

FY 2011-12 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP
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A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, trunk line, and treatment plant serving the Airport/Larkfield/Wikiup area.

B. Financial Summary

Section				NET COST/USE OF FUND BALANCE		
	FY 10-11 Adopted	FY 11-12 Requested	Percent Change	FY 10-11 Adopted	FY 11-12 Requested	Percent Change
Operations	\$3,860,233	\$3,887,776	0.71%	\$1,173,395	\$1,309,716	11.62%
Bonds	272,633	265,076	(2.77%)	(230,000)	(235,000)	2.17%
Construction	394,000	194,000	(50.76%)	393,700	193,835	(50.77%)
TOTAL:	\$4,526,866	\$4,346,852	(3.98%)	\$1,337,095	\$1,268,551	(5.13%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 09-10 Actual	FY 10-11 Budget Estimate	FY 10-11 Revised Estimate	FY 11-12 Projected	Change from FY 10-11 Budget Estimate
Total ESDs	3,652	3,667	3,684	3,700	0.90%
Total APNs	2,653	2,653	2,688	2,688	1.32%

E. Summary of Issues and Significant Changes

The Airport/Larkfield/Wikiup Sanitation Zone's (Airport SZ) treatment plant was designed as a zero discharge facility and has the ability to treat an average daily dry weather flow of up to 0.9 million gallons per day (mgd) to tertiary wastewater treatment standards. The plant has a build-out capacity of 1.2 mgd.

For several years following major expansion of the Airport SZ's reclamation system and upgrade of the treatment plant to meet tertiary standards, rate increases did not keep pace with the increased operations and debt service costs. Additionally, the tertiary filtration system may need to be expanded and additional solids removal capabilities are needed to improve the reliability of the treatment system. Various steps have been taken to improve performance of the filtration system and the Agency is implementing aggressive water conservation measures to delay the need for capital expansion projects.

The requested rate per ESD for FY 11-12 annual service charges is \$642, representing a 8.0% increase from FY 10-11. Rate increases of at least 8% will be needed to balance operational revenue and costs over the next several years. In the recent years the Airport SZ has had insufficient funds to cover the ongoing operational expenses. However, the Agency may be able to operate the system this year without the need for transfers from the Agency's General Fund.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2011-12 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS

Section/Index No: 682104

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1001 Flat Charges - CY	\$1,975,478	\$2,154,680	\$179,202	9.07%
1061 Flat Charges - PY	19,000	22,000	3,000	15.79%
1120 Penalties / Costs on Taxes	3,000	4,000	1,000	33.33%
Subtotal Taxes	\$1,997,478	\$2,180,680	\$183,202	9.17%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$5,800	\$3,300	(\$2,500)	(43.10%)
1701 Interest Earned	1,000	0	(1,000)	(100.00%)
1801 Rent-Real Estate	50,000	50,000	0	0.00%
Subtotal Use of Money	\$56,800	\$53,300	(\$3,500)	(6.16%)
<u>INTERGOVERNMENTAL</u>				
2912 Town of Windsor	\$150,000	\$150,000	\$0	\$0
Subtotal Intergovernmental	\$150,000	\$150,000	\$0	\$0
<u>CHARGES FOR SERVICES</u>				
3400 Sanitation Services	\$142,560	\$154,080	\$11,520	8.08%
3403 Industrial Users Monit/Dis	40,000	40,000	0	0.00%
Subtotal Charges for Services	\$182,560	\$194,080	\$11,520	6.31%
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations/Reimbursements	\$300,000	\$0	(\$300,000)	(100.00%)
Subtotal Miscellaneous Revenue	\$300,000	\$0	(\$300,000)	(100.00%)
<u>RESIDUAL EQUITY TRANSFER</u>				
4880 Ret-Between Entities-BOS	\$0	\$0	\$0	N/A
Subtotal Residual Equity Transfer	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$2,686,838	\$2,578,060	(\$108,778)	(4.05%)

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
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EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$5,000	\$6,000	\$1,000	20.00%
6140 Maintenance - Equipment	50,000	110,000	60,000 ✓	120.00%
6180 Maintenance - Bldgs/Impr	50,000	30,000	(20,000)	(40.00%)
6262 Lab Supplies	5,000	8,000	3,000	60.00%
6512 Testing/Analysis	35,000	35,000	0	0.00%
6522 District Services	15,000	15,000	0	0.00%
6523 District Operations	1,155,000	1,250,000	95,000 ✓	8.23%
6570 Consultant Services	75,000	115,000	40,000 ✓	53.33%
6573 Administration Costs	16,700	18,000	1,300	7.78%
6610 Legal Services	6,000	6,000	0	0.00%
6629 Fiscal Accounting Services	20,000	0	(20,000)	(100.00%)
6820 Rents/Leases-Equipment	0	15,000	15,000	N/A
7206 Equipment Usage Charges	60,000	80,000	20,000 ✓	33.33%
7212 Chemicals	95,000	95,000	0	0.00%
7217 State Permits / Fees	30,000	25,000	(5,000)	(16.67%)
7247 Water Conservation Program	300,000	70,000	(230,000)	(76.67%)
7250 Reimbursable Projects	1,000	50,000	49,000	4900.00%
7320 Utilities	10,000	10,000	0	0.00%
7394 Power	378,000	370,000	(8,000)	(2.12%)
Subtotal Services and Supplies	\$2,306,700	\$2,308,000	\$1,300	0.06%

OTHER CHARGES

7980 Depreciation	\$970,900	\$989,700	\$18,800	1.94%
Subtotal Other Charges	\$970,900	\$989,700	\$18,800	1.94%

FIXED ASSETS

8560 Equipment	\$60,000	\$60,000	\$0	0.00%
9480 Intangible Assets	0	10,000	10,000	N/A
Subtotal Fixed Assets	\$60,000	\$70,000	\$10,000	16.67%

OTHER FINANCING USES

8625 OT - W/in Special Dist - BOS	\$502,633	\$500,076	(\$2,557)	(0.51%)
Subtotal Other Financing Uses	\$502,633	\$500,076	(\$2,557)	(0.51%)

APPROPRIATIONS FOR CONT

9000 Appropriations for Contingencies	\$20,000	\$20,000	\$0	0.00%
Subtotal Appropriations for Contin.	\$20,000	\$20,000	\$0	0.00%

TOTAL EXPENDITURES	\$3,860,233	\$3,887,776	\$27,543	0.71%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,173,395	\$1,309,716	\$136,321	11.62%
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FY 2011-12 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Operations

Character Title: Taxes Character No.: 682104-10

1001 Flat Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 10-11 budget. The rate will increase approximately 8.0%, from \$594 to \$642.

ESDs times annual rate:	3,460 x \$642	\$2,221,320
Less Estimated Delinquency Factor:	3%	(66,640)
		\$2,154,680

(See SubObject 3400 for Total ESDs)

1061 Flat Charges - PY

This account records the estimated delinquent amount of prior years sewer service charges.

1120 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money Character No.: 682104-17

1700 Interest on Pooled Cash

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

Estimated Average Cash Balance	\$600,000
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	\$3,300

1801 Rent-Real Estate

This represent the payment of rent of property per the Memorandum of Agreement for the photovoltaic facility.

Character Title: Intergovernmental Character No.: 682104-20

2912 Town of Windsor

This account will record anticipated revenue from the Town of Windsor to lease a portion of the Ocean View reservoir (\$150,000).

Character Title: Charges for Services Character No.: 682104-30

3400 Sanitation Services

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 11-12 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$594 to \$642.

ESDs x Annual Charge	240 x \$642	=	\$154,080
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Character Title: Charges for Services (continued)

Character No.: 682104-30

3403 Ind Users Monitoring/Discharge

This account records revenue associated with the Industrial Users Monitoring program or revenue received from any industrial user for events such as an unauthorized (or specially authorized) discharge into the treatment plant.

Character Title: Miscellaneous Revenue

Character No.: 682104-40

4102 Donations/Reimbursements

This item records donations and reimbursements.

Character Title: Residual Equity Transfer

Character No.: 682104-48

4880 Ret-Between Equity-BOS

This account records revenue from the General Fund to cover expenditures. No transfer will be made for FY 11-12.

Character Title: Services and Supplies

Character No.: 682104-60

6040 Communications

This account records expenses paid by the Airport SZ for outside communication and wireless services.

6140 Maintenance - Equipment

This account records the costs for routine maintenance of equipment.

6180 Maintenance - Bldgs / Impr

This account records the cost of parts and materials required for non routine maintenance at the collection system and pumping facilities.

6262 Laboratory Supplies

This account records the cost of lab supplies required for testing and monitoring wastewater.

6512 Testing/Analysis

This account records expenses incurred to comply with all regulatory testing requirements.

6522 District Services

This accounts records the service and supply type items associated with operations and maintenance of the Zone's facilities.

6523 District Operations

This account records the cost of labor and overhead associated with operations and maintenance of the Zone's facilities.

6570 Consultant Services

This account records the cost of consultant services required in support of special projects including ZSI agreement (\$25,000) PJ# 7231-01, Permitting and Regulatory Assistance (\$50,000) PJ# TBD, WWTP Capacity Analysis (\$25,000) PJ# TBD, and grazing agreement (\$15,000) PJ#3323-05.

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6610 Legal Services

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.

6820 Rents/Leases-Equipment

This item is requested to provide funds for rents and leases of equipment.

7206 Equipment Usage Charges

This item is requested to provide funds for equipment usage.

7212 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The requested amount is considered necessary to meet the requirements of the Airport SZ's operating permit (waste discharge requirements), as required by the North Coast Regional Water Quality Control Board.

7217 State Permits / Fees

This account records the cost of Airport SZ's waste discharge requirements issued by the Regional Water Quality Control Board.

7247 Water Conservation

This account records the cost of the High Efficiency Fixture Direct Install Program with the goal of inflow reduction and the retrofit of old, high water using fixtures.

7250 Reimbursable Projects

This account records any expense that are expected to be covered by reimbursement. The budget request is based on projected expenses associated with the Environmental Compliance inspector and the program for monitoring industrial users.

7320 Utilities

This account records the cost of payments made for utilities such water.

7394 Power

This account records the cost of payments made for utilities such as gas and electricity.

Character Title: Other Charges

Character No.: 682104-75

7980 Depreciation

Generally Accepted Accounting Principles require that depreciation be expensed each year.

Character Title: Fixed Assets

Character No.: 682104-85

8560 Equipment

This account records cost for equipment over \$5,000.

9480 Intangible Assets

This account records sewer easement dedication.

Character Title: Other Financing Uses

Character No.: 682104-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Bond Fund cover the principal and interest payments.

Character Title: Appropriations for Contingencies

Character No.: 682104-90

9000 Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2011-12 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
 Section: Sanitation Zone - Airport / Larkfield / Wikiup - Operations
 Index No.: 682104

DESCRIPTION OF FUND ACTIVITY	Actual FY 09-10	Estimated FY 10-11	Requested FY 11-12
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$699,100	\$1,051,096	\$341,284
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,278,285	2,382,094	2,578,060
Expenditures - (Decrease) fund balance	(3,593,296)	(4,069,535)	(3,887,776)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(315,011)	(1,687,441)	(1,309,716)
Adjustments to Reserves/Encumbrances:			
7980 - Depreciation	923,620	977,629	989,700
4210-Advance From Other Fund	18,480	-	-
Change in Due From Other Fund	(18,480)	-	-
Change in Encumbrance	(26,934)	-	-
Change in Water Conservation Reserve	(217,679)	-	-
Dedication of Sewer Easement	(12,000)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	667,007	977,629	989,700
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$1,051,096	\$341,284	\$21,268
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$351,996	(\$709,812)	(\$320,016)
<u>Fund Balance Components at Beginning of FY</u>	7/1/09	7/1/10	
Cash	\$826,739	\$760,122	
Other Receivables	59,639	706,313	
Due From Other Fund	18,480	-	
Accounts Payable	(56,928)	(29,831)	
Deferred Revenue	(42,888)	(34,953)	
Reserve for Water Conservation	(29,471)	(247,150)	
Encumbrances	(76,471)	(103,405)	
Total Beginning Fund Balance	\$699,100	\$1,051,096	

FY 2011-12 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANITATION ZONE - A.L.W. - BONDS**
Section/Index No: **682203**

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
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REVENUES:

OTHER FINANCING SOURCES

4625 OT -W/in Special Dist - BOS	\$502,633	\$500,076	(\$2,557)	(0.51%)
Subtotal Other Financing Sources	\$502,633	\$500,076	(\$2,557)	(0.51%)

TOTAL REVENUES	\$502,633	\$500,076	(\$2,557)	(0.51%)
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EXPENDITURES:

SERVICES AND SUPPLIES

6635 Fiscal Agent Fees	\$9,900	\$9,900	\$0	0.00%
6640 Debt Issuance	6,594	6,594	0	0.00%
Subtotal Services and Supplies	\$16,494	\$16,494	\$0	0.00%

OTHER CHARGES

7920 Interest	\$256,139	\$248,582	(\$7,557)	(2.95%)
Subtotal Other Charges	\$256,139	\$248,582	(\$7,557)	(2.95%)

OTHER FINANCING USES

8625 OT -W/in Special District - BOS	\$0	\$0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A

ADMINISTRATIVE CONTROL ACCOUNT

9200 Ent - Principal	\$230,000	\$235,000	\$5,000	2.17%
9209 Ent - Principal Clearing	(230,000)	(235,000)	(5,000)	2.17%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$272,633	\$265,076	(\$7,557)	(2.77%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$230,000)	(\$235,000)	(\$5,000)	2.17%
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**FY 2011-12 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - A.L.W. - Bonds

Character Title: Other Financing Sources Character No.: 682203-46

4625 OT - W/in Special Dist - BOS

This account records the transfer of funds from the Operations Fund to cover debt payment.

Character Title: Services and Supplies Character No.: 682203-60

6635 Fiscal Agent Fees

This account records the annual administrative fees from the trustee for the 2005 Revenue Bonds.

6640 Debt Issuance

This account records the cost of obtaining bond funding.

Character Title: Other Charges Character No.: 682203-75

7920 Interest

The 2000 bonds were completely refunded in September 2005. Bases on the refunded bond serial interest rate ranges from 2.6-5.0% over the life of the issue. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

Character Title: Other Financing Uses Character No.: 682203-86

8625 OT - W/in Special Dist - BOS

This account reflects amounts transferred to the Construction Fund for expenses incurred for projects eligible for funding from the proceeds of the 2005 Revenue Bond. No funds will be budgeted for FY 11-12.

Character Title: Administrative Control Character No.: 682203-92

9200 Ent - Principal

This account reflects the principal expense for revenue bonds that were issued in FY 05-06 to finance the capital improvements. Payments on the bonds will continue until October, 2026. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

The following reflects the bond principal payment history to date:

Original Amount of the Revenue Bond Issue:	\$6,220,000
Total FY 06-07 through FY 09-10 Principal Payments:	(835,000)
Total FY 10-11 Principal Payments:	<u>(230,000)</u>
Outstanding Bond Amount	\$5,155,000

9209 Ent - Principal Clearing

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

FY 2011-12 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - A.L.W. - Bonds
Index No.: 682203

DESCRIPTION OF FUND ACTIVITY	Actual FY 09-10	Estimated FY 10-11	Requested FY 11-12
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	(\$195,440)	(\$166,984)	(\$138,696)
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	500,963	501,849	500,076
Expenditures - (Decrease) fund balance	(268,479)	(270,792)	(265,076)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	232,484	231,057	235,000
Adjustments to Reserves/Encumbrances:			
6640 Amortization of Debt Issuance Costs	6,594	6,594	6,594
7920 Amortization of Debt Refunding	25,637	25,637	25,637
1701 Amortization of Bond Premium	(6,257)	-	-
Change in Matured Bonds Payable	(10,000)	(5,000)	-
9200-ENT - Principal	(220,000)	(230,000)	(235,000)
Net Adjustment - Increase/(Decrease) to Fund Balance	(204,026)	(202,769)	(202,769)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	(\$166,984)	(\$138,696)	(\$106,465)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$28,456	\$28,288	\$32,231
<u>Fund Balance Components at Beginning of FY</u>	7/1/09	7/1/10	
Cash	\$84,428	\$121,561	
Cash with Trustee	327	-	
Matured Bonds Payable	(220,000)	(230,000)	
Interest Payable	(60,195)	(58,545)	
Total Beginning Fund Balance	(\$195,440)	(\$166,984)	

FY 2011-12 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - CONSTRUCTION**
 Section/Index No: **682302**

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$300	\$165	(\$135)	(45.00%)
Subtotal Use of Money	\$300	\$165	(\$135)	(45.00%)
<u>MISCELLANEOUS REVENUE</u>				
4102 Donations/Reimbursements	\$0	\$0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$300	\$165	(\$135)	(45.00%)

EXPENDITURES:

FIXED ASSETS

8510 Buildings / Improvements	\$394,000	\$194,000	(\$200,000)	(50.76%)
9142 Capital Replacement Program	0	0	0	N/A
Subtotal Fixed Assets	\$394,000	\$194,000	(\$200,000)	(50.76%)

OTHER FINANCING USES

8625 OT - W/in Special District - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$394,000	\$194,000	(\$200,000)	(50.76%)
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TOTAL NET COST (Expenditures Minus Revenues)	\$393,700	\$193,835	(\$199,865)	(50.77%)
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FY 2011-12 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
 Section Title: Sanitation Zone - Airport/Larkfield/Wikiup - Construction

Character Title: Use of Money Character No.: 682302-17

1700 Interest on Pooled Cash

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

Estimated Average Cash Balance	\$30,000
Projected Interest Rate	<u>0.55%</u>
Projected/Planned Interest on Pooled Cash	\$165

Character Title: Other Financing Sources Character No.: 682302-46

4625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Bond Fund to the Construction Fund to finance the capital projects. No funds will be budgeted for FY 11-12.

Character Title: Fixed Assets Character No.: 682302-85

8510 Buildings / Improvements

This account can be used to provide capacity to new users pursuant to the County General Plan (using connection fee revenue), as well as for treatment plant and reclamation system improvement projects. The following project is planned for FY 11-12: Process Optimization (\$194,000) PJ 7437.

9142 Capital Replacement Program

This account reflects funds for repair and replacement of the sewer collection system. Long-term replacement of existing facilities that are worn out and in disrepair will help to bring the facilities up to current sanitation standards and will extend the life of the sanitation infrastructure. No funds will be budgeted for FY 11-12.

Character Title: Other Financing Uses Character No.: 682302-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Construction Fund to the Bond Fund. No transfer is planned for FY 11-12.

FY 2011-12 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
 Section: Sanitation Zone - Airport / Larkfield / Wikiup - Construction
 Index No.: 682302

DESCRIPTION OF FUND ACTIVITY	Actual FY 09-10	Estimated FY 10-11	Requested FY 11-12
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$800,552	\$470,322	\$282,982
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	118,930	221,660	165
Expenditures - (Decrease) fund balance	(426,145)	(409,000)	(194,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(307,215)	(187,340)	(193,835)
Adjustments to Reserves/Encumbrances:			
Capitalized Interest	(23,015)	-	-
PY CIP Reclass	-	-	-
Change in Encumbrance	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(23,015)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$470,322	\$282,982	\$89,147
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$330,230)	(\$187,340)	(\$193,835)
<u>Fund Balance Components at Beginning of FY</u>	7/1/09	7/1/10	
Cash	\$800,552	\$470,322	
Accounts Payable	-	-	
Encumbrances	-	-	
Total Beginning Fund Balance	\$800,552	\$470,322	