

**Los Osos Community Services District
Special Districts Financial Transactions Report**

General Information

Fiscal Year 2015

Mailing Address

Street 1 2122 9th Street, Suite 102 Is Address Changed?

Street 2 P. O. Box 6064

City Los Osos State CA Zip 93402-

Email _____

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Leonard	A	Moothart	Director
Member	Craig	V	Baltimore	President
Member	Marshall	E	Ochyiski	Director
Member	Jon-Erik		Storm	Director
Member	R. Michael		Wright	Vice President
Member				
Member				
Member				
Member				

Other Officials

	First Name	Middle Initial	Last Name	Title
	Kathy	A	Kively	Manager

Report Prepared By

	First Name	Middle Initial	Last Name	Phone No
	Ever	S	Ventura	(209) 579-0306

Independent Auditor

	First Name	Middle Initial	Last Name	Phone No
	Adam		Guisse	(805) 925-2579

Los Osos Community Services District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year **2014-15**

Forms	Column	Additional Details	Footnotes
Non-Enterprise Revenues, Expenditures, Sources and Uses			
Interest Income	A	ACTIVITY_CODE = 'Fire Protection'	The numbers provided in last year's report were inaccurate
Interest Income	A	ACTIVITY_CODE = 'Governmental Services'	The numbers provided in last year's report were inaccurate
Homeowners Property Tax Relief	A	ACTIVITY_CODE = 'Fire Protection'	None recorded for prior year
Employee Benefits	A	ACTIVITY_CODE = 'Fire Protection'	The numbers provided in last year's report were inaccurate
Employee Benefits	A	ACTIVITY_CODE = 'Governmental Services'	The numbers provided in last year's report were innaccurate
Prior Period Adjustments	A	ACTIVITY_CODE = 'Drainage and Drainage Maintenance'	The numbers provided in prior year's report were inaccurate therefore we are correcting them in current year. This applies to each variance in current's year report.
Prior Period Adjustments	A	ACTIVITY_CODE = 'Fire Protection'	The numbers provided in prior year's report were inaccurate therefore we are correcting them in current year. This applies to each variance in current's year report.
Prior Period Adjustments	A	ACTIVITY_CODE = 'Governmental Services'	The numbers provided in prior year's report were inaccurate therefore we are correcting them in current year. This applies to each variance in current's year report.
Prior Period Adjustments	A	ACTIVITY_CODE = 'Recreation and Park'	The numbers provided in prior year's report were inaccurate therefore we are correcting them in current year. This applies to each variance in current's year report.

Waste Disposal Revenues, Expenses and Changes in Fund Equity

Los Osos Community Services District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
Sewage Collection	A		None for current year
Other Operating Expenses	A		Solid Waste franchise was sold in prior year
Rents, Leases, and Franchises	A		None for current year
Property Assessments	A		No property asseements for current year
Special Assessments	A		Solid Waste franchise was sold in prior year
Interest on Long-Term Debt	A		Loan disposed of in prior year since Solid Waste franchise was sold
Prior Period Adjustments	A		The numbers provided in prior year's report were inaccurate therefore we are correcting them in current year. This applies to each variance in current's year report.
Water Revenues, Expenses and Changes in Fund Equity			
Business	A		More business income for current year
Transmission and Distribution	A		It includes \$106,472 for Meter Purchases & Replacements
Depreciation and Amortization	A		Depreciation Expense was not listed as a separate item for prior year
Other Operating Expenses - Other	A		Additional expenses on Nitrate Removal that did not have in prior year
Prior Period Adjustments	A		The numbers provided in prior year's report were inaccurate therefore we are correcting them in current year. This applies to each variance in current's year report.
Long-Term Debt - General Obligation, Revenue, COPS and Other			

Los Osos Community Services District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
Adjustments - Increase (Decrease)	A	DEBT_TYPE = 'Revenue Bonds' and PURPOSE_ISSUE = 'Sewer Treatment Plant' and ACTIVITY_CODE = 'Waste Disposal Enterprise' and RECORD_NUMBER = 6	Loan balance removed since district is not liable for the debt due to bankruptcy

**Los Osos Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Drainage and Drainage Maintenance		
Taxes and Assessments				
Current Secured and UnSecured (1%)		19,161		
Voter Approved Taxes				
Property Assessments		95,456		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		342		
Rents, Concessions and Royalties		305		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		147		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$115,411	\$0	\$0
Expenditures				
Salaries and Wages		13,758		
Employee Benefits		4,542		
Services and Supplies		16,593		
Self Insurance Only - Claims Paid				

**Los Osos Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures		6,130		
Total Expenditures		\$41,023	\$0	\$0
Revenues Over (Under) Expenditures		\$74,388	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)		36,138		
Total Other Financing Sources (Uses)		(\$36,138)	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		\$38,250	\$0	\$0
Fund Equity, Beginning of Period		\$200,348	\$0	\$0
Prior Period Adjustments		60,357		
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$298,955	\$0	\$0
Non-Enterprise Activity		Fire Protection		
Taxes and Assessments				
Current Secured and UnSecured (1%)		1,682,965		
Voter Approved Taxes				
Property Assessments		535,760		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				

Los Osos Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Interest Income		2,687		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		13,086		
Timber Yield				
Other State		3,525		
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		99,696		
Total Revenues		\$2,337,719	\$0	\$0
Expenditures				
Salaries and Wages		119,649		
Employee Benefits		9,477		
Services and Supplies		1,793,396		
Self Insurance Only - Claims Paid				
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets		24,081		
Other Expenditures		58,696		
Total Expenditures		\$2,005,299	\$0	\$0
Revenues Over (Under) Expenditures		\$332,420	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				

Los Osos Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)		38,687		
Total Other Financing Sources (Uses)		(\$38,687)	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		\$293,733	\$0	\$0
Fund Equity, Beginning of Period		\$943,698	\$0	\$0
Prior Period Adjustments		418,972		
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$1,656,403	\$0	\$0
Non-Enterprise Activity		Governmental Services		
Taxes and Assessments				
Current Secured and UnSecured (1%)				
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		2,323		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				

**Los Osos Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		A	B	C
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		78,383		
Total Revenues		\$80,706	\$0	\$0
Expenditures				
Salaries and Wages		240,234		
Employee Benefits		61,978		
Services and Supplies		167,276		
Self Insurance Only - Claims Paid				
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures		115,367		
Total Expenditures		\$584,855	\$0	\$0
Revenues Over (Under) Expenditures		(\$504,149)	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)		594,380		
Operating Transfers Out (Intra-District)		61,206		
Total Other Financing Sources (Uses)		\$533,174	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		\$29,025	\$0	\$0
Fund Equity, Beginning of Period		\$2,955,008	\$0	\$0
Prior Period Adjustments		-2,949,830		

**Los Osos Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		A	B	C
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$34,203	\$0	\$0
Non-Enterprise Activity		Recreation and Park		
Taxes and Assessments				
Current Secured and UnSecured (1%)				
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income				
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues				
Total Revenues		\$0	\$0	\$0
Expenditures				
Salaries and Wages				

Los Osos Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		A	B	C
Employee Benefits				
Services and Supplies				
Self Insurance Only - Claims Paid				
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures		\$0	\$0	\$0
Revenues Over (Under) Expenditures		\$0	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		\$0	\$0	\$0
Fund Equity, Beginning of Period		\$209	\$0	\$0
Prior Period Adjustments		304,756		
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$304,965	\$0	\$0

**Los Osos Community Services District
Special Districts Financial Transactions Report - Waste Disposal Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Operating Revenues

Service Charges	
Permit and Inspection Fees	
Connection Fees	
Standby and Availability Charges	
Service Type Assessments	
Other Services	
Sales	
Total Operating Revenues	\$0

Operating Expenses

Sewage Collection	
Sewage Treatment	
Sewage Disposal	
Solid Waste Disposal	
Administration and General	8,345
Depreciation and Amortization	
Other Operating Expenses	
Total Operating Expenses	\$8,345
Operating Income (Loss)	(\$8,345)

Non-Operating Revenues

Interest Income	137
Rents, Leases and Franchises	
Taxes and Assessments	
Current Secured and UnSecured (1%)	
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	
Federal	
Aid for Construction	
Other Federal	
State	
Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	0
Timber Yield	

**Los Osos Community Services District
Special Districts Financial Transactions Report - Waste Disposal Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2015	
State Other and In-Lieu Taxes		[]
Other Governmental Agencies		
Redevelopment Pass-Through		[]
Other		21,000
Other Non-Operating Revenues		[]
Total Non-Operating Revenues		\$21,137
Non-Operating Expenses		
Interest on Long-Term Debt		[]
Other Interest		[]
Other Non-Operating Expenses		[]
Total Non-Operating Expenses		\$0
Non-Operating Income (Loss)		\$21,137
Income (Loss) Before Operating Transfers		\$12,792
Operating Transfers In (Intra-District)		4,000
Operating Transfers Out (Intra-District)		58,817
Net Income (Loss)		(\$42,025)
Fund Equity, Beginning of Period		(\$14,273,123)
Contributed Capital		
Federal		[]
State		[]
Other Governmental Agencies		[]
Non-Governmental Agencies		[]
Prior Period Adjustments		16,451,644
Residual Equity Transfers		[]
Other		[]
Fund Equity, End of Period		\$2,136,496

**Los Osos Community Services District
Special Districts Financial Transactions Report - Water Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Operating Revenues

Water Sales

Residential	1,462,345
Business	211,816
Industrial	
Irrigation	22,931
Sales for Resale	
Interdepartmental	
All Other Sales	60,976

Water Services

Fire Prevention	
Ground Water Replenishment	
Standby or Availability Charges	
Service Type Assessments	
All Other	

Total Operating Revenues **\$1,758,068**

Operating Expenses

Source of Supply

Water Purchases	
Ground Water Replenishment	
Other	

Other Operating Expenses

Pumping	85,568
Water Treatment	50,081
Administration and General	758,629
Customer Accounts	24,374
Transmission and Distribution	176,794
Depreciation and Amortization	220,414
Other	531,431

Total Operating Expenses **\$1,847,291**

Operating Income (Loss) **(\$89,223)**

Non-Operating Revenues

Interest Income	2,527
Rents, Leases and Franchises	
Taxes and Assessments	
Current Secured and UnSecured (1%)	200,087
Voter Approved Taxes	
Property Assessments	

**Los Osos Community Services District
Special Districts Financial Transactions Report - Water Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2015	
Special Assessments		[]
Prior Year Taxes and Assessments		1,437
Penalties and Cost on Delinquent Taxes and Assessments		24,080
Federal		
Aid for Construction		[]
Other Federal		[]
State		
Aid for Construction		[]
State Water Project		[]
Homeowners Property Tax Relief		1,512
Timber Yield		[]
State Other and In-Lieu Taxes		588,747
Other Governmental Agencies		
Redevelopment Pass-Through		[]
Other		[]
Other Non-Operating Revenues		[]
Total Non-Operating Revenues		\$818,390
Non-Operating Expenses		
Interest on Long-Term Debt		133,794
Other Interest		[]
Other Non-Operating Expenses		[]
Total Non-Operating Expenses		\$133,794
Non-Operating Income (Loss)		\$684,596
Income (Loss) Before Operating Transfers		\$595,373
Operating Transfers In (Intra-District)		[]
Operating Transfers Out (Intra-District)		403,532
Net Income (Loss)		\$191,841
Fund Equity, Beginning of Period		\$1,846,138
Contributed Capital		
Federal		
State		[]
Other Governmental Agencies		[]
Non-Governmental Agencies		[]
Prior Period Adjustments		1,551,640
Residual Equity Transfers		[]
Other		[]
Fund Equity, End of Period		\$3,589,619

**Los Osos Community Services District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$2,294,526	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$2,136,496
Water				\$3,589,619
Total Ending Fund Equities	\$2,294,526	\$0	\$0	\$5,726,115

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$594,380	\$136,031	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$4,000	\$58,817	
Water	\$0	\$403,532	
Total	\$598,380	\$598,380	\$0

**Los Osos Community Services District
Special Districts Financial Transactions Report - Long-Term Debt**

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2015
District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	Revenue Bonds
Activity	Waste Disposal Enterprise
Purpose of Issue	Sewer Treatment Plant
Nature of Revenue Pledged	None
Percent of Pledge	100.00
Year of Authorization	2002
Principal Amount Authorized	17,990,000
Principal Amount Issued	17,990,000
Beginning Maturity Date	2002
Ending Maturity Date	2033
Principal Amount Unmatured, Beginning of Fiscal Year	\$14,820,000
Adjustments - Increase (Decrease)	-14,820,000
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$0
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

**Los Osos Community Services District
Special Districts Financial Transactions Report - Long-Term Debt**

Construction Financed by the United States and/or the State of California

Fiscal Year 2015

Type of Debt	State of California
Activity	Water Enterprise
Purpose of Debt	Construct Water Facilities
Maximum Repayment, Beginning of Fiscal Year	\$5,000,000
Adjustments - Increase (Decrease)	
Maximum Repayment, End of Fiscal Year	\$5,000,000
Amount Received to Date	5,000,000
Amount Expended to Date on Behalf of District	
Principal Amount Unmatured, Beginning of Fiscal Year	\$4,112,895
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	142,654
Principal Amount Unmatured, End of Fiscal Year	\$3,970,241
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

**Los Osos Community Services District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2015

Assets

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets							
Cash and Cash Equivalents	1,568,357			1,729,169			\$3,297,526
Taxes Receivable	52,352			5,142			\$57,494
Interest Receivable							\$0
Accounts Receivable				350,438			\$350,438
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds							\$0
Inventory of Materials and Supplies							\$0
Other Current Assets							
Lease Payments Receivable							
Unearned Finance Charges							
Investments	720,085			2,216,230			\$2,936,295
Restricted Assets							
Deferred Charges							
Unamortized Discount on Long-Term Debt							
Other Assets	27,800			308,234			\$336,034
Fixed Assets							
Land				498,428	57,375		\$555,803
Buildings and Improvements				8,583,175	752,872		\$9,336,047
Equipment				504,322	1,451,580		\$1,955,902
Construction in Progress				390,567			\$390,567
Total Fixed Assets				\$9,976,492	\$2,261,827		\$12,238,319
Accumulated Depreciation				4,353,199	2,261,827		\$6,615,026
Net Fixed Assets				\$5,623,293	\$0		\$5,623,293
Other Debits							
Amount Available in Debt Service Funds							
Amount to be Provided							
Total Assets	\$2,368,574	\$0	\$0	\$10,232,506	\$0	\$0	\$12,601,080

**Los Osos Community Services District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2015

Liabilities and Equity

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable	32,384			111,434			\$143,818
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities	41,664			424,716			\$466,380
Compensated Absences Payable							\$0
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State				3,970,241			\$3,970,241
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue							\$0
All Other Non-Current Liabilities							\$0
Total Liabilities	\$74,048	\$0	\$0	\$4,506,391		\$0	\$4,580,439
Fund Equity							
Contributed Capital							
Invested in General Fixed Assets							
Retained Earnings							
Reserved				3,470,878			\$3,470,878
Unreserved				2,255,237			\$2,255,237
Fund Balances							
Reserved	1,766,744						\$1,766,744
Unreserved Designated							\$0
Unreserved Undesignated	527,782						\$527,782
Total Fund Equity	\$2,294,526	\$0	\$0	\$5,726,115		\$0	\$8,020,641
Total Liabilities and Fund Equity	\$2,368,574	\$0	\$0	\$10,232,506		\$0	\$12,601,080