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**REPORT TO FULFORD WATER SERVICE COMMISSION
MEETING OF MONDAY 28 MARCH 2011**

SUBJECT 2011 OPERATING AND CAPITAL BUDGET

ISSUE

This report provides a synopsis of the 2011 budget, highlighting significant proposed changes. In accordance with Bylaw No. 3693, "Salt Spring Island Water, Sewer and Liquid Waste Disposal Commissions Bylaw No. 1, 2010", "Before the end of November of each year, a Commission shall be presented with a five-year operating and capital budget for the service area, which shall include estimates for the administrative, development, maintenance, operational and other expenses, including debt charges, and shall submit such expenditure estimates, together with estimates for expected revenues, in a form approved by the Financial Officer of the CRD for the approval of the Regional Board and for inclusion in the Regional Board's preliminary and annual budgets."

BACKGROUND

2010 Actual Revenue and Expense

The actual 2010 operating expense exceeded budget by \$6,697, due to service connection costs (Contract for Services) for which the associated revenue was received and recognized in 2009, and unplanned meetings and correspondence (Labour – Administration and Engineering). A revenue shortfall of \$13,657 also resulted from lower than budgeted water sales (non-residential) revenue and a partial refund of connection revenue received in 2009. Offsetting these, a transfer of \$10,000 in 2009 to the capital fund was reversed in 2010. As a result, a deficit of \$10,315 was carried forward to 2011.

The reversal of the 2009 transfer to capital, and the reallocation of 2009 and 2010 expenses (related to treatment plant commissioning and planning of work on Sunnyside Drive and Tahouney Road) from the operating account to capital, resulted in a reduction of \$51,051 in available capital funds. A balance of \$6,232 remains in the capital fund.

2011 Operating Expense

An increase in the 2011 operating expense of \$17,437 is proposed, including the following adjustments:

Allocation – Operating Labour: \$5,327

Additional effort is required in order to provide maintenance and technical support services outside the scope of the operating contract. These services are provided by CRD operators, trades and electronics technicians.

Labour – Administration and Engineering: \$6,362

The actual level of effort to provide administration and engineering staff services to the Fulford Water Service is expected to exceed the budget allocated for this work in 2010. An increase is proposed to reflect the actual level of effort required for these services.

Operating – Other Costs (Water Quality Oversight): \$1,728

Water purveyors are required to report drinking water quality information to the public; however, this work has not previously been budgeted for local services. This continuous supplementary will provide a program of water quality data review, compilation and reporting to the public by the manager responsible for the CRD drinking water quality program. The deliverables will include annual and monthly reports published on the CRD website, and expert advice to operational staff.

Operating – Other Costs (Travel Expenses): \$888

Operating – Other Costs (Allocation – Vehicles): \$1,471

Effective 1 January 2011, the Fulford Water Service became the responsibility of the Integrated Water Services Department. As a result, changes have been made for 2011 to the method of recovery of travel (e.g. ferry fares) and vehicle expenses. Vehicle and travel costs were previously overhead expenses recovered through labour rates for all CRD Environmental Services operations (local and regional services). These costs will now be recovered directly from each service area based on the actual costs incurred.

Allocation – Corporate Services and Insurance/Legal: \$3,650

Changes have been made for 2011 to the method of assessing costs for financial and corporate services (including accounting, debt administration, billing, and bylaw management). These changes better align the cost of providing services to the level of effort required.

Contingency: (\$5,139)

It is proposed to eliminate the contingency in 2011 in order to reduce the impact of other operating cost increases on the revenue requirement.

Capital Plan

The following capital work is planned for 2011:

Water Service Connection to Fulford School: \$30,000

As a contractual condition of siting the treatment plant and storage tank in an easement on school property, the service area is required to provide a service connection to the school at no capital cost to the school. The requested service consists of a 50mm domestic and 100mm fire connection.

Fence around Reservoir: \$15,000

As a contractual condition of siting the treatment plant and storage tank in an easement on school property, the service area is required to provide a fence around the storage tank at no capital cost to the school.

Reynolds Road Chlorinator System: \$15,000

It is proposed to decommission and remove the chlorinator, but to retain and refurbish the structure at the site to house new strainers to prevent debris accumulation in the raw water supply pipeline.

Strategic Asset Management Plan: \$15,000

An engineering study is proposed to determine the quantity, age, condition and approximate life expectancy of watermains and other infrastructure; estimate the cost to renew or replace infrastructure; and develop a long-term financial plan to fund infrastructure renewal or replacement as required to maintain an acceptable level of service and stable annual cost of service.

Sunnyside/Hilltop/Tahouney Watermain Service Installation: \$90,000

It is proposed to construct a new 150mm PVC watermain between the Sunnyside Drive pressure reducing station and cul-de-sac and 50mm HDPE extensions to watermains on Hilltop and Tahouney, complete with 18 metered service connections and one hydrant.

Loan Authorization Public Assent: \$10,000

It is proposed to fund the 2011 and 2012 capital expenses with a new loan through the Municipal Finance Authority, requiring approval of the electors to borrow up to \$245,000.

2011 Revenue Requirement

Implementing the proposed changes to the 2011 operating and capital budget and recovering the 2010 deficit would increase the revenue requirement (taxes and fees) from \$160,780 to \$199,021.

Impact on 2011 Taxes and User Charges

In order to raise the additional revenue required for 2011, it is recommended that the annual user charge be increased from \$850.00 to \$1,318.60; that the water consumption rate be increased from \$1.84 to \$2.54; and that the minimum consumption charge per three months be increased from \$212.50 to \$329.65. The parcel tax would remain at the 2010 level.

Forecast 2012-2015

A five-year capital and operating budget forecast is provided for information. The costs to operate the Fulford Water Service are not expected to change with the exception of inflation, and the proposed addition of a \$20,000 contingency in 2012. If borrowing is approved for the 2011 and 2012 capital plans, the annual debt cost will increase by approximately \$25,000 by 2012. These changes would increase the total revenue requirement by approximately \$38,000, or roughly \$370 per single-family residence. This forecast does not take into consideration the implications of the strategic asset management plan.

Other Considerations: Capital Reserves, Contingency and Infrastructure Replacement

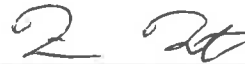
Many of the watermains in the Fulford Water Service Area are at the end of their useful life. The service currently holds no reserves for planned or unexpected capital needs such as watermain replacement or major repairs. The 2011 budget does not include an operating contingency, or a planned contribution to capital reserves for the purpose of infrastructure renewal. A contingency of at least 10% of the total operating expense would greatly reduce the risk of an operating deficit; and a substantial planned contribution to the capital reserve fund would enable orderly replacement of watermains before unacceptable water loss rates or other problems develop. Each of these measures would require a revenue increase beyond that recommended for the 2011 budget.

RECOMMENDATIONS

1. That the Capital Regional District Board approve the 2011 operating and capital budget for the Fulford Water Service as presented; and,
2. That the Capital Regional District Board authorize an increase in the single-family residential user charge, and proportional increases in the water consumption rate and minimum quarterly consumption charge for other uses, for the Fulford Water Service as required to balance the 2011 budget.



Colwyn Sunderland, ASCT
Local Services Engineering Coordinator



Tim Tanton, PEng
Senior Manager, Infrastructure Engineering
Concurrence



for

J.A. (Jack) Hull, MBA, PEng
General Manager, Integrated Water Services
Concurrence

CS:ls
Attachment: 1

Service: 2.626 Fulford Water (SSI)

Committee: Environmental Sustainability

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fulford Water Local Service Area on Salt Spring Island. Bylaw No. 3202 (November 24, 2004).

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

Greater of \$156,000 or \$5.46 / \$1,000.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3203 (November 24, 2004)	\$573,000
BORROWED:	SI Bylaw No. 3291 (August 10, 2005)	\$ (573,000)
REMAINING:		<u>\$0</u>

COMMITTEE:

Fulford Water Service committee established by Bylaw No 3248 (Dec 15, 2004).

FUNDING:

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.

User Charge:

Fixed user charge + metered commercial properties.

Parcel Tax:

Annual, levied only on properties capable of being connected to the system, starting 2006.
Parcel charge in lieu of parcel tax in 2005 only.

Connection Charge:

The connection charge for a service shall be the actual cost for the connection.
Minimum connection charge: \$400.

MAXIMUM OPERATING EXPENDITURE:

RESERVE FUND BYLAW:

Fund 1070, established by Bylaw #3275 (April 27, 2005)

Service: 2.626 Fulford Water (SSI)

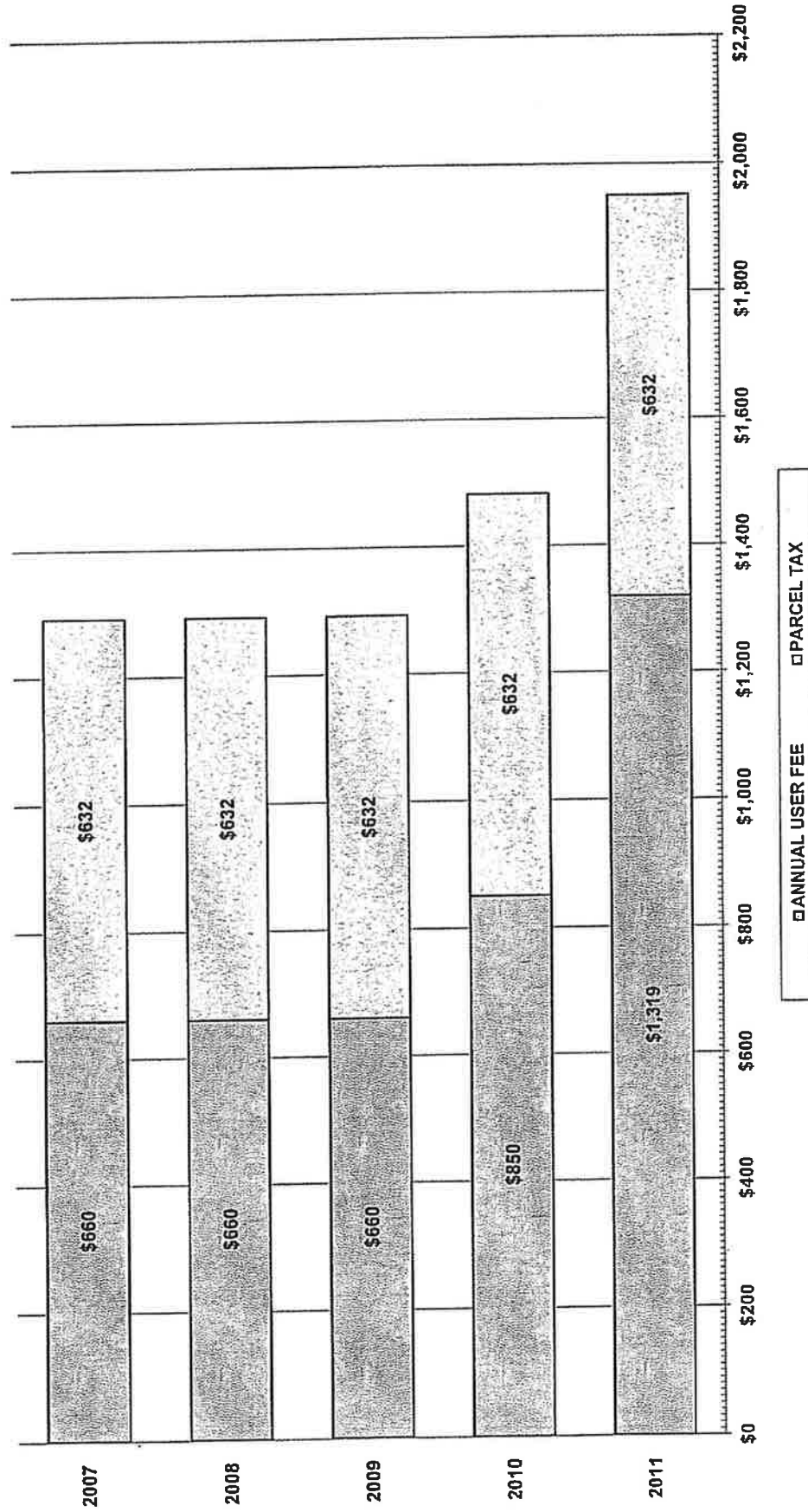
Committee: Environmental Sustainability

Year	Taxable Folios	Parcel Tax	By-law No.	* Residential Number SFE's	** Other Connections	User Charge	By-law No.	Actual Assessments	Converted Assessments
2006	101	\$631.68		108		\$660.00	3317	42,928,258	4,675,733
2007	101	\$631.68		106		\$660.00		45,799,958	4,968,798
2008	101	\$631.68		94	12	\$660.00		49,154,358	5,328,148
2009	101	\$631.68		94	12	\$660.00		49,603,258	5,371,588
2010	101	\$631.68		95	10	\$850.00	3688	52,301,131	5,666,519
2011	101	\$631.68		96	8	\$1,318.60		51,857,531	5,630,395

* - Single Family Residential: No consumption charge (not metered)
 - 94 Residential SFE + 2 mixed users = 96 SFE

** - Other Connections metered - consumption charge
 - 8 connections
 - \$2.54 per cubic metre (2011 assume 500 cubic meters above threshold)
 - Minimum consumption charge per three month is \$329.65

**CAPITAL REGIONAL DISTRICT
 FULFORD WATER (SSI)
 FUNDING ANALYSIS 2007 - 2011**



Actual data 2007-2010, Projected 2011
 Prepared by CRD Finance
 03/18/2011

Service: 2.626 Fulford Water (SSI)

Committee: Environmental Sustainability

FULFORD WATER CAPITAL RESERVE FUND (# 1070):

Balance as at:	December 31, 2009	-
Interest (estimate)		-
Transfer to reserve fund		-
Transfer from reserve fund		-
TOTAL ESTIMATED FUNDS:	December 31, 2010	\$0

Capital Regional District

**2.626 Fulford Water (SSI)
2011 - 5 YEAR CAPITAL PLAN
(\$'000 - 2011 Dollars)**

Capital Works Description	Cap Type	2011	2012	2013	2014	2015	5 Yr Total	Projected completion cost
Water service connection to Fulford School	S	30	-	-	-	-	30	
Fence around reservoir	S	15	-	-	-	-	15	
Reynolds Road Chlorinator System	S	15	-	-	-	-	15	
- Upgrade strainers 1 meter - Upgrade Building	S	15	-	-	-	-	15	
Strategic Asset Management Plan	S	90	-	-	-	-	90	
Sunnyside/Hilltop/Tahouney Watermain Service Installation	S	10	-	-	-	-	10	
Loan Authorization Public Assent	S	-	75	-	-	-	75	
Install Residential Water Meters	S	-	75	-	-	-	75	
TOTAL		175	75	-	-	-	250	

Funding Source:	2011	2012	2013	2014	2015	5 Yr Total
Capital Funds on Hand	6	-	-	-	-	6
Debtenture Debt (new debt only)	169	75	-	-	-	244
Total Proposed Funding Source	175	75	-	-	-	250

Cap Type:

- B = Buildings
- E = Equipment
- L = Land
- S = Engineering Structures
- V = Vehicles

Fulford Water

- #1 **Water Service Connection to Fulford School (2011)**.....\$30,000
As a contractual condition of siting the treatment plant and storage tank in an easement on school property, the service area is required to provide a service connection to the school at no capital cost to the school. The requested service consists of a 50mm domestic and 100mm fire connection.
- #2 **Fence around Reservoir (2011)**.....\$15,000
As a contractual condition of siting the treatment plant and storage tank in an easement on school property, the service area is required to provide a fence around the storage tank at no capital cost to the school.
- #3 **Reynolds Road Chlorinator System (2011)**.....\$15,000
It is proposed to decommission and remove the chlorinator, but to retain and refurbish the structure at the site to house new strainers to prevent debris accumulation in the raw water supply pipeline.
- #4 **Strategic Asset Management Plan (2011)**.....\$15,000
An engineering study will be conducted to determine the quantity, age, condition and approximate life expectancy of watermains and other infrastructure; estimate the cost to renew or replace infrastructure; and develop a long-term financial plan to fund infrastructure renewal or replacement as required to maintain an acceptable level of service and stable annual cost of service.
- #5 **Sunnyside/Hilltop/Tahouney Watermain/Service Installation (2011)**.....\$90,000
Construct new 150 mm pvc watermain between Sunnyside Drive PRV Station and cul de sac including 50 mm extensions to Hilltop and Tahouney, complete with service connections to 18 properties, and one fire hydrant.
- #6 **Loan Authorization Public Assent (2011)**.....\$10,000
- #7 **Install Residential Water Meters (2012)**.....\$75,000
Water meters for residential connections were purchased as part of the original water system upgrade project, shortly after the service was converted. The proposed budget includes the costs of labour, equipment and construction materials to install the meters, enabling a portion of the annual cost of service to be recovered based on water usage.

SERVICE: 2.626

FULFORD WATER

COMMITTEE: FULFORD WATER

2011 KEY OBJECTIVES:

- Complete installation of new treated water main and services on Sunnyside/Tahouney/Hilltop
- Complete interconnections to Fulford School and fence reservoir site
- Complete Strategic Asset Management Plan

2010 KEY ACCOMPLISHMENTS:

- Successful and cost-effective operation of new water treatment plant

PERFORMANCE STANDARDS/BENCHMARKS:

- Canadian Drinking Water Guidelines
- BC Drinking Water Protection Act
- VIHA 4.3.2.1 Policy
- Volume of water delivered 34,471 m³ (2008); 38,628m³ (2009)
- Cost to treat and distribute water \$3.79/m³ (2011 budget - operations)
- Non revenue water unknown as no residential metering program

MAJOR BUDGET IMPACTS:

- Revenue increase required to recover 2010 deficit, debt expenditures for new capital works, new allocations for water quality oversight and vehicles, increased effort for commission support and administration.

FIVE-YEAR CAPITAL PLAN BUDGET (see separate Capital Schedule)

MAJOR IMPACTS:

- All 2011 and future capital work requires new funding, for which new loan authorization is proposed. Borrowing costs will impact 2012 and future operating budgets.

	2010 BOARD BUDGET		2010 ESTIMATED ACTUAL		2011					FUTURE PROJECTIONS				
					CORE BUDGET	CONTINUOUS SUPPLEMENTARY	ONE-TIME SUPPLEMENTARY	TOTAL	2012	2013	2014	2015		
FULFORD WATER														
OPERATING COSTS:														
Contract For Services	55,000	65,334	55,000	65,334	55,000	0	0	55,000	56,100	57,222	58,366	59,534		
Operating - Other Costs - Summary	12,177	5,379	14,686	16,414	14,686	1,728	0	16,414	16,742	17,077	17,418	17,767		
Labour - Administration & Eng	8,800	15,740	15,162	15,162	15,162	0	0	15,162	15,455	15,754	16,050	16,371		
Allocation - Operating Labour	9,023	4,003	14,350	14,350	14,350	0	0	14,350	14,637	14,980	15,229	15,534		
Alloc-Corp.Svs & Insurance/Leg	4,870	5,000	8,520	8,520	8,520	0	0	8,520	8,690	8,864	9,041	9,222		
Disposal Costs	5,000	8,100	6,000	8,000	6,000	0	0	8,000	8,160	8,323	8,490	8,659		
Water Testing Expenditures	6,000	6,595	6,000	6,000	6,000	0	0	6,000	6,120	6,242	6,367	6,495		
Supplies - Chemical	5,500	6,065	5,500	5,500	5,500	0	0	5,500	5,610	5,722	5,837	5,953		
Electricity	5,000	6,990	5,000	5,000	5,000	0	0	5,000	5,100	5,202	5,308	5,412		
Contingency	5,139	0	0	0	0	0	0	0	20,000	20,000	20,000	20,000		
TOTAL OPERATING COSTS	116,508	123,208	132,218	133,946	132,218	1,728	0	133,946	158,815	159,337	162,114	164,947		
*Percentage Increase over prior year	0.00%	5.75%	13.48%	14.97%	13.48%	1.48%	0.00%	14.97%	16.92%	1.74%	1.74%	1.75%		
CAPITAL RESERVE														
Capital Equipment Purchases	0	0	0	0	0	0	0	0	0	0	0	0		
Transfer to Capital Fund	0	(10,000)	0	0	0	0	0	0	0	0	0	0		
Transfer to Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL CAPITAL / RESERVES	0	(10,000)	0	0	0	0	0	0	0	0	0	0		
Debt Expenditures	52,510	52,510	53,260	53,260	53,260	0	0	53,260	79,445	79,445	79,445	79,445		
MFA Debt Reserve	260	221	1,580	1,580	1,580	0	0	1,580	0	0	0	0		
TOTAL COSTS	169,279	185,937	187,158	188,886	187,158	1,728	0	188,886	238,060	238,782	241,559	244,392		
*Percentage Increase over prior year	0.00%	-1.97%	10.56%	11.58%	10.56%	1.02%	0.00%	11.58%	24.97%	1.15%	1.16%	1.17%		
Internal Recoveries	0	0	0	0	0	0	0	0	0	0	0	0		
Recoveries - Other	0	0	0	0	0	0	0	0	0	0	0	0		
OPERATING COSTS LESS INTERNAL RECOVERIES	169,279	185,937	187,158	188,886	187,158	1,728	0	188,886	238,060	238,782	241,559	244,392		
FUNDING SOURCES (REVENUE)														
estimated balance C/F from current to Next year	0	(10,315)	0	0	0	0	0	0	0	0	0	0		
Balance C/F from Prior to Current year	(8,239)	(8,239)	10,315	10,315	10,315	0	0	10,315	(20,270)	(20,270)	(20,270)	(20,270)		
Revenue - Water Sales	(20,270)	(9,822)	(11,819)	(11,819)	(11,819)	0	0	(11,819)	(180)	(180)	(180)	(180)		
Revenue - Other	(260)	3,845	(180)	(180)	(180)	0	0	(180)	(180)	(180)	(180)	(180)		
User Charges	(79,893)	(80,689)	(124,857)	(126,565)	(124,857)	(1,728)	0	(126,565)	(144,548)	(147,270)	(150,047)	(152,880)		
Grants in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0	0	0		
Grants in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL REVENUE	(108,662)	(105,320)	(126,541)	(128,269)	(126,541)	(1,728)	0	(128,269)	(184,998)	(167,720)	(170,497)	(173,330)		
PARCEL TAX	(60,817)	(60,817)	(60,817)	(60,817)	(60,817)	0	0	(60,817)	(71,062)	(71,062)	(71,062)	(71,062)		
*Percentage Increase over prior year	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17.23%	0.00%	0.00%	0.00%		
NOTE: Capital / Reserve Fund Expenditures PARTICIPANTS: LSA Fulford Water. AUTHORIZED POSITIONS: Salaried Hourly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

2011 BUDGET ACCOUNT DETAIL
CAPITAL REGIONAL DISTRICT

Cost Center Group : 626FUL_OP.BADP
 Cost Element Range : 0000400000
 Period Range : 01 12
 Fiscal Year : 2011

Cost Center	101873 Fulford Water Operations	
Cost Element (1)	Cost Element Description and Continuous Supplement Detail (2)	Budget Request (3)
531060	<p>Alloc - ES - Water Quality</p> <p>Water purveyors are required to report drinking water quality information to the public; however, this work has not previously been budgeted for local services. This supplementary will provide a program of water quality data review, compilation and reporting to the public by the manager responsible for the Greater Victoria drinking water quality program. The deliverables will include annual and monthly reports published on the CRD website, and expert advice to operational staff.</p> <p>Allocation for Regional Water Quality oversight provided by Environmental Sustainability Water Quality Division. This provides for oversight of water quality and procedures.</p> <p>New service starting 2011. Oversight service in LSA is pending approval of continuous supplementary.</p>	<p>\$1,728.00</p> <p>\$1,728.00</p>
Total: 101873 Fulford Water Operations		\$1,728.00

FULFORD WATER

d column	Prior Yr-v7	Est Act v9	Core v2	Cont v3	Single v4	Total	Fcat Yr1 v10	Fcat Yr2 v11	Fcat Yr3 v12	Fcat Yr4 v13
Contract For Services	55,000	65,334	55,000	0	0	55,000	56,100	57,222	58,366	59,534
Operating - Other Costs - Summary	12,177	5,379	14,686	1,728	0	16,414	16,742	17,077	17,418	17,767
Labour - Administration & Engi	8,600	15,740	15,162	0	0	15,162	15,455	15,754	16,050	16,371
Allocation - Operating Labour	4,870	4,003	14,350	0	0	14,350	14,637	14,930	15,229	15,534
Alloc-Comp.Svs & Insurance/Leg	5,000	5,000	8,520	0	0	8,520	8,690	8,864	9,041	9,222
Disposal Costs	5,000	8,100	8,000	0	0	8,000	8,160	8,323	8,490	8,659
Water Tasting Expenditures	6,000	6,000	6,000	0	0	6,000	6,120	6,242	6,367	6,495
Supplies - Chemical	5,500	6,055	5,500	0	0	5,500	5,610	5,722	5,837	5,953
Electricity	5,000	6,990	5,000	0	0	5,000	5,100	5,202	5,306	5,412
Contingency	5,139	0	0	0	0	0	20,000	20,000	20,000	20,000
Repairs and Maintenance Costs	4,100	729	4,100	0	0	4,100	4,182	4,266	4,351	4,438
Operating - Other Costs	2,917	1,748	3,067	0	0	3,067	3,128	3,191	3,255	3,320
Travel Expenses	900	38	1,788	0	0	1,788	1,824	1,860	1,897	1,935
Alloc-Water Quality Oversight/	0	0	0	1,728	0	1,728	1,763	1,798	1,834	1,870
Utilities & Telecom	1,200	1,923	1,471	0	0	1,471	1,500	1,530	1,561	1,592
Supplies - Operating	1,150	(635)	1,200	0	0	1,200	1,224	1,248	1,273	1,299
Allocation - Other Labour	920	920	920	0	0	920	938	957	976	996
Rentals and Leases	800	479	800	0	0	800	816	832	849	866
Licences/Surveys/Fees	190	150	190	0	0	190	194	198	202	206
Supplies - Other	0	27	0	0	0	0	0	0	0	0
Consultant Expenses	0	0	0	0	0	0	0	0	0	0
Operating - Other Costs - Summary	12,177	5,379	14,686	1,728	0	16,414	16,742	17,077	17,418	17,767
Operating Expenditures - LSA's	116,509	123,206	132,218	1,728	0	133,946	155,615	159,337	162,114	164,947
Transfer to Capital Fund	0	(10,000)	0	0	0	0	0	0	0	0
Capital Reserve Fund	0	0	0	0	0	0	0	0	0	0
Capital Reserve Expenditures	0	(10,000)	0	0	0	0	0	0	0	0
Debt Expenditures	52,510	52,510	53,260	0	0	53,260	79,445	79,445	79,445	79,445
MFA Debt Reserve	260	221	1,680	0	0	1,680	0	0	0	0
Internal Recoveries	0	0	0	0	0	0	0	0	0	0
Fees Charged	0	0	0	0	0	0	0	0	0	0
Revenue - Water Sales	(20,270)	(9,222)	(11,819)	0	0	(11,819)	(20,270)	(20,270)	(20,270)	(20,270)
Revenue - Other	(260)	3,945	(180)	0	0	(180)	(180)	(180)	(180)	(180)
User Charges	(79,893)	(80,889)	(124,857)	(1,728)	0	(126,585)	(144,548)	(147,270)	(150,047)	(152,880)
Grants In Lieu of Taxes	0	0	0	0	0	0	0	0	0	0
Revenue	(100,423)	(86,766)	(136,856)	(1,728)	0	(138,584)	(164,988)	(167,720)	(170,497)	(173,330)
Parcel Taxes	(60,617)	(60,617)	(60,617)	0	0	(60,617)	(71,062)	(71,062)	(71,062)	(71,062)
Funds Carried Forward	(8,239)	(8,239)	0	0	0	0	0	0	0	0
Deficit	0	0	10,315	0	0	10,315	0	0	0	0
Debit	0	10,315	0	0	0	0	(0)	0	0	0
- Total Plan	0	-10,315	0	0	0	0	(0)	0	0	0