

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 (2010-11); the fiscal year covered by the 2011-12 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
- Internal Operations
- 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.

FUND SUMMARIES - CITY FUNDS

GENERAL FUND

Working Capital-7/1/10 2,967,727

SOURCES:

Revenues:

Taxes	15,284,216
Licenses, Permits & Franchises	954,456
Intergovernmental	2,505,105
Charges for Services	1,472,409
Fines & Forfeits	169,965
Miscellaneous	295,135

Transfers from Other Funds

Other Financing Sources 1,560

Total Sources 20,682,846

USES:

Operating Budgets 21,226,350

Debt Service 278,974

Projects 24,168

Transfers to Other Funds 142,689

Total Uses 21,672,181

Working Capital-6/30/11 1,978,392

SOURCES:

Revenues:

Taxes	18,561,700
Licenses, Permits & Franchises	941,200
Intergovernmental	3,141,765
Charges for Services	1,515,597
Fines & Forfeits	224,000
Miscellaneous	198,710

Other Financing Sources 380,000

Total Sources 24,962,972

USES:

Operating Budgets 24,045,540

Debt Service 237,513

Projects 649,655

Transfers to Other Funds 102,962

Total Uses 25,035,670

Working Capital-6/30/12 \$1,905,694

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

	Econ Dev./ Revolving Loan	Habitat Acquisition & Restoration	Environmental Programs	Capital Improvements
Working Capital-7/1/10	\$823,057	(61,915)	29,624	163,558
SOURCES:				
Revenues	789,726	(1,200)	47,351	2,177,725
Transfers from Other Funds	0			
Total Sources	<u>789,726</u>	<u>(1,200)</u>	<u>47,351</u>	<u>2,177,725</u>
USES:				
Operating Budgets	1,054,198		71,929	
Projects	0	0		2,059,079
Debt Service	0			
Transfers to Other Funds	0			
Total Uses	<u>1,054,198</u>	<u>0</u>	<u>71,929</u>	<u>2,059,079</u>
Working Capital-6/30/11	<u>558,585</u>	<u>(63,115)</u>	<u>5,046</u>	<u>282,204</u>
SOURCES:				
Revenues	641,000	524,053	40,450	625,000
Transfers from Other Funds	0			
Total Sources	<u>641,000</u>	<u>524,053</u>	<u>40,450</u>	<u>625,000</u>
USES:				
Operating Budgets	968,792		62,685	
Projects	0	425,000		897,432
Debt Service	0			
Transfers to Other Funds	0			
Total Uses	<u>968,792</u>	<u>425,000</u>	<u>62,685</u>	<u>897,432</u>
Working Capital-6/30/12	<u>\$230,793</u>	<u>\$35,938</u>	<u>(\$17,189)</u>	<u>\$9,772</u>

FUND SUMMARIES - CITY FUNDS

SPECIAL REVENUE FUNDS

	<u>Demolition Projects</u>	<u>Airport</u>	<u>Hazmat Response</u>	<u>CPR</u>
Working Capital-7/1/10	(13,884)	224,032	172,687	14,522
SOURCES:				
Revenues	30,988	37,175	64,808	20,230
Transfers from Other Funds	0		0	
Total Sources	<u>30,988</u>	<u>37,175</u>	<u>64,808</u>	<u>20,230</u>
USES:				
Operating Budgets		52,744	54,512	13,720
Projects	227,079			
Debt Service				
Transfers to Other Funds				
Total Uses	<u>227,079</u>	<u>52,744</u>	<u>54,512</u>	<u>13,720</u>
Working Capital-6/30/11	<u>(209,975)</u>	<u>208,463</u>	<u>182,983</u>	<u>21,032</u>
SOURCES:				
Revenues	550,569	26,600	64,808	20,000
Transfers from Other Funds	0		0	
Total Sources	<u>550,569</u>	<u>26,600</u>	<u>64,808</u>	<u>20,000</u>
USES:				
Operating Budgets		62,810	73,775	17,808
Projects	310,000			
Debt Service				
Transfers to Other Funds				
Total Uses	<u>310,000</u>	<u>62,810</u>	<u>73,775</u>	<u>17,808</u>
Working Capital-6/30/12	<u>\$30,594</u>	<u>\$172,253</u>	<u>\$174,016</u>	<u>\$23,224</u>

FUND SUMMARIES - CITY FUNDS

SPECIAL REVENUE FUNDS

	CDBG - Housing	CDBG - Technical & Planning	HOME Program	Cal Home
Working Capital-7/1/10	251,612	(5,361)	603,533	95,222
SOURCES:				
Revenues	81,764	0	76,377	152,760
Transfers from Other Funds		0	50,000	
Total Sources	<u>81,764</u>	<u>0</u>	<u>126,377</u>	<u>152,760</u>
USES:				
Operating Budgets	88,637		5,700	238,000
Projects				
Debt Service				
Transfers to Other Funds				
Total Uses	<u>88,637</u>	<u>0</u>	<u>5,700</u>	<u>238,000</u>
Working Capital-6/30/11	<u>244,739</u>	<u>(5,361)</u>	<u>724,210</u>	<u>9,982</u>
SOURCES:				
Revenues	9,990	0	18,400	327,500
Transfers from Other Funds		0	50,000	
Total Sources	<u>9,990</u>	<u>0</u>	<u>68,400</u>	<u>327,500</u>
USES:				
Operating Budgets	151,531		606,500	285,590
Projects				
Debt Service				
Transfers to Other Funds				
Total Uses	<u>151,531</u>	<u>0</u>	<u>606,500</u>	<u>285,590</u>
Working Capital-6/30/12	<u>\$103,198</u>	<u>(\$5,361)</u>	<u>\$186,110</u>	<u>\$51,892</u>

FUND SUMMARIES - CITY FUNDS

SPECIAL REVENUE FUNDS

	Rental Rehab	Housing	Gas Tax/ State Highway	Police Special Revenue	Parking Fund
Working Capital-7/1/10	102,880	137,498	1,751,560	110,294	24,184
SOURCES:					
Revenues	3,100	13,285	2,178,570	543,788	173,643
Transfers from Other Funds			0	83,229	
Total Sources	<u>3,100</u>	<u>13,285</u>	<u>2,178,570</u>	<u>627,017</u>	<u>173,643</u>
USES:					
Operating Budgets		35,311	696,556	376,638	115,011
Projects			1,552,884	0	
Debt Service			0	0	24,988
Transfers to Other Funds				0	
Total Uses	<u>0</u>	<u>35,311</u>	<u>2,249,440</u>	<u>376,638</u>	<u>139,999</u>
Working Capital-6/30/11	105,980	115,472	1,680,690	360,673	57,828
SOURCES:					
Revenues	3,100	4,800	2,320,777	426,003	173,280
Transfers from Other Funds			0	4,000	
Total Sources	<u>3,100</u>	<u>4,800</u>	<u>2,320,777</u>	<u>430,003</u>	<u>173,280</u>
USES:					
Operating Budgets	100,000	102,666	693,210	658,102	122,734
Projects			2,604,636	0	
Debt Service			0	0	24,925
Transfers to Other Funds				0	
Total Uses	<u>100,000</u>	<u>102,666</u>	<u>3,297,846</u>	<u>658,102</u>	<u>147,659</u>
Working Capital-6/30/12	<u>\$9,080</u>	<u>\$17,606</u>	<u>\$703,621</u>	<u>\$132,574</u>	<u>\$83,449</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 - CITY FUNDS

ENTERPRISE FUNDS

	Water Operating	Water Capital	Wastewater Operating	Wastewater Capital
Working Capital-7/1/10	5,987,328	558,120	296,054	806,632
REVENUES:				
User fees	5,445,822		4,802,931	
Other revenues	170,418		623,066	1,456,568
Transfers and/or contributions				395,000
Total Sources	<u>5,616,240</u>	<u>0</u>	<u>5,425,997</u>	<u>1,851,568</u>
EXPENSES:				
Operating Expenses	4,289,423		4,952,627	
Capital Projects	59,869	17,253		1,790,831
Reserves				
Debt service	1,350,859		261,864	
Transfers to/(from) Other Funds			395,000	
Total Uses	<u>5,700,151</u>	<u>17,253</u>	<u>5,609,491</u>	<u>1,790,831</u>
Working Capital-6/30/11	<u>5,903,417</u>	<u>540,867</u>	<u>112,560</u>	<u>867,369</u>
REVENUES:				
User fees	6,257,630		6,255,326	
Other revenues	323,903		778,822	4,420,825
Transfers and/or contributions				2,061,500
Total Sources	<u>6,581,533</u>	<u>0</u>	<u>7,034,148</u>	<u>6,482,325</u>
USES:				
Operating Expenses	4,684,058		5,522,087	
Capital Projects	1,331,086	505,544	197,179	5,535,178
Reserves				400,000
Debt Service	1,333,532		262,251	
Transfers out			2,061,500	
TOTAL USES	<u>7,348,676</u>	<u>505,544</u>	<u>8,043,017</u>	<u>5,935,178</u>
Working Capital-6/30/12	<u><u>\$5,136,274</u></u>	<u><u>\$35,323</u></u>	<u><u>(\$896,309)</u></u>	<u><u>\$1,414,516</u></u>

	Transit	Humboldt Bay Operating	Building Fund	Municipal Golf Course
Working Capital-7/1/10	47,719	(928,349)	224,502	175,523
REVENUES:				
User fees	316,800		90,288	
Other revenues	1,597,396	575,979	382,164	23,081
Transfers and/or contributions	0	410,607	59,460	
Total Sources	<u>1,914,196</u>	<u>986,586</u>	<u>531,912</u>	<u>23,081</u>
EXPENSES:				
Operating Expenses	2,076,627	543,527	558,826	9,127
Capital Projects		16,820		4,400
Reserves				
Debt service		287,489		
Transfers to/(from) Other Funds				
Total Uses	<u>2,076,627</u>	<u>847,836</u>	<u>558,826</u>	<u>13,527</u>
Working Capital-6/30/11	<u>(114,712)</u>	<u>(789,599)</u>	<u>197,588</u>	<u>185,077</u>
REVENUES:				
User fees	336,000		123,380	
Other revenues	1,631,319	617,605	464,365	23,485
Transfers and/or contributions		331,283	98,962	
Total Sources	<u>1,967,319</u>	<u>948,888</u>	<u>686,707</u>	<u>23,485</u>
USES:				
Operating Expenses	1,699,875	596,890	721,402	9,541
Capital Projects		111,730		79,759
Reserves		50,000		
Debt Service		281,283		
Transfers out	380,000			
TOTAL USES	<u>2,079,875</u>	<u>1,039,903</u>	<u>721,402</u>	<u>89,300</u>
Working Capital-6/30/12	<u><u>(\$227,268)</u></u>	<u><u>(\$880,614)</u></u>	<u><u>\$162,893</u></u>	<u><u>\$119,262</u></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.
- **Internal Operations Fund** - This fund was established as an internal service fund through which City departments are charged for the operational services provided by the Legislative, Finance, City Attorney, Personnel, Facilities Maintenance and City Manager departments based on the actual operating costs.
- **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 worker's compensation claims from prior to March, 1993, and existing liability claims.

FUND SUMMARIES - CITY FUNDS

INTERNAL SERVICE FUNDS

	Risk Management	Equipment Operations	Information Technology Operations	Internal Operations
Working Capital-7/1/10	211	1,337,049	97,210	
SOURCES:				
Revenues	1,524,714	881,625	876,213	2,943,233
Total Sources	<u>1,524,714</u>	<u>881,625</u>	<u>876,213</u>	<u>2,943,233</u>
USES:				
Operating Budgets	1,474,730	1,657,010	664,665	2,823,501
Debt service				
Total Uses	<u>1,474,730</u>	<u>1,657,010</u>	<u>664,665</u>	<u>2,823,501</u>
Working Capital-6/30/11	<u>50,195</u>	<u>561,664</u>	<u>308,758</u>	<u>119,732</u>
SOURCES:				
Revenues	1,306,441	868,667	872,277	2,945,723
Total Sources	<u>1,306,441</u>	<u>868,667</u>	<u>872,277</u>	<u>2,945,723</u>
USES:				
Operating Budgets	1,380,877	1,716,345	886,703	3,170,357
Debt service				
Transfers Out				
Total Uses	<u>1,380,877</u>	<u>1,716,345</u>	<u>886,703</u>	<u>3,170,357</u>
Working Capital-6/30/12	<u>(\$24,241)</u>	<u>(\$286,014)</u>	<u>\$294,332</u>	<u>(\$104,902)</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

	Fire & Police Retirement
Working Capital-7/1/10	\$344,362
ADDITIONS:	202,696
Total Additions	202,696
DEDUCTIONS:	
Benefits & Expenses	526,121
Total Deductions	526,121
Working Capital-6/30/11	20,937
ADDITIONS	501,000
Total Additions	501,000
DEDUCTIONS:	
Benefits & Expenses	497,375
Total Deductions	497,375
Working Capital-6/30/12	\$24,562

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-7/1/10	632,091	850,548	30,120	25,218
SOURCES:				
Revenues	227,496	4,878,006	326,238	52,216
Transfers from Other Funds	1,275,052	1,753,000	1,655,406	1,005,000
Total Sources	<u>1,502,548</u>	<u>6,631,006</u>	<u>1,981,644</u>	<u>1,057,216</u>
USES:				
Operating Budgets	910,817	809,427	96,625	1,007,609
Debt Service		272,926		
Projects			1,883,772	
Transfers to Other Funds	50,000	5,024,408		
Total Uses	<u>960,817</u>	<u>6,106,761</u>	<u>1,980,397</u>	<u>1,007,609</u>
Working Capital-6/30/11	<u>1,173,822</u>	<u>1,374,793</u>	<u>31,367</u>	<u>74,825</u>
SOURCES:				
Revenues	183,340	4,888,772		25,600
Transfers from Other Funds	1,269,605	1,258,596	776,770	1,200,000
Total Sources	<u>1,452,945</u>	<u>6,147,368</u>	<u>776,770</u>	<u>1,225,600</u>
USES:				
Operating Budgets	1,053,227	475,389	27,125	1,140,614
Debt Service		233,583		
Projects			776,770	
Transfers to Other Funds	50,000	4,556,001		
Total Uses	<u>1,103,227</u>	<u>5,264,973</u>	<u>803,895</u>	<u>1,140,614</u>
Working Capital-6/30/12	<u>\$1,523,540</u>	<u>\$2,257,188</u>	<u>\$4,242</u>	<u>\$159,811</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

	EPFA <u>Debt Service</u>
Working Capital-7/1/10	3,928,028
SOURCES:	
Revenues	
Miscellaneous	8,100
Other financing sources	800
Transfers from Other Funds	<u>678,343</u>
Total Sources	<u>687,243</u>
USES:	
Debt Service	1,286,804
Transfers to Other Funds	<u>1,753,000</u>
Total Uses	<u>3,039,804</u>
Working Capital-6/30/11	<u>1,575,467</u>
SOURCES:	
Revenues	
Miscellaneous	6,600
Other financing sources	0
Transfers from Other Funds	<u>978,343</u>
Total Sources	<u>984,943</u>
USES:	
Debt Service	1,286,804
Transfers to Other Funds	<u>1,258,596</u>
Total Uses	<u>2,545,400</u>
Working Capital-6/30/12	<u>\$15,010</u>

