

FY 2020-21 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 19-20 Adopted	FY 20-21 Requested	Percent Change	FY 19-20 Adopted	FY 20-21 Requested	Percent Change
Operations	\$451,000	\$579,605	28.52%	\$55,130	\$145,945	164.73%
Bonds	727	0	(100.00%)	(27,800)	0	(100.00%)
Construction	50,000	40,000	(20.00%)	7,910	37,734	377.04%
TOTAL:	\$501,727	\$619,605	23.49%	\$35,240	\$183,679	421.22%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 18-19 Actual	FY 19-20 Budget Estimate	FY 19-20 Revised Estimate	FY 20-21 Projected	Change from FY 19-20 Budget Estimate
Total ESDs	357	357	358	359	0.56%
Total APNs	282	282	282	283	0.35%

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 20-21 annual service charges is \$1,159 representing a 5.5% increase from FY 19-20.

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 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Fund/Department ID: 44605-33110100

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40003 Direct Charges-CY	\$381,580	\$374,010	(\$7,570)	(1.98%)
40111 Supplemental Prop Taxes - CY	700	0	(700)	(100.00%)
40202 Direct Charges - PY	0	5,000	5,000	N/A
40999 Penalties and Costs on Taxes	700	1,000	300	42.86%
Subtotal Taxes	\$382,980	\$380,010	(\$2,970)	(0.78%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$1,900	\$2,060	\$160	8.42%
Subtotal Use of Money	\$1,900	\$2,060	\$160	8.42%
<u>CHARGES FOR SERVICES</u>				
45221 Sewer/Water Usage Fee	\$10,990	\$11,590	\$600	5.46%
Subtotal Charges for Services	\$10,990	\$11,590	\$600	5.46%
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$0	\$40,000	\$40,000	N/A
Subtotal Other Financing Sources	\$0	\$40,000	\$40,000	N/A
TOTAL REVENUES	\$395,870	\$433,660	\$37,790	9.55%

EXPENDITURES:

SERVICES AND SUPPLIES

51061 Maintenance - Equipment	\$5,250	\$75,000	\$69,750	1328.57%
51076 Maint FACOPS	105,000	0	(105,000)	(100.00%)
51201 Administration Services	2,000	3,000	1,000	50.00%
51211 Legal Services	1,000	1,000	0	0.00%
51231 Testing/Analysis	21,000	30,000	9,000	42.86%
51241 Outside Printing & Binding	0	700	700	N/A
51244 Permits/License/Fees	10,000	22,000	12,000	120.00%
51401 Rents & Leases-Equipment	0	1,000	1,000	N/A
51601 Training/Conference Exp	0	200	200	N/A
51803 Other Contract Services	86,750	18,500	(68,250)	(78.67%)
51902 Telecommunications Usage	0	1,000	1,000	N/A
51917 District Operations Chgs	100,000	323,700	223,700	223.70%
51921 Equipment Usage Charges	7,000	16,000	9,000	128.57%
52072 Chemicals	0	7,500	7,500	N/A
52081 Medial/Laboratory Supplies	0	2,000	2,000	N/A
52111 Office Expense	0	300	300	N/A
52141 Minor Equipment/Small Tools	0	1,000	1,000	N/A

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Fund: **SANITATION ZONE - GEYSERVILLE - OPERATIONS**

Fund/Department ID: **44605-33110100**

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
52171 Water Conservation Prog	2,000	3,500	1,500	75.00%
52193 Utilities Power	10,000	14,100	4,100	41.00%
<i>Subtotal Services and Supplies</i>	<u>\$350,000</u>	<u>\$520,500</u>	<u>\$170,500</u>	<u>48.71%</u>
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$0	\$2,105	\$2,105	N/A
53402 Depreciation Expense	46,000	52,000	6,000	13.04%
<i>Subtotal Other Charges</i>	<u>\$46,000</u>	<u>\$52,000</u>	<u>\$6,000</u>	<u>13.04%</u>
<u>APPROPRIATIONS FOR CONT</u>				
55011 Appropriations for Contingency	\$5,000	\$0	(\$5,000)	(100.00%)
<i>Subtotal Appropriations for Contin.</i>	<u>\$5,000</u>	<u>\$0</u>	<u>(\$5,000)</u>	<u>(100.00%)</u>
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$40,000	\$0	(\$40,000)	(100.00%)
<i>Subtotal Other Financing Uses</i>	<u>\$40,000</u>	<u>\$0</u>	<u>(\$40,000)</u>	<u>(100.00%)</u>
<u>FIXED ASSETS</u>				
19820 Machinery & Equipment	\$10,000	\$0	(\$10,000)	(100.00%)
19841 Work in Progress - Intangible	0	5,000	5,000	N/A
<i>Subtotal Fixed Assets</i>	<u>\$10,000</u>	<u>\$5,000</u>	<u>(\$5,000)</u>	<u>(50.00%)</u>
TOTAL EXPENDITURES				
	\$451,000	\$577,500	\$126,500	28.05%
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	\$55,130	\$143,840	\$88,710	160.91%

FY 2020-21 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 Direct Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 19-20 budget. The annual rate will increase 5.5%, from \$1,099 to \$1,159.

ESDs times annual rate:	348 x \$1,159	\$403,332
Less Estimated Delinquency Factor:	6.0%	24,200
		\$379,132

40202 Direct Charges - PY

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

40111 Supplemental Prop Taxes - CY

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

40999 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 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		\$100,000
Projected Interest Rate		2.06%
Projected/Planned Interest on Pooled Cash		\$2,060

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

45221 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 20-21 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 \$1,099 to \$1,159.

ESDs x Annual Charge	10 x \$1,159	=	\$11,590
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Character Title: Other Financing Sources **Character No.:** 44605-33110100-47

47101 OT - W/in Special Dist - BOS

This account records a transfer from SCWA General Fund to provide funds to operate the treatment plant.

FY 2020-21 BUDGET
CHARACTER JUSTIFICATION

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

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

51061 Maintenance-Equipment

This account records the costs for routine maintenance of equipment.
The following projects are planned for the forthcoming year:

Perc Pond Drainage & Maintenance Plan	\$20,000
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51201 Administration Costs

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

51211 Legal Services

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

51231 Testing/Analysis

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

51241 Outside Printing & Binding

This account represents the cost of outside printing services.

51244 Permits/License/Fees

This account records the cost of all permits.

51401 Rents/Leases-Equipment

This account provides funds for rents and leases of equipment.

51601 Training/Conference Exp

This account records the cost of outside training or conferences for staff.

51803 Other Contract Services

This account reflects expenses for outside contract services as may be necessary.

Sludge Removal	\$125,000
Sanitary Sewer Hydraulic Modeling	10,000
Other Contract Services	5,000
	\$140,000

51902 Telecommunication Usage

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

51917 District Operations Charges

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

Additional Planned Projects:

Perc Pond Drainage & Maintenance Plan	\$5,000
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FY 2020-21 BUDGET
CHARACTER JUSTIFICATION

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

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

51921 Equipment Usage Charges

This account records the cost of equipment usage.

52072 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 Medical/Laboratory Supplies

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

52111 Office Expense

This account records costs for operational supplies.

52141 Minor Equipment/Small Tools

This account represents costs for the purchase of office furniture, small tools, instruments, and equipment that are individually under \$5,000.

52171 Water Conservation Program

This account records the cost of indoor water use efficiency programs including but not limited to indoor water use assessments/audits, fixture replacements and rebates with the goal of inflow reduction.

52193 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 Depreciation Expense

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

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

57011 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 is no planned transfer in FY 20-21.

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

19820 Machinery & Equipment

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

19841 Work in Progress - Intangible

This account captures costs for the development of intangible assets including the implementation and negotiation or acquisitions of easements.

FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$335,949	\$203,700	\$147,208
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	519,405	396,642	433,660
Expenditures - (Decrease) fund balance	(728,803)	(499,134)	(579,605)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(209,398)</u>	<u>(102,492)</u>	<u>(145,945)</u>
Adjustments to Reserves/Encumbrances:			
Depreciation	36,521	46,000	52,000
Unrealized Gain/Loss	(4,327)	-	-
Change in Encumbrances	43,175	-	-
Change in Reserved Fund Balance	1,781	-	-
Waste/Recycled Water Loan	-	-	80,000
Rounding	(1)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>77,149</u>	<u>46,000</u>	<u>132,000</u>
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$203,700	\$147,208	\$133,263
Target Fund Balance	\$244,871	\$199,067	\$260,250
<i>Over/(Under) Target Fund Balance</i>	(\$41,171)	(\$51,859)	(\$126,987)
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$132,249)	(\$56,492)	(\$13,945)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/18</u>	<u>7/1/19</u>	
Equity in Pooled Cash	\$357,079	\$177,871	
Other Receivables (Flat Charges)	24,120	26,597	
Accounts Receivable-AR Module	5,783	7,023	
Accounts Payable	(6,077)	(7,791)	
Prepaid Expenses	-	-	
Reserve for Water Conservation	(1,781)	-	
Encumbrances	(43,175)	-	
Total Beginning Fund Balance	<u>\$335,949</u>	<u>\$203,700</u>	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$2,090	\$2,266	\$176	8.42%
Subtotal Use of Money	\$2,090	\$2,266	\$176	8.42%
<u>CHARGES FOR SERVICES</u>				
46024 Connection Fees	\$0	\$0	\$0	N/A
Subtotal Charges for Services	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Trans in - Within a Fund	\$40,000	\$0	(\$40,000)	(100.00%)
Subtotal Other Financing Sources	\$40,000	\$0	(\$40,000)	(100.00%)
TOTAL REVENUES				
	\$42,090	\$2,266	(\$39,824)	(94.62%)
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19832 CIP - Infrastructure	\$50,000	\$0	(\$50,000)	(100.00%)
Subtotal Fixed Assets	\$50,000	\$0	(\$50,000)	(100.00%)
<u>OTHER FINANCING USES</u>				
57011 Transfers out-within a Fund	\$0	\$40,000	\$40,000	N/A
Subtotal Other Financing Uses	\$0	\$40,000	\$40,000	N/A
TOTAL EXPENDITURES				
	\$50,000	\$40,000	(\$10,000)	(20.00%)
TOTAL NET COST				
	\$7,910	\$37,734	\$29,824	377.04%
<i>(Expenditures Minus Revenues)</i>				

**FY 2020-21 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 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	\$110,000
Projected Interest Rate	<u>2.06%</u>
Projected/Planned Interest on Pooled Cash	\$2,266

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

47101 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 is no planned transfer in FY 20-21.

Character Title: Other Financing Uses **Character No.:** 44610-33110200-57

57011 Transfers Out - within a Fund

This account reflects the transfer of cash from the Construction Fund to the Operations Fund that was not needed to finance the Capital Replacement Program in a prior year. This cash was not from connection fees.

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

19832 CIP - Infrastructure

This account reflects funds for miscellaneous improvements. There is no planned project in FY 20-21.

FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$205,987	\$163,781	\$155,871
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	203,596	42,090	2,266
Expenditures - (Decrease) fund balance	(244,791)	(50,000)	(40,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(41,195)	(7,910)	(37,734)
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/Loss	(1,011)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(1,011)	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$163,781	\$155,871	\$118,137
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$42,206)	(\$7,910)	(\$37,734)
<u>Fund Balance Components at Beginning of FY</u>	7/1/18	7/1/19	
Equity in Pooled Cash	\$205,987	\$169,816	
Vouchers Payable	\$0	(\$6,035)	
Total Beginning Fund Balance	\$205,987	\$163,781	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-20	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
40002 Prop Tax - CY, Secured	\$28,000	\$0	(\$28,000)	(100.00%)
40111 Supplemental Prop Taxes - CY	52	0	(52)	(100.00%)
Subtotal Taxes	\$28,052	\$0	(\$28,052)	(100.00%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	\$475	\$0	(\$475)	(100.00%)
Subtotal Use of Money	\$475	\$0	(\$475)	(100.00%)
<u>INTERGOVERNMENTAL REVENUES</u>				
42291 State Homeowners Tax Relief	\$0	\$0	\$0	N/A
Subtotal Intergovernmental Revenues	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$28,527	\$0	(\$28,527)	(100.00%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	\$52	\$0	(\$52)	(100.00%)
Subtotal Services and Supplies	\$52	\$0	(\$52)	(100.00%)
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	\$675	\$0	(\$675)	(100.00%)
Subtotal Other Charges	\$675	\$0	(\$675)	(100.00%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Admin Control Acct	\$27,000	\$0	(\$27,000)	(100.00%)
59005 Admin Control Acct-Clearing	(27,000)	0	27,000	(100.00%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$727	\$0	(\$727)	(100.00%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$27,800)	\$0	\$27,800	(100.00%)

FY 2020-21 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 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 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.

Character Title: Use of Money Character No.: 44615-33110300-44

44002 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	\$25,000
Projected Interest Rate	<u>2.06%</u>
Projected/Planned Interest on Pooled Cash	\$515

Character Title: Services and Supplies Character No.: 44615-33110300-51

51242 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 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.

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

59004 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. This was paid off in FY 19/20.

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 19-20 Principal Payments:	(500,000)
FY 20-21 Principal Payment:	<u>0</u>
Outstanding Bond Amount	\$0

59005 Admin Control Account-Clearing

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

**FY 2020-21 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 18-19	Estimated FY 19-20	Requested FY 20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$14,846	\$10,623	\$38,423
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	25,315	28,527	-
Expenditures - (Decrease) fund balance	(2,000)	(727)	-
Net Surplus or Deficit - Increase/(Decrease) to fund balance	23,315	27,800	0
Adjustments to Reserves/Encumbrances:			
59004 - Enterprise Principal	(27,000)	-	-
Unrealized Gain/Loss	(540)	-	-
Change In Mature Bonds Payable	1	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(27,539)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$10,623	\$38,423	\$38,423
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$4,223)	\$27,800	\$0
<u>Fund Balance Components at Beginning of FY</u>	7/1/18	7/1/19	
Cash	\$40,846	\$37,623	
Matured Bonds Payable	(26,000)	(27,000)	
Total Beginning Fund Balance	\$14,846	\$10,623	