating Budgets	1,238,253	826,967	27,000	1,134,375
Debt Service		255,713		
Projects			2,432,612	
Transfers to Other Funds	50,000	3,576,840		
Total Uses	<u>1,288,253</u>	<u>4,659,520</u>	<u>2,459,612</u>	<u>1,134,375</u>
Working Capital-6/30/11	<u>\$876,139</u>	<u>\$9,342,332</u>	<u>\$442,131</u>	<u>\$12,978</u>

