



City and Borough of Sitka

WATER FUND

FISCAL YEAR 2010

Operating Budget

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**WATER FUND
SUMMARY OF CASH INFLOWS/OUTLAYS**

CASH INFLOWS / REVENUES

| <u>Source</u> | <u>FY 2010 Budget</u> | <u>FY 2009 Budget</u> | <u>FY 2009 Projections</u> | <u>Change From FY 2009 Budget</u> | <u>% Change From FY 2009 Budget</u> |
|---|---------------------------|---------------------------|--------------------------------|---|---|
| State Revenue | \$ - | \$ - | \$ - | \$ - | 0% |
| Operating Revenue | \$ 953,100 | \$ 995,405 | \$ 956,520 | \$ (42,305) | -4% |
| Non-Operating Revenue | \$ 12,000 | \$ 13,200 | \$ 8,400 | \$ (1,200) | -9% |
| Property Investments | \$ 39,100 | \$ 63,000 | \$ 35,624 | \$ (23,900) | -38% |
| Miscellaneous | \$ 10,100 | \$ 5,400 | \$ 10,071 | \$ 4,700 | 87% |
| Cash Basis | \$ - | \$ - | \$ - | \$ - | 0% |
| TOTAL CASH INFLOWS / REVENUES: | \$ 1,014,300 | \$ 1,077,005 | \$1,010,615 | \$ (62,705) | -6% |

CASH OUTLAYS

| <u>Operating Outlays</u> | <u>FY 2010 Budget</u> | <u>FY 2009 Operations Budget</u> | <u>FY 2009 Operations Projections</u> | <u>Change From FY 2009 Operations Budget</u> | <u>% Change From FY 2009 Operations Budget</u> |
|---|---------------------------|--|---|--|--|
| Cash Outlays for Salaries and Benefits | \$ 467,080 | \$ 460,113 | \$ 359,132 | \$ 6,967 | 2% |
| Non-personnel Operating Outlays | \$ 579,127 | \$ 541,596 | \$ 606,778 | \$ 37,531 | 7% |
| Total Operating Outlays: | \$ 1,046,207 | \$ 1,001,709 | \$ 965,910 | \$ 44,498 | 4% |
| <u>Capital Outlays</u> | | | | | |
| Fixed Asset Acquisition | \$ - | \$ 40,000 | \$ 43,594 | \$ (40,000) | -100% |
| Transfers to Capital Projects | \$ 457,000 | \$ 357,000 | \$ 57,000 | \$ 100,000 | 28% |
| Total Capital Outlays: | \$ 457,000 | \$ 397,000 | \$ 100,594 | \$ 60,000 | 15% |
| TOTAL CASH OUTLAYS: | \$ 1,503,207 | \$ 1,398,709 | \$1,066,504 | \$ 104,498 | 7% |
| INCREASE IN UNRESTRICTED WORKING CAPITAL | \$ (488,907) | \$ (321,704) | \$ (55,889) | \$ (167,203) | -52% |

City and Borough of Sitka
Sitka, Alaska

FY 2010 Budget

Fund: 210 - Water Fund

Cash Inflows / Revenues

| <u>Account Number</u> | <u>Revenue Description</u> | <u>2008 Actual</u> | <u>2009 Budget</u> | <u>2009 Projections</u> | <u>2010 Budget</u> |
|------------------------------|----------------------------------|---------------------|---------------------|-------------------------|---------------------|
| State Revenue | | | | | |
| 300-310-3101.005 | Grant Revenue | \$ 746,548 | \$ - | \$ - | \$ - |
| 300-310-3101.017 | PERS Relief | \$ 25,391 | \$ - | \$ - | \$ - |
| | Subtotal: | \$ 771,939 | \$ - | \$ - | \$ - |
| Federal Revenue | | | | | |
| 300-315-3151.003 | Grant Revenue | \$ 521,395 | \$ - | \$ - | \$ - |
| | Subtotal: | \$ 521,395 | \$ - | \$ - | \$ - |
| Operating Revenue | | | | | |
| 300-340-3406.000 | Water - APC | \$ - | \$ - | \$ - | \$ - |
| 300-340-3409.000 | Water - Global | \$ - | \$ - | \$ - | \$ - |
| 300-340-3411.000 | Water - Residential | \$ 577,254 | \$ 573,200 | \$ 584,766 | \$ 587,200 |
| 300-340-3412.000 | Water - Commercial | \$ 333,562 | \$ 340,805 | \$ 301,168 | \$ 290,600 |
| 300-340-3413.000 | Water - Harbor | \$ 7,833 | \$ 8,400 | \$ 8,146 | \$ 8,000 |
| 300-340-3415.000 | Water - Other | \$ 2,150 | \$ - | \$ 50 | \$ - |
| 300-340-3491.000 | Jobbing - Labor | \$ 116,498 | \$ 73,000 | \$ 62,390 | \$ 67,300 |
| | Subtotal: | \$ 1,037,298 | \$ 995,405 | \$ 956,520 | \$ 953,100 |
| Non-Operating Revenue | | | | | |
| 300-350-3501.001 | Connection Fees | \$ 14,400 | \$ 13,200 | \$ 8,400 | \$ 12,000 |
| 300-350-3501.003 | Other | \$ - | \$ - | \$ - | \$ - |
| | Subtotal: | \$ 14,400 | \$ 13,200 | \$ 8,400 | \$ 12,000 |
| Property Investments | | | | | |
| 300-360-3610.000 | Interest Income | \$ 44,468 | \$ 63,000 | \$ 35,624 | \$ 39,100 |
| 300-360-3620.000 | Sale of Fixed Assets | \$ - | \$ - | \$ - | \$ - |
| 300-360-3625.000 | Sale of Water | \$ - | \$ - | \$ - | \$ - |
| | Subtotal: | \$ 44,468 | \$ 63,000 | \$ 35,624 | \$ 39,100 |
| Miscellaneous | | | | | |
| 300-380-3807.000 | Miscellaneous | \$ 700 | \$ - | \$ 8,041 | \$ 8,000 |
| 300-380-3820.000 | Bad Debts Collected | \$ 4,255 | \$ 5,400 | \$ 2,030 | \$ 2,100 |
| | Subtotal: | \$ 4,955 | \$ 5,400 | \$ 10,071 | \$ 10,100 |
| Cash Basis | | | | | |
| 300-390-3902.000 | Assessments - Principal | \$ - | \$ - | \$ - | \$ - |
| 300-390-3906.000 | Advances from State of Alaska | \$ - | \$ - | \$ - | \$ - |
| | Subtotal: | \$ - | \$ - | \$ - | \$ - |
| | Total Water Fund Revenue: | \$ 2,394,454 | \$ 1,077,005 | \$ 1,010,615 | \$ 1,014,300 |

**CITY AND BOROUGH OF SITKA
WATER FUND
ITEMIZED REVENUES**

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|------------------------------|---|---------------------|
| OPERATING REVENUE | | |
| 300-340-3411.000 | Water - Residential Residential Water Charges | \$ 587,200 |
| 300-340-3412.000 | Water - Commercial Commercial Water Charges | \$ 290,600 |
| 300-340-3413.000 | Water - Harbor Harbor Water Charges | \$ 8,000 |
| 300-340-3491.000 | Jobbing - Labor Billings to other funds & citizens | \$ 67,300 |
| | Subtotal: | \$ 953,100 |
| NON-OPERATING REVENUE | | |
| 300-350-3501.001 | Connection Fees - Water First Time Connection Fees | \$ 12,000 |
| 300-350-3501.003 | Other | \$ - |
| | Subtotal: | \$ 12,000 |
| PROPERTY INVESTMENTS | | |
| 300-360-3610.000 | Interest Income | \$ 39,100 |
| 300-360-3625.000 | Sale of Water | \$ - |
| | Subtotal: | \$ 39,100 |
| MISCELLANEOUS | | |
| 300-380-3807.000 | Miscellaneous | \$ 8,000 |
| 300-380-3820.000 | Bad Debts Collected | \$ 2,100 |
| | Subtotal: | \$ 10,100 |
| Cash Basis | | |
| 300-390-3902.000 | Assessments - Principal | \$ - |
| 300-390-3906.000 | Advances from State | \$ - |
| | Subtotal: | \$ - |
| | Total: | \$ 1,014,300 |

City and Borough of Sitka
Sitka, Alaska

FY 2010 Budget

Fund: 210 - Water Fund

Operations Budget

Cash Outlays for Operations

| <u>Account Number</u> | <u>Expense Description</u> | <u>2008 Actual</u> | <u>2009 Budget</u> | <u>2009 Projections</u> | <u>2010 Budget</u> |
|-----------------------|---|--------------------|---------------------|-------------------------|---------------------|
| | Salaries and Benefits | | | | |
| 5110.001 | Salaries & Wages | \$ 152,379 | \$ 243,090 | \$ 193,538 | \$ 247,277 |
| 5110.004 | Overtime | \$ 23,817 | \$ 22,000 | \$ 24,300 | \$ 22,000 |
| 5110.010 | Temporary Employees | \$ 2,188 | \$ 14,000 | \$ 4,985 | \$ 14,000 |
| 5120.000 | Benefits | \$ 139,076 | \$ 181,023 | \$ 136,309 | \$ 183,803 |
| | Total Salaries & Benefits | \$ 317,459 | \$ 460,113 | \$ 359,132 | \$ 467,080 |
| | Non-personnel Operation Outlays | | | | |
| 5201.000 | Travel and Training | \$ 6,234 | \$ 11,550 | \$ 1,766 | \$ 12,600 |
| 5202.000 | Uniform Allowance | \$ 264 | \$ 800 | \$ 264 | \$ 800 |
| 5203.001 | Utilities | \$ 36,909 | \$ 42,000 | \$ 33,072 | \$ 37,400 |
| 5203.005 | Heating Fuel | \$ 3,246 | \$ 1,950 | \$ 4,011 | \$ 4,500 |
| 5204.000 | Telephone | \$ 4,479 | \$ 4,400 | \$ 4,308 | \$ 4,400 |
| 5205.000 | Insurance | \$ 19,850 | \$ 19,900 | \$ 30,119 | \$ 30,200 |
| 5206.000 | Supplies | \$ 57,338 | \$ 106,250 | \$ 89,493 | \$ 100,000 |
| 5207.000 | Repairs and Maintenance | \$ 21,222 | \$ 18,000 | \$ 28,265 | \$ 18,000 |
| 5208.000 | Building Maintenance Fees | \$ 2,655 | \$ 5,964 | \$ 3,302 | \$ 5,601 |
| 5211.000 | MIS Fees | \$ 10,781 | \$ 11,080 | \$ 11,080 | \$ 10,019 |
| 5212.000 | Contracted/Purchased Services | \$ 60,883 | \$ 91,875 | \$ 98,347 | \$ 97,875 |
| 5214.000 | Interdepartment Services | \$ 240,727 | \$ 117,576 | \$ 161,021 | \$ 111,705 |
| 5221.000 | Transportation/Vehicles | \$ 30,781 | \$ 37,068 | \$ 30,812 | \$ 34,372 |
| 5222.000 | Postage | \$ - | \$ 500 | \$ - | \$ 500 |
| 5223.000 | Tools & Small Equipment | \$ 6,252 | \$ 10,500 | \$ 10,155 | \$ 11,800 |
| 5224.000 | Dues & Publications | \$ 551 | \$ 3,000 | \$ 2,286 | \$ 3,000 |
| 5226.000 | Advertising | \$ 348 | \$ 1,000 | \$ 289 | \$ 1,000 |
| 5227.000 | Rentals - Building/Equipment | \$ 9,816 | \$ 10,250 | \$ 11,365 | \$ 20,066 |
| 5231.000 | Credit Card Expense | \$ 5,784 | \$ 6,000 | \$ 5,467 | \$ 6,000 |
| 5290.000 | Other Expenses | \$ 1,061 | \$ 3,400 | \$ 603 | \$ 3,400 |
| 5295.000 | Interest | \$ 26,379 | \$ 8,400 | \$ 34,499 | \$ 13,023 |
| 5297.000 | Debt Administrative Expense | \$ - | \$ - | \$ - | \$ - |
| 7302.000 | Debt Principal Payment | \$ 24,793 | \$ 25,133 | \$ 46,254 | \$ 52,866 |
| 7200.000 | Transfer to Other Funds | \$ - | \$ 5,000 | \$ - | \$ - |
| | Total Non-personnel Operating Outlays: | \$ 570,352 | \$ 541,596 | \$ 606,778 | \$ 579,127 |
| | Total Operating Outlays: | \$ 887,812 | \$ 1,001,709 | \$ 965,910 | \$ 1,046,207 |

**WATER FUND
ITEMIZED EXPENSES**

| ACCOUNT # | DESCRIPTION | AMOUNT |
|----------------------------|--|-------------------|
| TRAINING AND TRAVEL | | |
| 600-605-5201.000 | SE Water Mgmt. Assn., 1 operator | \$ 1,000 |
| | AK Water Mgmt., 1 operator | \$ 1,200 |
| | AWWA teleconferences (3), Sitka, 4 operators | \$ 1,000 |
| | AWWA Distribution Symposium and Training (1) | \$ 2,400 |
| | Traffic & Trench Safety Certification (new operator) | \$ 1,200 |
| | Misc. Training Materials & Classes @ UAS | \$ 500 |
| 600-610-5201.000 | SE Water Mgmt. Assn., 2 operator | \$ 1,000 |
| | AWWA teleconferences (3), 4 operators, Sitka | \$ 1,000 |
| | AWWA National Conference, 1 Operator | \$ 2,400 |
| | ADEC Compliance Meetings, Juneau | \$ 400 |
| | Misc. Training Materials & Classes @ UAS | \$ 500 |
| | Subtotal: | \$ 12,600 |
| UNIFORM ALLOWANCE | | |
| 600-605-5202.000 | Coveralls, rainwear, rubber boots, etc. | \$ 450 |
| 600-610-5202.000 | Coveralls, rainwear, rubber boots, etc. | \$ 350 |
| | Subtotal: | \$ 800 |
| UTILITIES | | |
| 600-605-5203.001 | Utilities - Distribution | \$ 13,400 |
| 600-610-5203.001 | Utilities- Treatment (inc for T.L.S. line to BLWTP) | \$ 24,000 |
| | Subtotal: | \$ 37,400 |
| SUPPLIES | | |
| 600-601-5206.000 | Office supplies, etc. | \$ 2,000 |
| 600-605-5206.000 | Bedding, safety, misc. cleaning supplies & chart paper, minor parts, lubricant, oil sorb pads, leak det. & locat. supplies, marking paint, super chlorinating supplies, small tools, hydrant supplies | \$ 8,000 |
| 600-610-5206.000 | Watershed signs & misc. hardware, instrument parts, cleaning supplies, monitoring supplies, safety supplies, misc. parts & hardware | \$ 2,000 |
| | Fluoride & chlorine | \$ 58,000 |
| | Corrosion control (soda ash) | \$ 24,000 |
| | Laboratory reagents for monitoring & standards, sample containers, microbial supplies, pH & alkalinity supplies | \$ 6,000 |
| | Subtotal: | \$ 100,000 |

**WATER FUND
ITEMIZED EXPENSES**

| ACCOUNT # | DESCRIPTION | AMOUNT |
|--------------------------------------|--|-------------------|
| REPAIRS & MAINTENANCE | | |
| 600-605-5207.000 | Paint, misc. hardware & repair/repl. parts for hydrants, repl./repair of pumps & control systems, booster station, repair parts, piping & valves, boxes, piping, saddles, parts & paint | \$ 6,000 |
| 600-610-5207.000 | Repair parts for monitoring equip. (turbidity meters, pH meters, chlor. analyzer, spectrophotometer), repair/repl. part for chlor. & flouride pumps, flouride feeder, corrosion control equip., control valves and meters. | \$ 8,000 |
| | Indian River W.P. Equipment | \$ 4,000 |
| | Subtotal: | \$ 18,000 |
| BUILDING MAINTENANCE FEES | | |
| 600-601-5208.000 | Building Maint. Fund (BMF) - Building Repairs | \$ 5,601 |
| | Subtotal: | \$ 5,601 |
| CONTRACTED/PURCHASED SERVICES | | |
| 600-601-5212.000 | Distribution system modeling, mapping, professional surveying services, Indian River flow studies (CBS portion) | \$ 30,000 |
| | Audit Fees | \$ 1,875 |
| 600-605-5212.000 | Engineering professional services, excavation contractors, other City Department Services, painting FHs | \$ 30,000 |
| 600-610-5212.000 | Engineering Services, Corrosion Control, Filtration Avoidance, and UV disinfection, Contracted Analytical Services, Rebuild & Calibrate Flow Meters, Outside Services - machinist, Annual Onsite Inspections, SCADA system troubleshooting | \$ 36,000 |
| | Subtotal: | \$ 97,875 |
| INTERDEPARTMENT SERVICES | | |
| 600-601-5214.000 | Admin. services | \$ 111,705 |
| | Subtotal: | \$ 111,705 |
| POSTAGE | | |
| 600-601-5222.000 | Public Education Drinking Water Quality & Misc. | \$ 500 |
| | Subtotal: | \$ 500 |
| TOOLS & SMALL EQUIPMENT | | |
| 600-601-5223.000 | "Jumping Jack" compactor | \$ 4,500 |
| 600-605-5223.000 | Specialized tools, traffic control equipment | \$ 1,000 |
| | Replace one handheld radio | \$ 1,300 |
| 600-610-5223.000 | Specialized tools | \$ 1,000 |
| | Replace BLWTP watermeter (1 of 2) | \$ 4,000 |
| | Subtotal: | \$ 11,800 |

**WATER FUND
ITEMIZED EXPENSES**

| ACCOUNT # | DESCRIPTION | AMOUNT |
|-------------------------------------|---|------------------|
| DUES & PUBLICATIONS | | |
| 600-601-5224.000 | AWWA Utility membership, Operator cert., updated AWWA Standards subscription, AWWA individual memberships | \$ 3,000 |
| | Subtotal: | \$ 3,000 |
| ADVERTISING | | |
| 600-601-5226.000 | Public Education Drinking Water Quality, PSAs, etc | \$ 1,000 |
| | Subtotal: | \$ 1,000 |
| RENTALS - BUILDING/EQUIPMENT | | |
| 600-601-5227.002 | Central Garage Building Rent | \$ 9,816 |
| 600-605-5227.002 | Equipment rent | \$ 10,250 |
| | Subtotal: | \$ 20,066 |
| OTHER EXPENSES | | |
| 600-601-5290.000 | Unanticipated expenses, DEC charges | \$ 1,000 |
| | Employee Wellness Programs | \$ 400 |
| 600-605-5290.000 | Unanticipated expenses, DEC charges | \$ 1,000 |
| 600-610-5290.000 | Unanticipated expenses, DEC charges | \$ 1,000 |
| | Subtotal: | \$ 3,400 |
| INTEREST | | |
| 600-650-5295.000 | Corrosion Control Facility Loan | \$ 3,435 |
| | Building - Inventory & Equipment | \$ 2,084 |
| | Water System - SMC Road | \$ 7,504 |
| | Subtotal: | \$ 13,023 |
| DEBT PRINCIPAL PAYMENT | | |
| 600-650-7302.000 | Corrosion Control Facility Loan | \$ 19,300 |
| | Building - Inventory & Equipment | \$ 7,236 |
| | Water System - SMC Road | \$ 26,330 |
| | Subtotal: | \$ 52,866 |

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Capital Budget

WATER FUND

2010

**City and Borough of Sitka
Fund 210 - Water Fund
FY 2010 Capital Budget Summary**

| | <u>New Appropriations for FY 2010</u> | |
|--|---|--------------------------|
| Capital Projects: | \$ 457,000 | |
| Fixed Assets: | | |
| Machinery/Equipment | \$ _____ | - |
| Subtotals: | \$ _____ | - |
| Total Planned Capital Expenditures: | | <u>\$ 457,000</u> |

City and Borough of Sitka
Fund 210 - Water Fund
Capital Budget

Cash Outlays for Capital Construction and Fixed Asset Acquisitions
Summary of Direct Transfers of Capital to Capital Projects or Other Funds
Water Fund Department #210-600-680

| Account Number | <u>Fund/Project Name</u> | New Appropriation for FY 2010 Amount |
|-------------------|--|--|
| | Capital Projects 720-600-630-5212.000 | |
| 7200.000 | Blue Lake Dam Project (90624) | \$ 25,000 |
| | Install New Water Main; Mills St. (Old Shops) | \$ 214,000 |
| | UV Disinfection Feasibility | \$ 50,000 |
| | Replace 2" galv. "main" on O'Cain St. | \$ 100,000 |
| | Purchase & install 2 dist. System Meters | \$ 40,000 |
| | Upgrade BLWTP flow control valves | \$ 28,000 |
| | Total Direct Capital Transfers: | \$ 457,000 |
| | Fixed Asset Acquisition Water Fund Department #210-600-670 | |
| | <u>Machinery/Equipment</u> | |
| 7106.000 | | |
| | Total Machinery/Equipment: | \$ - |
| | Total Planned Capital Expenditures: | \$ 457,000 |

Construction in Progress for Water Fund Capital Projects
Fund 720

| Project Name | Project Number | Approved Budget | Expenses & Encumbrances as of 12/31/08 |
|--|----------------|-----------------|--|
| Blue Lake Dam Project | 90624 | \$ 10,000 | \$ - |
| Channel Crossing Line | 80041 | \$ 2,610,600 | \$ 2,157,919 |
| Harbor Mt. Altitude Valve Rebuild | 90623 | \$ 23,000 | \$ 9,098 |
| Harbor Mt. Water Tank Protection | 90622 | \$ 24,000 | \$ 20,669 |
| HPR Watermain Design & Replace (REHAB) | 90528 | \$ 500,000 | \$ 8,203 |
| IRWTP Filter Beds Rehab | 90612 | \$ 25,000 | \$ 775 |
| Replace Hydrants | 80072 | \$ 120,000 | \$ 61,222 |
| SMC Water System Phase II | 90529 | \$ 300,000 | \$ - |
| Water Booster Station Upgrades | 90449 | \$ 15,000 | \$ 10,279 |
| Water Study/Master Plan | 90497 | \$ 105,000 | \$ 117,043 |

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**City and Borough of Sitka
Water Fund**

Pro Forma Statement of Net Assets

| | 2010 | 2009 | 2008 |
|---|-------------------|-------------------|-------------------|
| Assets | | | |
| Investment in Central Treasury | 565,676 | 1,054,583 | 1,109,746 |
| Receivables | 216,500 | 216,500 | 216,469 |
| Inventories | 188,000 | 188,000 | 188,245 |
| Property, Plant and Equipment | 13,718,695 | 13,684,695 | 14,007,101 |
| Restricted Cash with Fiscal Agent | 23,483 | 23,483 | 23,483 |
| Total Assets | <u>14,712,354</u> | <u>15,167,261</u> | <u>15,545,044</u> |
| Liabilities and Net Assets | | | |
| Liabilities | | | |
| Accounts Payable | 191,000 | 191,000 | 190,629 |
| Accrued Payroll & Leave | 16,800 | 16,800 | 16,742 |
| Other Liabilities | 27,300 | 27,300 | 27,217 |
| Bonds and Notes Payable | 1,501,715 | 1,554,581 | 1,600,835 |
| Total Liabilities | <u>1,736,815</u> | <u>1,789,681</u> | <u>1,835,423</u> |
| Net Assets | | | |
| Invested in Capital Assets | 12,216,980 | 12,130,114 | 12,406,266 |
| Restricted Fund Balance | 0 | 0 | 0 |
| Undesignated | 758,559 | 1,247,466 | 1,303,355 |
| Total Net Assets | <u>12,975,539</u> | <u>13,377,580</u> | <u>13,709,621</u> |
| Total Liabilities and Net Assets | <u>14,712,354</u> | <u>15,167,261</u> | <u>15,545,044</u> |

**City and Borough of Sitka
Water Fund**

Pro Forma Statement of Revenue and Expenses

| | 2010 | 2009 | 2008 |
|---|-----------|-----------|-----------|
| Revenues: | | | |
| Charges for services | 965,100 | 964,920 | 1,051,690 |
| Other | 10,100 | 10,071 | 1,298,289 |
| Total revenues | 975,200 | 974,991 | 2,349,979 |
| Operating Expenses | | | |
| Salaries and Benefits | 467,080 | 359,132 | 317,459 |
| Operating Expenses | 513,238 | 526,025 | 525,293 |
| Depreciation and Amortization | 423,000 | 423,000 | 422,762 |
| Total expenses | 1,403,318 | 1,308,157 | 1,265,514 |
| Operating Income | (428,118) | (333,166) | 1,084,465 |
| Other financing sources (uses) | | | |
| Interest Income | 39,100 | 35,624 | 85,965 |
| Interest Expense | (13,023) | (34,499) | (26,379) |
| Other | 0 | 0 | 1,537,602 |
| Net other financing sources (uses) | 26,077 | 1,125 | 1,597,188 |
| Net change in fund balances | (402,041) | (332,041) | 2,681,653 |

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