

**FY 2011-12 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: FACILITIES FUND

Section/Index No: 687202

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$15,000	\$715	(\$14,285)	(95.23%)
1800 Rents/Concessions	24,000	0	(24,000)	(100.00%)
1801 Rent - Real Estate	3,425,499	3,514,667	89,168	2.60%
<b>Subtotal Use of Money</b>	<b>\$3,464,499</b>	<b>\$3,515,382</b>	<b>\$50,883</b>	<b>1.47%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
4200 ENT - LTD Proceeds	\$0	\$1,700,000	\$1,700,000	N/A
4209 ENT - LTD Proceeds - Clearing	0	(1,700,000)	(1,700,000)	N/A
4210 Advances	0	0	0	N/A
4219 Advances-Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$3,464,499</b>	<b>\$3,515,382</b>	<b>\$50,883</b>	<b>1.47%</b>

**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6040 Communications	\$10,000	\$5,000	(\$5,000)	(50.00%)
6085 Janitorial Services	100,000	80,000	(20,000)	(20.00%)
6180 Maintenance - Buildings	300,000	300,000	0	0.00%
6190 Landscape Service	25,000	26,720	1,720	6.88%
6522 District Services	5,000	15,000	10,000	200.00%
6523 District Operations	701,000	701,000	0	0.00%
6570 Consultant Services	201,000	50,000	(151,000)	(75.12%)
7206 Equipment Usage Charge	40,000	50,000	10,000	25.00%
7320 Utilities	20,000	25,000	5,000	25.00%
7394 Power	180,000	200,000	20,000	11.11%
<b>Subtotal Services and Supplies</b>	<b>\$1,582,000</b>	<b>\$1,452,720</b>	<b>(\$129,280)</b>	<b>(8.17%)</b>

**OTHER CHARGES**

7920 Interest	\$512,674	\$560,691	\$48,017	9.37%
7980 Depreciation	979,500	659,000	(320,500)	(32.72%)
<b>Subtotal Other Charges</b>	<b>\$1,492,174</b>	<b>\$1,219,691</b>	<b>(\$272,483)</b>	<b>(18.26%)</b>

## SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 687202

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
<b><u>FIXED ASSETS</u></b>				
8510 Buildings/Improvements	\$3,300,000	\$3,008,500	(\$291,500)	(8.83%)
<b><i>Subtotal Fixed Assets</i></b>	<b>\$3,300,000</b>	<b>\$3,008,500</b>	<b>(\$291,500)</b>	<b>(8.83%)</b>
<b><u>ADMIN CONTROL</u></b>				
9200 ENT - Principal	\$773,825	\$943,906	\$170,081	21.98%
9209 ENT - Principal Clearing	(773,825)	(943,906)	(170,081)	21.98%
<b><i>Subtotal Admin Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,374,174</b>	<b>\$5,680,911</b>	<b>(\$693,263)</b>	<b>(10.88%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$2,909,675</b>	<b>\$2,165,529</b>	<b>(\$744,146)</b>	<b>(25.57%)</b>

**FY 2011-12 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Internal Service Fund

**Section Title:** Facilities Fund

**Character Title:** Use of Money and Property

**Character No.:** 687202-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$130,000
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	<u>\$715</u>

***1801 Rent - Real Estate***

This account records the rental income received for the Agency's General Fund for use of Agency Administrative, Flood Control, and Operations and Maintenance facilities and maintenance facilities at the Airport treatment plant. Rental income will be maintained at a level sufficient to cover facilities operations and maintenance costs, and debt service. Includes \$557,000 to accumulate fund balance for the payoff payment at 404 Aviation Blvd. due in FY 14-15.

**Character Title:** Administrative Control Account

**Character No.:** 687202-42

***4200 ENT - LTD Proceeds***

This account records the proceeds from a capital lease for the fleet center relocation.

***4209 ENT - LTD Proceeds - Clearing***

This is the clearing account for sub-object 4200.

**FY 2011-12 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Internal Service Fund

Section Title: Facilities Fund

Character Title: Services and Supplies

Character No.: 687202-60

**6040 Communications**

PCAS No. Various

This item covers costs for the telephone system repairs.

**6085 Janitorial Services**

PCAS No. 516

This item is requested to provide funds for custodial services for the Agency's Administration building, O&M Center and Airport treatment plant.

**6180 Maintenance - Buildings**

PCAS No. 516

Maintenance - Buildings covers all maintenance costs of the Agency's administrative office complex and the maintenance building at the Airport treatment plant.

**6190 Landscape Service**

PCAS No. 516

Landscape Service covers the cost of grounds and landscape maintenance at the administrative complex.

**6522 District Services**

PCAS No. Various

This accounts records the service and supply type items associated with operations and maintenance of

**6523 District Operations**

PCAS No. Various

This item is requested to provide funds to charge salary and benefits for staff assigned to projects that deal with the Administration building at 404 Aviation Blvd. and 1315 Airport Blvd. O&M Center.

**6570 Consultant Services**

PCAS No. TBD

This item is requested to provide appropriations for consultant services for the Water Smart Demonstration Project.

**7206 Equipment Usage Charge**

PCAS No. Various

This item is requested to provide funds for equipment usage.

**7320 Utilities**

PCAS No. 516

This item includes the costs of water at the Agency's College Avenue complex, the maintenance building at the Airport treatment plant and 1315 Airport Blvd. O&M Center

**7394 Power**

PCAS No. Various

This item includes the costs of gas and electric at the Agency's College Avenue complex, the maintenance building at the Airport treatment plant and 1315 Airport Blvd. O&M Center.

**FY 2011-12 BUDGET**  
**CHARACTER JUSTIFICATION**

Department - Division: **Sonoma County Water Agency - Internal Service Fund**

Section Title: **Facilities Fund**

Character Title: **Other Charges**

Character No.: **687202-75**

**7920 Interest**

This account reflects the interest expense on the loan to purchase the new Administrative facility at 404 Aviation Blvd, the new O&M facility at 1315 Airport Blvd and the service center relocation at the Airport Treatment plant.

**7980 Depreciation**

This item is requested to provide appropriations for depreciation of the Agency's Administrative Offices and the maintenance facilities at the Airport treatment plant. No cash expenditure of funds is made.

Character Title: **Fixed Assets**

Character No.: **687202-85**

**8510 Buildings/Improvements**

This item is requested to provide appropriations for 1315 Airport Blvd. tenant improvements (\$1,438,500) PJ 7229 and Fleet Center Relocation (\$1,570,000)-PJ 7449.

Character Title: **Administrative Control Account**

Character No.: **687202-92**

**9200 Ent - Principal**

This account reflects the principal payments due on the outstanding loans for the purchase of facilities in the Airport Business Park and the anticipated lease for the Service Center relocation. Payments are based on the loan/lease amortization schedules.

The following reflects the principal payment history to date:

Administration Building 404 Aviation Blvd. - payments began April 15,2004 and will continue semi-annually until April 2016.

Original Amount of the Loan:	\$8,800,000
Total FY 03-04 through FY 09-10 Principal Payments:	(2,586,773)
FY 10-11 Principal Payment:	<u>(471,222)</u>
Outstanding Loan Amount	\$5,742,005

O&M facility 1315 Airport Blvd. - payments began March 23, 2009 and will continue semi-annually until September 2023.

Original Amount of the Loan:	\$5,835,000
Total FY 08-09 through FY 09-10 Principal Payments:	(430,578)
FY 10-11 Principal Payment:	<u>(592,797)</u>
Outstanding Loan Amount	\$4,811,625

**9209 Principal - Clearing**

This is the clearing account for sub-object 9200 Principal.

**FY 2011-12 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Internal Service Fund  
**Section:** Facilities Fund  
**Index No.:** 687202

DESCRIPTION OF FUND ACTIVITY	Actual FY 09-10	Estimated FY 10-11	Requested FY 11-12
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$4,211,571</b>	<b>\$4,038,236</b>	<b>\$1,485,698</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,441,877	3,905,025	3,515,382
Expenditures - (Decrease) fund balance	(2,667,083)	(5,802,772)	(5,680,911)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>774,794</b>	<b>(1,897,747)</b>	<b>(2,165,529)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrance - Net Change	(20,109)	-	-
9200 Enterprise - Principal-Capital Lease	(740,048)	(756,748)	(943,906)
Capital Interest	(253,158)	-	-
Change in Due from Other Funds	(143,547)	-	-
PY CIP Reclass to Operations	-	-	1,700,000
Proceeds from Issuance of Debt	-	-	-
Accumulate Final Debt Payment	(557,000)	(557,000)	(557,000)
Principal Receipt Advance PV Facility	143,547	-	-
Change in Capital Lease Payable	(33,774)	-	-
7980 Depreciation	655,960	658,957	659,000
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(948,129)</b>	<b>(\$654,791)</b>	<b>\$858,094</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$4,038,236</b>	<b>\$1,485,698</b>	<b>\$178,263</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$173,335)</b>	<b>(\$2,552,538)</b>	<b>(\$1,307,435)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/09</b>	<b>7/1/10</b>	
Cash	\$3,852,332	\$4,744,179	
Cash with Fiscal Agent	1,162,615	855,708	
Due from Other Funds	143,547	0	
Accounts Payable	(41,691)	(53,222)	
Interest Payable	(129,847)	(122,161)	
Capital Lease Payable	(740,049)	(773,823)	
Accum 404 Aviation Balloon Payment (GL 311)	-	(557,000)	
Encumbrances	(35,336)	(55,445)	
<b>Total Beginning Fund Balance</b>	<b>\$4,211,571</b>	<b>\$4,038,236</b>	