

SONOMA COUNTY WATER AGENCY

FY19-20 BUDGET

WATER TRANSMISSION

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FY 2019-20 BUDGET

BUDGET DIVISION SUMMARY

ction Title:

WATER TRANSMISSION SYSTEM

Program Description

This section includes the operations and maintenance (O&M), construction projects and debt service obligations related to the Agency's Water Transmission System.

Financial Summary

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY18-19 Adopted	FY19-20 Requested	Percent Change	FY18-19 Adopted	FY19-20 Requested	Percent Change
Water Trans. Agency Fund	\$44,493,102	\$48,724,269	10%	\$6,798,832	\$7,176,877	6%
Water Management Planning	25,000	388,000	1452%	(22,207)	327,283	1574%
Watershed Planning/Restoration	3,864,000	5,266,000	36%	(393,698)	315,735	180%
Recycled Water & Local Supply	122,000	468,013	284%	(13,539)	(24,232)	79%
Water Conservation	2,498,972	2,361,957	(5%)	173,736	(131,180)	176%
SR Aqueduct Capital Fund	50,000	0	(100%)	(379,423)	(618,491)	(63%)
Petaluma Aq. Capital Fund	1,255,000	1,866,000	49%	1,008,191	1,481,160	47%
Sonoma Aq. Capital Fund	130,000	4,130,000	3077%	(1,260,858)	4,027,468	419%
Storage Facilities	25,000	0	(100%)	17,000	(73,000)	529%
Pipeline Facilities	0	0	N/A	0	0	N/A
Common Facilities	3,727,874	4,975,000	33%	(4,561,580)	(326,700)	93%
State Loan Debt Service	396,502	374,175	(6%)	(805,772)	(837,983)	4%
State Loan Reserve	0	0	N/A	0	0	N/A
Common Rev. Bond Fund 2012	357,502	350,659	(2%)	(74,798)	(84,330)	13%
Storage Revenue Bond 2012	105,376	115,489	10%	(203,279)	(194,895)	4%
Sonoma Aq. Revenue Bond 2012	306,971	82,952	(73%)	52,362	(173,751)	(432%)
Sonoma Aq. Revenue Bond 2015	1,211,212	41,212	(97%)	1,155,238	(6,182)	(101%)
Storage Revenue Bond 2015	278,090	257,684	(7%)	(696,725)	(456,763)	(34%)
Common Rev. Bond Fund 2015	589,617	678,659	15%	(131,155)	(355,911)	171%
Common Rev. Bond Fund 2019	5,889,460	4,054,937	(31%)	4,858,714	3,371,178	(31%)
Sonoma Aq. Revenue Bond 2019	154,028	102,554	(33%)	(83,666)	(132,039)	58%
North Marin Water Deposit	644,248	462,570	(28%)	(635,377)	462,189	173%
TOTAL:	\$66,123,954	\$74,700,131	12.97%	\$4,801,996	\$13,746,431	186.26%

Staffing Summary

No staffing is allocated to indexes within this section. Refer to the Administration and General Section.

Workload Summary

n/a

Summary of Issues and Significant Changes

Refer to the Departmental Budget Summary for a summary of issues and significant changes.

FY 2019-20 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: WATER TRANSMISSION AGENCY FUND

Fund/Department No: 44205 33040100

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUE</u>				
42358 State Other Funding	0	0	\$0	N/A
Subtotal Use of Money	\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	64,350	170,250	\$105,900	164.57%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$64,350	\$170,250	\$105,900	164.57%
<u>CHARGES FOR SERVICES</u>				
45223 Sewer/Water Hook up Fees	0	0	\$0	N/A
45301 Charges for Services	0	0		
45314 Sale - Power	100,000	100,000	0	0.00%
45315 Sale - Water, Wholesale	25,575,031	28,357,469	2,782,438	10.88%
45323 Common Fac Rev Bond Chg	3,365,157	3,310,088	(55,069)	(1.64%)
45324 Storage Fac Rev Bond Chg	1,283,085	1,023,809	(259,276)	(20.21%)
45325 Sonoma Aqueduct Rev Bond Chg	528,885	510,089	(18,796)	(3.55%)
45327 Santa Rosa Aqueduct Cap Chg	407,973	561,741	153,768	37.69%
45328 Petaluma Aqueduct Cap Chg	225,359	328,090	102,731	45.59%
45329 Sonoma Aqueduct Cap Chg	0	100,262	100,262	N/A
45330 North Marin Rev Bond Chg	290,814	329,604	38,791	13.34%
45331 Water Mgmt Plan/Restore Chg	41,772	50,000	8,228	19.70%
45332 Watershed Plan/Restore Chg	3,803,623	4,516,770	713,147	18.75%
45333 Recycled Water & Local Supply	122,000	130,013	8,013	6.57%
45316 Water Conservation	1,886,222	2,059,207	172,985	9.17%
45401 Revenue Appl PY Chgs for Svcs	0	0	0	N/A
Subtotal Charges for Services	\$37,629,921	\$41,377,143	\$3,747,222	9.96%
<u>MISCELLANEOUS REVENUES</u>				
46003 Sales - Non Taxable	0	0	\$0	N/A
46021 Capital Grants - Federal	0	0	\$0	N/A
46022 Capital Grants - State	0	0	0	N/A
46027 Insurance Claims Reimbursement	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
46040 Miscellaneous Revenue	0	0	\$0	N/A
46041 Discounts Earned	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
46200 Revenue Appl PY Misc Revenue	0	0	\$0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
<u>OTHER FINANCING SOURCES</u>				
47102 Transfers In - btw Govtl Funds	0	0	0	N/A
<i>Subtotal Other Financing Sources</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
TOTAL REVENUES	\$37,694,271	\$41,547,393	\$3,853,122	10.22%

EXPENDITURES:**SERVICES AND SUPPLIES**

51031 Waste Disposal Services	3,000	3,000	0	0.00%
51032 Janitorial Services	6,000	6,000	0	0.00%
51061 Maintenance - Equipment	993,000	1,159,000	166,000	16.72%
51071 Maintenance - Bldg & Improve	0	0	0	N/A
51072 Landscaping Services	0	0	0	N/A
51077 Maintenance - Bldg & Improve	0	0	0	N/A
51205 Advertising/Marketing Svc	500	500	0	0.00%
51209 Information Tech Svc (non ISD)	1,500	1,500	0	0.00%
51211 Legal Services	12,000	12,000	0	0.00%
51212 Outside Counsel - Legal Advice	4,500	4,500	0	0.00%
51214 Agency Extra/Temp Help	1,000	1,000	0	0.00%
51226 Consulting Services	0	0	0	N/A
51230 Security Services	4,320	4,320	0	0.00%
51231 Testing/Analysis	135,000	135,000	0	0.00%
51241 Outside Printing and Binding	2,000	2,000	0	0.00%
51242 Bank Charges	0	50	50	N/A
51244 Permits/License/Fees	60,000	60,000	0	0.00%
51249 Other Professional Services	0	0	0	N/A
51301 Publications and Legal Notices	0	0	0	N/A
51401 Rents and Leases - Equipment	400,000	400,000	0	0.00%
51421 Rents and Leases - Bldg/Land	1,500	1,500	0	0.00%
51601 Training Services	14,000	20,000	6,000	42.86%
51602 Business Travel/Mileage	5,000	10,000	5,000	100.00%
51605 Private Car Expense	1,500	1,500	0	0.00%
51801 Other Services	16,000	18,000	2,000	12.50%
51803 Other Contract Services	1,648,580	5,211,500	3,562,920	216.12%
51902 Telecommunication Usage	90,000	90,000	0	0.00%
51911 Mail Services	300	300	0	0.00%
51917 District Operations Chgs	14,500,000	14,935,000	435,000	3.00%
51921 Equipment Usage Charges	900,000	950,000	50,000	5.56%
52021 Clothing, Uniforms, Personal	13,000	13,000	0	0.00%
52031 Food	700	700	0	0.00%
52042 Janitorial Supplies	2,000	2,000	0	0.00%
52061 Fuel/Gas/Oil	9,000	9,000	0	0.00%
52071 Materials and Supplies Expense	3,000	3,000	0	0.00%
52072 Chemicals	690,000	700,000	10,000	1.45%
52081 Medical/Laboratory Supplies	25,000	25,000	0	0.00%
52091 Memberships/Certifications	45,000	42,000	(3,000)	(6.67%)
52101 Other Supplies	10,000	5,000	(5,000)	(50.00%)
52111 Office Supplies	10,000	12,000	2,000	20.00%

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
52115 Books/Media/Subscriptions	1,500	1,500	0	0.00%
52117 Mail and Postage Supplies	3,000	3,000	0	0.00%
52141 Minor Equipment/Small Tools	180,000	176,000	(4,000)	(2.22%)
52142 Computer Equipment/Accessories	6,000	6,000	0	0.00%
52143 Computer Software/Licensing Fees	30,000	40,000	10,000	33.33%
52162 Special Department Expense	0	0	0	N/A
52163 Professional Development	0	0	0	N/A
52171 Water Conservation Program	0	0	0	N/A
52191 Utilities	500	500	0	0.00%
52193 Utilities - Electric	3,300,000	3,400,000	100,000	3.03%
Subtotal Services and Supplies	\$23,128,400	\$27,465,370	\$4,336,970	18.75%
<u>OTHER CHARGES</u>				
53500 Contributions Non-County Agy	0	0	\$0	N/A
53103 Interest on LT Debt	0	0	\$0	N/A
53401 Amortization Expense	241,500	54,000	(\$187,500)	(77.64%)
53402 Depreciation Expense	7,342,500	7,982,000	\$639,500	8.71%
53403 Loss - Disposed Capital Asset	0	0	\$0	N/A
53501 Contributions	0	0	\$0	N/A
53610 Other Charges	0	0	\$0	N/A
Subtotal Other Charges	\$7,584,000	\$8,036,000	\$452,000	5.96%
<u>FIXED ASSETS</u>				
19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	0	0	\$0	N/A
19840 Work in Progress - Eqt	0	0	\$0	N/A
19841 Work in Progress - Intang	160,000	30,000	(\$130,000)	(81.25%)
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
Subtotal Fixed Assets	\$160,000	\$30,000	(\$130,000)	(81.25%)
<u>APPROPRIATIONS FOR CONTIN.</u>				
55011 Appropriation for Contingency	0	0	\$0	N/A
Subtotal Approp. for Contingencies	\$0	\$0	\$0	N/A
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	13,620,702	13,192,899	(\$427,803)	(3.14%)
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$13,620,702	\$13,192,899	(\$427,803)	(3.14%)
TOTAL EXPENDITURES	\$44,493,102	\$48,724,269	\$4,231,167	9.51%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$6,798,832	\$7,176,877	\$378,045	5.56%

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division:
Section Title:

Sonoma County Water Agency - Water Transmission
Water Transmission Agency Fund

Character Title: Use of Money and Property Character No.: 44205-44

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on anticipated cash balance and an interest rate forecast by the Sonoma County Treasurer for the County Pooled Investment Program for the coming fiscal year.

Estimated Average Cash Balance	7,500,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	<u>\$170,250</u>

Character Title: Charges for Services Character No.: 44205-45

45313 Sale - Power

This item records revenue from the sale of power generated at the Warm Springs Dam hydro-electric plant and sold to Power Water Resource Pooling Authority. The contract with PWRPA is based on a variable rate contract equal to the instantaneous rate that Water Transmission is charged. This contract will also give renewable energy credits to PWRPA and thereby allow the Agency to partially meet its renewable energy goal of "Carbon-free Water" by 2015.

\$ 100,000

45223 Sewer/Water Hook up Fees

This item reflects revenue received for installation of water meters. Actual revenues fluctuate from year to year based on requests for service. Expenditures associated with meter installation are budgeted in 44205-19831, SCWA - New Metered Service.

45315	Sale - Water, Wholesale	\$ 28,357,469
45323	Common Facilities Revenue Bond Charge	\$ 3,310,088
45324	Storage Facilities Revenue Bond Charge	\$ 1,023,809
45325	Sonoma Aqueduct Revenue Bond Charge	\$ 510,089
45327	Santa Rosa Aqueduct Capital Charge	\$ 561,741
45328	Petaluma Aqueduct Capital Charge	\$ 328,090
45329	Sonoma Aqueduct Capital Charge	\$ 100,262
45330	North Marin Revenue Bond Charge	\$ 329,604
45331	Water Management Planning Charge	\$ 50,000
45332	Watershed Planning & Restoration Charge	\$ 4,516,770
45333	Recycled Water & Local Supply Charge	\$ 130,013
45316	Water Conservation Charge	\$ 2,059,207
Total Water Sales		<u>\$ 41,277,143</u>

Under the terms of the Sixth Supplemental Ordinance adopted in December 2002, all water transmission system revenues are to first be deposited in the Agency fund and later transferred to the appropriate capital or debt service funds. The line items listed above are used to record receipt of these revenues. Beginning July 1, 2006, all revenues received for the four subcharges are likewise received in the Agency's O&M fund and transferred to each subcharges' designated fund.

Revenue is based on deliveries of 43,870 Acre Feet

Character Title: Miscellaneous Revenues Character No.: 44205-46

46029	Donations/Contributions	0
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FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division:

Sonoma County Water Agency - Water Transmission

Section Title:

Water Transmission Agency Fund

Character:

Services and Supplies

Character No.:

44205-51/52

51061

Maintenance - Equipment

This item is requested to provide funds for purchase of small equipment and for annual equipment maintenance contracts. Starting in FY 2012/13 it also will contain the costs to maintain the pumping, storage, pipeline and hydro-electric facilities previously budgeted in 51071. See details below:

DESCRIPTION	Project No.	Requested FY19-20
Collector 4 Chlorine Lines Maintenance	T0434	
Collector 6 Drainage Repair		34,500
CT Compliance		100,000
Eldridge Booster Station Decommission	T0030M007	
Electrical Supplies and Maintenance Services		355,000
Hardware and Miscellaneous Supplies		50,000
Mirabel Collector 3 Blowoff Valve		23,000
Mirabel Collector 4 Blowoff Valve		23,000
Mirabel Collector 5 replace 150 valves, replace meters Q paced		250,000
Mirabel Chlorine Building Water Lines Replacement		
Mirabel Infiltration Pond Rehab		23,000
Mirabel Fish Screens Maintenance		5,000
Mirabel/Wohler Chlorine Gas Detection		57,500
Pump and Pipeline Supplies and Maintenance Services		50,000
Riverfront Park Erosion Repairs		118,000
Riverfront Park Levee Repairs		30,000
Santa Rosa Plain Well Monitoring Program (SCWA Wells)	T0072	25,000
Wohler Road Settlement		
Wohler Road RR Fiber Optic Cable Relocation		
WT Monitoring Well Pressure Transducers	T0072	15,000
51061 Total		1,159,000

51071

Maintenance - Bldg & Improvement

This item has provided funds for contractual costs associated with projects to maintain the pumping, storage, pipeline and hydro-electric facilities.

51209

Information Tech Svc (non ISD)

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

51211

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.

51226

Consulting Services

Use 51803 Other Contract Services.

51230

Security Services

This item is requested to provide funds to contract for outside security services to patrol Agency facilities at Wohler and Mirabel.

51231

Testing/Analysis

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

51244

Permits/License/Fees

This item is requested to provide funds for various permits and fees required by the State for Agency operations.

51401

Rents and Leases - Equipment

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

51601

Training Services

This item provides funds for Water Transmission staff in-service training costs.

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division:

Sonoma County Water Agency - Water Transmission

Section Title:

Water Transmission Agency Fund

Character:

Services and Supplies

Character No.:

44205-51/52

51602

Business Travel/Mileage

This item is requested to provide funds to cover the cost of travel expenses to meetings and seminars by Agency staff. Seminars directly related to Water Transmission only.

51605

Private Car Expense

This item is requested to provide funds to reimburse employees for the use of their private vehicles. For Water Transmission System activities only.

51803

Other Contract Services

DESCRIPTION	Project No.	Requested FY19-20
<u>Infrastructure</u>		
Aqueduct Condition Assessments	T0153, T0382	175,000
As-Needed Dive Services		50,000
Asset Management		250,000
Cathodic Protection - Petaluma AQ	T0171	
Cathodic Protection - Santa Rosa AQ & Cotati Intertie	T0169/T0172	
Collector Capacity Study	T0140	
Maximo Hosting	T0138	
Mirabel Infiltration Pond Rehab		
Riverfront Park Maintenance - Regional Parks	T0125	140,000
Sonoma Youth Ecology Corps	T0072	32,000
Tank Recoat - Cotati	T0437	
Tank Recoat - Forestville	T0437	180,000
Tank Maintenance	T0183	3,000,000
Wohler-Mirabel Collector Wells - Liquefaction Mitigation	TBD	100,000
<u>Advocacy</u>		
Community Outreach Program	T0072	10,000
Integrated Water Management Plan		
Bay Area	T0096	5,500
North Coast	T0095	35,000
Invasive Mussel Program	T0072	60,000
Legislative Advocacy - Federal	T0080	95,000
Legislative Advocacy - State	T0080	50,000
Mirabel Fish Screens Educational Displays		80,000
North Bay Water Regional Outreach Coordination	T0080	25,000
<u>Studies</u>		
Groundwater Banking Feasibility - Pilot Studies	T0147	200,000
Methodologies-Peak Demand Supply	T0155	
Watershed Water Quality Monitoring - USGS	T0105	175,000
Watershed and Riverbank Filtration Water Quality Studies	TBD	225,000
Regional Water Supply Resiliency Study	T0450	300,000
Russian River Wtrshed Coupled Surface Wtr/GW Model		
Stream Gauge Network (OneRain) - Mirabel	TBD	24,000
		<hr/> 5,211,500

Character:

Services and Supplies

Character No.:

44205-51/52

51902

Telecommunication Usage

This item is requested to provide funds for communication costs for radio, telephone and data line charges.

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission
Section Title: Water Transmission Agency Fund

Character: Services and Supplies **Character No.:** 44205-51/52

51917 District Operations Chgs

This item provides funds for staff costs when working on Water Transmission.

51921 Equipment Usage Charge

This item is requested to provide funds for equipment usage.

52061 Fuel/Gas/Oil

Gas/Oil includes the costs of gas, diesel, and oil to operate the Agency's emergency generators.

52081 Medical/Laboratory Supplies

This account records expenses for supplies and expenses associated with the laboratory.

52071 Materials and Supplies Expense

This account records expenses for materials and supplies expenses.

RRIFR Mirabel Dam Salmonid Monitoring	T0134M037	30,000
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Character: Services and Supplies **Character No.:** 44205-51/52

52072 Chemicals

This sub-object provides funds for the purchase of chlorine gas used in chlorinating water prior to transporting to customers. This sub-object also provides funds for caustic soda required by the pH system.

52091 Memberships/Certifications

This account provides funds for Agency memberships in professional and technical organizations.

DESCRIPTION	Requested FY19-20
ACWA Membership	T0038 25,000
CA Groundwater Coalition	T0147 7,500

52111 Office Supplies

This account records expenses for routine office supplies and expenses.

52141 Minor Equipment/Small Tools

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

52142 Computer Equipment/Accessories

This item is requested to provide funds for the purchase of SCADA and telemetry controllers and instruments

52143 Computer Software/Licensing Fees

This item provides funds for license agreements and software related to the water transmission system.

52162 Special Department Expense (Reimbursable Proj & FERC Fees)

This item is used to account for expenses that will have an offsetting revenue, for example if there is a funding agreement with an outside agency. This item is requested to provide funds for fees paid to the Federal Energy Commission for licensing costs associated with the Agency's Hydro-Electric facility at Warm Springs Dam.

52191 Utilities

This item is requested to provide funds for utility costs other than power for the water transmission system.

52193 Utilities - Electric (Power)

The item is requested to provide funds for electrical energy costs required to meet the pumping demands of the water transmission system and to operate other water transmission facilities.

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division:

Sonoma County Water Agency - Water Transmission

Section Title:

Water Transmission Agency Fund

Character:

Other Charges

Character No.:

44205-53

53402

Depreciation Expense

This item is requested to provide appropriations for depreciation of the water transmission system buildings, improvements and equipment. All completed construction projects from Storage Facilities, Pipeline Facilities and Common Facilities are transferred to the Water Transmission fund upon completion and depreciation is booked in the Water Transmission fund. No cash expenditure of funds is made.

Character:

Other Charges

Character No.:

44205-53

53501

Contributions

This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals.

0

Character:

Fixed Assets

Character No.:

44205-19

19820

Machinery & Equipment

This item is requested to provide funds for equipment purchases which may be identified during the fiscal year.

DESCRIPTION

Requested
FY19-20

Other equipment

0

Character:

Fixed Assets

Character No.:

44205-19

19831

CIP - Bldg & Impr

This item is requested to provide funds for replacement and or improvement projects that may need to be undertaken during the fiscal year.

0

19832

CIP - Infrastructure

0

19841

Work in Progress - Intang

Permanent Easements

Santa Rosa AQ Cathodic Protection ROW

T0188

T0187

Software Licenses - LBNL Model

30,000

30,000

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division:
Section Title:

Sonoma County Water Agency - Water Transmission
Water Transmission Agency Fund

Character: Other Financing Uses **Character No.:** 44205-57

57011

Transfers Out - within a Fund

This item is requested to transfer revenues collected as part of the rate for capital improvements and debt service payments. These transfers are made pursuant to the terms of the Master Water Supply Agreement and the Sixth Supplemental Ordinance.

Santa Rosa Aqueduct Capital Fund	561,741
Petaluma Aqueduct Capital Fund	328,090
Sonoma Aqueduct Capital Fund	100,262
Common Facilities Fund	602,830
Storage Facilities Fund	0
North Marin Deposit	0
Sonoma Aqueduct Revenue Bond Fund 2012	255,341
Sonoma Aqueduct Revenue Bond Fund 2015	47,394
Storage Facilities Rev Bond Fund 2012	310,043
Storage Facilities Rev Bond Fund 2015	713,766
Common Facilities Rev Bond Fund 2012	434,081
Common Facilities Rev Bond Fund 2015	1,030,030
State Loan Debt Service Fund	1,196,268
State Loan Reserve Fund	0
Water Management Planning Fund	50,000
Watershed Planning/Restoration Fund	4,516,770
Recycled Water and Local Supply Fund	130,013
Water Conservation Fund	2,059,207
Total	\$12,335,837

Character: Appropriations for Contingencies **Character No.:** 44205-55

55011

Appropriation for Contingencies

0

This reserve is established for unanticipated costs which may arise during the fiscal year.

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Water Transmission Agency Fund

Fund No.: 44205

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$4,901,253	\$7,779,311	\$7,673,489
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	42,628,781	38,137,654	41,547,393
Expenditures - (Decrease) fund balance	(41,885,889)	(45,827,477)	(48,724,269)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	742,893	(7,689,823)	(7,176,877)
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Depreciation	6,500,043	7,584,000	8,036,000
Donated Asset (Caltrans)	(2,750,000)		
Outstanding Encumbrances - Change in Enc.	(1,653,285)		
Capitalized Interest			
Gain/Loss on disposal of fixed assets			
Unrealized Gain/ Loss (GASB 31)	38,409		
Change in Prudent Reserve			
Post audit adjustments - Payables	0		
Reclass of Prior Year Asset	0		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	2,135,166	7,584,000	8,036,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	7,779,311	7,673,489	8,532,612
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	\$2,878,058	(\$105,823)	\$859,123
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$5,219,713	\$9,624,269	
Accounts Receivable	5,571,764	6,048,044	
Retention Receivable			
Deposits with Others		11,836	
Inventory of Materials and Supplies			
Due from State			
Due from Other Governments			
Prepaid Expense	17,224	17,017	
Due from Federal AR	41,363	391	
Pre-paid expenses			
Accounts Payable	(394,669)	(681,513)	
Unearned Revenue	0		
Deferred Revenue	0		
Reserved for Conservation/Recycled	0		
Contingent Liability	0		
Contract Retention Payable		(33,306)	
Encumbrances	(1,428,638)	(3,081,923)	
Prudent Reserve	(4,125,504)	(4,125,504)	
Total Beginning Fund Balance	\$4,901,253	\$7,779,311	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: Water Management Planning
Fund/Department No: 44210 33041000

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	2,432	2,772	\$340	13.97%
Subtotal Intergovernmental Reven	\$2,432	\$2,772	\$340	13.97%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	3,003	7,945	\$4,942	164.57%
Subtotal Use of Money	\$3,003	\$7,945	\$4,942	164.57%
<u>CHARGES FOR SERVICES</u>				
45332 Watershed Plan/Restore Chg	0	0	\$0	N/A
Subtotal Charges for Services	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	41,772	50,000	\$8,228	19.70%
Subtotal Other Financing Sources	\$41,772	\$50,000	\$8,228	19.70%
TOTAL REVENUES	\$47,207	\$60,717	\$13,510	28.62%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	20,000	0	(\$20,000)	(100.00%)
51917 District Operations Chgs	5,000	50,000	\$45,000	900.00%
Subtotal Other Charges	\$25,000	\$50,000	\$25,000	100.00%
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	0	338,000	\$338,000	N/A
Subtotal Other Financing Uses	\$0	\$338,000	\$338,000	N/A
TOTAL EXPENDITURES	\$25,000	\$388,000	\$25,000	100.00%
TOTAL NET COST (Expenditures Minus Revenues)	(\$22,207)	\$327,283	\$11,490	(51.74%)

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Management Planning

Character Title: Use of Money and Property

Character No.: 44210-44

44002 *Interest on Pooled Cash*

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

Estimated Average Cash Balance	350,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	<u>\$7,945</u>

Character Title: Other Government Revenue

Character No.: 44210-42

42619 *Town of Windsor*

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

Character Title: Other Financing Sources

Character No.: 44210-47

47101 *Transfers In - within a Fund*

This item records transfers of funds from the O&M fund to provide for planned expenditures
\$ 329,604

Character Title: Services and Supplies

Character No.: 44210-51/52

51917 *District Operations Chgs*

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Management Planning Fund.

Urban Water Management Plan	T0221	Requested FY19-20 50,000
		<u>50,000</u>

51803 *Other Contract Services*

This item covers the costs of services provided by outside consultants.

Urban Water Management Plan	T0221	-
		<u>-</u>

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Water Management Planning
Fund No.: 44210

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$403,626	\$573,620	\$599,327
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	164,331	50,707	60,717
Expenditures - (Decrease) fund balance	(37,162)	(25,000)	(388,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	127,169	25,707	(327,283)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	41,376		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	1,449		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	42,825	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	573,620	599,327	272,044
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$169,994	\$25,707	(\$327,283)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$534,019	\$659,217	
Accounts Receivable	\$1,871	\$2,077	
Accounts Payable	(\$4,533)	(\$1,319)	
Vouchers Payable			
Encumbrances	(127,731)	(86,355)	
Total Beginning Fund Balance	\$403,626	\$573,620	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: Watershed Planning and Restoration
Fund/Department No: 44215 33041100

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42461 Federal Other Funding	206,862	75,000	(\$131,862)	(63.74%)
42619 Town of Windsor	221,473	250,395	\$28,922	13.06%
Subtotal Intergovernmental Reven	\$428,335	\$325,395	(\$102,940)	(24.03%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	25,740	68,100	\$42,360	164.57%
Subtotal Use of Money	\$25,740	\$68,100	\$42,360	164.57%
<u>CHARGES FOR SERVICES</u>				
45332 Watershed Plan/Restore Chg	0	40,000	\$40,000	N/A
Subtotal Charges for Services	\$0	\$40,000	\$40,000	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	3,803,623	4,516,770	\$713,147	18.75%
Subtotal Other Financing Sources	\$3,803,623	\$4,516,770	\$713,147	18.75%
TOTAL REVENUES	\$4,257,698	\$4,950,265	\$692,567	16.27%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51211 Legal Services	0	0	\$0	N/A
51212 Legal Services - External	0	0	\$0	N/A
51221 Medical/Laboratory Services	0	0	\$0	N/A
51231 Testing/Analysis	0	80,000	\$80,000	N/A
51803 Other Contract Services	1,373,000	742,000	(\$631,000)	(45.96%)
51917 District Operations Chgs	2,483,000	2,468,000	(\$15,000)	(0.60%)
52091 Memberships/Certifications	0	0	\$0	N/A
Subtotal Other Charges	\$3,856,000	\$3,290,000	(\$566,000)	(14.68%)
<u>OTHER CHARGES</u>				
53402 Depreciation Expense	8,000	8,000	\$0	0.00%
53501 Contributions	0	0	\$0	N/A
Subtotal Other Charges	\$8,000	\$8,000	\$0	0.00%
<u>FIXED ASSETS</u>				
19841 Work in Progress - Intang	0	1,968,000	\$1,968,000	N/A
Subtotal Fixed Assets	\$0	\$1,968,000	\$1,968,000	N/A
TOTAL EXPENDITURES	\$3,864,000	\$5,266,000	\$1,402,000	36.28%
TOTAL NET COST (Expenditures Minus Revenues)	(\$393,698)	\$315,735	\$709,433	(180.20%)

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Watershed Planning/Restoration

Character Title: Use of Money and Property

Character No.: 44215-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	3,000,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$68,100

Character Title: Intergovernmental Revenues

Character No.: 44215-42

42619 Town of Windsor

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

Character Title: Miscellaneous Revenues

Character No.: 44215-46

46029 Donations/Reimbursement

-

Character Title: Other Financing Sources

Character No.: 44215-47

47101 Transfers In - within a Fund

This item records transfers of funds from the O&M fund to provide for planned expenditures \$4,516,770

Character Title: Services and Supplies

Character No.: 44215-51/52

51231 Testing/Analysis

DESCRIPTION	Project No.	Requested FY19-20
Upper Russian River WQ Monitoring		66,000
Winter Russian River Algae/WQ Monitoring		14,000
		80,000

51917 District Operations Chgs

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Watershed Planning and Restoration Fund.

Russian River Instream Flow and Restoration Program (Biological Opinion Response)

DESCRIPTION	Project No.	Requested FY19-20
<u>Project Oversight</u>		
RRIFR Biological Opinion Reporting	T0224D025	125,000
RRIFR Scheduling and Budget Planning	T0225D021	25,000
<u>RRIFR Decision 1610 Change Petition</u>		
<u>RRIFR Russian River Flow Model</u>		
RRIFR Russian River Final Flow Modeling	T0214D008	240,000
RRIFR Hydroelectric Analysis	T0217B003	
RRIFR Water Quality Modeling	T0215C018	18,000
RRIFR Climate Change Modeling (USGS)	T0218D008	
RRIFR Hydrologic Index	T0216D008	

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Watershed Planning/Restoration

Character Title: Services and Supplies

44215-51/52

51917	District Operations Chgs (Cont)	Requested FY19-20
RRIFR Temporary Urgency Change Petitions		
RRIFR Annual Temporary Urgency Change Petitions	T0230C018	40,000
RRIFR Interim Change CEQA Process	T0230B012	3,000
RRIFR Water Quality Monitoring - TUCP	T0246C018	150,000
RRIFR Permanent D1610 Change Petition		
RRIFR Program Management	T0231C018	120,000
RRIFR Draft EIR	T0248B007	72,000
RRIFR Final EIR	T0249B007	60,000
SWRCB B.O. Water Rights Issues		
SWRCB B.O. Water Rights Meetings	T0425A002	
RRIFR Public Outreach		
RRIFR Public Outreach Programs-Remaining Project Area	T0226P006	72,000
RRIFR Estuary Management & Monitoring		
RRIFR Project Management-Estuary		
RRIFR Project Management	T0219C018	100,000
Permitting for Estuary Management	T0219C018	80,000
RRIFR CEQA Compliance/Litigation	T0262A014	
Public Outreach		
Public Outreach Programs-RR Estuary		
RRIFR Biological and Water Quality Monitoring		
RRIFR Fisheries Monitoring -Seining	T0219B039	125,000
RRIFR Fisheries Monitoring -Fyke	T0219B040	225,000
RRIFR Fisheries Monitoring -Telemetry	T0219M023	
RRIFR Fisheries Monitoring -Otolith	T0219B052	
RRIFR Water Quality Monitoring	T0219B041	205,000
RRIFR Invertebrate Monitoring	T0219B042	60,000
RRIFR Wildlife & Botanical Monitoring (Pinnipeds)	T0219B044	50,000
RRIFR Flood Risk Mitigation		
RRIFR Feasibility Study	T0233C018	40,000
RRIFR Beach and Water Level Management		
RRIFR Lagoon Outlet Channel Adaptive Management Plan	T0219B047	25,000
RRIFR Lagoon Outlet Channel Implementation and Monitorir	T0219B046	135,000
RRIFR Monthly Sandbar Topographic Survey	T0219B048	60,000
RRIFR Jetty Modifications		
Jetty Study - Remove Monitoring Wells	T0232C018/D008	
Miscellaneous		
Climate Adaptation	T0238	
Dry Creek Habitat Enhancement - Phase 4	T0241	80,000
Dry Creek Habitat Enhancement - Phase 5	T0406	42,000
Dry Creek Habitat Enhancement - Phase 6	T0408	65,000
National Integrated Drought Information System (NIDIS)	T0237	
NOAA HMT QPI Phase 3 Project	T0236	
RRIFR SWRCB Petition	T0231	
Russian River Estuary - Climate Change Sea Level Rise NO.	T0244	
Russian River Regional Monitoring Program	TBD	15,000
Russian River ResSim Model	T0216	
Upper Russian River WQ Monitoring	TBD	23,000
USGS Programmatic Climate Change Studies	T0216, T0218, T0244	
Watershed Restoration Education	T0240	200,000
Winter Russian River Algae/WQ Monitoring		13,000
		\$ 2,468,000

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Watershed Planning/Restoration

Character Title: Services and Supplies

44215-51/52

51803 Other Contract Services			
This item covers the costs of services provided by outside consultants.			
Russian River Instream Flow and Restoration Program (Biological Opinion Response)			
DESCRIPTION		Requested	
		FY19-20	
<u>RRIFR Decision 1610 Change Petition</u>			
RRIFR Russian River Flow Model			
RRIFR Russian River Final Flow Modeling	T0214D008	\$	96,000
RRIFR Climate Change Modeling (USGS)	T0218D008		
RRIFR Hydrologic Index	T0216D008		
RRIFR Water Quality Modeling	T0215C018		48,000
RRIFR Temporary Urgency Change Petitions			
RRIFR Water Quality Monitoring	T0246D015		50,000
RRIFR Permanent D1610 Change Petition			
RRIFR Draft EIR	T0248B007		48,000
RRIFR Final EIR	T0249B007		
Russian River Rearing Habitat Modeling			
<u>RRIFR Estuary Management & Monitoring</u>			
RRIFR Project Management			
RRIFR CEQA Compliance/Litigation	T0262A014		
RRIFR Biological and Water Quality Monitoring			
RRIFR Water Quality Monitoring	T0219B041		50,000
RRIFR Invertebrate Monitoring	T0219B042		110,000
RRIFR Wildlife & Botanical Monitoring (Pinnipeds)	T0219B044		
RRIFR Flood Risk Mitigation			
RRIFR Feasibility Study	T0233D014		80,000
RRIFR Beach and Water Level Management			
RRIFR Lagoon Outlet Channel Adaptive Management Plan	T0219B047		100,000
RRIFR Lagoon Outlet Channel Implementation and Monitorin	T0219B046		160,000
RRIFR Rivermouth Camera	T0219B049		
RRIFR Jetty Modifications			
Jetty Study - Remove Monitoring Wells	T0232D014/C018		
<u>Miscellaneous</u>			
Climate Adaptation	T0238		
Dry Creek Habitat Enhancement - Phase 4	T0241		
Dry Creek Habitat Enhancement - Phase 5	T0406		
Dry Creek Habitat Enhancement - Phase 6	T0408		
National Integrated Drought Information System (NIDIS)	T0237		
NOAA Habitat Focus Area WQ Studies Supplemental			
NOAA HMT QPI Phase 3 Project	T0236		
Russian River Estuary - Climate Change Sea Level Rise NOA	T0244		
Russian River Estuary - Water Quality Phase II NOAA Habit	T0245		
USGS Programmatic Climate Change Studies	T0216, T0218, T0244		
		\$	742,000

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission
Section Title: Watershed Planning/Restoration

Other Charges

Character No.: 44215-53

53402	<i>Depreciation Expense</i>	
Depreciation		8,000
	53402 Total	\$ 8,000
53501	<i>Contributions</i>	
This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals. This item is a request to pass monies through to other governments.		
NOAA Quantitative Precipitation Information		
		-

Fixed Assets

Character No.: 44215-19

19841	<i>Acq-WIP-Intangibles</i>	
This account captures costs for the development of intangible assets including the implementation and negotiation or acquisitions of easements.		
Dry Creek Habitat Enhancement Phase 4		\$293,000
Dry Creek Habitat Enhancement Phase 5		\$190,000
Dry Creek Habitat Enhancement Phase 6		\$1,485,000
		<u>\$1,968,000</u>

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Watershed Planning and Restoration
Fund No.: 44215

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$4,450,538	\$6,531,041	\$5,384,106
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	4,494,408	4,420,758	4,950,265
Expenditures - (Decrease) fund balance	(3,096,833)	(5,575,693)	(5,266,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,397,575	(1,154,935)	(315,735)
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	655,733		
Capital Interest			
Depreciation	7,721	8,000	
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	19,474		
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	682,929	8,000	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	6,531,041	5,384,106	5,068,371
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$2,080,503	(\$1,146,935)	(\$315,735)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$8,719,885	\$10,215,102	
Accounts Receivable	\$50,875	\$57,159	
Prepaid Expenses			
Due from Other Govs.	\$73,772	\$1,031	
Vouchers Payable	(\$79,400)	(\$112,682)	
Accounts Payable	(\$38,487)	(\$9,195)	
Due to State			
Encumbrances	(4,276,107)	(3,620,374)	
Total Beginning Fund Balance	\$4,450,538	\$6,531,041	
	(\$4)	(\$5)	
		(\$1)	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: Recycled Water and Local Supply
Fund/Department No: 44220 33041200

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	7,104	7,207	\$103	1.46%
Subtotal Intergovernmental Reven	\$7,104	\$7,207	\$103	1.46%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	6,435	17,025	\$10,590	164.57%
Subtotal Use of Money	\$6,435	\$17,025	\$10,590	164.57%
<u>MISCELLANEOUS REVENUE</u>				
46029 Donations/Contributions	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
46022 Capital Grants - State	0	0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	122,000	468,013	\$346,013	283.62%
Subtotal Other Financing Sources	\$122,000	\$468,013	\$346,013	283.62%
TOTAL REVENUES	\$135,539	\$492,245	\$356,706	263.18%

EXPENDITURES:

<u>SERVICES AND SUPPLIES</u>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	0	0	\$0	N/A
51917 District Operations Chgs	0	0	\$0	N/A
Subtotal Services & Supplies	\$0	\$0	\$0	N/A
<u>OTHER CHARGES</u>				
53402 Depreciation Expense	12,000	6,000	(\$6,000)	(50.00%)
53501 Contributions	110,000	462,013	\$352,013	320.01%
53104 Other Interest Expense	0	0	\$0	N/A
Subtotal Other Charges	\$122,000	\$468,013	\$346,013	283.62%
TOTAL EXPENDITURES	\$122,000	\$468,013	\$346,013	283.62%
TOTAL NET COST (Expenditures Minus Revenues)	(\$13,539)	(\$24,232)	(\$10,693)	78.98%

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Recycled Water and Local Supply

Character Title: Use of Money and Property

Character No.: 44220-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	750,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$17,025

Character Title: Intergovernmental Revenues

Character No.: 44220-42

42619 Town of Windsor

This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b

Character Title: Miscellaneous Revenues

Character No.: 44220-46

46029 Donations/Reimbursement

VOMWD, City of Sonoma, County, SCAPOSD, & SVCSD 3751
for Groundwater Management Plain Sonoma Valley

Santa Rosa, Windsor, Rohnert Park, Cotati, Sebastopol 7063
Cal American, County of Sonoma for Santa Rosa Plain Study

\$	-
\$	-

46022 State Grants

Character Title: Other Financing Sources

Character No.: 44220-47

47101 Transfers In - within a Fund

This item records transfers of funds from the O&M fund to provide for planned expenditures. \$130,013

This item records transfer in from Water Management Fund Balance (Fund Balance accumulated in excess of what is likely needed for UWMP and to smooth rates) per WAC Approval to offset MMWD LRT2 Project. Recycled Water Local Supply Fund Balance was reduced in FY18-19 at request of water contractors prior to knowing that long delayed MMWD LRT2 needed that Fund Balance.

\$338,000

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Recycled Water and Local Supply

Character Title: Services and Supplies **Character No.:** 44220-51

51917 District Operations Chgs

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Recycled Water and Local Supply Fund.

DESCRIPTION	Requested FY19-20
Santa Rosa Plain Groundwater Management	7063; T0270
Santa Rosa Plain Groundwater Modeling Scenarios	
Sonoma Valley Groundwater Management & Feasibility Stud	3751; T0268
USGS Petaluma Ground Water Study	TBD
Santa Rosa Plain Groundwater Modeling Scenarios	TBD
USGS Training/Support for Santa Rosa Plain GMP	TBD
Sonoma Valley - Ground Water Mdl Upgrade	3751; T0268
51917 Total	\$ -

Character Title: Other Financing Sources **Character No.:** 44220-51

51803 Other Contract Services

This item covers the costs of services provided by outside consultants.

DESCRIPTION	Requested FY19-20
Groundwater Banking Feasibility - Pilot Studies	T0147
Modeling Prgm	
No Bay Reg Wtr Supply Resiliency Study	
Russian River Well Field Assessment and Evaluation	
Sonoma Creek Seepage Study	3751; T0268
51226 Total	\$ -

51211 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.

Character Title: Other Charges **Character No.:** 44220-53

53402 Depreciation Expense

Depreciation	6,000
53402 Total	\$ 6,000

53501 Contributions

Santa Rosa Plain SGMA Contribution	100,000
Petaluma Valley Plain SGMA Contribution	0
Sonoma Valley Plain SGMA Contribution	0
MMWD LRT2 Program	362,013
53501 Total	\$ 462,013

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Recycled Water and Local Supply
Fund No.: 44220

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$27,648	\$610,386	\$162,323
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	658,987	152,304	492,245
Expenditures - (Decrease) fund balance	(293,590)	(605,263)	(468,013)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	365,396	(452,959)	24,232
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	238,739		
Change in Windsor Reserve	(30,435)	(7,104)	
Capital Interest			
Depreciation	5,966	12,000	
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	3,072		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	217,341	4,896	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	610,386	162,323	186,555
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$582,738	(\$448,063)	\$24,232
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$1,103,881	\$1,347,550	
Accounts Receivable	\$10,099	\$6,622	
Other Receivables			
Due from State AR	\$7,930	\$1,142	
Retention Receivable	\$270	\$547	
Prepaid Expense			
Vouchers Payable	(\$18,681)	(\$2,215)	
Accounts Payable		(\$16,560)	
Retention Payable			
Unearned Revenue	(140,847)		
Encumbrances	(497,224)	(258,485)	
Windsor Reserve	(437,780)	(468,215)	
Total Beginning Fund Balance	\$27,648	\$610,386	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: Water Conservation
Fund/Department No: 44225 33041300

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	109,829	114,156	\$4,327	3.94%
42615 City of Cotati	0	0	\$0	N/A
Subtotal Intergovernmental Reven	\$109,829	\$114,156	\$4,327	3.94%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	6,435	17,025	\$10,590	164.57%
Subtotal Use of Money	\$6,435	\$17,025	\$10,590	164.57%
<u>MISCELLANEOUS REVENUE</u>				
42358 State Other Funding	185,250	185,250	\$0	0.00%
42461 Federal Other Funding	0	0	\$0	N/A
42610 Other Governmental Agencies	0	0	\$0	N/A
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	137,500	117,500	(\$20,000)	(14.55%)
Subtotal Miscellaneous Revenue	\$322,750	\$302,750	(\$20,000)	(6.20%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	1,886,222	2,059,207	\$172,985	9.17%
Subtotal Other Financing Sources	\$1,886,222	\$2,059,207	\$172,985	9.17%
TOTAL REVENUES	\$2,325,236	\$2,493,138	\$167,902	7.22%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51241 Outside Printing and Binding	52,000	60,000	\$8,000	15.38%
51249 Other Professional Services	0	0	\$0	N/A
51602 Business Travel/Mileage	5,000	13,000	\$8,000	160.00%
51803 Other Contract Services	71,800	169,800	\$98,000	136.49%
51917 District Operations Chgs	1,660,922	1,503,907	(\$157,014)	(9.45%)
52071 Materials and Supplies Expense	5,000	75,000	\$70,000	1400.00%
52091 Memberships/Certifications	13,000	12,000	(\$1,000)	(7.69%)
52111 Office Supplies	0	0	\$0	N/A
52162 Special Department Expense	0	0	\$0	N/A
52171 Water Conservation Program	691,250	528,250	(\$163,000)	(23.58%)
Subtotal Services & Supplies	\$2,498,972	\$2,361,957	(\$137,014)	(5.48%)
<u>OTHER CHARGES</u>				
53500 Contributions Non-County Agy	0	0	\$0	N/A
53501 Contributions	0	0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$2,498,972	\$2,361,957	(\$137,014)	(5.48%)
TOTAL NET COST (Expenditures Minus Revenues)	\$173,736	(\$131,180)	(\$304,916)	(175.51%)

FY 2019-20 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Conservation

Character Title: Use of Money and Property

Character No.: 44225-44

44002	Interest on Pooled Cash	
This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.		
Estimated Average Cash Balance	750,000	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash	\$17,025	

Character Title: Intergovernmental Revenues

Character No.: 44225-42

42619	Town of Windsor	
This item records revenue earned from the Town of Windsor for water diverted from the Russian River using the Town's equipment. Restructured Agreement 4.17b		
42358	State Other Funding	
DWR Water Energy Grant		185,250
Bay Area IRWMP	Prop 84 Yr2	0
Bay Area IRWMP	Prop 84 Yr3	Pass-Through
		185,250
42461	Federal Other Funding	
NOAA-Bay Watershed Education & Training (BWET)		0

Character Title: Miscellaneous Revenues

Character No.: 44225-46

46029	Donations/Reimbursement	
QWEL		17,500
Contractor contributions	NMWD	60,000
	RP	
	Sonoma	
	Windsor	40,000
		117,500

Character Title: Other Financing Sources

Character No.: 44225-47

47101	Transfers In - within a Fund	
This item records transfers of funds from the O&M fund to provide for planned expenditures.		\$2,059,207

Character Title: Services and Supplies

Character No.: 44225-51/52

51241	Outside Printing & Binding	
This account records expenses for routine printing services		60,000
		60,000
51602	Business Travel/Mileage	
This account records Agency staff travel expenses for meetings and seminars.		13,000
		13,000
52091	Memberships/Certificates	
This account records expenses for memberships to professional organizations.		12,000
		\$ 12,000
52071	Materials and Supplies Expense	
This account records expenses for routine office supplies and expenses.		75,000
		\$ 75,000

FY 2019-20 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Conservation

Character Title: Services and Supplies Character No.: 44225-51/52

51917 District Operations Chgs

This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Conservation Fund.

DESCRIPTION	Requested FY19-20
Water Conservation, Water Education and Public Affairs Staf T0239/T0291	1,503,907
Water Education Seasonal Staffing T0239/T0291	-
Prop 84 Water Conservation Grant Administration TBD	-
	\$ 1,503,907

Character Title: Services and Supplies Character No.: 44225-51/52

51803 Other Contract Services

Community Resilience Challenge	T0291	7,000
Garden Sense Contract	T0311	20,000
GardenSoft Licensing	T0291	3,000
Green Business Program	T0315	30,000
Online Educational Content	T0239	25,000
Plant Labeling Program	T0291	17,000
QWEL	T0310	26,000
Water Ed Bus Contract	T0239	41,800
		\$ 169,800

52171 Water Conservation Program

DWR Water Energy Grant Rebates	T0291	185,250
Outdoor Water Use Focused Programs		30,000
Public Information/Outreach Programs	T0291	163,000
Saving Water Partnership Wholesaler Support	T0291	35,000
School Education Program	T0239	70,000
Seminars, Workshops, and Training	T0291	30,000
Sonoma County Fair	T0291	15,000
		\$ 528,250

Character Title: Other Charges Character No.: 44225-53

53501 Contributions

Pass through of DWR grant monies (BAIRWMP WUE) to other governments	-
	\$ -

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Water Conservation
Fund No.: 44225

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$486,393	\$877,908	\$21,736
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,547,178	2,552,661	2,493,138
Expenditures - (Decrease) fund balance	(2,137,627)	(3,302,387)	(2,361,957)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	409,552	(749,726)	131,180
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	(39,704)		
Change in Windsor Reserve	18,948	(106,446)	
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	2,719		
Rounding	2		
Net Adjustment - Increase/(Decrease) to Fund Balance	(18,035)	(106,446)	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	877,910	21,736	152,917
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$391,517	(\$856,172)	\$131,180
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$1,370,965	\$1,738,854	
Accounts Receivable	44,398	68,342	
Retention Receivable	7,142	18,249	
Prepaid Expense	341	0	
State Other Funding			
Due from Other Gov.	138,044	113,616	
Voucher Payable	(107,030)	(65,889)	
Accounts Payables	(2,596)	(19,428)	
Unearned Revenue	(5,000)		
Due to Other Gov.	(86,136)	(81,345)	
Encumbrances	(340,938)	(380,642)	
Reserve for Windsor	(\$532,797)	(\$513,849)	
Total Beginning Fund Balance	\$486,393	\$877,908	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANTA ROSA AQUEDUCT CAPITAL FUND
Fund/Department No: 44230 33045000

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	21,450	56,750	35,300	164.57%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$21,450	\$56,750	\$35,300	164.57%
<u>MISCELLANEOUS REVENUE</u>				
46040 Miscellaneous Revenue	0	0	0	N/A
46021 Capital Grants - Federal	0	0	0	N/A
46029 Donations/Contributions	0	0	0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	407,973	561,741	\$153,768	37.69%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$407,973	\$561,741	\$153,768	37.69%
<u>ADMINISTRATIVE CONTROL ACCT</u>				
49002 Advances	0	0	\$0	N/A
49003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$429,423	\$618,491	\$189,068	44.03%
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19820 Machinery and Equipment	0	0	0	N/A
19822 Mobile Equipment	0	0	0	N/A
19824 Computer Equipment	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	N/A
19832 CIP - Infrastructure	50,000	0	(50,000)	(100.00%)
19840 Work in Progress - Eqt	0	0	0	N/A
19841 Work in Progress - Intang	0	0	0	N/A
19851 Intangible Assets - Non-amort	0	0	0	N/A
Subtotal Fixed Assets	\$50,000	\$0	(\$50,000)	(\$1)
<u>OTHER FINANCING SOURCES</u>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCT</u>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$50,000	\$0	(\$50,000)	(100.00%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$379,423)	(\$618,491)	(\$239,068)	63.01%

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Santa Rosa Aqueduct Capital Fund

Character Title: Use of Money and Property **Character No.:** 44230-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	2,500,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	<u>\$56,750</u>

Character Title: Other Financing Sources **Character No.:** 44230-47

47101 Transfers In - within a Fund

An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Santa Rosa Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Santa Rosa Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.

	<u>Rate</u>	<u>Deliveries</u>	
Aqueduct Capital Charge	\$ 27.00	17,543.82	\$ 473,683
Town of Windsor	\$ 183.66	479.46	<u>\$ 88,058</u>
			\$ 561,741

Character: Fixed Assets **Character No.:** 44230-19

19832 CIP - Infrastructure

Santa Rosa Aqueduct

	<u>Project No.</u>	<u>Requested FY19-20</u>
LHMP - Program Design	TBD	-
Mainline Valve Replacement (Jennings Ave)	TBD	
Santa Rosa Creek Crossing	T0405	
		<u>\$ -</u>

Character Title: Other Financing Uses **Character No.:** 44230-57

57011 Transfers Out - within a Fund

\$0

FY 2019-20 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Santa Rosa Aqueduct Capital Fund

Fund No.: 44230

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$6,589,988	\$7,165,271	\$6,315,503
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	604,331	429,423	618,491
Expenditures - (Decrease) fund balance	(42,732)	(1,279,191)	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	561,599	(849,768)	618,491
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Advance to Storage			\$0
Increase/(Decrease) in Loan Payable			
Repayment of Loan to Storage			
Capitalized Interest			
Unrealized Gain/ Loss (GASB 31)	\$13,684		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	13,684	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	7,165,271	6,315,503	6,933,994
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$575,283	(\$849,768)	\$618,491
<u>Fund Balance Components at Beginning of FY</u>	7/1/2017	7/1/2018	
Cash	\$6,589,988	\$7,165,271	
Total Beginning Fund Balance	\$6,589,988	\$7,165,271	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: PETALUMA AQUEDUCT CAPITAL FUND
Fund/Department No: 44235 33045100

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	21,450	56,750	\$35,300	164.57%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$21,450	\$56,750	\$35,300	164.57%

MISCELLANEOUS REVENUES

46029 Donations/Contributions	0	0	0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	225,359	328,090	\$102,731	45.59%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$225,359	\$328,090	\$102,731	45.59%

ADMINISTRATIVE CONTROL ACCT

49002 Advances	0	0	0	N/A
49003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL REVENUES	\$246,809	\$384,840	\$138,031	55.93%
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EXPENDITURES:

FIXED ASSETS

19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	1,255,000	1,866,000	\$611,000	48.69%
19840 Work in Progress - Eqt	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
Subtotal Fixed Assets	\$1,255,000	\$1,866,000	\$611,000	48.69%

OTHER FINANCING USES

57011 Transfers Out - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A

ADMINISTRATIVE CONTROL ACCOUNT

59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$1,255,000	\$1,866,000	\$611,000	48.69%
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TOTAL NET COST (Expenditures Minus Revenues)	\$1,008,191	\$1,481,160	\$472,969	46.91%
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FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Petaluma Aqueduct Capital Fund

Character Title: Use of Money and Property **Character No.:** 44235-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	2,500,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	<u>\$56,750</u>

Character Title: Other Financing Sources **Character No.:** 44235-47

47101 Transfers In - within a Fund

An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Petaluma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Petaluma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.

Rate	Deliveries	
\$ 27.00	23,816.80	\$ 392,318

Character: Fixed Assets **Character No.:** 44235-19

19832 CIP - Infrastructure

Ely BPS Flood Control & Electrical Upgrade	TBD	\$266,000
LHMP - Program Design	TBD	
Wilfred Booster Station Electrical Upgrade	T0426	
MSN Segment C2 - HOV Lane - Lakeville to Old Redwood I	TBD	\$1,600,000
Marin Sonoma Narrows Segment B2	TBD	
		<u>\$1,866,000</u>

Character Title: Other Financing Uses **Character No.:** 44235-57

57011 Transfers Out - within a Fund

\$0

FY 2019-20 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Petaluma Aqueduct Capital Fund

Fund No.: 44235

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$7,712,720	\$8,031,065	\$6,178,384
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	380,988	250,359	384,840
Expenditures - (Decrease) fund balance	(76,721)	(2,103,040)	(1,866,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	304,267	(1,852,681)	(1,481,160)
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Advance to Common			\$0
Increase/(Decrease) in Loan Payable	\$0	\$0	
Capitalized Interest			
Loss on Fixed Asset			
Principal Received on Loan		\$0	\$0
Unrealized Gain/ Loss (GASB 31)	\$14,078		
Net Adjustment - Increase/(Decrease) to Fund Balance	14,078	0	0
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	8,031,065	6,178,384	4,697,224
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$318,345	(\$1,852,681)	(\$1,481,160)
Fund Balance Components at Beginning of FY	7/1/2017	7/1/2018	
Cash	\$ 7,712,720	\$ 8,031,065	
Bonds Payable - current			
Total Beginning Fund Balance	\$7,712,720	\$8,031,065	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SONOMA AQUEDUCT CAPITAL FUND**
Fund/Department No: **44240 33045200**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	858	2,270	\$1,412	164.57%
44003 Other Interest Earnings	0	0	\$0	N/A
Subtotal Use of Money	\$858	\$2,270	\$1,412	164.57%

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	1,390,000	100,262	(\$1,289,738)	(92.79%)
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$1,390,000	\$100,262	\$0	0.00%

TOTAL REVENUES	\$1,390,858	\$102,532	\$1,412	0.10%
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EXPENDITURES:

SERVICES AND SUPPLIES

51242 Bank Charges	0	0	\$0	N/A
Subtotal Services and Supplies	\$0	\$0	\$0	N/A

FIXED ASSETS

19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	130,000	4,130,000	\$4,000,000	3076.92%
19840 Work in Progress - Eqt	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
Subtotal Fixed Assets	\$130,000	\$4,130,000	\$4,000,000	3076.92%

OTHER FINANCING USES

57011 Transfers Out - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A

RESIDUAL EQUITY TRANSFER

56030 Residual Equity Transfers	0	0	\$0	N/A
Subtotal Residual Equity Transfer	\$0	\$0	\$0	N/A

ADMINISTRATIVE CONTROL ACCOUNT

59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$130,000	\$4,130,000	\$4,000,000	3076.92%
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TOTAL NET COST (Expenditures Minus Revenues)	(\$1,260,858)	\$4,027,468	\$3,998,588	(317.13%)
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FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Sonoma Aqueduct Capital Fund

Character Title: Use of Money and Property **Character No.:** 44240-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	100,000
Projected Interest Rate	2.27%
	<hr/>
Projected/Planned Interest on Pooled Cash	\$2,270

Character Title: Other Financing Sources **Character No.:** 44240-47

47101 Transfers In - within a Fund

Sonoma Rev Bond 2012 Fund
Sonoma Rev Bond 2015 Fund

An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Sonoma Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.

	Rate	Deliveries	
	\$ 27.00	4,141.27	
			<hr/>
			\$ 111,814
			\$ 111,814

Character: Fixed Assets **Character No.:** 44240-19

19832 CIP - Infrastructure

LHMP - Program Design	TBD	30,000
SBS Electrical Upgrade and Pumping Reliability	T0335	4,100,000
Sonoma AQ Crossing of Spring Creek & Bennett Valley Fault Crossing		
		<hr/>
		\$4,130,000

Character: Other Financing Uses **Character No.:** 44240-53

57011 Transfers Out - within a Fund \$0

FY 2019-20 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Sonoma Aqueduct Capital Fund

Fund No.: 44240

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,271,451	\$1,134,546	\$4,163,089
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	161,919	3,850,858	102,532
Expenditures - (Decrease) fund balance	(146,403)	(822,315)	(4,130,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	15,516	3,028,543	(4,027,468)
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	(275,859)		
Sale or Purchase of Fixed Asset	120,192		
Unrealized Gain/ Loss (GASB 31)	3,246	0	
Net Adjustment - Increase/(Decrease) to Fund Balance	(152,421)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	1,134,546	4,163,089	135,622
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$136,905)	\$3,028,543	(\$4,027,468)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2017	7/1/2018	
Cash	\$1,397,849	\$1,586,223	
Vouchers Payable	(\$8,177)	(\$57,597)	
Accounts Payable			
Encumbrances	(118,221)	(394,080)	
Total Beginning Fund Balance	\$1,271,451	\$1,134,546	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES
Fund/Department No: 44250 33043000

	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	0	0	\$0	N/A
44050 Unrealized Gains & Losses	(2,000)	(2,000)		
Subtotal Use of Money	(\$2,000)	(\$2,000)	\$0	0.00%

MISCELLANEOUS REVENUE

46021 Capital Grants - Federal	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
Subtotal Miscellaneous Revenue	\$0	\$0	\$0	N/A

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	10,000	75,000	\$65,000	650.00%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$10,000	\$75,000	\$65,000	650.00%

TOTAL REVENUES	\$8,000	\$73,000	\$65,000	812.50%
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EXPENDITURES:

Other Charges

53103 Interest on LT Debt	0	0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A

FIXED ASSETS

19832 CIP - Infrastructure	25,000	0	(25,000)	(100.00%)
Subtotal Fixed Assets	\$25,000	\$0	(\$25,000)	(100.00%)

TOTAL EXPENDITURES	\$25,000	\$0	(\$25,000)	(100.00%)
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TOTAL NET COST (Expenditures Minus Revenues)	\$17,000	(\$73,000)	(\$90,000)	(529.41%)
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FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities

Character Title: Use of Money and Property

Character No.: 44250-44

44002 Interest on Pooled Cash
 This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	0	
Projected Interest Rate	2.27%	
Projected/Planned Interest on Pooled Cash		\$0

Character Title: Other Financing Sources

Character No.: 44250-47

47101 Transfers In - within a Fund
 This item records transfers of funds into the Storage Facilities fund to provide for planned capital projects and to restore fund balance.

Storage Facilities Revenue Bond 2012A	\$15,000
Storage Facilities Revenue Bond 2015A	\$60,000

Character: Fixed Assets

Character No.: 44250-19

DESCRIPTION	Project	Requested FY19-20
19832 CIP - Infrastructure		
Kawana-Ralphine SBS Pipeline	T0328	0
LHMP-Bennet Valley Fault Crossing (Oakmont Pipeline)		0
LHMP-Program Design		
Petaluma Aq Relocation - Kastania	T0330	-
Ralphine Tanks Flow Thru Conversion	T0332	0
	19832 Total	0

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Storage Facilities
Fund No.: 44250

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$9,782	\$20,239	(\$344,975)
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	86,524	788,553	73,000
Expenditures - (Decrease) fund balance	77,066	1,155,767	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	9,457	(367,214)	73,000
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Repayment of Loan from SR Aqueduct Capital	0	0	0
Princ. Pymnt on loan from SR Aqueduct Capital			
Advances			
Outstanding Encumbrances - Net Change			
PY CIP adjustment - reclass to PY Exp			
B & I Tsfrs			
LTD Proceeds			
Capitalized Interest			
Move Project CIP Balance			
Unrealized Gain/ Loss (GASB 31)	999	2,000	
PY Encumbrances			
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	1,000	2,000	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	20,239	(344,975)	(271,975)
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$10,457	(\$365,214)	\$73,000
<u>Fund Balance Components at Beginning of FY</u>	7/1/2017	7/1/2018	
Cash	\$55,820	\$45,239	
Accts Receivable	0	0	
Accounts Payable	(21,038)		
Vouchers Payable	0	0	
Encumbrances	(25,000)	(25,000)	
Total Beginning Fund Balance	\$9,782	\$20,239	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **COMMON FACILITIES**
Fund/Department No: **44260 33043200**

	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	8,580	22,700	\$14,120	164.57%
44050 Unrealized Gains & Losses	0	0	\$0	N/A
Subtotal Use of Money	\$8,580	\$22,700	\$14,120	164.57%
<u>MISCELLANEOUS REVENUES</u>				
46021 Capital Grants - Federal	0	0	\$0	N/A
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	8,280,874	5,279,000	(\$3,001,874)	(36.25%)
Subtotal Other Financing Sources	\$8,280,874	\$5,279,000	(\$3,001,874)	(36.25%)
<u>ADMINISTRATIVE CONTROL</u>				
49002 Advances	0	0	\$0	N/A
49003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$8,289,454	\$5,301,700	(\$2,987,754)	(36.04%)

EXPENDITURES:

<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	0	0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A
<u>FIXED ASSETS</u>				
19812 Acq-CIP-Land	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	3,727,874	4,975,000	\$1,247,126	33.45%
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
Subtotal Fixed Assets	\$3,727,874	\$4,975,000	\$1,247,126	33.45%
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$3,727,874	\$4,975,000	\$1,247,126	33.45%
TOTAL NET COST (Expenditures Minus Revenues)	(\$4,561,580)	(\$326,700)	\$4,234,880	(92.84%)

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

Character Title: Use of Money and Property

Character No.: 44260-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	1,000,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$22,700

Character Title: Miscellaneous Revenue

Character No.: 44260-46/47

46021 Capital Grants - Federal

This account records the receipt of Federally awarded grants

MW Creek Crossing - FEMA Grant

RR Crossing - FEMA Grant

Total 0

47101 Transfers In - within a Fund

This item records transfers of funds into the Common Facilities fund to provide for planned capital projects and to restore fund balance.

Common Fac Bond 2012A	210,000
Common Fac Bond 2015A	120,000
Common Fac Bond 2019A	3,733,600
North Marin Water	462,570
Total	<u>4,526,170</u>

Character Title: Administrative Control

Character No.: 44260-49

49004 Administrative Control Account

The Agency will procure financing in FY 13/14 from the Santa Rosa AQ Capital Fund and Petaluma AQ Capital Fund for the Mirabel Fish Screen Replacement and Agency Westside Facility.

Santa Rosa Aqueduct Capital Fund	0
Petaluma Aqueduct Capital Fund	0
	<u>0</u>

49005 Administrative Control Account Clearing

This is the clearing account for sub-object 49004, Administrative Control Account

Santa Rosa Aqueduct Capital Fund	0
Petaluma Aqueduct Capital Fund	0
	<u>0</u>

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

Character: Fixed Assets Character No.: 44260-19

19832	CIP - Infrastructure		Requested
DESCRIPTION	Project No.		FY19-20
Mainline Valve Replacement (Vinehill Ranch)			356,000
Mirabel Dam Bladder Replacement	T0416		1,580,000
Mirabel Fish Screens - RRIFR	T0338C004		
Mirabel RR Crossing Fiber Optic Cable Relocation	T0349		
Mirabel Surge Control System	T0348		
Mirabel Maintenance Building			
MW Creek Crossing	T0346		70,000
Pump & Motor Work - Mirabel Coll 3, 4			
Pump Replacement			
Wohler 4, 11			1,200,000
RDS Motor Control Center Replacement	T0447		
RDS Pump and Motor Replacement	T0422		150,000
RR Crossing	T0343		165,000
System-wide Meter Replacements	T0347		
Warm Springs Dam Hydroturbine Retrofit	T0428		1,400,000
Wohler Plant Access Rd. Retaining Wall	T0446		34,000
Wohler Motor Replacements - Collectors 1&2			
WTS Equipment Building	T0336		20,000
	Total		4,975,000
19851	Intangible Assets - Non-Amort		Requested
DESCRIPTION	Project No.		FY19-20
SCADA Software and Hardware			
	Intangible Asset		
19841	Work in Progress - Intang		Requested
DESCRIPTION	Project No.		FY19-20
SCADA Upgrade			

Character: Other Financing Uses Character No.: 44260-57

57011	Transfers Out - within a Fund		Requested
DESCRIPTION	Project No.		FY19-20
Transfer to Pipeline for South Transmission			0
	57011 Total		0

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Common Facilities
Fund No.: 44260

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,466,781	\$2,680,583	\$57,105
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,064,908	14,552,939	5,301,700
Expenditures - (Decrease) fund balance	(2,043,983)	(17,176,417)	(4,975,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	20,925	(2,623,478)	326,700
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Loan from Petaluma Aqueduct Capital Fund			
Principal payment on Loan from Petaluma Aqueduct Fund			
Advances			
Outstanding Encumbrances - Net Change	1,296,523		
Capitalized Interest			0
Gain/loss on disposal of Capital Assets	8,591		
Proceeds from State Loan & Other LT Debt			0
PY CIP adjustment - reclass to PY Exp (loss on asset)			
B & I Tsfr to ISF (Facilities) Fund			
Auditor Adj - Reversal of Duplicate Pymt			
Sale or Purchase of Fixed Asset	(120,192)		
Change in Deposit w/Others			
Move Project CIP Balance			
Change in Contingent Liability			
Post Audit Adjustment - Payables			
Unrealized Gain/ Loss (GASB 31)	7,955		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	1,192,877	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	2,680,583	57,105	383,805
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$1,213,802	(\$2,623,478)	\$326,700
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$3,017,778	\$2,657,439	
Retention Receivable	\$152,056		
Due from Other Gov'ts			
Deposits with Others			
Due from State			
Due from Federal	212,810	193,019	
Prepaid Expense			
Vouchers Payable	(46,332)	(13,445)	
Accounts Payable	(250,395)		
Contract Retention Payable	(166,183)		
Other Current/Contingent Liabilities			
Advances from other Govt			
Encumbrances	(1,452,953)	(156,430)	
Total Beginning Fund Balance	\$1,466,781	\$2,680,583	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: State Loan Debt Service Fund
Fund/Department No: 44265 33047000

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	6,006	15,890	\$9,884	164.57%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$6,006	\$15,890	\$9,884	164.57%

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	1,196,268	1,196,268	\$0	0.00%
Subtotal Miscellaneous Revenues	\$1,196,268	\$1,196,268	\$0	0.00%

TOTAL REVENUES	\$1,202,274	\$1,212,158	\$9,884	0.82%
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EXPENDITURES:

OTHER CHARGES

53103 Interest on LT Debt	246,502	224,175	(\$22,327)	(9.06%)
Subtotal Other Charges	\$246,502	\$224,175	(\$22,327)	(9.06%)

OTHER FINANCING USES

57011 Transfers Out - within a Fund	150,000	150,000	\$0	0.00%
Subtotal Other Financing Uses	\$150,000	\$150,000	\$0	0.00%

ADMINISTRATIVE CONTROL ACCOUNT

59002 Advances	793,731	816,058	\$22,327	2.81%
59003 Advances Clearing	(793,731)	(816,058)	(22,327)	2.81%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$396,502	\$374,175	(\$22,327)	(5.63%)
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TOTAL NET COST	(\$805,772)	(\$837,983)	(\$32,211)	4.00%
<i>(Expenditures Minus Revenues)</i>				

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: State Loan Debt Service Fund

Character Title: Use of Money and Property

Character No.: 44265-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	700,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$15,890

Character Title: Other Financing Sources

Character No.: 44265-47

47101 Transfers In - within a Fund

The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for \$15.8M. The term of the SRF is 20 years. Interest payments began 6/27/02, and principal and reserve payments began in FY06/07. The water sales revenue is calculated to meet 115% of the annual debt service costs of the SRF loan. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Debt Service fund, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	\$816,058
Interest	224,175
Total Debt Service	1,040,233
Revenue Requirement (115% x Debt Service)	\$1,196,268

Character Title: Other Charges

Character No.: 44265-53

53103 Interest on LT Debt

This account records the interest expense for the SRF loan per the amortization schedule.

Character Title: Other Financing Uses

Character No.: 44265-57

57011 Transfers Out - within a Fund

This item is used to transfer loan proceeds to Common Facilities Fund to finance construction of projects.

Character: Administrative Account

Character No.: 44265-59

59004 Administrative Control Account

This account reflects the principal payment for the State Revolving Fund Loan. The request for the forthcoming fiscal year is based on the amortization schedule.

59005 Administrative Control Account Clearing

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: State Loan Debt Service Fund

Fund No.: 44265

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	(\$7,238)	\$148,314	\$138,027
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,204,396	1,202,274	1,212,158
Expenditures - (Decrease) fund balance	(268,217)	(396,502)	(374,175)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	936,179	805,772	837,983
Adjustments to Reserves/Encumbrances:			
<i>CBA's - Included in Est. Current Yr Expenses</i>			
Principal payments on loan			
(Increase) / Decrease in Principal Payable	(772,014)	(793,731)	(793,731)
Advances from Other Govt	(10,783)	(22,328)	(22,328)
Unrealized Gain/ Loss (GASB 31)	2,170		
Rounding		1	
Net Adjustment - Increase/(Decrease) to Fund Balance	(780,627)	(816,058)	(816,059)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	148,314	138,027	159,951
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
<i>(Difference between Beginning and Ending Balance)</i>	\$155,552	(\$10,286)	\$21,924
<u>Fund Balance Components at Beginning of FY</u>	7/1/2017	7/1/2018	
Cash	\$764,776	\$931,111	
Due to other Governments	(\$772,014)	(\$782,797)	
Total Beginning Fund Balance	(\$7,238)	\$148,314	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: State Loan Reserve Fund
Fund/Department No: 44270 33047100

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	0	0	\$0	N/A
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$0	\$0	\$0	N/A

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A

TOTAL REVENUES	\$0	\$0	\$0	N/A
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EXPENDITURES:

OTHER FINANCING USES

57011 Transfers Out - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
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TOTAL NET COST (Expenditures Minus Revenues)	\$0	\$0	\$0	N/A
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FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: State Loan Reserve Fund

Character Title: Use of Money and Property

Character No.: 44270-44

44002 *Interest on Pooled Cash*

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

Estimated Average Cash Balance	0
Projected Interest Rate	2.27%
	<hr/>
Projected/Planned Interest on Pooled Cash	\$0

Character Title: Other Financing Sources

Character No.: 44270-47

47101 *Transfers In - within a Fund*

The construction of the Collector No.6 was funded with a state revolving fund (SRF) loan from the State Department of Water Resources (SDWSRF Contract SRF 1997CX107, Project # 4910020-04) for \$15.8M. The term of the SRF is 20 years. Interest payments began 6/27/02, and principal and reserve payments began in FY06/07. The terms of the contract require the Agency to accumulate a reserve fund equal to two semiannual payments during the first 10 years of the loan contract. The water sales revenue is calculated to meet the 115% of the annual reserve amount required. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the State Loan Reserve fund, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Reserve Amount	<hr/> \$0
Revenue Requirement (115% x Reserve Amt.)	<hr/> <hr/> \$0

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: State Loan Reserve Fund
Fund No.: 44270

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$0	\$0	\$0
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	15,547	0	0
Expenditures - (Decrease) fund balance	0	0	0
	<hr/>	<hr/>	<hr/>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	15,547	0	0
Adjustments to Reserves/Encumbrances:			
Change in Reserved Fund Balance	(17,709)		0
Unrealized Gain/ Loss (GASB 31)	2,163		
Rounding	-1		
	<hr/>	<hr/>	<hr/>
Net Adjustment - Increase/(Decrease) to Fund Balance	(15,547)	0	0
	<hr/>	<hr/>	<hr/>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	0	0	0
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$0	\$0	\$0
<u>Fund Balance Components at Beginning of FY</u>	7/1/2017	7/1/2018	
Cash	\$1,277,532	\$1,295,241	
Reserve	(1,277,532)	(1,295,241)	
	<hr/>	<hr/>	
Total Beginning Fund Balance	\$0	\$0	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **COMMON FACILITIES REVENUE BONDS 2012**
Fund/Department No: **44275 33047200**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	343	908	\$565	164.57%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$343	\$908	\$565	164.57%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	431,957	434,081	\$2,124	0.49%
Subtotal Miscellaneous Revenues	\$431,957	\$434,081	\$2,124	0.49%
TOTAL REVENUES	\$432,300	\$434,989	\$2,689	0.62%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	2,000	2,000	\$0	0.00%
Subtotal Services and Supplies	\$2,000	\$2,000	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	145,502	130,872	(\$14,630)	(10.05%)
53104 Other Interest Expense	0	7,787	\$7,787	N/A
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$145,502	\$138,659	(\$6,843)	(4.70%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	210,000	210,000	\$0	0.00%
Subtotal Other Financing Uses	\$210,000	\$210,000	\$0	0.00%
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	228,113	236,803	\$8,690	3.81%
59005 Admin Control Acct Clearing	(228,113)	(236,803)	(8,690)	3.81%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$357,502	\$350,659	(\$6,843)	(1.91%)
TOTAL NET COST (Expenditures Minus Revenues)	(\$74,798)	(\$84,330)	(\$9,532)	12.74%

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds 2012

Character Title: Use of Money and Property **Character No.:** 44275-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	40,000
Projected Interest Rate	2.27%
	<hr/>
Projected/Planned Interest on Pooled Cash	\$908

Character Title: Other Financing Sources **Character No.:** 44275-47

47101 Transfers In - within a Fund

The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	\$236,803
Interest	130,872
Fiscal Agent Fees	2,000
Debt Issuance Costs	0
Discount / Bonds	0
	<hr/>
Total Debt Service	369,675
	<hr/>
Revenue Requirement (115% x Debt Service)	\$425,126

Character: Services and Supplies **Character No.:** 44275-51/52

51242 Bank Charges

Fiscal Agent Fees are paid to trustee for servicing bonds.

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds 2012

Character: Other Charges **Character No.:** 44275-53

53103 Interest on LT Debt

Water Revenue Bonds - Series 2012A, per the bond amortization schedule.

53105 Costs of Issuance

Amounts are expensed in the year incurred.

Character: Other Financing Uses **Character No.:** 44275-57

57011 Transfers Out - within a Fund

This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

210,000

Character: Administrative Account **Character No.:** 44275-59

59004 Administrative Control Account

This account reflects the principal payment for the Water Revenue Bond, Series 2012A. The request for the fiscal year is based on the projected amortization schedule.

59005 Administrative Control Account Clearing

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Common Facilities 2012 A Revenue Bonds

Fund No.: 44275

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$101,961	\$173,454	\$226,495
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	440,635	435,300	434,989
Expenditures - (Decrease) fund balance	(138,688)	(147,502)	(350,659)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	301,947	287,798	84,330
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Principal payments on bonds	(223,768)	(228,113)	(236,803)
Proceeds from issuance			
2003A Bond Redemption			
2003A Deferred amount of refunding			
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable			
(Increase) / Decrease in Bonds Payable	0		
Restricted cash with trustee (reserve)	(619)		
Amortization of bond discount			
Amortization of bond premium	(14,432)	(14,432)	(14,432)
Amortization of bond issuance costs	0		
Amortization of deferred amount of refunding	7,787	7,787	7,787
Unrealized Gain/ Loss (GASB 31)	578		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(230,454)	(234,758)	(243,448)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	173,454	226,495	67,377
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$71,493	\$53,040	(\$159,118)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$101,961	\$175,709	
Cash with Fiscal Agent/Trustee	660,780	661,317	
Restricted Cash with Trustee	(366,971)	(367,590)	
Other current liability (good faith on refunding)	0	0	
Bonds Payable - Current	(217,250)	(223,768)	
Interest Payable	(76,559)	(72,214)	
Total Beginning Fund Balance	\$101,961	\$173,454	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **STORAGE FACILITIES REVENUE BONDS 2012**
Fund/Department No: **44280 33047300**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	129	341	\$212	164.57%
44003 Other Interest Earnings	0	0	\$0	N/A
Subtotal Use of Money	\$129	\$341	\$212	164.57%
OTHER FINANCING SOURCES				
47101 Transfers In - within a Fund	308,527	310,043	\$1,517	0.49%
Subtotal Miscellaneous Revenues	\$308,527	\$310,043	\$1,517	0.49%
TOTAL REVENUES	\$308,655	\$310,384	\$1,729	0.56%

EXPENDITURES:

SERVICES AND SUPPLIES				
51242 Bank Charges	1,500	1,500	\$0	0.00%
Subtotal Services and Supplies	\$1,500	\$1,500	\$0	0.00%
OTHER CHARGES				
53103 Interest on LT Debt	103,876	93,463	(\$10,413)	(10.02%)
53104 Other Interest Expense	0	5,526	\$5,526	N/A
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$103,876	\$98,989	(\$4,887)	(4.70%)
OTHER FINANCING USES				
57011 Transfers Out - within a Fund	0	15,000	\$15,000	N/A
Subtotal Other Financing Uses	\$0	\$15,000	\$15,000	N/A
ADMINISTRATIVE CONTROL ACCOUNT				
59004 Administrative Control Account	162,908	169,114	\$6,206	3.81%
59005 Admin Control Acct Clearing	(162,908)	(169,114)	(6,206)	3.81%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$105,376	\$115,489	\$10,113	9.60%
TOTAL NET COST	(\$203,279)	(\$194,895)	\$8,384	(4.12%)
<i>(Expenditures Minus Revenues)</i>				

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities Revenue Bonds 2012

Character Title: Use of Money and Property

Character No.: 44280-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	15,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	<u>\$341</u>

Character Title: Other Financing Sources

Character No.: 44280-47

47101 Transfers In - within a Fund

The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	\$169,114
Interest	93,463
Fiscal Agent Fees	1,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	<u>264,077</u>
Revenue Requirement (115% x Debt Service)	<u>\$303,689</u>

Character: Services and Supplies

Character No.: 44280-51/52

51242 Bank Charges

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: Other Charges

Character No.: 44280-53

53103 Interest on LT Debt

Water Revenue Bonds, per the bond amortization schedule.

53105 Costs of Issuance

Amounts are expensed in the year incurred.

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities Revenue Bonds 2012

Character: Other Financing Uses

Character No.: 44280-57

57011 Transfers Out - within a Fund

This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects and to restore fund balance.

Character: Administrative Account

Character No.: 44280-59

59004 Administrative Control Account

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

59005 Administrative Control Account Clearing

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities Revenue Bonds 2012

Fund No.: 44280

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$64,830	\$115,819	\$13,481
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	314,626	310,727	310,384
Expenditures - (Decrease) fund balance	(99,009)	(245,376)	(115,489)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	215,617	65,351	194,895
Adjustments to Reserves/Encumbrances:			
Principal payments on bonds	(159,805)	(162,908)	(169,114)
Proceeds from issuance			
2003 Bond Redemption			
2003 Deferred amount of refunding			
Underwriters Discount			
Reclass of good faith on refunding to LT Bonds Payable			
Restricted cash with trustee (reserve)	(442)		
(Increase) / Decrease in Bonds Payable			
Amortization of bond discount	(10,307)	(10,307)	(10,307)
Amortization of deferred amount of refunding	5,526	5,526	5,526
Unrealized Gain/ Loss (GASB 31)	400		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(164,628)	(167,689)	(173,895)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	115,819	13,481	34,481
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$50,989	(\$102,338)	\$21,000
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$64,830	\$117,430	
Cash with Fiscal Agent/Trustee	471,899	472,282	
Restricted Cash with Trustee	(262,074)	(262,516)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(155,150)	(159,805)	
Interest Payable	(54,675)	(51,572)	
Total Beginning Fund Balance	\$64,830	\$115,819	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SONOMA AQUEDUCT REVENUE BONDS 2012**
Fund/Department No: **44285 33047400**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	515	1,362	\$847	164.57%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$515	\$1,362	\$847	164.57%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	254,094	255,341	\$1,247	0.49%
Subtotal Miscellaneous Revenues	\$254,094	\$255,341	\$1,247	0.49%
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$254,609	\$256,703	\$2,095	0.82%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	1,500	1,500	\$0	0.00%
Subtotal Services and Supplies	\$1,500	\$1,500	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	85,471	76,867	(\$8,604)	(10.07%)
53104 Other Interest Expense	0	4,585	\$4,585	N/A
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$85,471	\$81,452	(\$4,019)	(4.70%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	220,000	0	(\$220,000)	(100.00%)
Subtotal Other Financing Uses	\$220,000	\$0	(\$220,000)	(100.00%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	133,980	139,084	\$5,104	3.81%
59005 Admin Control Acct Clearing	(133,980)	(139,084)	(5,104)	3.81%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$306,971	\$82,952	(\$224,019)	(72.98%)
TOTAL NET COST (Expenditures Minus Revenues)	\$52,362	(\$173,751)	(\$226,114)	(431.83%)

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Sonoma Aqueduct Revenue Bonds 2012

Character Title: Use of Money and Property

Character No.: 44285-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	60,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	<u>\$1,362</u>

Character Title: Other Financing Sources

Character No.: 44285-47

47101 Transfers In - within a Fund

The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	\$139,084
Interest	76,867
Fiscal Agent Fees	1,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	<u>217,451</u>
Revenue Requirement (115% x Debt Service)	<u><u>\$250,069</u></u>

Character: Services and Supplies

Character No.: 44285-51/52

51242 Bank Charges

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: Other Charges

Character No.: 44285-53

53103 Interest on LT Debt

Water Revenue Bonds, per the bond amortization schedule.

53105 Costs Of Issuance

Amounts are expensed in the year incurred.

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Sonoma Aqueduct Revenue Bonds 2012

Character: Other Financing Uses

Character No.: 44285-57

57011 *Transfers Out - within a Fund*

This item is used to transfer bond proceeds to Sonoma Aqueduct Fund to finance construction of projects and to restore fund balance.

Sonoma Rev Bond 2012 Fund

220,000

Character: Administrative Account

Character No.: 44285-59

59004 *Administrative Control Account*

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

59005 *Administrative Control Account Clearing*

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Sonoma Aqueduct Revenue Bonds 2012A
Fund No.: 44285

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$154,832	\$198,011	\$227,776
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	260,339	254,608	256,703
Expenditures - (Decrease) fund balance	(42,237)	(86,971)	(82,952)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>218,102</u>	<u>167,637</u>	<u>173,751</u>
Adjustments to Reserves/Encumbrances:			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	(131,428)	(133,980)	(139,084)
Proceeds from issuance			
(Increase) / Decrease in Bonds Payable			
Restricted cash with trustee (reserve)			
Amortization of bond discount	(8,477)	(8,477)	(8,477)
Change in Reserved Fund Balance	(874)		
Capitalized Interest	(39,231)		
Amortization of deferred amount of refunding	4,584	4,584	4,584
Unrealized Gain/ Loss (GASB 31)	502		
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(174,923)</u>	<u>(137,873)</u>	<u>(142,977)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	198,011	227,776	258,550
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$43,179	\$29,764	\$30,774
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$154,321	\$199,335	
Cash with Fiscal Agent/Trustee	388,104	388,419	
Less Restricted Cash with Trustee - Reserved Fund Balance	(215,027)	(215,901)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(127,600)	(131,428)	
Interest Payable	(44,966)	(42,414)	
Total Beginning Fund Balance	<u>\$154,832</u>	<u>\$198,011</u>	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **STORAGE FACILITIES REVENUE BONDS 2015**
Fund/Department No: **44290 33047500**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002	Interest on Pooled Cash	257	681	\$424	164.57%
44003	Other Interest Earnings	0	0	-	N/A

Subtotal Use of Money	\$257	\$681	\$424	164.57%
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OTHER FINANCING SOURCES

47101	Transfers In - within a Fund	974,558	713,766	(\$260,792)	(26.76%)
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Subtotal Miscellaneous Revenues	\$974,558	\$713,766	(\$260,792)	(26.76%)
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TOTAL REVENUES	\$974,815	\$714,447	(\$260,369)	(26.71%)
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EXPENDITURES:

SERVICES AND SUPPLIES

51242	Bank Charges	4,000	4,000	\$0	0.00%
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Subtotal Services and Supplies	\$4,000	\$4,000	\$0	0.00%
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OTHER CHARGES

53103	Interest on LT Debt	264,090	188,626	(\$75,464)	(28.58%)
53104	Other Interest Expense	0	5,058	\$5,058	N/A
53105	Costs of Issuance	0	0	-	N/A

Subtotal Other Charges	\$264,090	\$193,684	(\$70,406)	(26.66%)
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OTHER FINANCING USES

57011	Transfers Out - within a Fund	10,000	60,000	\$50,000	500.00%
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Subtotal Other Financing Uses	\$10,000	\$60,000	\$50,000	500.00%
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ADMINISTRATIVE CONTROL ACCOUNT

59004	Administrative Control Account	579,352	422,982	(\$156,370)	(26.99%)
59005	Admin Control Acct Clearing	(579,352)	(422,982)	156,370	(26.99%)

Subtotal Administrative Control	\$0	\$0	\$0	N/A
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TOTAL EXPENDITURES	\$278,090	\$257,684	(\$20,406)	(7.34%)
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TOTAL NET COST	(\$696,725)	(\$456,763)	\$239,963	(34.44%)
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(Expenditures Minus Revenues)

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities Revenue Bonds 2015

Character Title: Use of Money and Property

Character No.: 44290-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	30,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	<u>\$681</u>

Character Title: Other Financing Sources

Character No.: 44290-47

47101 Transfers In - within a Fund

The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	\$422,982
Interest	\$188,626
Fiscal Agent Fees	\$4,000
Debt Issuance Costs	\$0
Discount / Bonds	\$0
Total Debt Service	<u>615,608</u>
Revenue Requirement (115% x Debt Service)	<u><u>\$707,949</u></u>

Character: Services and Supplies

Character No.: 44290-51/52

51242 Bank Charges

Fiscal Agent Fees are paid to trustee for servicing bonds.

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities Revenue Bonds 2015

Character: Other Charges **Character No.:** 44290-53

53103 *Interest on LT Debt*

Water Revenue Bonds, per the bond amortization schedule.

53105 *Costs of Issuance*

Amounts are expensed in the year incurred.

Character: Other Financing Uses **Character No.:** 44290-57

57011 *Transfers Out - within a Fund*

This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects.

Character: Administrative Account **Character No.:** 44290-59

59004 *Administrative Control Account*

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

59005 *Administrative Control Account Clearing*

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities Revenue Bonds 2015A

Fund No.: 44290

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$2,056,616	\$542,839	\$18,090
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	873,337	920,603	714,447
Expenditures - (Decrease) fund balance	(147,477)	(852,477)	(257,684)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	725,860	68,126	456,763
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Proceeds from Bond Issuance			0
Change in Principal due to Bond Reallocation	(1,587,781)		
Change in Bond Premium due to Bond Reallocation	(50,632)		
Capitalized Interest	(135,961)		
Proceeds from Taxable Bond Issuance			
Loss on Refunding of Debt	5,058	5,058	5,058
Restricted Cash w/Fiscal Agent			0
Principal Payment	(553,501)	(579,352)	(422,982)
Revenue Bonds Pay - Change in Current Bal	(7,925)		
Amortization of Bond Premium	(18,582)	(18,582)	(18,582)
Post Audit Adjustment - Closing COI funds			
Change in Reserved Fund Balance	106,860		
Unrealized Gain/ Loss (GASB 31)	2,827		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(2,239,637)	(592,876)	(436,506)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	542,839	18,090	38,347
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$1,513,777)	(\$524,750)	\$20,257
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$2,056,616	\$542,838	
Cash with fiscal agent/trustee	1,376,812	1,244,381	
Less Restricted cash with trustee	(681,475)	(574,615)	
Matured Bonds Payable	(553,501)	(561,426)	
Interest Payable	(141,836)	(108,339)	
Total Beginning Fund Balance	\$2,056,616	\$542,839	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: COMMON FACILITIES REVENUE BONDS 2015
Fund/Department No: 44295 33047600

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	1,716	4,540	\$2,824	164.57%
44003 Other Interest Earnings	-	-	0	N/A
Subtotal Use of Money	\$1,716	\$4,540	\$2,824	164.57%

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	719,056	1,030,030	\$310,974	43.25%
Subtotal Miscellaneous Revenues	\$719,056	\$1,030,030	\$310,974	43.25%

TOTAL REVENUES	\$720,772	\$1,034,570	\$313,798	43.54%
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EXPENDITURES:

SERVICES AND SUPPLIES

51242 Bank Charges	4,000	4,500	\$500	12.50%
Subtotal Services and Supplies	\$4,000	\$4,500	\$500	12.50%

OTHER CHARGES

53103 Interest on LT Debt	465,617	549,643	\$84,026	18.05%
53104 Other Interest Expense	0	4,516	\$4,516	N/A
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$465,617	\$554,159	\$88,542	19.02%

OTHER FINANCING USES

57011 Transfers Out - within a Fund	120,000	120,000	\$0	0.00%
Subtotal Other Financing Uses	\$120,000	\$120,000	\$0	0.00%

ADMINISTRATIVE CONTROL ACCOUNT

59004 Administrative Control Account	155,649	337,019	\$181,370	116.53%
59005 Admin Control Acct Clearing	(155,649)	(337,019)	(181,370)	116.53%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$589,617	\$678,659	\$89,042	15.10%
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TOTAL NET COST	(\$131,155)	(\$355,911)	(\$224,756)	171.37%
<i>(Expenditures Minus Revenues)</i>				

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds 2015

Character Title: Use of Money and Property

Character No.: 44295-44

44002 *Interest on Pooled Cash*

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

Estimated Average Cash Balance	200,000
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	<u>\$4,540</u>

Character Title: Other Financing Sources

Character No.: 44295-47

47101 *Transfers In - within a Fund*

The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	\$337,019
Interest	\$549,643
Fiscal Agent Fees	\$4,500
Debt Issuance Costs	\$0
Discount / Bonds	\$0
Total Debt Service	<u>891,162</u>
Revenue Requirement (115% x Debt Service)	<u><u>\$1,024,836</u></u>

Character: Services and Supplies

Character No.: 44295-51/52

51242 *Bank Charges*

Fiscal Agent Fees are paid to trustee for servicing bonds.

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds 2015

Character: Other Charges **Character No.:** 44295-53

53103 *Interest on LT Debt*

Water Revenue Bonds, per the bond amortization schedule.

53105 *Costs of Issuance*

Amounts are expensed in the year incurred.

Character: Other Financing Uses **Character No.:** 44295-57

57011 *Transfers Out - within a Fund*

This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

120,000

Character: Administrative Account **Character No.:** 44295-59

59004 *Administrative Control Account*

This account reflects the principal payment for the Water Revenue Bonds. The request for the forthcoming fiscal year is based on the projected amortization schedule.

59005 *Administrative Control Account Clearing*

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Common Facilities Revenue Bonds 2015A
Fund No.: 44295

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,136,183	\$1,031,742	\$136,629
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	962,504	946,177	1,034,570
Expenditures - (Decrease) fund balance	(2,245,098)	(1,662,766)	(678,659)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,282,594)	(716,589)	355,911
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance			0
Deposit to Cost of Issuance Fund			
Restricted Cash w/Fiscal Agent			
Principal Payment	(141,499)	(155,649)	(337,019)
Change in Principal due to Bond Reallocation	1,800,115		
Change in Bond Premium due to Bond Reallocation	87,697		
Revenue Bonds Pay - Change in Current Bal	(7,076)		
Amortization of Bond Premium	(26,471)	(27,390)	(27,390)
Capitalized Interest	(339,739)		
Change in Reserved Fund Balance	(185,087)		
Post Audit Adjustments - Closing COI			
Loss on Refunding of Debt	4,515	4,515	4,515
Unrealized Gain/ Loss (GASB 31)	(14,302)		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	1,178,153	(178,524)	(359,894)
Undesignated/Unreserved <u>ENDING</u> Fund Balance	1,031,742	136,629	132,646
Available for Budgeting	1,031,742	136,629	132,646
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$104,441)	(\$895,113)	(\$3,983)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$1,136,183	\$1,981,743	
Cash with Fiscal Agent/Trustee	1,284,930	1,521,716	
Restricted Cash with Trustee	(905,629)	(1,090,716)	
Matured Bonds Payable	(141,499)	(148,574)	
Interest Payable	(237,802)	(282,427)	
Total Beginning Fund Balance	\$1,136,183	\$1,981,742	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SONOMA AQUEDUCT REVENUE BONDS 2015**
Fund/Department No: **44305 33047700**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	8,580	0	(\$8,580)	(100.00%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$8,580	\$0	(\$8,580)	(100.00%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	47,394	47,394	\$0	0.00%
Subtotal Miscellaneous Revenues	\$47,394	\$47,394	\$0	0.00%
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$55,974	\$47,394	(\$8,580)	(15.33%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	500	500	\$0	0.00%
Subtotal Services and Supplies	\$500	\$500	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	40,712	40,712	\$0	0.00%
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$40,712	\$40,712	\$0	0.00%
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	1,170,000	0	(\$1,170,000)	(100.00%)
Subtotal Other Financing Uses	\$1,170,000	\$0	(\$1,170,000)	(100.00%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$1,211,212	\$41,212	(\$1,170,000)	(96.60%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,155,238	(\$6,182)	(\$1,161,420)	(100.54%)

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Sonoma Aqueduct Revenue Bonds 2015

Character Title: Use of Money and Property **Character No.:** 44305-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	0
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$0

Character Title: Other Financing Sources **Character No.:** 44305-47

47101 Transfers In - within a Fund

The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	-
Interest	\$40,712
Fiscal Agent Fees	500.00
Debt Issuance Costs	-
Discount / Bonds	-
Total Debt Service	41,212
Revenue Requirement (115% x Debt Service)	\$47,394

Character: Services and Supplies **Character No.:** 44305-51/52

51242 Bank Charges

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: Other Charges **Character No.:** 44305-53

53103 Interest on LT Debt

Water Revenue Bonds, per the bond amortization schedule.

53103 Interest on LT Debt

Amounts are based on bond amortization schedules. Bond discounts are amortized over the life of the bonds. No cash expenditure of funds is required.

53105 Costs Of Issuance

Amounts are expensed in the year incurred.

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Sonoma Aqueduct Revenue Bonds 2015

Character: Other Financing Uses

Character No.: 44305-57

57011 *Transfers Out - within a Fund*

This item is used to transfer bond proceeds to Sonoma Aqueducts Fund to finance construction of projects and to restore fund balance.

Sonoma Rev Bond 2015 Fund

1,170,000

Character: Administrative Account

Character No.: 44305-59

59004 *Administrative Control Account*

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

59005 *Administrative Control Account Clearing*

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Sonoma Aqueduct Revenue Bonds -2015A
Fund No.: 44305

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,159,046	\$950,306	\$4,803
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	(30,632)	47,394	47,394
Expenditures - (Decrease) fund balance	0	(991,212)	(41,212)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(30,632)	(943,818)	6,182
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance			0
Change in Principal due to Bond Reallocation	(250,000)		
Change in Bond Premium due to Bond Reallocation	(7,972)		
Restricted Cash w/Fiscal Agent			
Principal Payment		0	0
Deposit to Cost of Issuance Fund			
Amortization of Bond Premium	(362)	(1,685)	0
Unrealized Gain/ Loss (GASB 31)	1,999		
Change in Reserved Fund Balance	78,227		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(178,108)	(1,685)	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	950,306	4,803	10,985
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$208,740)	(\$945,503)	\$6,182
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2017</u>	<u>7/1/2018</u>	
Cash	\$1,159,047	\$950,306	
Cash with Fiscal Agent/Trustee	98,582		
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Interest Payable	(20,356)		
Reserved Fund Balance	(\$78,227)		
Total Beginning Fund Balance	\$1,159,046	\$950,306	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **COMMON FACILITIES REVENUE BONDS 2019**
Fund/Department No: **44310 33047800**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
USE OF MONEY				
44002 Interest on Pooled Cash	12,870	34,050	\$21,180	164.57%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$12,870	\$34,050	\$21,180	164.57%
ADMINISTRATIVE CONTROL ACCOUNT				
49004 Administrative Control Account	9,400,000	0	(\$9,400,000)	(100.00%)
49005 Admin Control Acct Clearing	(9,400,000)	0	\$9,400,000	(100.00%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
OTHER FINANCING SOURCES				
47101 Transfers In - within a Fund	1,017,876	649,709	(\$368,167)	(36.17%)
Subtotal Miscellaneous Revenues	\$1,017,876	\$649,709	(\$368,167)	(36.17%)
TOTAL REVENUES	\$1,030,746	\$683,759	(\$346,987)	(33.66%)
EXPENDITURES:				
SERVICES AND SUPPLIES				
51242 Bank Charges	4,087	3,790	(\$297)	(7.26%)
Subtotal Services and Supplies	\$4,087	\$3,790	(\$297)	(7.26%)
OTHER CHARGES				
53103 Interest on LT Debt	317,547	317,547	(\$0)	(0.00%)
53105 Costs of Issuance	367,826	0	(\$367,826)	(100.00%)
Subtotal Other Charges	\$685,373	\$317,547	(\$367,826)	(53.67%)
OTHER FINANCING USES				
57011 Transfers Out - within a Fund	5,200,000	3,733,600	(\$1,466,400)	(28.20%)
Subtotal Other Financing Uses	\$5,200,000	\$3,733,600	(\$1,466,400)	(28.20%)
ADMINISTRATIVE CONTROL ACCOUNT				
59004 Administrative Control Account	243,627	243,627	\$0	0.00%
59005 Admin Control Acct Clearing	(243,627)	(243,627)	(0)	0.00%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$5,889,460	\$4,054,937	(\$1,834,523)	(31.15%)
TOTAL NET COST (Expenditures Minus Revenues)	\$4,858,714	\$3,371,178	(\$1,487,536)	(30.62%)

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds 2019

Character Title: Use of Money and Property

Character No.: 44310-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	1,500,000
Projected Interest Rate	2.27%

Projected/Planned Interest on Pooled Cash	\$34,050
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Character Title: Other Financing Sources

Character No.: 44310-47

47101 Transfers In - within a Fund

The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	\$243,627
Interest	\$317,547
Fiscal Agent Fees	\$3,790
Discount / Bonds	
 Total Debt Service	564,964
 Revenue Requirement (115% x Debt Service)	\$649,709

Character: Services and Supplies

Character No.: 44310-51/52

51242 Bank Charges

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: Other Charges

Character No.: 44310-53

53103 Interest on LT Debt

Water Revenue Bonds, per the bond amortization schedule.

53105 Costs of Issuance

Amounts are expensed in the year incurred.

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission
Section Title: Common Facilities Revenue Bonds 2019

Character: Other Financing Uses Character No.: 44310-57

57011 Transfers Out - within a Fund

This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

Character: Administrative Account Character No.: 44310-59

59004 Administrative Control Account

This account reflects the principal payment for the Water Revenue Bonds. The request for the forthcoming fiscal year is based on the projected amortization schedule.

59005 Administrative Control Account Clearing

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Common Facilities Revenue Bonds 2019A
Fund No.: 44310

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$0	\$0	\$4,297,659
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	0	1,079,855	683,759
Expenditures - (Decrease) fund balance	0	(5,938,569)	(4,054,937)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	0	(4,858,714)	(3,371,178)
Adjustments to Reserves/Encumbrances:			
Long Term Debt proceeds			
Increase/(Decrease) in Bonds Payable	0		0
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance		9,400,000	0
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Principal Payment		(243,627)	(243,627)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium			
Change in Reserved Fund Balance			
Post Audit Adjustments - Closing COI			
Loss on Refunding of Debt			
Unrealized Gain/ Loss (GASB 31)			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	0	9,156,373	(243,627)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	0	4,297,659	682,854
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$0	\$4,297,659	(\$3,614,805)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2017	7/1/2018	
Cash			
Cash with Fiscal Agent/Trustee			
Restricted Cash with Trustee			
Bonds Payable - current			
Matured Bonds Payable			
Interest Payable			
Total Beginning Fund Balance	\$0	\$0	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SONOMA AQUEDUCT REVENUE BONDS 2019**
Fund/Department No: **44315 33047900**

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	10,296	27,240	\$16,944	164.57%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$10,296	\$27,240	\$16,944	164.57%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	227,398	207,354	(\$20,044)	(8.81%)
Subtotal Miscellaneous Revenues	\$227,398	\$207,354	(\$20,044)	(8.81%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
49004 Administrative Control Account	2,100,000	0	(\$2,100,000)	(100.00%)
49005 Admin Control Acct Clearing	(2,100,000)	0	\$2,100,000	(100.00%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$237,694	\$234,594	(\$3,100)	(1.30%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	913	1,210	\$297	32.49%
Subtotal Services and Supplies	\$913	\$1,210	\$297	32.49%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	70,941	101,345	\$30,403	42.86%
53105 Costs of Issuance	82,174	0	(82,174)	(100.00%)
Subtotal Other Charges	\$153,115	\$101,345	(\$51,771)	(33.81%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59005 Admin Control Acct Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$154,028	\$102,554	(\$51,474)	(33.42%)
TOTAL NET COST	(\$83,666)	(\$132,039)	(\$48,374)	57.82%
<i>(Expenditures Minus Revenues)</i>				

FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Sonoma Aqueduct Revenue Bonds 2019

Character Title: Use of Money and Property **Character No.:** 44315-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	0
Projected Interest Rate	2.27%
	<hr/>
Projected/Planned Interest on Pooled Cash	\$0

Character Title: Other Financing Sources **Character No.:** 44315-47

47101 Transfers In - within a Fund

The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.

Annual Debt Service Requirements

Principal	-
Interest	\$40,712
Fiscal Agent Fees	500.00
Debt Issuance Costs	-
Discount / Bonds	-
	<hr/>
Total Debt Service	41,212
	<hr/>
Revenue Requirement (115% x Debt Service)	\$47,394

Character: Services and Supplies **Character No.:** 44315-51/52

51242 Bank Charges

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: Other Charges **Character No.:** 44315-53

53103 Interest on LT Debt

Water Revenue Bonds, per the bond amortization schedule.

53105 Costs Of Issuance

Amounts are expensed in the year incurred.

FY 2019-20 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Sonoma Aqueduct Revenue Bonds 2019

Character: Other Financing Uses

Character No.: 44315-57

57011 *Transfers Out - within a Fund*

This item is used to transfer bond proceeds to Sonoma Aqueducts Fund to finance construction of projects and to restore fund balance.

Sonoma Rev Bond 2015 Fund

1,170,000

Character: Administrative Account

Character No.: 44315-59

59004 *Administrative Control Account*

This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.

59005 *Administrative Control Account Clearing*

This is the clearing account for the Account 59004, Administrative Control Account

FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Sonoma Aqueduct Revenue Bonds -2019A
Fund No.: 44315

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$0	\$0	\$137,342
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	0	350,714	234,594
Expenditures - (Decrease) fund balance	0	(3,135,619)	(102,554)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	0	(2,784,905)	132,039
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance		3,000,000	0
Restricted Cash w/Fiscal Agent			
Principal Payment		(77,753)	(77,753)
Deposit to Cost of Issuance Fund			
Amortization of Bond Premium			
Unrealized Gain/ Loss (GASB 31)			
Change in Reserved Fund Balance			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	0	2,922,247	(77,753)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	0	137,342	191,628
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$0	\$137,342	\$54,286
<u>Fund Balance Components at Beginning of FY</u>	7/1/2017	7/1/2018	
Cash	\$0		
Cash with Fiscal Agent/Trustee	0		
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Interest Payable	0		
Reserved Fund Balance	\$0		
Total Beginning Fund Balance	\$0	\$0	

FY 2019-20 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: NORTH MARIN WATER DEPOSIT
Fund/Department No: 44300 33045300

Account No. and Title	Adopted 2018-2019	Requested 2019-20	Difference	Percent Change
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REVENUES:

INTERGOVERNMENTAL REVENUES

42610 Other Governmental Agencies	1,279,480	0	(\$1,279,480)	(100.00%)
Subtotal Intergovernmental Reven	\$1,279,480	\$0	(\$1,279,480)	(100.00%)

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A

USE OF MONEY

44002 Interest on Pooled Cash	144	381	\$237	164.57%
Subtotal Use of Money	\$144	\$381	\$237	164.57%

TOTAL REVENUES	\$1,279,624	\$381	(\$1,279,243)	(99.97%)
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EXPENDITURES:

OTHER CHARGES

53501 Contributions	0	0	\$0	N/A
Subtotal Other Charges	\$0	\$0	\$0	N/A

OTHER FINANCING USES

57011 Transfers Out - within a Fund	644,248	462,570	(\$181,678)	(28.20%)
Subtotal Other Financing Uses	\$644,248	\$462,570	(\$181,678)	(28.20%)

TOTAL EXPENDITURES	\$644,248	\$462,570	(\$181,678)	(28.20%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$635,377)	\$462,189	\$1,097,565	(172.74%)
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FY 2019-20 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: North Marin Water Deposit

Character Title: Intergovernmental Revenue **Character No.:** 44300-42

42610 Other Governmental Agencies

This account records cash in lieu of debt service that North Marin Water District elects when the Water Agency proposes to issue revenue bonds for projects in Common Facilities or on the Petaluma AQ.

Cash in Lieu of Debt Service	0
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Character Title: Use of Money and Property **Character No.:** 44300-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	16,800
Projected Interest Rate	2.27%
Projected/Planned Interest on Pooled Cash	\$381

Character Title: Other Financing Sources **Character No.:** 44300-47

47101 Transfers In - within a Fund

Transfer in from Water Transmission Agency Fund (44205) - for capital improvements - per the recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. The Restructured Water Supply Agreement provides that if money received from the Operations and Maintenance Charge (O&M) is appropriated for expenditures for storage facilities then, at the time of transfer, an amount shall also be transferred to North Marin's account in proportion to the O&M Charge paid by North Marin to the total O&M Charge received by the Agency during the prior fiscal year.

Scheduled transfer	0
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Character: Other Charges **Character No.:** 44300-53

53501 Contributions

This item records payment, to North Marin Water District, of funds deposited to the North Marin Water Deposit fund as authorized by the Restructured Water Supply Agreement. The North Marin Water District has requested to handle its own cash management and investments.

Character Title: Other Financing Uses **Character No.:** 44300-57

57011 Transfers Out - within a Fund

Transfer out of cash in lieu of debt service to Common Facilities	462,570
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FY 2019-20 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: North Marin Water Deposit

Fund No.: 44300

DESCRIPTION OF FUND ACTIVITY	Actual FY17-18	Estimated FY18-19	Requested FY19-20
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$13,335	\$13,578	\$648,955
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	214	1,279,624	381
Expenditures - (Decrease) fund balance	0	(644,248)	(462,570)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	214	635,377	(462,189)
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/ Loss (GASB 31)	30	0	
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	29	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	13,578	648,955	186,766
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$243	\$635,377	(\$462,189)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2017	7/1/2018	
Cash	\$17,565	\$17,808	
Deposit from others	(4,230)	(4,230)	
Total Beginning Fund Balance	\$13,335	\$13,578	