

# ENTERPRISE

Enterprise Funds are used by Kitsap County to account for operations that are financed and operated in a manner similar to private business enterprise.



**Enterprise  
Funds**

# KITSAP COUNTY, WASHINGTON

## ENTERPRISE FUNDS

Enterprise Funds are used by Kitsap County to account for operations that are financed and operated in a manner similar to private business enterprise.

A description of each fund follows:

**Event/Exhibit Hall** - A fund used to account for the operation of the County-owned Event and Exhibit Hall.

**Sanitary Sewer** - A fund used to account for the costs of providing sewage disposal service to the residents of Kitsap County.

**Solid Waste** - A fund used to account for the costs of providing solid waste service to the residents of Kitsap County.

**Surface Water Utility** - A fund used to account for the investigation, design and establishment of storm drainage throughout the County.

**Village Greens** - A fund used to account for the operation of the County-owned Village Greens Golf Course.

# KITSAP COUNTY, WASHINGTON

## Combining Balance Sheet Enterprise Funds December 31, 1999

With Comparative Totals for December 31, 1998

|                                     | Sanitary<br>Sewer    | Solid<br>Waste       | Village Greens<br>Golf Course | Event/Exhibit<br>Hall |
|-------------------------------------|----------------------|----------------------|-------------------------------|-----------------------|
| <b>Assets</b>                       |                      |                      |                               |                       |
| <b>Current Unrestricted Assets</b>  |                      |                      |                               |                       |
| Cash                                | \$ 585,799           | \$ 266,118           | \$ 147,230                    | \$ 0                  |
| Investments                         | 23,877,223           | 14,939,170           | 0                             | 0                     |
| Accounts Receivable                 | 1,045,906            | 338,582              | 0                             | 0                     |
| Special Assessments Receivable      | 31,985               | 0                    | 0                             | 0                     |
| Due From Other Funds                | 113,288              | 25,736               | 0                             | 0                     |
| Due From Other Governments          | 0                    | 91,847               | 0                             | 0                     |
| Inventories                         | 257,360              | 0                    | 0                             | 0                     |
| Other Receivable                    | 0                    | 0                    | 0                             | 0                     |
| Total Current Unrestricted Assets   | <u>25,911,561</u>    | <u>15,661,453</u>    | <u>147,230</u>                | <u>0</u>              |
| <b>Current Restricted Assets</b>    |                      |                      |                               |                       |
| Cash                                | 12,615               | 0                    | 0                             | 0                     |
| Investments                         | 1,293,500            | 0                    | 0                             | 0                     |
| Current Notes Receivable            | 0                    | 0                    | 0                             | 0                     |
| Special Assessments Receivable      | 1,032,051            | 0                    | 0                             | 0                     |
| Total Restricted Assets             | <u>2,338,166</u>     | <u>0</u>             | <u>0</u>                      | <u>0</u>              |
| <b>Property Plant and Equipment</b> |                      |                      |                               |                       |
| Land                                | 1,123,482            | 0                    | 360,000                       | 0                     |
| Buildings and Structures            | 30,016,319           | 647,037              | 37,267                        | 0                     |
| Other Improvements                  | 38,944,611           | 379,443              | 163,271                       | 0                     |
| Machinery and Equipment             | 8,028,813            | 145,346              | 17,091                        | 0                     |
| Construction in Progress            | 6,875,264            | 676,820              | 0                             | 0                     |
| Less Accumulated Depreciation       | <u>(28,087,239)</u>  | <u>(481,128)</u>     | <u>(82,424)</u>               | <u>0</u>              |
| Net Property Plant & Equipment      | <u>56,901,250</u>    | <u>1,367,518</u>     | <u>495,205</u>                | <u>0</u>              |
| <b>Long-Term Assets</b>             |                      |                      |                               |                       |
| Special Assessments Receivable      | <u>2,902,720</u>     | <u>0</u>             | <u>0</u>                      | <u>0</u>              |
| Total Long-Term Assets              | <u>2,902,720</u>     | <u>0</u>             | <u>0</u>                      | <u>0</u>              |
| <b>Total Assets</b>                 | <u>\$ 88,053,697</u> | <u>\$ 17,028,972</u> | <u>\$ 642,435</u>             | <u>\$ 0</u>           |

| Surface Water<br>Utility | Total                 |                      |
|--------------------------|-----------------------|----------------------|
|                          | 1999                  | 1998                 |
| \$ 395,854               | \$ 1,395,001          | \$ 2,166,243         |
| 5,321,424                | 44,137,817            | 18,144,184           |
| 336,725                  | 1,721,213             | 1,570,084            |
| 0                        | 31,985                | 46,957               |
| 98,881                   | 237,905               | 233,826              |
| 205,176                  | 297,023               | 227,319              |
| 0                        | 257,360               | 239,051              |
| 0                        | 0                     | 0                    |
| <u>6,358,060</u>         | <u>48,078,304</u>     | <u>22,627,664</u>    |
| 0                        | 12,615                | 794,976              |
| 0                        | 1,293,500             | 5,441,756            |
| 0                        | 0                     | 0                    |
| 0                        | 1,032,051             | 302,901              |
| <u>0</u>                 | <u>2,338,166</u>      | <u>6,539,633</u>     |
| 0                        | 1,483,482             | 1,477,582            |
| 0                        | 30,700,623            | 23,643,443           |
| 1,898,320                | 41,385,645            | 26,516,686           |
| 199,147                  | 8,390,397             | 8,672,676            |
| 183,153                  | 7,735,237             | 26,751,992           |
| <u>(141,723)</u>         | <u>(28,792,514)</u>   | <u>(27,824,398)</u>  |
| <u>2,138,897</u>         | <u>60,902,870</u>     | <u>59,237,981</u>    |
| 0                        | 2,902,720             | 3,277,748            |
| 0                        | 2,902,720             | 3,277,748            |
| <u>\$ 8,496,955</u>      | <u>\$ 114,222,059</u> | <u>\$ 91,683,026</u> |

# KITSAP COUNTY, WASHINGTON

## Combining Balance Sheet

### Enterprise Funds

December 31, 1999

With Comparative Totals for December 31, 1998

|  | Sanitary<br>Sewer    | Solid<br>Waste       | Village Greens<br>Golf Course | Event/Exhibit<br>Hall |
|--|----------------------|----------------------|-------------------------------|-----------------------|
| <b>Liabilities and Fund Equity</b>                         |                      |                      |                               |                       |
| <b>Current Liabilities</b>                                 |                      |                      |                               |                       |
| Accounts Payable   | \$ 304,955           | \$ 67,546            | \$ 10,981                     | \$ 0                  |
| Due to Other Funds   | 431,199              | 101,997              | 0                             | 0                     |
| Wages Payable  | 83,247               | 21,597               | 0                             | 0                     |
| Other Accrued Liabilities                                  | 15,588               | 4,370                | 0                             | 0                     |
| Total Current Liabilities                                  | <u>834,989</u>       | <u>195,510</u>       | <u>10,981</u>                 | <u>0</u>              |
| <b>Current Liabilities Payable from Restricted Assets:</b> |                      |                      |                               |                       |
| Accounts Payable   | 102                  | 0                    | 0                             | 0                     |
| Interest Payable   | 662,384              | 0                    | 0                             | 0                     |
| Due to Other Funds   | 0                    | 0                    | 0                             | 0                     |
| Total Restricted Current Liabilities                       | <u>662,486</u>       | <u>0</u>             | <u>0</u>                      | <u>0</u>              |
| <b>Long-Term Liabilities</b>                               |                      |                      |                               |                       |
| Employee Leave Benefits                                    | 154,662              | 41,173               | 0                             | 0                     |
| Revenue Bonds Payable                                      | 33,105,000           |                      | 0                             | 0                     |
| G.O. Bonds Payable   | 967,818              | 0                    | 0                             | 0                     |
| Unamortized Bond Discount                                  | (425,254)            | 0                    | 0                             | 0                     |
| Total Long-Term Liabilities                                | <u>33,802,226</u>    | <u>41,173</u>        | <u>0</u>                      | <u>0</u>              |
| Total Liabilities  | <u>35,299,701</u>    | <u>236,683</u>       | <u>10,981</u>                 | <u>0</u>              |
| <b>Fund Equity:</b>  |                      |                      |                               |                       |
| Contributed Capital  |                      |                      |                               |                       |
| Federal  | 27,143,792           | 0                    | 0                             | 0                     |
| State & Other Local Governments                            | 5,161,452            | 513,714              | 0                             | 0                     |
| Other Sources  | 33,897,391           | 3,166                | 110,360                       | 0                     |
| Less Amortization of Capital Grants                        | (25,581,111)         | (223,412)            | 0                             | 0                     |
| Net Contributed Capital                                    | <u>40,621,524</u>    | <u>293,468</u>       | <u>110,360</u>                | <u>0</u>              |
| Retained Earnings  |                      |                      |                               |                       |
| Reserved   | 1,675,680            |                      |                               |                       |
| Unreserved   | 10,456,791           | 16,498,821           | 521,094                       | 0                     |
| Total Retained Earnings                                    | <u>12,132,471</u>    | <u>16,498,821</u>    | <u>521,094</u>                | <u>0</u>              |
| Total Fund Equity  | <u>52,753,995</u>    | <u>16,792,289</u>    | <u>631,454</u>                | <u>0</u>              |
| Total Liabilities & Fund Equity                            | <u>\$ 88,053,697</u> | <u>\$ 17,028,972</u> | <u>\$ 642,435</u>             | <u>\$ 0</u>           |

| Surface Water<br>Utility | Total                 |                      |
|--------------------------|-----------------------|----------------------|
|                          | 1999                  | 1998                 |
| \$ 80,827                | \$ 464,309            | \$ 449,549           |
| 326,890                  | 860,086               | 701,255              |
| 31,738                   | 136,582               | 116,875              |
| 8,273                    | 28,231                | 31,996               |
| <u>447,728</u>           | <u>1,489,208</u>      | <u>1,299,675</u>     |
| 0                        | 102                   | 479,423              |
| 0                        | 662,384               | 646,582              |
| 0                        | 0                     | 48,367               |
| <u>0</u>                 | <u>662,486</u>        | <u>1,174,372</u>     |
| 46,752                   | 242,587               | 242,390              |
| 0                        | 33,105,000            | 23,435,000           |
| 0                        | 967,818               | 1,083,174            |
| 0                        | (425,254)             | (361,634)            |
| <u>46,752</u>            | <u>33,890,151</u>     | <u>24,398,930</u>    |
| <u>494,480</u>           | <u>36,041,845</u>     | <u>26,872,977</u>    |
| 0                        | 27,143,792            | 27,143,792           |
| 0                        | 5,675,166             | 5,183,052            |
| 0                        | 34,010,917            | 36,106,863           |
| 0                        | (25,804,523)          | (24,061,318)         |
| <u>0</u>                 | <u>41,025,352</u>     | <u>44,372,389</u>    |
|                          | <u>1,675,680</u>      |                      |
| <u>8,002,475</u>         | <u>35,479,181</u>     | <u>20,437,659</u>    |
| <u>8,002,475</u>         | <u>37,154,861</u>     | <u>20,437,659</u>    |
| <u>8,002,475</u>         | <u>78,180,213</u>     | <u>64,810,048</u>    |
| <u>\$ 8,496,955</u>      | <u>\$ 114,222,059</u> | <u>\$ 91,683,026</u> |

# KITSAP COUNTY, WASHINGTON

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## Combining Statement of Revenues, Expenses and Changes in Fund Equity

### Enterprise Funds

Year Ended December 31, 1999

With Comparative Totals for Year Ended December 31, 1998

|   | Sanitary<br>Sewer    | Solid<br>Waste       | Village Greens<br>Golf Course | Event/Exhibit<br>Hall |
|---|----------------------|----------------------|-------------------------------|-----------------------|
| <b>Operating Revenue</b>                  |                      |                      |                               |                       |
| Intergovernmental                         | \$ 0                 | \$ 0                 | \$ 0                          | \$ 0                  |
| Charges For Services                      | 8,630,134            | 2,262,472            | 63,914                        | 0                     |
| Total Operating Revenue                   | <u>8,630,134</u>     | <u>2,262,472</u>     | <u>63,914</u>                 | <u>0</u>              |
| <b>Operating Expenses</b>                 |                      |                      |                               |                       |
| General Operation                         | 4,602,809            | 816,707              | 22,877                        | 0                     |
| General Planning                          | 0                    | 209,977              | 0                             | 0                     |
| Landfill Closure Cost                     | 0                    | 148,658              | 0                             | 0                     |
| External Taxes                            | 189,817              | 46,461               | 0                             | 0                     |
| General Administration                    | 934,564              | 388,633              | 0                             | 0                     |
| Depreciation                              | 1,896,185            | 61,353               | 10,701                        | 53,807                |
| Total Operating Expenses                  | <u>7,623,375</u>     | <u>1,671,789</u>     | <u>33,578</u>                 | <u>53,807</u>         |
| NET OPERATING INCOME (LOSS)               | <u>1,006,759</u>     | <u>590,683</u>       | <u>30,336</u>                 | <u>(53,807)</u>       |
| <b>Nonoperating Revenue (Expenses):</b>   |                      |                      |                               |                       |
| Investment Income                         | 1,927,901            | 272,516              | 0                             | 0                     |
| Gains (Losses) on Fixed Asset Disposition | 0                    | 0                    | 0                             | 0                     |
| Other nonoperating Revenue                | 0                    | 125,802              | 0                             | 1,144,844             |
| Interest Expenses & Related Charges       | (1,923,982)          | (21,048)             | 0                             | 0                     |
| Amortization of Debt Discount & Expenses  | (26,645)             | 0                    | 0                             | 0                     |
| Nonoperating Revenues Net Of Expenses     | <u>(22,726)</u>      | <u>377,270</u>       | <u>0</u>                      | <u>1,144,844</u>      |
| Net Income Before Operating Transfers     | <u>984,033</u>       | <u>967,953</u>       | <u>30,336</u>                 | <u>1,091,037</u>      |
| <b>Operating Transfers</b>                |                      |                      |                               |                       |
| Operating Transfers In                    | 0                    | 0                    | 0                             | 0                     |
| Operating Transfers Out                   | (45,797)             | (58,784)             | 0                             | 0                     |
| Total Operating Transfers                 | <u>(45,797)</u>      | <u>(58,784)</u>      | <u>0</u>                      | <u>0</u>              |
| Net Income (Loss)                         | <u>\$ 938,236</u>    | <u>\$ 909,169</u>    | <u>\$ 30,336</u>              | <u>\$ 1,091,037</u>   |
| <b>Fund Equity Changes:</b>               |                      |                      |                               |                       |
| Retained Earnings, January 1              | 9,490,223            | 5,550,460            | 490,757                       | (1,088,633)           |
| Net Income (Loss)                         | 938,236              | 909,169              | 30,336                        | 1,091,037             |
| Residual Equity Transfers In              | 0                    | 10,000,000           | 0                             | 0                     |
| Residual Equity Transfers Out             | 0                    | 0                    | 0                             | (2,404)               |
| Other Charges                             | 0                    | 0                    | 0                             | 0                     |
| Prior Period Adjustment                   | 0                    | 0                    | 0                             | 0                     |
| Amortization on Capital Grants            | 1,704,012            | 39,192               | 0                             | 0                     |
| Retained Earnings, December 31            | <u>\$ 12,132,471</u> | <u>\$ 16,498,821</u> | <u>\$ 521,093</u>             | <u>\$ 0</u>           |

| Surface Water<br>Utility | Total                |                      |
|--------------------------|----------------------|----------------------|
|                          | 1999                 | 1998                 |
| \$ 0                     | \$ 0                 | \$ 0                 |
| 4,523,858                | 15,480,378           | 14,114,093           |
| <u>4,523,858</u>         | <u>15,480,378</u>    | <u>14,114,093</u>    |
| 2,895,575                | 8,337,968            | 8,276,032            |
| 190,000                  | 399,977              | 662,173              |
| 0                        | 148,658              | 180,570              |
| 54,443                   | 290,721              | 308,582              |
| 0                        | 1,323,197            | 1,186,003            |
| 87,240                   | 2,109,286            | 2,201,803            |
| <u>3,227,258</u>         | <u>12,609,807</u>    | <u>12,815,163</u>    |
| 1,296,600                | 2,870,571            | 1,298,930            |
| 321,061                  | 2,521,478            | 1,791,435            |
| 0                        | 0                    |                      |
| 81,744                   | 1,352,390            | 338,625              |
| 0                        | (1,945,030)          | (1,424,826)          |
| 0                        | (26,645)             | (22,132)             |
| <u>402,805</u>           | <u>1,902,193</u>     | <u>683,102</u>       |
| 1,699,405                | 4,772,764            | 1,982,032            |
| 0                        | 0                    | 171,326              |
| 0                        | (104,581)            | (278,259)            |
| <u>0</u>                 | <u>(104,581)</u>     | <u>(106,933)</u>     |
| <u>\$ 1,699,405</u>      | <u>\$ 4,668,183</u>  | <u>\$ 1,875,099</u>  |
| 5,994,852                | 20,437,659           | 16,699,717           |
| 1,699,405                | 4,668,183            | 1,875,099            |
| 0                        | 10,000,000           |                      |
| (86,867)                 | (89,271)             | (86,055)             |
| 0                        | 0                    |                      |
| 395,086                  | 395,086              | 161,465              |
| 0                        | 1,743,204            | 1,787,433            |
| <u>\$ 8,002,476</u>      | <u>\$ 37,154,861</u> | <u>\$ 20,437,659</u> |



# KITSAP COUNTY, WASHINGTON

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## Combining Statement of Cash Flows

### Enterprise Funds

Year Ended December 31, 1999

With Comparative Totals for Year Ended December 31, 1998

|  | Sanitary<br>Sewer  | Solid<br>Waste      | Village Greens<br>Golf Course |
|--|--------------------|---------------------|-------------------------------|
| <b>Cash Flows from Operating Activities:</b>                         |                    |                     |                               |
| Cash Received from Customers   | \$ 8,580,614       | \$ 2,109,211        | \$ 72,176                     |
| Cash Paid to Employees   | (2,763,167)        | (743,780)           | 0                             |
| Cash Paid to Suppliers   | (3,190,350)        | (862,857)           | (40,292)                      |
| Net Cash Provided by Operating Activities                            | <u>2,627,097</u>   | <u>502,574</u>      | <u>31,884</u>                 |
| <b>Cash flows from noncapital financing activities:</b>              |                    |                     |                               |
| Operating Grants Received  | 0                  | 100,974             | 0                             |
| Operating Transfers In   | 0                  | 10,000,000          | 0                             |
| Operating Transfers Out  | (45,797)           | (58,784)            | 0                             |
| Net Cash Provided by Noncapital Financing Activities:                | <u>(45,797)</u>    | <u>10,042,190</u>   | <u>0</u>                      |
| <b>Cash flows from capital and related financing activities:</b>     |                    |                     |                               |
| Proceeds from Sale of Bonds  | 10,860,644         | 0                   | 0                             |
| Proceeds from Sale of Equipment                                      | 0                  | 0                   | 0                             |
| Acquisition & Construction of Capital Assets                         | (3,146,543)        | (696,329)           | 0                             |
| Capital Contributions  | 1,017,984          | 0                   | 0                             |
| Principal Payments on Bonds  | (1,416,386)        | (38,970)            | 0                             |
| Interest Payments on Bonds   | (1,794,251)        | (25,258)            | 0                             |
| Net Cash Provided (used) by Capital and Related Financing Activities | <u>5,521,448</u>   | <u>(760,557)</u>    | <u>0</u>                      |
| <b>Cash Flows from Investing Activities:</b>                         |                    |                     |                               |
| Purchase of Investment Securities                                    | (14,896,448)       | (12,242,516)        | 0                             |
| Proceeds from Sale of Investments                                    | 4,684,238          | 1,150,000           | 0                             |
| Interest & Dividends on Investments                                  | 1,457,487          | 272,516             | 0                             |
| Net Cash Used in Investing Activities                                | <u>(8,754,723)</u> | <u>(10,820,000)</u> | <u>0</u>                      |
| Net Increase (Decrease) in Cash                                      | (651,975)          | (1,035,793)         | 31,884                        |
| Cash & Cash Equivalents at January 1                                 | 1,250,389          | 1,301,911           | 115,346                       |
| Cash & Cash Equivalents at December 31                               | <u>\$ 598,414</u>  | <u>\$ 266,118</u>   | <u>\$ 147,230</u>             |

| Event/Exhibit<br>Hall | Surface Water<br>Utility | Total         |               |
|-----------------------|--------------------------|---------------|---------------|
|                       |                          | 1999          | 1998          |
| \$ 0                  | \$ 4,544,860             | \$ 15,306,861 | \$ 14,394,767 |
| 0                     | (1,232,724)              | (4,739,671)   | (4,459,440)   |
| 0                     | (2,005,475)              | (6,098,974)   | (6,543,568)   |
| 0                     | 1,306,661                | 4,468,216     | 3,391,759     |
| 0                     | 32,327                   | 133,301       | 323,324       |
| 166                   | 0                        | 10,000,166    | 171,326       |
| (2,404)               | (86,868)                 | (193,853)     | (364,314)     |
| (2,238)               | (54,541)                 | 9,939,614     | 130,336       |
| 0                     | 0                        | 10,860,644    | 0             |
| 0                     | 0                        | 0             | 0             |
| 0                     | (928,012)                | (4,770,884)   | (7,495,474)   |
| 0                     | 0                        | 1,017,984     | 1,668,400     |
| 0                     | 0                        | (1,455,356)   | (1,004,792)   |
| 0                     | 0                        | (1,819,509)   | (1,426,218)   |
| 0                     | (928,012)                | 3,832,879     | (8,258,084)   |
| 0                     | (3,640,650)              | (30,779,614)  | (10,359,701)  |
| 0                     | 3,100,000                | 8,934,238     | 13,171,661    |
| 0                     | 321,061                  | 2,051,064     | 1,791,435     |
| 0                     | (219,589)                | (19,794,312)  | 4,603,395     |
| (2,238)               | 104,519                  | (1,553,603)   | (132,594)     |
| 2,238                 | 291,335                  | 2,961,219     | 3,093,813     |
| \$ 0                  | \$ 395,854               | \$ 1,407,616  | \$ 2,961,219  |

## Combining Statement of Cash Flows

### Enterprise Funds

Year Ended December 31, 1999

With Comparative Totals for Year Ended December 31, 1998

|  | Sanitary<br>Sewer   | Solid<br>Waste    | Village Greens<br>Golf Course |
|--|---------------------|-------------------|-------------------------------|
| <b>Reconciliation of Net Operating Income to<br/>Net Cash Provided by Operating Activities</b>         |                     |                   |                               |
| Net Operating Income (loss)  | \$ 1,006,759        | \$ 590,683        | \$ 30,336                     |
| <b>Adjustments to Reconcile Net Operating Income to Net<br/>Cash Provided by Operating Activities:</b> |                     |                   |                               |
| Depreciation   | 1,896,185           | 61,353            | 10,700                        |
| Change in Assets and Liabilities:  |                     |                   |                               |
| (Increase) Decrease in Accounts Receivable   | (3,175)             | (145,433)         | 0                             |
| (Increase) Decrease in Other Receivable  | 0                   | 0                 | 0                             |
| (Increase) Decrease in Inventories   | (18,309)            | 0                 | 0                             |
| (Increase) Decrease in Due from Other Funds  | (28,036)            | (7,828)           | 8,262                         |
| (Increase) Decrease in Due from Other Governments  | 0                   | 0                 | 0                             |
| Increase (Decrease) in Accounts Payable  | (309,653)           | (1,063)           | (12,382)                      |
| Increase (Decrease) in Due to Other Funds  | 83,958              | (6,509)           | (5,032)                       |
| Increase (Decrease) in Wages Payable   | 11,622              | 4,907             | 0                             |
| Increase (Decrease) in Other Accrued Liabilities   | (4,168)             | 472               | 0                             |
| Increase (Decrease) in Employee Benefits Payable   | (8,086)             | 5,992             | 0                             |
| Net Cash Provided by Operating Activities  | <u>\$ 2,627,097</u> | <u>\$ 502,574</u> | <u>\$ 31,884</u>              |

| Event/Exhibit<br>Hall | Surface Water<br>Utility | Total               |                     |
|-----------------------|--------------------------|---------------------|---------------------|
|                       |                          | 1999                | 1998                |
| \$ (53,807)           | \$ 1,296,600             | \$ 2,870,571        | \$ 1,298,930        |
| 53,807                | 87,240                   | 2,109,285           | 2,201,803           |
| 0                     | (2,521)                  | (151,129)           | 234,937             |
| 0                     | 0                        | 0                   | 9,541               |
| 0                     | 0                        | (18,309)            | (21,484)            |
| 0                     | 23,523                   | (4,079)             | (34,041)            |
| 0                     | 0                        | 0                   | 60,833              |
| 0                     | (141,463)                | (464,561)           | (611,989)           |
| 0                     | 38,048                   | 110,465             | 210,849             |
| 0                     | 3,178                    | 19,707              | 23,998              |
| 0                     | (236)                    | (3,932)             | 6,348               |
| 0                     | 2,291                    | 197                 | 12,034              |
| <u>\$ 0</u>           | <u>\$ 1,306,661</u>      | <u>\$ 4,468,215</u> | <u>\$ 3,391,759</u> |