

FY 2011-12 BUDGET BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - PENNGROVE

A. Program Description

This budget finances the maintenance, construction, debt service, and administration of a collection system and pumping station which serves the Penngrove area. Raw sewage is pumped to the City of Petaluma for treatment and disposal. These services are provided by Petaluma pursuant to an agreement between the two entities. The City of Petaluma (Petaluma) charges the Penngrove Sanitation Zone (Penngrove SZ) for treatment on the basis of Equivalent Single Family Dwellings (ESDs).

B. Financial Summary

Section	GROSS EXPENDITURES			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	\$651,500	\$648,095	(0.52%)	\$47,724	\$58,500	22.58%
Bonds	5,352	4,752	(11.21%)	(11,998)	(12,598)	5.00%
Construction	184,000	100,000	(45.65%)	181,000	98,350	(45.66%)
TOTAL:	\$840,852	\$752,847	(10.47%)	\$216,726	\$144,252	(33.44%)

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	514	514	515	515	0.19%
Total APNs	407	407	410	410	0.74%

E. Summary of Issues and Significant Changes

Agency operations in the Penngrove SZ are limited to administrative services and operation/maintenance of the collection system and pumping station. Wastewater collected by the Penngrove SZ collection system flows through the City of Petaluma (Petaluma) collection system to the Petaluma wastewater treatment plant. Wastewater generated by the Penngrove SZ and Petaluma is treated to meet tertiary standards at Petaluma's treatment plant.

Petaluma's construction of a new wastewater treatment plant has resulted in significant increases in the annual service charge over the past several years and will be increasing 13% per year through 2011. Petaluma has approved rate increases that total almost 100% for financing of the new wastewater treatment plant.

The proposed FY 11-12 annual sewer service charges for Penngrove SZ is \$1,140 per equivalent single family dwelling, which represents an \$84 or 8.0% increase over FY 10-11. This increase is attributable to Petaluma's significant increases to the sewer rate. Future rate increases for the Penngrove SZ will likely mirror the projected increases by Petaluma.

Connection fees continue to be collected for the future expansion of the collection system and part of Penngrove SZ's share of the cost to upgrade and expand Petaluma's wastewater treatment and reclamation facilities.

For the past several years, the Penngrove SZ has been using its fund balance to reduce rate increases associated with increased treatment costs being charged by Petaluma. This has significantly reduced the operating reserve. Rates will need to be increased over the next several years at rates over inflation to restore the financial reserves and for increased treatment costs. Until these reserves are restored to prudent levels, the Penngrove SZ will not be able to fund capital replacement projects.

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: **SANITATION ZONE - PENNGROVE - OPERATIONS**
 Section/Index No: **680108**

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1001 Flat Charges - CY	\$531,928	\$566,420	\$34,492	6.48%
1061 Flat Charges - PY	3,000	3,500	500	16.67%
1120 Penalties/Costs on Taxes	400	500	100	25.00%
Subtotal Taxes	\$535,328	\$570,420	\$35,092	6.56%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$0	\$55	\$55	N/A
Subtotal Use of Money	\$0	\$55	\$55	N/A
<u>CHARGES FOR SERVICES</u>				
3400 Sanitation Services	\$8,448	\$9,120	\$672	7.95%
Subtotal Charges for Services	\$8,448	\$9,120	\$672	7.95%
<u>MISCELLANEOUS REVENUE</u>				
4303 State Grants	\$0	\$10,000	\$10,000	N/A
Subtotal Other Financing Sources	\$0	\$10,000	\$10,000	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
<u>RESIDUAL EQUITY TRANSFER</u>				
4880 Ret-Between Entities-BOS	\$60,000	\$0	(\$60,000)	(100.00%)
Subtotal Residual Equity Transfer	\$60,000	\$0	(\$60,000)	(100.00%)
TOTAL REVENUES	\$603,776	\$589,595	(\$14,181)	(2.35%)

EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$500	\$500	\$0	0.00%
6140 Maintenance - Equipment	2,500	2,000	(500)	(20.00%)
6180 Maintenance - Bldgs / Impr	2,500	1,000	(1,500)	(60.00%)
6522 District Services	2,000	1,000	(1,000)	(50.00%)

FY 2011-12 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
6523 District Operations	65,000	80,000	15,000	23.08%
6570 Consultant Services	5,000	0	(5,000)	(100.00%)
6573 Administration Costs	4,000	5,000	1,000	25.00%
6610 Legal Services	1,000	1,000	0	0.00%
6629 Fiscal Accounting Services	4,000	0	(4,000)	(100.00%)
7000 Special Departmental Exp	450,000	470,000	20,000	4.44%
7206 Equipment Usage Charge	5,000	7,000	2,000	40.00%
7217 State Permits / Fees	2,500	2,000	(500)	(20.00%)
7247 Water Conservation	27,000	20,000	(7,000)	(25.93%)
7320 Utilities	500	500	0	0.00%
7394 Power	5,000	6,000	1,000	20.00%
Subtotal Services and Supplies	\$576,500	\$596,000	\$19,500	3.38%
<u>OTHER CHARGES</u>				
7980 Depreciation	\$70,000	\$47,095	(\$22,905)	(32.72%)
Subtotal Other Charges	\$70,000	\$47,095	(\$22,905)	(32.72%)
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
<u>APPROPRIATIONS FOR CONT</u>				
9000 Appropriations for Contingencies	\$5,000	\$5,000	\$0	0.00%
Subtotal Appropriations for Contin.	\$5,000	\$5,000	\$0	0.00%
TOTAL EXPENDITURES	\$651,500	\$648,095	(\$3,405)	(0.52%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$47,724	\$58,500	\$10,776	22.58%

FY 2011-12 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Penngrove - Operations

Character Title: Taxes

Character No.: 680108-10

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 8.0%, from \$1,056 to \$1,140.

ESDs times annual rate:	507	x	\$1,140	\$577,980
Less Estimated Delinquency Factor:	2%			(11,560)
				\$566,420

(See SubObject 3400 for Total ESDs)

1061 Flat Charges - PY

This item 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.: 680108-17

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	\$10,000
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	\$55

Character Title: Charges for Services

Character No.: 680108-30

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-CY, 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 \$1,056 to \$1,140.

ESDs x Annual Charge	8	x	\$1,140	=	\$9,120
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Character Title: Miscellaneous Revenue

Character No.: 680108-40

4330 State Grants

This records an anticipated grant for Prop 84.

Character Title: Residual Equity Transfer

Character No.: 680108-48

4880 Ret-Between Equity-BOS

There is no planned equity transfer being received in FY 11-12.

Character Title: Services and Supplies

Character No.: 680108-60

6040 Communications

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

6140 Maintenance - Equipment

This account records the cost of parts and materials required for non-routine maintenance of the collection system and pump station.

6180 Maintenance - Bldgs / Impr

This account records the cost of parts and materials required to maintain the collection system. The requested amount will cover work such as repair or replacement of certain manholes and pumps, as well as reconfiguration of some of the collection system plumbing in order to handle increased flows coming into the pump station.

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 Penngrove Sz's facilities.

6570 Consultant Services

This account records the cost of consultant services required in support of special projects including an evaluation of sewer service charge structure.

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.

7000 Special Departmental Expense

The Penngrove SZ does not have a sewer treatment plant. Rather, the Penngrove SZ has an agreement with Petaluma to accept and treat sewage. The amount requested for the forthcoming year reflects the current year budget consistent with planned rate increases by Petaluma to fund the design and construction of a new treatment plant that meets advanced wastewater treatment standards.

Character Title: Services and Supplies (Continued)

Character No.: 680108-60

7206 Equipment Usage Charges

This item is requested to provide funds for equipment usage.

7217 State Permits / Fees

This account records the cost of Penngrove SZ sewer management plan permit 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.

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.: 680108-75

7980 Depreciation

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

Character Title: Other Financing Uses

Character No.: 680108-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted for FY 11-12.

Character Title: Appropriations for Contingencies

Character No.: 680108-90

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 - Penngrove - Operations
Index No.: 680108

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)	\$63,371	\$63,566	\$87,733
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	559,941	631,292	589,595
Expenditures - (Decrease) fund balance	(613,706)	(654,211)	(648,095)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(53,765)	(22,919)	(58,500)
Adjustments to Reserves/Encumbrances:			
7980 - Depreciation	36,600	47,086	47,095
Change in Encumbrance	3,050	-	-
Change in Water Conservation Reserve	14,310	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	53,960	47,086	47,095
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$63,566	\$87,733	\$76,328
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$195	\$24,167	(\$11,405)
<u>Fund Balance Components at Beginning of FY</u>	7/1/09	7/1/10	
Cash	\$231,164	\$220,796	
Other Receivables (Flat Charges)	62,493	80,461	
Accounts Payable	(200,740)	(225,505)	
Reserve for Water Conservation	(21,696)	(7,386)	
Encumbrance	(7,850)	(4,800)	
Total Beginning Fund Balance	\$63,371	\$63,566	

FY 2011-12 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANITATION ZONE - PENNGROVE - BONDS**
Section/Index No: **680207**

Sub-Object No. and Title	Adopted 2010-11	Requested 2011-12	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$16,000	\$16,000	\$0	0.00%
1020 Prop Taxes - CY Supplemental	500	500	0	0.00%
1040 Prop Taxes - CY Unsecured	500	500	0	0.00%
Subtotal Taxes	\$17,000	\$17,000	\$0	0.00%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$0	\$0	\$0	N/A
Subtotal Use of Money	\$0	\$0	\$0	N/A
<u>INTERGOVERNMENTAL REVENUES</u>				
2440 St - HOPTR	\$350	\$350	\$0	0.00%
Subtotal Intergovernmental Revenues	\$350	\$350	\$0	0.00%
TOTAL REVENUES	\$17,350	\$17,350	\$0	0.00%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
6635 Fiscal Agent Fees	\$52	\$52	\$0	0.00%
Subtotal Services and Supplies	\$52	\$52	\$0	0.00%
<u>OTHER CHARGES</u>				
7920 Interest	\$5,300	\$4,700	(\$600)	(11.32%)
Subtotal Other Charges	\$5,300	\$4,700	(\$600)	(11.32%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
9200 Ent - Principal	\$12,000	\$12,000	\$0	0.00%
9209 Ent - Principal Clearing	(12,000)	(12,000)	0	0.00%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$5,352	\$4,752	(\$600)	(11.21%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$11,998)	(\$12,598)	(\$600)	5.00%

FY 2011-12 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Penngrove - Bonds

Character Title: Taxes Character No.: 680207-10

1000 Prop Taxes - CY Secured

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Note:

The FY 11-12 bond payment amount (principal and interest) is \$16,700. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character Title: Use of Money Character No.: 680207-17

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	\$0
Projected Interest Rate	<u>0.55%</u>
Projected/Planned Interest on Pooled Cash	\$0

Character Title: Inergovernmental Revenue Character No.: 680207-20

2440 St - HOPTR

This account records the receipt of State Home Owner's Property Tax Relief as allocated by the Auditor's Office. The claim is filed with the State based on the number of Homeowner's exemptions filed with the County.

Character Title: **Services and Supplies**

Character No.: **680207-60**

6635 Fiscal Agent Fees

This account records the fee collected by the County Treasurer for acting as the fiscal agent.

Character Title: **Other Charges**

Character No.: **680207-75**

7920 Interest

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began March 1, 1978 and will continue semi-annually until September 1, 2017. The request for the forthcoming year is based on the bond amortization schedule prepared at the time the bonds were sold.

Character Title: **Administrative Control**

Character No.: **680207-92**

9200 Ent - Principal

This account reflects the principal expense for general obligation bonds that were issued in 1977 to finance the local share a wastewater collection system. Payments on the bonds will continue until September 1, 2017. The FY 11-12 request is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$300,000
Total FY 77-78 through FY 09-10 Principal Payments:	(188,000)
FY 10-11 Principal Payment:	<u>(12,000)</u>
Outstanding Bond Amount	\$100,000

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 - Penngrove - Bonds
 Index No.: 680207

DESCRIPTION OF FUND ACTIVITY	Actual FY 09-10	Estimated FY 10-11	Requested FY 11-12
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,710	\$142	-\$349
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	16,124	15,728	17,350
Expenditures - (Decrease) fund balance	(5,692)	(4,219)	(4,752)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>10,432</u>	<u>11,509</u>	<u>12,598</u>
Adjustments to Reserves/Encumbrances:			
9200 - Enterprise Principal	(11,000)	(12,000)	(12,000)
Change in Matured Bonds Payable	(1,000)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$142	(\$349)	\$249
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$1,568)	(\$491)	\$598
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/09</u>	<u>7/1/10</u>	
Cash	\$14,760	\$14,009	
Matured Bonds Payable	(11,000)	(12,000)	
Interest Payable	(2,050)	(1,867)	
Total Beginning Fund Balance	<u>\$1,710</u>	<u>\$142</u>	

FY 2011-12 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - PENNGROVE - CONSTRUCTION
Section/Index No: 680306

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

USE OF MONEY

1700 Interest on Pooled Cash	\$3,000	\$1,650	(\$1,350)	(45.00%)
Subtotal Use of Money	\$3,000	\$1,650	(\$1,350)	(45.00%)

OTHER FINANCING SOURCES

4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A

TOTAL REVENUES	\$3,000	\$1,650	(\$1,350)	(45.00%)
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EXPENDITURES:

FIXED ASSETS

8510 Buildings / Improvements	\$184,000	\$100,000	(\$84,000)	(45.65%)
9142 Capital Replacement Program	0	0	0	N/A
Subtotal Fixed Assets	\$184,000	\$100,000	(\$84,000)	(45.65%)

OTHER FINANCING USES

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

TOTAL EXPENDITURES	\$184,000	\$100,000	(\$84,000)	(45.65%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$181,000	\$98,350	(\$82,650)	(45.66%)
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**FY 2011-12 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Penngrove - Construction

Character Title: Use of Money Character No.: 680306-17

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	\$300,000
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	\$1,650

Character Title: Other Financing Sources Character No.: 680306-46

4625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the capital replacement program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted for FY 11-12.

Character Title: Fixed Assets Character No.: 680306-85

8510 Buildings / Improvements

This account reflects funds for treatment plant upgrades. \$100,000 is requested for the lift station PJ# TBD.

9142 Capital Replacement Program

This account is typically used for sewer rehabilitation projects. There are no projects planned for the forthcoming year.

FY 2011-12 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
 Section: Sanitation Zone - Penngrove - Construction
 Index No.: 680306

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)	\$500,844	\$508,409	\$335,955
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	7,566	7,832	1,650
Expenditures - (Decrease) fund balance	5,692	(180,286)	(100,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	13,258	(172,454)	(98,350)
Adjustments to Reserves/Encumbrances:			
Capitalized Interest	(5,692)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(5,692)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$508,409	\$335,955	\$237,605
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$7,565	(\$172,454)	(\$98,350)
<u>Fund Balance Components at Beginning of FY</u>	7/1/09	7/1/10	
Cash	\$517,958	\$508,409	
Accounts Payable	(17,114)	-	
Total Beginning Fund Balance	\$500,844	\$508,409	