

FY 2017-18 BUDGET
BUDGET SECTION SUMMARY

Section Title: SANITATION ZONE - GEYSERVILLE

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, pumping stations, treatment plant, and disposal facilities serving the Geyserville area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 16-17 Adopted	FY 17-18 Requested	Percent Change	FY 16-17 Adopted	FY 17-18 Requested	Percent Change
Operations	\$403,439	\$409,783	1.57%	(\$23,324)	\$62,025	(365.93%)
Bonds	4,554	3,327	(26.94%)	(25,760)	(26,462)	2.73%
Construction	36,250	0	(100.00%)	34,450	(1,335)	(103.88%)
TOTAL:	\$444,243	\$413,110	(7.01%)	(\$14,634)	\$34,228	(333.89%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 15-16 Actual	FY 16-17 Budget Estimate	FY 16-17 Revised Estimate	FY 17-18 Projected	Change from FY 16-17 Budget Estimate
Total ESDs	354	356	355	356	0.00%
Total APNs	318	318	281	282	(11.32%)

E. Summary of Issues and Significant Changes

The Geyserville Sanitation Zone (Geyserville SZ) treatment facility became operational in 1981 and is designed to treat an average daily dry weather flow of up to 92,000 gallons per day. Current and future treatment plant inflows are expected to remain less than the treatment and disposal capacity of the Geyserville SZ facilities.

The requested rate per ESD for FY 17-18 annual service charges is \$997 representing a 4.8% increase from FY 16-17.

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 2017-18 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

Account No. and Title	Adopted 2016-17	Requested 2017-18	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 (1001) Direct Charges-CY	\$324,709	\$331,712	\$7,003	2.16%
40111 (1020) Supplemental Prop Taxes - CY	1,100	1,100	0	0.00%
40999 (1120) Penalties and Costs on Taxes	650	650	0	0.00%
Subtotal Taxes	\$326,459	\$333,462	\$7,003	2.15%
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$1,500	\$1,335	(\$165)	(11.00%)
Subtotal Use of Money	\$1,500	\$1,335	(\$165)	(11.00%)
<u>CHARGES FOR SERVICES</u>				
45221 (3400) Sewer/Water Usage Fee	\$3,804	\$12,961	\$9,157	240.72%
Subtotal Charges for Services	\$3,804	\$12,961	\$9,157	240.72%
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - Within a Fund	\$95,000	\$0	(\$95,000)	(100.00%)
Subtotal Other Financing Sources	\$95,000	\$0	(\$95,000)	(100.00%)
TOTAL REVENUES	\$426,763	\$347,758	(\$79,005)	(18.51%)

EXPENDITURES:

SERVICES AND SUPPLIES

51061 (6140) Maintenance - Equipment	\$5,000	\$5,000	\$0	0.00%
51076 Maint FACOPS	0	25,000	25,000	N/A
51201 (6522&73) Administration Services	3,000	3,000	0	0.00%
51211 (6610) Legal Services	1,000	1,000	0	0.00%
51231 (6512) Testing/Analysis	18,000	25,000	7,000	38.89%
51241 (6430) Outside Printing & Binding	1,000	500	(500)	(50.00%)
51244 (6589) Permits/License/Fees	20,000	20,000	0	0.00%
51401 (6820) Rents& Leases-Equipment	500	10,000	9,500	1900.00%
51803 (6540) Other Contract Services	15,000	48,283	33,283	221.89%
51902 (6040) Telecommunications Usage	500	500	0	0.00%
51917 (6523) District Operations Chgs	225,000	180,000	(45,000)	(20.00%)
51919 (6697) EFS Costs	18,855	0	(18,855)	(100.00%)
51921 (7206) Equipment Usage Charges	15,000	12,000	(3,000)	(20.00%)
52111 (6400) Office Expense	500	1,000	500	100.00%
52141 (6880) Minor Equipment/Small Tools	1,000	1,000	0	0.00%
52061 (7201) Fuel/Gas/Oil	1,000	500	(500)	N/A
52072 (7212) Chemicals	4,000	4,000	0	0.00%

FY 2017-18 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Sub-Object No. and Title	Adopted 2016-17	Requested 2017-18	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
52081 (6262) Medical/Laboratory Supplies	2,000	1,000	(1,000)	(50.00%)
52171 (7247) Water Conservation Prog	4,000	1,000	(3,000)	(75.00%)
52193 (7394) Utilities-Power	16,000	12,000	(4,000)	(25.00%)
Subtotal Services and Supplies	\$351,355	\$350,783	(\$572)	(0.16%)
<u>OTHER CHARGES</u>				
53402 (7980) Depreciation Expense	\$47,084	\$44,000	(\$3,084)	(6.55%)
Subtotal Other Charges	\$47,084	\$44,000	(\$3,084)	(6.55%)
<u>FIXED ASSETS</u>				
19820 (8560) Machinery & Equipment	\$0	\$10,000	\$10,000	N/A
Subtotal Fixed Assets	\$0	\$10,000	\$10,000	N/A
<u>APPROPRIATIONS FOR CONT</u>				
55011 (9000) Appropriations for Contingency	\$5,000	\$5,000	\$0	0.00%
Subtotal Appropriations for Contin.	\$5,000	\$5,000	\$0	0.00%
<u>OTHER FINANCING USES</u>				
57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$403,439	\$409,783	\$6,344	1.57%
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	(\$23,324)	\$62,025	\$85,349	(365.93%)

FY 2017-18 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Geyserville - Operations

Character Title: Taxes **Character No.:** 44605-33110100-40

40003 (1001) Direct Charges-CY

Flat charge revenue from annual service charges is expected to increase slightly from the adopted FY 16-17 budget. The annual rate will increase 4.8%, from \$951 to \$997.

ESDs times annual rate:	343 x \$997	\$341,971
Less Estimated Delinquency Factor:	3%	(10,259)
		\$331,712

(See Account 45221 for Total ESDs)

40111 (1020) Supplemental Prop Taxes - CY

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

40999 (1120) Penalties and Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money **Character No.:** 44605-33110100-44

44002 (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	\$150,000
Projected Interest Rate	0.89%
Projected/Planned Interest on Pooled Cash	\$1,335

Character Title: Charges for Services **Character No.:** 44605-33110100-45

45221 (3400) Sewer/Water Usage Fee

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 account 40003-Direct Charges-CY.

In the following year based on projected FY 17-18 ESDs, the Zone will experience an increase in revenue from invoice entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$951 to \$997.

ESDs x Annual Charge	13 x \$997	=	\$12,961
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Character Title: Other Financing Sources **Character No.:** 44605-33110100-49

47101 (4625) OT - W/in Special Dist - BOS

This account records a transfer from SCWA General Fund to provide funds to operate the treatment plant. No transfers are planned for FY 17-18.

51061 (6140) Maintenance-Equipment

This account records the costs for routine maintenance of equipment. (no longer using 6180)

51076 (6246) Maint Fac Ops

This account records the costs for non-routine maintenance of equipment.

The following projects are planned for the forthcoming year:

Miscellaneous \$25,000

51201 (6573) Administration Costs

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

51211 (6610) Legal Services

This item covers the estimated costs of legal services to be provided by County Counsel or outside legal services.

51231 (6512) Testing/Analysis

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

51241 (6430) Outside Printing & Binding

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

51244 (6589) Permits/License/Fees

This account records the cost of all permits. (No longer using 7217 State Permits/Fees)

51401 (6820) Rents/Leases-Equipment

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

51803 (6540) Other Contract Services

This account records miscellaneous services as needed.

51902 (6040) Telecommunication Usage

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

51917 (6523) District Operations Charges

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

51921 (7206) Equipment Usage Charges

This item is requested to provide funds for equipment usage.

52111 (6400) Office Expense

Supplies/Expenses covers the costs of operational supplies.

Character Title: Services and Supplies (continued) **Character No.:** 44605-33110100-51 & 52

52141 (6880) Minor Equipment/Small Tools

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

52061 (7201) Fuel/Gas/Oil

This item include the costs of gas, diesel and oil.

52072 (7212) Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The anticipated amount is considered necessary to meet the discharge requirements of the Geyserville SZ waste discharge requirements issued by the State Water Quality Control Board.

52081 (6262) Medical/Laboratory Supplies

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

52171 (7247) Water Conservation Program

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.

52193 (7394) Utilities-Power

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

Character Title: Other Charges **Character No.:** 44605-33110100-53

53402 (7980) Depreciation Expense

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

Character Title: Fixed Assets **Character No.:** 44605-33110100-19

19820 (8560) Machinery & Equipment

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

Character Title: Appropriations for Contingencies **Character No.:** 44605-33110100-55

55011 (9000) Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

Character Title: Other Financing Uses **Character No.:** 44605-33110100-57

57011 (8625) Transfers Out - within a Fund

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. There are no planned transfer in FY 17-18.

FY 2017-18 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS
Fund/Department ID: 44605-33110100

DESCRIPTION OF FUND ACTIVITY	Actual FY 15-16	Estimated FY 16-17	Requested FY 17-18
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$268,537	\$98,888	\$188,309
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	460,161	440,510	347,758
Expenditures - (Decrease) fund balance	(679,598)	(398,173)	(409,783)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(219,437)	42,337	(62,025)
Adjustments to Reserves/Encumbrances:			
53402 - Depreciation	38,084	47,084	44,000
Unrealized Gain/Loss	814	-	-
Change in Water Conservation Reserve	10,891	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	49,789	47,084	44,000
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$98,888	\$188,309	\$170,284
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$169,649)	\$89,421	(\$18,025)
<u>Fund Balance Components at Beginning of FY</u>	7/1/15	7/1/16	
Cash	\$271,659	\$86,217	
Other Receivables (Flat Charges)	13,359	10,154	
Accounts Receivable-AR Module	-	5,508	
Accounts Payable	(2,749)	(303)	
Prepaid Expenses	-	153	
Reserve for Water Conservation	(13,732)	(2,841)	
Total Beginning Fund Balance	\$268,537	\$98,888	

FY 2017-18 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - BONDS
Fund/Department ID: 44615-33110300

Sub-Object No. and Title	Adopted 2016-17	Requested 2017-18	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 (1000) Prop Tax - CY, Secured	\$28,554	\$28,000	(\$554)	(1.94%)
40111 (1020) Supplemental Prop Taxes - CY	600	600	0	0.00%
40101 (1040) Prop Taxes - CY, Unsecured	600	600	0	0.00%
Subtotal Taxes	\$29,754	\$29,200	(\$554)	(1.86%)
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$60	\$89	\$29	48.33%
Subtotal Use of Money	\$60	\$89	\$29	48.33%
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 (2440) State Homeowners Tax Relief	\$500	\$500	\$0	0.00%
Subtotal Intergovernmental Revenues	\$500	\$500	\$0	0.00%
TOTAL REVENUES	\$30,314	\$29,789	(\$525)	(1.73%)

EXPENDITURES:

<u>SERVICES AND SUPPLIES</u>				
51242 (6635) Bank Charges	\$52	\$52	\$0	0.00%
Subtotal Services and Supplies	\$52	\$52	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 (7920) Interest on LT Debt	\$4,502	\$3,275	(\$1,227)	(27.25%)
Subtotal Other Charges	\$4,502	\$3,275	(\$1,227)	(27.25%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 (9200) Admin Control Acct	\$24,000	\$25,000	\$1,000	4.17%
59005 (9209) Admin Control Acct-Clearing	(24,000)	(25,000)	(1,000)	4.17%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$4,554	\$3,327	(\$1,227)	(26.94%)

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$25,760)	(\$26,462)	(\$702)	2.73%
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FY 2017-18 BUDGET CHARACTER JUSTIFICATION

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

Character Title: Taxes Character No.: 44615-33110300-40

40002 (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.

40111 (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.

40101 (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 17-18 bond payment amount (principal and interest) is \$28,554. 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.: 44615-33110300-44

44002 (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	<u>0.89%</u>
Projected/Planned Interest on Pooled Cash	\$89

Character Title: Intergovernmental Revenue Character No.: 44615-33110300-42

42291 (2440) State Homeowners Prop Tax Relief

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.: 44615-33110300-51

51242 (6635) Bank Charges

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

Character Title: Other Charges Character No.: 44615-33110300-53

53103 (7920) Interest on Long-Term Debt

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began January 1, 1981 and will continue semi-annually until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

Character Title: Administrative Control Character No.: 44615-33110300-59

59004 (9200) Admin Control Account

This account reflects the principal payment for general obligation bonds that were issued in 1980 to finance the local share of a wastewater collection system. Payments on the bonds will continue until January 1, 2020. The request for the forthcoming fiscal year 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:	\$500,000
Total FY 80-81 through FY 15-16 Principal Payments:	(398,000)
FY 16-17 Principal Payment:	<u>(24,000)</u>
Outstanding Bond Amount	\$78,000

59005 (9209) Admin Control Account-Clearing

This is the clearing account for account 59004, Admin Control Account.

FY 2017-18 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE - GEYSERVILLE - BONDS
Fund/Department ID: 44615-33110300

DESCRIPTION OF FUND ACTIVITY	Actual FY 15-16	Estimated FY 16-17	Requested FY 17-18
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$14,153	\$13,188	\$15,147
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	28,666	30,513	29,789
Expenditures - (Decrease) fund balance	(5,675)	(4,554)	(3,327)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	22,991	25,959	26,462
Adjustments to Reserves/Encumbrances:			
59004 (9200) - Enterprise Principal	(23,000)	(24,000)	(25,000)
Unrealized Gain/Loss	44	-	-
Change In Mature Bonds Payable	(1,000)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(23,956)	(24,000)	(25,000)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$13,188	\$15,147	\$16,609
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$965)	\$1,959	\$1,462
<u>Fund Balance Components at Beginning of FY</u>	7/1/15	7/1/16	
Cash	\$37,153	\$37,188	
Matured Bonds Payable	(23,000)	(24,000)	
Total Beginning Fund Balance	\$14,153	\$13,188	

FY 2017-18 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: **SANITATION ZONE - GEYSERVILLE - CONSTRUCTION**
Fund/Department ID: **44610-33110200**

Sub-Object No. and Title	Adopted 2016-17	Requested 2017-18	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 (1700) Interest on Pooled Cash	\$1,800	\$1,335	(\$465)	(25.83%)
<i>Subtotal Use of Money</i>	\$1,800	\$1,335	(\$465)	(25.83%)
<u>OTHER FINANCING SOURCES</u>				
47101 (4625) Trans in - Within a Fund	\$0	\$0	\$0	N/A
<i>Subtotal Other Financing Sources</i>	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$1,800	\$1,335	(\$465)	(25.83%)
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19832 (9400) CIP - Infrastructure	\$36,250	\$0	(\$36,250)	(100.00%)
<i>Subtotal Fixed Assets</i>	\$36,250	\$0	(\$36,250)	(100.00%)
<u>OTHER FINANCING USES</u>				
57011 (8625) Transfers out-within a Fund	\$0	\$0	\$0	N/A
<i>Subtotal Other Financing Uses</i>	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$36,250	\$0	(\$36,250)	(100.00%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$34,450	(\$1,335)	(\$35,785)	(103.88%)

FY 2017-18 BUDGET
CHARACTER JUSTIFICATION

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

Character Title: Use of Money Character No.: 44610-33110200-44

44002 (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	\$150,000
Projected Interest Rate	<u>0.89%</u>
Projected/Planned Interest on Pooled Cash	\$1,335

Character Title: Other Financing Sources Character No.: 44610-33110200-47

47101 (4625) Transfers in-within a Fund

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. There are no planned transfer in FY 17-18.

Character Title: Fixed Assets Character No.: 44610-33110200-19

19832 (9400) CIP - Infrastructure

This account reflects funds for miscellaneous improvements.. There are no planned capital projects for FY 17/18.

FY 2017-18 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Fund: SANITATION ZONE - GEYSERVILLE - CONSTRUCTION
Fund/Department ID: 44610-33110200

DESCRIPTION OF FUND ACTIVITY	Actual FY 15-16	Estimated FY 16-17	Requested FY 17-18
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$329,179	\$197,345	\$162,414
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	7,788	1,319	1,335
Expenditures - (Decrease) fund balance	(140,000)	(36,250)	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(132,212)</u>	<u>(34,931)</u>	<u>1,335</u>
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	377	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>377</u>	<u>-</u>	<u>-</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$197,345	\$162,414	\$163,749
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$131,834)	(\$34,931)	\$1,335
<u>Fund Balance Components at Beginning of FY</u>	7/1/15	7/1/16	
Cash	\$329,179	\$197,345	
Accounts Payable	-	-	
Total Beginning Fund Balance	<u>\$329,179</u>	<u>\$197,345</u>	