

SONOMA COUNTY WATER AGENCY
FY20-21 BUDGET
WATER TRANSMISSION

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FY 2020-21 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		
	FY19-20 Adopted	FY20-21 Requested	Percent Change	FY19-20 Adopted	FY20-21 Requested	Percent Change
Water Trans. Agency Fund	\$48,724,269	\$50,615,092	4%	\$7,176,877	\$6,866,983	(4%)
Water Management Planning	388,000	175,000	(55%)	327,283	125,039	62%
Watershed Planning/Restoration	5,266,000	9,244,400	76%	315,735	3,649,763	(1056%)
Recycled Water & Local Supply	468,013	101,000	(78%)	(24,232)	41,144	(270%)
Water Conservation	2,361,957	2,524,100	7%	(131,180)	144,320	210%
SR Aqueduct Capital Fund	0	9,800,000	N/A	(618,491)	6,798,275	1199%
Petaluma Aq. Capital Fund	1,866,000	64,845	(97%)	1,481,160	(322,891)	(122%)
Sonoma Aq. Capital Fund	4,130,000	677,000	(84%)	4,027,468	51,945	99%
Storage Facilities	0	150,000	N/A	(73,000)	0	100%
Pipeline Facilities	0	0	N/A	0	0	N/A
Common Facilities	4,975,000	2,211,401	(56%)	(5,333,448)	1,827,400	134%
State Loan Debt Service	374,175	351,220	(6%)	(837,983)	(860,517)	3%
State Loan Reserve	0	0	N/A	0	0	N/A
Common Rev. Bond Fund 2012	350,659	190,687	(46%)	(84,330)	(245,302)	191%
Storage Revenue Bond 2012	115,489	173,224	50%	(194,895)	(137,717)	29%
Sonoma Aq. Revenue Bond 2012	82,952	76,888	(7%)	(173,751)	(180,143)	4%
Sonoma Aq. Revenue Bond 2015	41,212	16,982	(59%)	(6,182)	(21,091)	241%
Storage Revenue Bond 2015	257,684	264,126	2%	(456,763)	(223,064)	(51%)
Common Rev. Bond Fund 2015	678,659	645,893	(5%)	(355,911)	(595,729)	67%
Common Rev. Bond Fund 2019	4,054,937	323,061	(92%)	3,371,179	(387,206)	(111%)
Sonoma Aq. Revenue Bond 2019	102,554	614,890	500%	(132,039)	347,842	(363%)
North Marin Water Deposit	462,570	0	(100%)	462,189	(371)	100%
TOTAL:	\$74,700,131	\$78,219,809	4.71%	\$8,739,684	\$16,878,680	93.13%

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 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: WATER TRANSMISSION AGENCY FUND

Fund/Department No: 44205 33040100

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
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REVENUES:

INTERGOVERNMENTAL REVENUE

42358 State Other Funding	0	0	\$0	N/A
Subtotal Use of Money	\$0	\$0	\$0	N/A

USE OF MONEY

44002 Interest on Pooled Cash	170,250	165,750	(\$4,500)	(2.64%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$170,250	\$165,750	(\$4,500)	(2.64%)

CHARGES FOR SERVICES

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	28,357,469	30,168,071	1,810,602	6.38%
45323 Common Fac Rev Bond Chg	3,310,088	3,545,690	235,603	7.12%
45324 Storage Fac Rev Bond Chg	1,023,809	797,136	(226,673)	(22.14%)
45325 Sonoma Aqueduct Rev Bond Chg	510,089	534,306	24,217	4.75%
45327 Santa Rosa Aqueduct Cap Chg	561,741	546,475	(15,266)	(2.72%)
45328 Petaluma Aqueduct Cap Chg	328,090	332,486	4,396	1.34%
45329 Sonoma Aqueduct Cap Chg	100,262	122,845	22,583	22.52%
45330 North Marin Rev Bond Chg	329,604	355,399	25,794	7.83%
45331 Water Mgmt Plan/Restore Chg	50,000	40,000	(10,000)	(20.00%)
45332 Watershed Plan/Restore Chg	4,516,770	5,128,000	611,230	13.53%
45333 Recycled Water & Local Supply	130,013	41,000	(89,013)	(68.46%)
45316 Water Conservation	2,059,207	1,870,952	(188,255)	(9.14%)
45401 Revenue Appl PY Chgs for Svcs	0	0	0	N/A
Subtotal Charges for Services	\$41,377,143	\$43,582,360	\$2,205,217	5.33%

MISCELLANEOUS REVENUES

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

Fund/Department No: 44205

33040100

Account No. and Title	Adopted 2019-2020	Requested 2020-21	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>	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$41,547,393	\$43,748,110	\$2,200,717	5.30%

EXPENDITURES:**SERVICES AND SUPPLIES**

51021 Communications Expense	0	0	0	N/A
51031 Waste Disposal Services	3,000	0	(3,000)	(100.00%)
51032 Janitorial Services	6,000	6,600	600	10.00%
51041 Insurance - Liability	0	11,000	11,000	N/A
51061 Maintenance - Equipment	1,159,000	1,065,000	(94,000)	(8.11%)
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
51083 VSP Premiums	0	220	220	N/A
51205 Advertising/Marketing Svc	500	100	(400)	(80.00%)
51209 Information Tech Svc (non ISD)	1,500	1,500	0	0.00%
51211 Legal Services	12,000	11,500	(500)	(4.17%)
51212 Outside Counsel - Legal Advice	4,500	1,200	(3,300)	(73.33%)
51214 Agency Extra/Temp Help	1,000	0	(1,000)	(100.00%)
51226 Consulting Services	0	0	0	N/A
51230 Security Services	4,320	2,600	(1,720)	(39.81%)
51231 Testing/Analysis	135,000	125,000	(10,000)	(7.41%)
51241 Outside Printing and Binding	2,000	2,500	500	25.00%
51242 Bank Charges	50	50	0	0.00%
51244 Permits/License/Fees	60,000	65,000	5,000	8.33%
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	425,000	25,000	6.25%
51421 Rents and Leases - Bldg/Land	1,500	1,600	100	6.67%
51601 Training Services	20,000	18,000	(2,000)	(10.00%)
51602 Business Travel/Mileage	10,000	10,000	0	0.00%
51605 Private Car Expense	1,500	1,100	(400)	(26.67%)
51801 Other Services	18,000	10,000	(8,000)	(44.44%)
51803 Other Contract Services	5,211,500	6,503,910	1,292,410	24.80%
51902 Telecommunication Usage	90,000	85,000	(5,000)	(5.56%)
51911 Mail Services	300	150	(150)	(50.00%)
51917 District Operations Chgs	14,935,000	15,774,671	839,671	5.62%
51921 Equipment Usage Charges	950,000	950,000	0	0.00%
52021 Clothing, Uniforms, Personal	13,000	13,500	500	3.85%
52031 Food	700	700	0	0.00%
52041 Household Supplies Expense	0	300	300	N/A
52042 Janitorial Supplies	2,000	1,000	(1,000)	(50.00%)
52061 Fuel/Gas/Oil	9,000	7,100	(1,900)	(21.11%)
52071 Materials and Supplies Expense	3,000	6,000	3,000	100.00%
52072 Chemicals	700,000	900,000	200,000	28.57%
52081 Medical/Laboratory Supplies	25,000	20,000	(5,000)	(20.00%)
52091 Memberships/Certifications	42,000	40,000	(2,000)	(4.76%)
52101 Other Supplies	5,000	30,000	25,000	500.00%
52111 Office Supplies	12,000	12,500	500	4.17%

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
52114 Freight/Postage	0	1,000	1,000	N/A
52115 Books/Media/Subscriptions	1,500	500	(1,000)	(66.67%)
52117 Mail and Postage Supplies	3,000	1,500	(1,500)	(50.00%)
52141 Minor Equipment/Small Tools	176,000	155,000	(21,000)	(11.93%)
52142 Computer Equipment/Accessories	6,000	7,000	1,000	16.67%
52143 Computer Software/Licensing Fees	40,000	40,000	0	0.00%
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	3,400,000	3,500,000	100,000	2.94%
Subtotal Services and Supplies	\$27,465,370	\$29,808,301	\$2,342,931	8.53%
<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	54,000	54,000	\$0	0.00%
53402 Depreciation Expense	7,982,000	7,762,000	(\$220,000)	(2.76%)
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	\$8,036,000	\$7,816,000	(\$220,000)	(2.74%)
<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 - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	30,000	0	(\$30,000)	(100.00%)
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
Subtotal Fixed Assets	\$30,000	\$0	(\$30,000)	(100.00%)
<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	13,192,899	12,990,791	(\$202,108)	(1.53%)
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$13,192,899	\$12,990,791	(\$202,108)	(1.53%)
TOTAL EXPENDITURES	\$48,724,269	\$50,615,092	\$1,890,823	3.88%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$7,176,877	\$6,866,983	(\$309,894)	(4.32%)

FY 2020-21 BUDGET
CHARACTER JUSTIFICATION

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

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

44002	<i>Interest on Pooled Cash</i>		
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	7,500,000	
Projected Interest Rate	2.21%	2.2%	
Projected/Planned Interest on Pooled Cash	<u>\$165,750</u>	165,750	

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

45313	<i>Sale - Power</i>		
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 also gives renewable energy credits to PWRPA and thereby allowed the Agency to meet its renewable energy goal of "Carbon-free Water" by 2015.			
		\$	100,000
45223	<i>Sewer/Water Hook up Fees</i>		
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	<i>Sale - Water, Wholesale</i>	\$	30,168,071
45323	<i>Common Facilities Revenue Bond Charge</i>	\$	3,545,690
45324	<i>Storage Facilities Revenue Bond Charge</i>	\$	797,136
45325	<i>Sonoma Aqueduct Revenue Bond Charge</i>	\$	534,306
45327	<i>Santa Rosa Aqueduct Capital Charge</i>	\$	546,475
45328	<i>Petaluma Aqueduct Capital Charge</i>	\$	332,486
45329	<i>Sonoma Aqueduct Capital Charge</i>	\$	122,845
45330	<i>North Marin Revenue Bond Charge</i>	\$	355,399
45331	<i>Water Management Planning Charge</i>	\$	40,000
45332	<i>Watershed Planning & Restoration Charge</i>	\$	5,128,000
45333	<i>Recycled Water & Local Supply Charge</i>	\$	41,000
45316	<i>Water Conservation Charge</i>	\$	<u>1,870,952</u>
Total Water Sales		\$	<u>43,482,360</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		43,707	Acre Feet

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

46029	<i>Donations/Contributions</i>	0
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FY 2020-21 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 FY20-21
Cathodic Protection Maintenance		100,000
Electrical Supplies and Maintenance Services		355,000
Foot bridge retaining wall at Indian Springs Rd.		30,000
Groundwater Monitoring Instruments	T0072	
Hardware and Miscellaneous Supplies		60,000
Main line valve replacements (3)		150,000
Mirabel Fish Screens Maintenance		5,000
Occidental Well Rehab		
Prop meter test station		60,000
Pump and Pipeline Supplies and Maintenance Services		60,000
Replace ATI analysers with Deploc at all collectors		50,000
Riverfront Park Maintenance - Regional Parks	T0125	140,000
Santa Rosa Plain Well Monitoring Program (SW Wells)	T0072	25,000
Sonoma AQ coupler at Madrone Rd		10,000
WT Monitoring Well Pressure Transducers	T0072	20,000
	51061 Total	1,065,000

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 2020-21 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

<u>DESCRIPTION</u>	<u>Project No.</u>	<u>Requested FY20-21</u>
<u>Infrastructure</u>		
Aqueduct Condition Assessments	T0153, T0382	
As-Needed Dive Services		
Asset Management		
Cathodic Protection - Maintenance		100,000
Chlorine Systems Assessment for Mirabel and Wohler	TBD	100,000
Joint Emergency Training		225,000
LHMP Program Planning	T0174	10,000
Maximo Hosting	T0138	319,410
pH System Assessment and Update		167,000
SCADA Improvements		250,000
Sonoma Youth Ecology Corps	T0072	32,000
Tank Recoat - Forestville	T0437	50,000
Tank Maintenance	T0453	3,800,000
Water Transmission System Transient Analysis	T0383	180,000
<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	
Legislative Advocacy - Federal	T0080	95,000
Legislative Advocacy - State	T0080	50,000
North Bay Water Regional Outreach Coordination	T0080	25,000
<u>Studies</u>		
Goat Grazing Agreement	T0052	25,000
Groundwater Banking Feasibility - Pilot Studies	T0147	
Regional Water Supply Resiliency Study	T0450	150,000
Water System Risk and Resiliency Assessment	T0465	250,000
Watershed and Riverbank Filtration Water Quality Studies	TBD	50,000
Watershed Water Quality Monitoring - USGS	T0105	175,000
Watershed Water Quality Study - LBNL	T0440	200,000
Miscellaneous Other Agreements		200,000
		6,503,910

51902 Telecommunication Usage

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

FY 2020-21 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.

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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52072 Chemicals

This account provides funds for the purchase of chlorine gas used in chlorinating water prior to transporting to customers. This account 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 FY20-21
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.

FY 2020-21 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

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.		

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.		
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.		
		Requested
<u>DESCRIPTION</u>		<u>FY20-21</u>
Other equipment		0
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	T0187	

FY 2020-21 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission
Section Title: 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	546,475	
Petaluma Aqueduct Capital Fund	332,486	
Sonoma Aqueduct Capital Fund	122,845	
Common Facilities Fund	31,901	
Storage Facilities Fund	0	
North Marin Deposit	0	
Sonoma Aqueduct Revenue Bond Fund 2012	255,705	
Sonoma Aqueduct Revenue Bond Fund 2015	38,073	
Sonoma Aqueduct Revenue Bond Fund 2019	240,528	
Storage Facilities Rev Bond Fund 2012	310,609	
Storage Facilities Rev Bond Fund 2015	486,527	
Storage Facilities Rev Bond Fund 2019	0	
Common Facilities Rev Bond Fund 2012	435,105	
Common Facilities Rev Bond Fund 2015	1,237,202	
Common Facilities Rev Bond Fund 2019	677,117	
State Loan Debt Service Fund	1,196,267	
State Loan Reserve Fund	0	
Water Management Planning Fund	40,000	
Watershed Planning/Restoration Fund	5,128,000	
Recycled Water and Local Supply Fund	41,000	
Water Conservation Fund	1,870,952	
Total	\$12,990,791	

Character: Appropriations for Contingencies

Character No.: 44205-55

55011	Appropriation for Contingencies	
This reserve is established for unanticipated costs which may arise during the fiscal year.		
		0

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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$7,779,311	\$10,923,302	\$7,480,284
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	39,639,183	42,402,699	43,748,110
Expenditures - (Decrease) fund balance	(44,127,191)	(53,881,717)	(50,615,092)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(4,488,008)	(11,479,019)	(6,866,983)
Adjustments to Reserves/Encumbrances:			
<i>CBA's - Included in Est. Current Yr Expenses</i>			
Depreciation	6,516,958	8,036,000	7,816,000
Donated Asset (Caltrans)			
Outstanding Encumbrances - Change in Enc.	1,296,579		
Capitalized Interest			
Gain/Loss on disposal of fixed assets	20,105		
Unrealized Gain/ Loss (GASB 31)	(225,024)		
Change in Prepaid Expense	(30,387)		
Change in Prudent Reserve			
Post audit adjustments - Payables	53,769		
Reclass of Prior Year Asset	0		
Rounding	0		
Net Adjustment - Increase/(Decrease) to Fund Balance	7,632,000	8,036,000	7,816,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	10,923,302	7,480,284	8,429,301
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$3,143,991	(\$3,443,019)	\$949,017
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2018	7/1/2019	
Cash	\$9,624,269	\$14,177,067	
Accounts Receivable	6,048,044	4,517,186	
Retention Receivable	11,836		
Deposits with Others			
Inventory of Materials and Supplies			
Due from Other Governments			
Prepaid Expense	17,017		
Due from Federal AR	391	90,636	
Due from State AR		19,700	
Due to State		(4)	
Deposit from Others		(250,000)	
Pre-paid expenses			
Accounts Payable	(681,513)	(1,684,105)	
Unearned Revenue			
Deferred Revenue			
Contract Retention Payable	(33,306)	(36,329)	
Encumbrances	(3,081,923)	(1,785,344)	
Prudent Reserve	(4,125,504)	(4,125,504)	
Total Beginning Fund Balance	\$7,779,311	\$10,923,303	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	2,772	2,226	(\$546)	(19.70%)
Subtotal Intergovernmental Reven	\$2,772	\$2,226	(\$546)	(19.70%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	7,945	7,735	(\$210)	(2.64%)
Subtotal Use of Money	\$7,945	\$7,735	(\$210)	(2.64%)
<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	50,000	40,000	(\$10,000)	(20.00%)
Subtotal Other Financing Sources	\$50,000	\$40,000	(\$10,000)	(20.00%)
TOTAL REVENUES	\$60,717	\$49,961	(\$10,756)	(17.72%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	0	125,000	\$125,000	N/A
51917 District Operations Chgs	50,000	50,000	\$0	0.00%
Subtotal Other Charges	\$50,000	\$175,000	\$125,000	250.00%
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	338,000	0	(\$338,000)	(100.00%)
Subtotal Other Financing Uses	\$338,000	\$0	(\$338,000)	(100.00%)
TOTAL EXPENDITURES	\$388,000	\$175,000	\$125,000	32.22%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$327,283	\$125,039	\$135,756	41.48%

FY 2020-21 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	<i>Interest on Pooled Cash</i>	
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	2.21%	
Projected/Planned Interest on Pooled Cash	\$7,735	

Character Title: Other Government Revenue

Character No.: 44210-42

42619	<i>Town of Windsor</i>	
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	<i>Transfers In - within a Fund</i>	
This item records transfers of funds from the O&M fund to provide for planned expenditures		
	\$	355,399

Character Title: Services and Supplies

Character No.: 44210-51/52

51803	<i>Other Contract Services</i>	Requested
This item covers the costs of services provided by outside consultants.		
Urban Water Management Plan	T0221	125,000
		125,000
51917	<i>District Operations Chgs</i>	<u>FY20-21</u>
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	50,000
		50,000

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$573,620	\$633,917	\$218,425
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	71,591	54,717	49,961
Expenditures - (Decrease) fund balance	(6,125)	(470,209)	(175,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	65,466	(415,492)	(125,039)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	4,147		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	(9,315)		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(5,169)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	633,917	218,425	93,386
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$60,297	(\$415,492)	(\$125,039)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$659,217	\$717,920	
Accounts Receivable	\$2,077	\$589	
Accounts Payable		(\$2,384)	
Vouchers Payable	(\$1,319)		
Encumbrances	(86,355)	(82,208)	
Total Beginning Fund Balance	\$573,620	\$633,917	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42461 Federal Other Funding	75,000	75,000	\$0	0.00%
42619 Town of Windsor	250,395	285,337	\$34,943	13.96%
Subtotal Intergovernmental Reven	\$325,395	\$360,337	\$34,943	10.74%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	68,100	66,300	(\$1,800)	(2.64%)
Subtotal Use of Money	\$68,100	\$66,300	(\$1,800)	(2.64%)
<u>CHARGES FOR SERVICES</u>				
45332 Watershed Plan/Restore Chg	40,000	40,000	\$0	0.00%
Subtotal Charges for Services	\$40,000	\$40,000	\$0	0.00%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	4,516,770	5,128,000	\$611,230	13.53%
Subtotal Other Financing Sources	\$4,516,770	\$5,128,000	\$611,230	13.53%
TOTAL REVENUES	\$4,950,265	\$5,594,637	\$644,373	13.02%
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	80,000	0	(\$80,000)	(100.00%)
51803 Other Contract Services	742,000	4,554,000	\$3,812,000	513.75%
51917 District Operations Chgs	2,468,000	2,179,400	(\$288,600)	(11.69%)
52091 Memberships/Certifications	0	0	\$0	N/A
Subtotal Other Charges	\$3,290,000	\$6,733,400	\$3,443,400	104.66%
<u>OTHER CHARGES</u>				
53402 Depreciation Expense	8,000	16,000	\$8,000	100.00%
53501 Contributions	0	0	\$0	N/A
Subtotal Other Charges	\$8,000	\$16,000	\$8,000	100.00%
<u>FIXED ASSETS</u>				
19841 Work in Progress - Intang	1,968,000	2,495,000	\$527,000	26.78%
Subtotal Fixed Assets	\$1,968,000	\$2,495,000	\$527,000	26.78%
TOTAL EXPENDITURES	\$5,266,000	\$9,244,400	\$3,978,400	75.55%
TOTAL NET COST (Expenditures Minus Revenues)	\$315,735	\$3,649,763	\$3,334,027	1055.96%

FY 2020-21 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	2.21%	
Projected/Planned Interest on Pooled Cash	\$66,300	

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	-
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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		\$5,128,000

Character Title: Services and Supplies **Character No.:** 44215-51/52

51231	Testing/Analysis	
<u>DESCRIPTION</u>	<u>Project No.</u>	<u>Requested FY20-21</u>
		0

Character Title: Services and Supplies **Character No.:** 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)		
<u>DESCRIPTION</u>		<u>Requested FY20-21</u>
<u>Project Oversight</u>		
RRIFR Section 7 Consultation	T0479C018	168,000
<u>RRIFR Decision 1610 Change Petition</u>		
<u>RRIFR Russian River Flow Model</u>		
RRIFR Russian River Final Flow Modeling	T0214D008	\$ 60,000
RRIFR Climate Change Modeling (USGS)	T0218D008	

FY 2020-21 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 (continued)	
RRIFR Hydrologic Index	T0216D008	
RRIFR Water Quality Modeling	T0215C018	
RRIFR Temporary Urgency Change Petitions		
RRIFR Water Quality Monitoring	T0246D015	60,000
RRIFR Permanent D1610 Change Petition		
RRIFR Draft EIR	T0248B007	12,000
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	
RRIFR Lagoon Outlet Channel Implementation and Monitorin	T0219B046	
RRIFR Rivermouth Camera	T0219B049	
RRIFR Jetty Modifications		
Jetty Study - Remove Monitoring Wells	T0232D014/C018	
<i>Miscellaneous</i>		
Climate Change Modeling	TBD	50,000
Dry Creek Habitat Enhancement - Phase 4	T0241	3,884,000
Dry Creek Habitat Enhancement - Phase 5	T0406	0
Dry Creek Habitat Enhancement - Phase 6	T0408	0
National Integrated Drought Information System (NIDIS)	T0237	
NOAA Habitat Focus Area WQ Studies		
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 Habita	T0245	
Russian River Regional Monitoring Program	T0476D023	
Upper Russian River Water Quality Monitoring	T0477B011	66,000
USGS Programmatic Climate Change Studies	T0216, T0218, T0244	
Winter Russian River Algae /WQ Monitoring	T0478B011	14,000
		\$ 4,554,000

FY 2020-21 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

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 FY20-21
<i>Project Oversight</i>		
RRIFR Biological Opinion Reporting	T0224D025	125,000
RRIFR Scheduling and Budget Planning	T0225D021	20,000
RRIFR Section 7 Consultation	T0479C018	50,000
<u>RRIFR Decision 1610 Change Petition</u>		
RRIFR Russian River Flow Model		
RRIFR Russian River Final Flow Modeling	T0214D008	
RRIFR Hydroelectric Analysis	T0217B003	
RRIFR Water Quality Modeling	T0215C018	
RRIFR Climate Change Modeling (USGS)	T0218D008	
RRIFR Hydrologic Index	T0216D008	
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	160,000
RRIFR Permanent D1610 Change Petition		
RRIFR Program Management	T0231C018	
RRIFR Draft EIR	T0248B007	60,000
RRIFR Final EIR	T0249B007	
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
<u>RRIFR Estuary Management & Monitoring</u>		
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	140,000
RRIFR Fisheries Monitoring -Fyke	T0219B040	263,400
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 Monitorin	T0219B046	135,000
RRIFR Monthly Sandbar Topographic Survey	T0219B048	60,000
RRIFR Jetty Modifications		
Jetty Study - Remove Monitoring Wells	T0232C018/D008	

FY 2020-21 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 (continued)		
Miscellaneous			
Climate Change Modeling	TBD		5,000
Dry Creek Habitat Enhancement - Phase 4	T0241		90,000
Dry Creek Habitat Enhancement - Phase 5	T0406		70,000
Dry Creek Habitat Enhancement - Phase 6	T0408		75,000
Dry Creek Phase 4 Maintenance	TBD		
Dry Creek Phase 5 Maintenance	TBD		
Dry Creek Phase 6 Maintenance	TBD		
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 NOA	T0244		
Russian River Regional Monitoring Program	T0476D023	15,000	
Russian River ResSim Model	T0216		
Upper Russian River WQ Monitoring	T0477B011	23,000	
USGS Programmatic Climate Change Studies	T0216, T0218, T0244		
Watershed Restoration Education	T0240	200,000	
Winter Russian River Algae/WQ Monitoring	T0478B011	13,000	
			\$ 2,179,400

Character Title: Other Charges **Character No.:** 44215-53

53402	Depreciation Expense		
Depreciation		16,000	
	53402 Total	\$ 16,000	
53501 Contributions			
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		-	

Character Title: Fixed Assets **Character No.:** 44215-19

19841	Acq-WIP-Intangibles		
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	T0242	\$1,000,000	
Dry Creek Habitat Enhancement Phase 5	T0407	\$500,000	
Dry Creek Habitat Enhancement Phase 6	T0409	\$995,000	
		\$2,495,000	

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$6,531,041	\$9,055,666	\$5,734,899
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	4,910,089	4,875,265	5,594,637
Expenditures - (Decrease) fund balance	(2,710,405)	(8,204,032)	(9,244,400)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>2,199,684</u>	<u>(3,328,767)</u>	<u>(3,649,763)</u>
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	458,128		
Capital Interest			
Depreciation	11,933	8,000	16,000
Change in prepaid expense	(333)		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	(144,788)		
Rounding	2		
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>324,942</u>	<u>8,000</u>	<u>16,000</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	<u><u>9,055,666</u></u>	<u><u>5,734,899</u></u>	<u><u>2,101,136</u></u>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$2,524,625	(\$3,320,767)	(\$3,633,763)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$10,215,102	\$12,433,958	
Accounts Receivable	\$57,159	\$59,563	
Prepaid Expenses			
Due from Other Govs.	\$1,031	\$9,847	
Vouchers Payable	(\$112,682)	(\$236,321)	
Accounts Payable	(\$9,195)	(\$49,135)	
Due to State			
Encumbrances	(3,620,374)	(3,162,246)	
Total Beginning Fund Balance	<u>\$6,531,041</u>	<u>\$9,055,666</u>	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	7,207	2,281	(\$4,926)	(68.35%)
Subtotal Intergovernmental Reven	\$7,207	\$2,281	(\$4,926)	(68.35%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	17,025	16,575	(\$450)	(2.64%)
Subtotal Use of Money	\$17,025	\$16,575	(\$450)	(2.64%)
<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	468,013	41,000	(\$427,013)	(91.24%)
Subtotal Other Financing Sources	\$468,013	\$41,000	(\$427,013)	(91.24%)
TOTAL REVENUES	\$492,245	\$59,856	(\$432,389)	(87.84%)

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	15,000	\$15,000	N/A
Subtotal Services & Supplies	\$0	\$15,000	\$15,000	N/A
<u>OTHER CHARGES</u>				
53402 Depreciation Expense	6,000	6,000	\$0	0.00%
53501 Contributions	462,013	80,000	(\$382,013)	(82.68%)
53104 Other Interest Expense	0	0	\$0	N/A
Subtotal Other Charges	\$468,013	\$86,000	(\$382,013)	(81.62%)
TOTAL EXPENDITURES	\$468,013	\$101,000	(\$367,013)	(78.42%)

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$24,232)	\$41,144	\$65,376	(269.79%)
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FY 2020-21 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	<i>Interest on Pooled Cash</i>	
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	2.21%	
Projected/Planned Interest on Pooled Cash	\$16,575	

Character Title: Intergovernmental Revenues **Character No.:** 44220-42

42619	<i>Town of Windsor</i>	
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	<i>Donations/Reimbursement</i>	
VOMWD, City of Sonoma, County, SCAPOSD, & SVCSD for Groundwater Management Plain Sonoma Valley	3751	
Santa Rosa, Windsor, Rohnert Park, Cotati, Sebastopol Cal American, County of Sonoma for Santa Rosa Plain Study	7063	
46022	<i>State Grants</i>	\$ -
		\$ -

Character Title: Other Financing Sources **Character No.:** 44220-47

47101	<i>Transfers In - within a Fund</i>	
This item records transfers of funds from the O&M fund to provide for planned expenditures.		\$41,000

**FY 2020-21 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		Requested FY20-21
DESCRIPTION		
Santa Rosa Plain Groundwater Management	7063; T0270	
Santa Rosa Plain Groundwater Modeling Scenarios		
Sonoma Valley Groundwater Management & Feasibility Stud	3751; T0268	
Petaluma Valley Ground Water Study	T0272	15,000
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	\$ 15,000

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

51803 Other Contract Services		Requested FY20-21
DESCRIPTION		
Groundwater Banking Feasibility - Pilot Studies	T0147	
Modeling Prgm		
No Bay Reg Wtr Supply Resilliency 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		80,000
Petaluma Valley Plain SGMA Contribution		0
Sonoma Valley Plain SGMA Contribution		0
MMWD LRT2 Program		
	53501 Total	\$ 80,000

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$610,386	\$407,407	\$342,639
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	179,640	484,545	59,856
Expenditures - (Decrease) fund balance	(590,321)	(555,313)	(101,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(410,680)	(70,768)	(41,144)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	191,187		
Change in Windsor Reserve	24,877		
Capital Interest			
Depreciation	5,966	6,000	6,000
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	(14,328)		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	207,701	6,000	6,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	407,407	342,639	307,496
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$202,979)	(\$64,768)	(\$35,144)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$1,347,550	\$952,851	
Accounts Receivable	\$6,622	\$2,645	
Other Receivables			
Due from State AR	\$1,142	\$547	
Retention Receivable	\$547		
Prepaid Expense			
Vouchers Payable	(\$2,215)		
Accounts Payable	(\$16,560)	(\$38,000)	
Retention Payable			
Unearned Revenue			
Encumbrances	(258,485)	(67,298)	
Windsor Reserve	(468,215)	(443,338)	
Total Beginning Fund Balance	\$610,386	\$407,407	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42358 State Other Funding	185,250	283,148	\$97,898	52.85%
42461 Federal Other Funding	0	0	\$0	N/A
42610 Other Governmental Agencies	0	0	\$0	N/A
42619 Town of Windsor	114,156	104,105	(\$10,050)	(8.80%)
42615 City of Cotati	0	0	\$0	N/A
Subtotal Intergovernmental Reven	\$299,406	\$387,253	\$87,848	29.34%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	17,025	16,575	(\$450)	(2.64%)
Subtotal Use of Money	\$17,025	\$16,575	(\$450)	(2.64%)
<u>CHARGES FOR SERVICES</u>				
45301 Charges for Services	0	15,000	\$0	N/A
45316 Water Conservation	0	0	\$15,000	N/A
Subtotal Charges for Services	\$0	\$15,000	\$15,000	N/A
<u>MISCELLANEOUS REVENUE</u>				
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	117,500	90,000	(\$27,500)	(23.40%)
Subtotal Miscellaneous Revenue	\$117,500	\$90,000	(\$27,500)	(23.40%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	2,059,207	1,870,952	(\$188,255)	(9.14%)
Subtotal Other Financing Sources	\$2,059,207	\$1,870,952	(\$188,255)	(9.14%)
TOTAL REVENUES	\$2,493,138	\$2,379,780	(\$113,357)	(4.55%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51241 Outside Printing and Binding	60,000	60,000	\$0	0.00%
51249 Other Professional Services	0	0	\$0	N/A
51602 Business Travel/Mileage	13,000	13,000	\$0	0.00%
51803 Other Contract Services	169,800	334,100	\$164,300	96.76%
51917 District Operations Chgs	1,503,907	1,560,000	\$56,093	3.73%
52071 Materials and Supplies Expense	75,000	75,000	\$0	0.00%
52091 Memberships/Certifications	12,000	12,000	\$0	0.00%
52111 Office Supplies	0	0	\$0	N/A
52162 Special Department Expense	0	0	\$0	N/A
52171 Water Conservation Program	528,250	470,000	(\$58,250)	(11.03%)
Subtotal Services & Supplies	\$2,361,957	\$2,524,100	\$162,143	6.86%
<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	\$2,361,957	\$2,524,100	\$162,143	6.86%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$131,180)	\$144,320	\$275,500	(210.02%)

**FY 2020-21 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		2.21%
Projected/Planned Interest on Pooled Cash		\$16,575

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	
Prop 1 NCRP grant		60,875
Prop 1 Bay Area grant		122,273
Smart controller program		100,000
		<hr/> 283,148
42461	Federal Other Funding	
NOAA-Bay Watershed Education & Training (BWET)		<hr/> 0

Character Title: **Charges for Services** Character No.: **44225-45**

45301	Charges for Services	
Healdsburg Water Supply Agreement and Sonoma Marin Saving Water Partnership MOU		
		15,000
		<hr/> 15,000

Character Title: **Miscellaneous Revenues** Character No.: **44225-46**

46029	Donations/Reimbursement	
QWEL		10,000
Contractor contributions	NMWD	40,000
	RP	
	Sonoma	
	Windsor	40,000
		<hr/> 90,000

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.		\$1,870,952

**FY 2020-21 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

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	

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.			
<u>DESCRIPTION</u>		<u>Requested</u>	
		FY20-21	
Water Conservation, Water Education and Public Affairs Staff	T0239/T0291	1,560,000	
		\$ 1,560,000	

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	
Green Business Program	T0315	30,000	
Online Educational Content	T0239	25,000	
Plant Labeling Program	T0291	17,000	
QWEL	T0310	52,000	
Sonoma County Fair	T0291	15,000	
Sonoma Marin Saving Water Partnership - Website Hosting		4,000	
Water Ed Bus Contract	T0239	41,800	
Water Loss Programs		122,300	
		\$ 334,100	
52171	Water Conservation Program		
Outdoor Water Use Focused Programs		31,000	
Public Information/Outreach Programs	T0291	163,000	
Rain Water Harvesting rebates		31,000	
Saving Water Partnership Wholesaler Support	T0291	35,000	
School Education Program	T0239	70,000	
Seminars, Workshops, and Training	T0291	30,000	
Smart Controller Program		110,000	
		\$ 470,000	

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

53501	Contributions		
Pass through of DWR grant monies to other governments		-	
		\$ -	

FY 2020-21 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

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

DESCRIPTION OF FUND ACTIVITY	Actual FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$877,908	\$1,319,001	\$1,141,969
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,335,684	2,664,971	2,379,780
Expenditures - (Decrease) fund balance	(2,001,773)	(2,735,557)	(2,524,100)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	333,911	(70,586)	(144,320)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	111,617		
Change in Windsor Reserve	15,878	(106,446)	
Change in Prepaid Expense	(110)		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	(20,201)		
Rounding	(2)		
Net Adjustment - Increase/(Decrease) to Fund Balance	107,182	(106,446)	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	1,319,001	1,141,969	997,649
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$441,093	(\$177,032)	(\$144,320)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$1,738,854	\$2,204,638	
Accounts Receivable	68,342	39,308	
Retention Receivable	18,249	574	
Prepaid Expense	0	0	
State Other Funding			
Due from Other Gov.	113,616	71,571	
Voucher Payable	(65,889)	(199,043)	
Accounts Payables	(19,428)	(9,754)	
Unearned Revenue			
Due to Other Gov.	(81,345)	(21,297)	
Encumbrances	(380,642)	(269,025)	
Reserve for Windsor	(\$513,849)	(\$497,971)	
Total Beginning Fund Balance	\$877,908	\$1,319,001	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	56,750	55,250	(1,500)	(2.64%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$56,750	\$55,250	(\$1,500)	(2.64%)
<u>MISCELLANEOUS REVENUE</u>				
46040 Miscellaneous Revenue	0	0	0	N/A
46021 Capital Grants - Federal	0	2,400,000	2,400,000	N/A
46029 Donations/Contributions	0	0	0	N/A
Subtotal Miscellaneous Revenues	\$0	\$2,400,000	\$2,400,000	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	561,741	546,475	(\$15,266)	(2.72%)
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$561,741	\$546,475	(\$15,266)	(2.72%)
<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				
	\$618,491	\$3,001,725	\$2,383,234	385.33%
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	0	9,800,000	9,800,000	N/A
19840 Work in Progress - Eq	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	\$0	\$9,800,000	\$9,800,000	\$0
<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				
	\$0	\$9,800,000	\$9,800,000	N/A
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	(\$618,491)	\$6,798,275	\$7,416,766	(1199.17%)

FY 2020-21 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	2.21%
Projected/Planned Interest on Pooled Cash	\$55,250

Character Title: Other Financing Sources

Character No.: 44230-46/47

46021 Capital Grants - Federal

This account records the receipt of Federally awarded grants

SR Creek Crossing - FEMA Grant	2,400,000
Total	2,400,000

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.

	Rate	Deliveries	
Aqueduct Capital Charge	\$ 27.00	17,054.86	\$ 460,481
Town of Windsor	\$ 193.39	444.66	\$ 85,993
			\$ 546,475

Character: Fixed Assets

Character No.: 44230-19

19832 CIP - Infrastructure

Santa Rosa Aqueduct

	Project No.	Requested FY20-21
LHMP - Program Design	TBD	
Mainline Valve Replacement (Jennings Ave)	TBD	
Santa Rosa Creek Crossing	T0405	9,800,000
		\$9,800,000

Character Title: Other Financing Uses

Character No.: 44230-57

57011 Transfers Out - within a Fund

\$0

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$7,165,271	\$7,304,567	\$6,908,157
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	905,193	553,491	3,001,725
Expenditures - (Decrease) fund balance	(358,633)	(949,900)	(9,800,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	546,560	(396,409)	(6,798,275)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Advance to Storage			\$0
Increase/(Decrease) in Loan Payable			
Repayment of Loan to Storage			
Capitalized Interest			
Outstanding Encumbrances - Change in Enc.	(\$305,608)		
Unrealized Gain/ Loss (GASB 31)	(\$101,656)		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(407,264)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	7,304,567	6,908,157	109,882
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$139,296	(\$396,409)	(\$6,798,275)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$7,165,271	\$7,590,685	
Retention Receivable		\$10,790	
Due from Federal AR		\$126,039	
Accounts Payable		(\$117,339)	
Encumbrances		(\$305,608)	
Total Beginning Fund Balance	\$7,165,271	\$7,304,567	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	56,750	55,250	(\$1,500)	(2.64%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$56,750	\$55,250	(\$1,500)	(2.64%)
<u>MISCELLANEOUS REVENUES</u>				
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	328,090	332,486	\$4,396	1.34%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$328,090	\$332,486	\$4,396	1.34%
<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	\$384,840	\$387,736	\$2,896	0.75%
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	1,866,000	64,845	(\$1,801,155)	(96.52%)
19840 Work in Progress - Eq	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	\$1,866,000	\$64,845	(\$1,801,155)	(96.52%)
<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	\$1,866,000	\$64,845	(\$1,801,155)	(96.52%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,481,160	(\$322,891)	(\$1,804,051)	(121.80%)

FY 2020-21 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	
<p>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.</p>		
Estimated Average Cash Balance	2,500,000	
Projected Interest Rate	2.21%	
Projected/Planned Interest on Pooled Cash	\$55,250	

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

47101	Transfers In - within a Fund	
<p>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.</p>		
	Rate	Deliveries
	\$ 27.00	21,411.56
		\$ 352,697

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

19832	CIP - Infrastructure		
Ely BPS Flood Control & Electrical Upgrade	TBD	\$64,845	HS
LHMP - Program Design	TBD		Kent
MSN Segment C2 - HOV Lane - Lakeville to Old Redwood H	TBD		GL
Marin Sonoma Narrows Segment B2	TBD		KB
		\$ 64,845	

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

57011	Transfers Out - within a Fund	
		\$0

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$8,031,065	\$8,404,890	\$6,223,111
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	557,766	314,840	387,736
Expenditures - (Decrease) fund balance	(69,663)	(2,496,619)	(64,845)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	488,103	(2,181,779)	322,891
Adjustments to Reserves/Encumbrances:			
<i>CBA's - Included in Est. Current Yr Expenses</i>			
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)	(\$114,278)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(114,278)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	8,404,890	6,223,111	6,546,001
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$373,825	(\$2,181,779)	\$322,891
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2018</u>	<u>7/1/2019</u>	
Cash	\$ 8,031,065	\$ 8,404,890	
Bonds Payable - current			
Total Beginning Fund Balance	\$8,031,065	\$8,404,890	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SONOMA AQUEDUCT CAPITAL FUND**

Fund/Department No: **44240 33045200**

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	2,270	2,210	(\$60)	(2.64%)
44003 Other Interest Earnings	0	0	\$0	N/A
Subtotal Use of Money	\$2,270	\$2,210	(\$60)	(2.64%)

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	100,262	622,845	\$522,583	521.22%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$100,262	\$622,845	\$0	0.00%

TOTAL REVENUES	\$102,532	\$625,055	(\$60)	(0.06%)
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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	4,130,000	627,000	(\$3,503,000)	(84.82%)
19840 Work in Progress - Eq	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	\$4,130,000	\$627,000	(\$3,503,000)	(84.82%)

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	\$4,130,000	\$627,000	(\$3,503,000)	(84.82%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$4,027,468	\$1,945	(\$3,502,940)	(86.98%)
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FY 2020-21 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	<i>Interest on Pooled Cash</i>
<p>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.</p>	
Estimated Average Cash Balance	100,000
Projected Interest Rate	2.21%
Projected/Planned Interest on Pooled Cash	\$2,210

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

47101	<i>Transfers In - within a Fund</i>									
<p>Sonoma Rev Bond 2012 Fund Sonoma Rev Bond 2015 Fund</p> <p>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.</p>										
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Rate</td> <td style="text-align: center;">Deliveries</td> <td></td> </tr> <tr> <td style="text-align: right;">\$ 32.00</td> <td style="text-align: right;">3,946.12</td> <td style="text-align: right; border-bottom: 1px solid black;">\$ 126,276</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">\$ 126,276</td> </tr> </table>	Rate	Deliveries		\$ 32.00	3,946.12	\$ 126,276			\$ 126,276
Rate	Deliveries									
\$ 32.00	3,946.12	\$ 126,276								
		\$ 126,276								

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

19832	<i>CIP - Infrastructure</i>
LHMP - Program Design	TBD 50,000
SBS Electrical Upgrade and Pumping Reliability	T0335 577,000
Sonoma AQ Crossing of Spring Creek & Bennett Valley Fault Crossing	\$ 50,000
	\$ 677,000

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

57011	<i>Transfers Out - within a Fund</i>	\$0
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FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$1,134,546	\$1,535,363	\$32,302
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	608,896	3,110,262	625,055
Expenditures - (Decrease) fund balance	(477,984)	(4,613,323)	(627,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	130,911	(1,503,061)	(1,945)
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	288,102		
Sale or Purchase of Fixed Asset			
Unrealized Gain/ Loss (GASB 31)	(18,197)	0	
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	269,906	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	1,535,363	32,302	30,357
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$400,817	(\$1,503,061)	(\$1,945)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$1,586,223	\$1,682,607	
Vouchers Payable	(\$57,597)	(\$41,266)	
Accounts Payable			
Encumbrances	(394,080)	(105,978)	
Total Beginning Fund Balance	\$1,134,546	\$1,535,363	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **STORAGE FACILITIES**

Fund/Department No: **44250 33043000**

	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
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REVENUES:

<u>USE OF MONEY</u>					
44002	Interest on Pooled Cash	0	0	\$0	N/A
44050	Unrealized Gains & Losses	(2,000)	0		
	Subtotal Use of Money	(\$2,000)	\$0	\$0	0.00%
<u>MISCELLANEOUS REVENUE</u>					
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
<u>OTHER FINANCING SOURCES</u>					
47101	Transfers In - within a Fund	75,000	150,000	\$75,000	100.00%
47102	Transfers In - btw Govtl Funds	0	0	\$0	N/A
	Subtotal Other Financing Sources	\$75,000	\$150,000	\$75,000	100.00%

TOTAL REVENUES	\$73,000	\$150,000	\$75,000	102.74%
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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>					
19832	CIP - Infrastructure	0	100,000	100,000	N/A
19841	Acq-WIP-Intangibles	0	50,000	50,000	N/A
	Subtotal Fixed Assets	\$0	\$150,000	\$150,000	N/A

TOTAL EXPENDITURES	\$0	\$150,000	\$150,000	N/A
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$73,000)	\$0	\$75,000	(102.74%)
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FY 2020-21 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	<i>Interest on Pooled Cash</i>	
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	2.21%	
	\$0	
Projected/Planned Interest on Pooled Cash	\$0	

Character Title: Other Financing Sources

Character No.: 44250-47

47101	<i>Transfers In - within a Fund</i>	
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	\$80,000	
Storage Facilities Revenue Bond 2015A	\$70,000	

Character: Fixed Assets

Character No.: 44250-19

		Requested
<u>DESCRIPTION</u>	<u>Project</u>	<u>FY20-21</u>
19832 CIP - Infrastructure		
Kawana-Ralphine SBS Pipeline	T0328	0
LHMP-Bennet Valley Fault Crossing (Oakmont Pipeline)		50,000
LHMP-Program Design		50,000
Petaluma Aq Relocation - Kastania	T0330	
Ralphine Tanks Flow Thru Conversion	T0332	50,000
	19832 Total	150,000

FY 2020-21 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

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

DESCRIPTION OF FUND ACTIVITY	Actual	Estimated	Requested
	FY18-19	FY19-20	FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$20,239	\$406,047	\$8,042
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	637,935	481,100	150,000
Expenditures - (Decrease) fund balance	174,067	879,105	150,000
Net Surplus or Deficit - Increase/(Decrease) to fund balance	463,868	(398,005)	0
Adjustments to Reserves/Encumbrances:			
CBA's - 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	(79,270)		
PY CIP adjustment - reclass to PY Exp			
B & I Tsfrs			
LTD Proceeds			
Capitalized Interest			
Move Project CIP Balance			
Unrealized Gain/ Loss (GASB 31)	1,209		
PY Encumbrances			
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	(78,060)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	406,047	8,042	8,042
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$385,808	(\$398,005)	\$0
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$45,239	\$512,867	
Accts Receivable	0	0	
Accounts Payable			
Vouchers Payable	0	(2,550)	
Encumbrances	(25,000)	(104,270)	
Total Beginning Fund Balance	\$20,239	\$406,047	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	22,700	22,100	(\$600)	(2.64%)
44050 Unrealized Gains & Losses	0	0	\$0	N/A
Subtotal Use of Money	\$22,700	\$22,100	(\$600)	(2.64%)
<u>MISCELLANEOUS REVENUES</u>				
46021 Capital Grants - Federal	5,759,578	0	(\$5,759,578)	(100.00%)
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	\$5,759,578	\$0	(\$5,759,578)	(100.00%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	4,526,170	361,901	(\$4,164,269)	(92.00%)
Subtotal Other Financing Sources	\$4,526,170	\$361,901	(\$4,164,269)	(92.00%)
<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	\$10,308,448	\$384,001	(\$9,924,447)	(96.27%)

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	4,975,000	1,961,401	(\$3,013,599)	(60.57%)
19841 Work in Progress - Intang	0	250,000	\$250,000	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
Subtotal Fixed Assets	\$4,975,000	\$2,211,401	(\$2,763,599)	(55.55%)
<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	\$4,975,000	\$2,211,401	(\$2,763,599)	(55.55%)

FY 2020-21 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	2.21%	
Projected/Planned Interest on Pooled Cash	\$22,100	

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		60,000
Common Fac Bond 2015A		120,000
Common Fac Bond 2019A		0
North Marin Water		0
State Loan Debt Service		150,000
Total		330,000

Character Title: Administrative Control **Character No.:** 44260-49

49004	Administrative Control Account	
Santa Rosa Aqueduct Capital Fund		0
Petaluma Aqueduct Capital Fund		0
		0
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
		0

**FY 2020-21 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

Character: Fixed Assets Character No.: 44260-19

19832	<i>CIP - Infrastructure</i>		Requested
DESCRIPTION		Project No.	FY20-21
Collector 1 and 2 Chlorine Line replacement		TBD	127,000
Cotati-Kastania Pipeline - Section 1 (Cot - EBS)		TBD	
LHMP Program Design			125,000
Mirabel Dam Bladder Replacement		T0416	
Mirabel RR Crossing Fiber Optic Cable Relocation		T0349	
Mirabel Surge Control System		T0348	
Mirabel Maintenance Building		TBD	60,000
MW Creek Crossing		T0346	327,000
Pump Replacement Wohler 11			
RDS Pump and Motor Control Center Replacement		T0447	121,029
RR Crossing		T0343	46,000
Tank Level - Emergency Backup Power		T0171	84,372
Warm Springs Dam Hydroturbine Retrofit		T0428	700,000
Wohler Bridge Fiber Optic Cable		T0135	150,000
Wohler Plant Access Rd. Retaining Wall		T0446	221,000
		Total	1,961,401
19851	<i>Intangible Assets - Non-Amort</i>		Requested
DESCRIPTION		Project No.	FY20-21
SCADA Software and Hardware			
	Intangible Asset		
19841	<i>Work in Progress - Intang</i>		Requested
DESCRIPTION		Project No.	FY20-21
SCADA Upgrade			250,000

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

57011	<i>Transfers Out - within a Fund</i>		Requested
DESCRIPTION		Project No.	FY20-21
Transfer to Pipeline for South Transmission System			
Pipeline			0
		57011 Total	0

FY 2020-21 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

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

DESCRIPTION OF FUND ACTIVITY	Actual FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$2,680,583	\$1,519,355	\$2,030,412
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,562,284	19,556,955	384,001
Expenditures - (Decrease) fund balance	(2,705,254)	(19,045,898)	(2,211,401)
	<hr/>	<hr/>	<hr/>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,142,970)	511,057	(1,827,400)
Adjustments to Reserves/Encumbrances:			
CBA's - 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	(771,662)		
Capitalized Interest			0
Gain/loss on disposal of Capital Assets	638,613		
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			
Change in Deposit w/Others			
Move Project CIP Balance			
Change in Contingent Liability			
Post Audit Adjustment - Payables	131,169		
Unrealized Gain/ Loss (GASB 31)	(16,377)		
Rounding	(1)		
	<hr/>	<hr/>	<hr/>
Net Adjustment - Increase/(Decrease) to Fund Balance	(18,258)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	1,519,355	2,030,412	203,012
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$1,161,228)	\$511,057	(\$1,827,400)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$2,657,439	\$3,007,583	
Retention Receivable			
Due from Other Gov'ts			
Deposits with Others			
Due from State			
Due from Federal	193,019	0	
Prepaid Expense			
Vouchers Payable	(13,445)	(516,418)	
Accounts Payable		(35,000)	
Contract Retention Payable		(8,718)	
Other Current/Contingent Liabilities			
Advances from other Govt			
Encumbrances	(156,430)	(928,092)	
	<hr/>	<hr/>	
Total Beginning Fund Balance	\$2,680,583	\$1,519,355	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	15,890	15,470	(\$420)	(2.64%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$15,890	\$15,470	(\$420)	(2.64%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	1,196,268	1,196,267	(\$1)	(0.00%)
Subtotal Miscellaneous Revenues	\$1,196,268	\$1,196,267	(\$1)	(0.00%)
TOTAL REVENUES	\$1,212,158	\$1,211,737	(\$421)	(0.03%)
EXPENDITURES:				
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	224,175	201,220	(\$22,955)	(10.24%)
Subtotal Other Charges	\$224,175	\$201,220	(\$22,955)	(10.24%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	150,000	150,000	\$0	0.00%
Subtotal Other Financing Uses	\$150,000	\$150,000	\$0	0.00%
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59002 Advances	816,058	839,012	\$22,954	2.81%
59003 Advances Clearing	(816,058)	(839,012)	(22,954)	2.81%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$374,175	\$351,220	(\$22,955)	(6.13%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$837,983)	(\$860,517)	(\$22,534)	2.69%

FY 2020-21 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	<i>Interest on Pooled Cash</i>	
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	2.21%	
Projected/Planned Interest on Pooled Cash	\$15,470	

Character Title: Other Financing Sources **Character No.:** 44265-47

47101	<i>Transfers In - within a Fund</i>	
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.		
<u>Annual Debt Service Requirements</u>		
Principal	\$839,012	
Interest	201,220	
Total Debt Service	1,040,232	
Revenue Requirement (115% x Debt Service)	\$1,196,267	

Character Title: Other Charges **Character No.:** 44265-53

53103	<i>Interest on LT Debt</i>	
This account records the interest expense for the SRF loan per the amortization schedule.		

Character Title: Other Financing Uses **Character No.:** 44265-57

57011	<i>Transfers Out - within a Fund</i>	
This item is used to transfer loan proceeds to Common Facilities Fund to finance construction of projects.		
	150,000	

Character: Administrative Account **Character No.:** 44265-59

59004	<i>Administrative Control Account</i>	
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	<i>Administrative Control Account Clearing</i>	
This is the clearing account for the Account 59004, Administrative Control Account		

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$137,381	\$286,519	\$153,863
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,226,148	1,202,858	1,211,737
Expenditures - (Decrease) fund balance	(246,501)	(474,175)	(351,220)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	979,646	728,683	860,517
Adjustments to Reserves/Encumbrances:			
<i>CBA's - Included in Est. Current Yr Expenses</i>			
<i>Principal payments on loan</i>			
Accrual of Principal Payment-Advances From Other Govts	(816,058)	(839,012)	(839,012)
Advances from Other Govt		(22,328)	(22,328)
Unrealized Gain/ Loss (GASB 31)	(14,451)		
Rounding	1	1	
Net Adjustment - Increase/(Decrease) to Fund Balance	(830,508)	(861,339)	(861,340)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	286,519	153,863	153,040
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
<i>(Difference between Beginning and Ending Balance)</i>	\$149,138	(\$132,656)	(\$823)
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2018	7/1/2019	
Cash	\$931,111	\$1,102,576	
Loans Payable - Current	(\$793,730)	(\$816,057)	
Total Beginning Fund Balance	\$137,381	\$286,519	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	0	0	\$0	N/A
44003 Other Interest Earnings	0	0	0	N/A
<i>Subtotal Use of Money</i>	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	0	0	\$0	N/A
<i>Subtotal Other Financing Sources</i>	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$0	\$0	\$0	N/A
EXPENDITURES:				
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<i>Subtotal Other Financing Uses</i>	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$0	\$0	\$0	N/A

FY 2020-21 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	<i>Interest on Pooled Cash</i>	
<p>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.</p>		
Estimated Average Cash Balance	0	
Projected Interest Rate	2.21%	
Projected/Planned Interest on Pooled Cash	\$0	

Character Title: Other Financing Sources

Character No.: 44270-47

47101	<i>Transfers In - within a Fund</i>	
<p>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.</p>		
<u>Annual Debt Service Requirements</u>		
Reserve Amount	\$0	
Revenue Requirement (115% x Reserve Amt.)	\$0	

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$0	\$0	\$3,900
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	37,753	3,900	0
Expenditures - (Decrease) fund balance	0	0	0
	<hr/>	<hr/>	<hr/>
Net Surplus or Deficit - Increase/(Decrease) to fund balance	37,753	3,900	0
Adjustments to Reserves/Encumbrances:			
Change in Reserved Fund Balance	(19,420)		0
Unrealized Gain/ Loss (GASB 31)	(18,333)		
Rounding			
	<hr/>	<hr/>	<hr/>
Net Adjustment - Increase/(Decrease) to Fund Balance	(37,753)	0	0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	0	3,900	3,900
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$0	\$3,900	\$0
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$1,295,241	\$1,314,661	
Reserve	(1,295,241)	(1,314,661)	
	<hr/>	<hr/>	
Total Beginning Fund Balance	\$0	\$0	

**FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	908	884	(\$24)	(2.64%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$908	\$884	(\$24)	(2.64%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	434,081	435,105	\$1,024	0.24%
Subtotal Miscellaneous Revenues	\$434,081	\$435,105	\$1,024	0.24%
TOTAL REVENUES	\$434,989	\$435,989	\$1,000	0.23%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	2,000	1,500	(\$500)	(25.00%)
Subtotal Services and Supplies	\$2,000	\$1,500	(\$500)	(25.00%)
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	130,872	121,400	(\$9,472)	(7.24%)
53104 Other Interest Expense	7,787	7,787	\$0	0.00%
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$138,659	\$129,187	(\$9,472)	(6.83%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	210,000	60,000	(\$150,000)	(71.43%)
Subtotal Other Financing Uses	\$210,000	\$60,000	(\$150,000)	(71.43%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	236,803	247,665	\$10,862	4.59%
59005 Admin Control Acct Clearing	(236,803)	(247,665)	(10,862)	4.59%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$350,659	\$190,687	(\$159,972)	(45.62%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$84,330)	(\$245,302)	(\$160,972)	190.88%

FY 2020-21 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	<i>Interest on Pooled Cash</i>
<p>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.</p>	
Estimated Average Cash Balance	40,000
Projected Interest Rate	2.21%
Projected/Planned Interest on Pooled Cash	\$884

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

47101	<i>Transfers In - within a Fund</i>
<p>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.</p>	
<u>Annual Debt Service Requirements</u>	
Principal	\$247,665
Interest	121,400
Fiscal Agent Fees	1,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	370,565
Revenue Requirement (115% x Debt Service)	\$426,150

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

51242	<i>Bank Charges</i>
<p>Fiscal Agent Fees are paid to trustee for servicing bonds.</p>	

FY 2020-21 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.		
		60,000

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 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$173,454	\$252,874	\$42,948
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	446,710	434,181	435,989
Expenditures - (Decrease) fund balance	(132,205)	(400,659)	(190,687)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	314,505	33,522	245,302
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Principal payments on bonds	(228,113)	(236,803)	(247,665)
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)	2,766		
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)	(3,094)		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(235,086)	(243,448)	(254,310)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	252,874	42,948	33,940
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$79,420	(\$209,926)	(\$9,008)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$175,709	\$252,874	
Cash with Fiscal Agent/Trustee	661,317	661,794	
Restricted Cash with Trustee	(367,590)	(364,824)	
Other current liability (good faith on refunding)	0		
Bonds Payable - Current	(223,768)	(228,113)	
Interest Payable	(72,214)	(68,857)	
Total Beginning Fund Balance	\$173,454	\$252,874	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **STORAGE FACILITIES REVENUE BONDS 2012**

Fund/Department No: **44280 33047300**

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	341	332	(\$10)	(2.79%)
44003 Other Interest Earnings	0	0	\$0	N/A
Subtotal Use of Money	\$341	\$332	(\$10)	(2.79%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	310,043	310,609	\$566	0.18%
Subtotal Miscellaneous Revenues	\$310,043	\$310,609	\$566	0.18%
TOTAL REVENUES	\$310,384	\$310,941	\$556	0.18%

EXPENDITURES:

<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	1,500	1,000	(\$500)	(33.33%)
Subtotal Services and Supplies	\$1,500	\$1,000	(\$500)	(33.33%)
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	93,463	86,698	(\$6,765)	(7.24%)
53104 Other Interest Expense	5,526	5,526	\$0	0.00%
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$98,989	\$92,224	(\$6,765)	(6.83%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	15,000	80,000	\$65,000	433.33%
Subtotal Other Financing Uses	\$15,000	\$80,000	\$65,000	433.33%
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	169,114	176,871	\$7,757	4.59%
59005 Admin Control Acct Clearing	(169,114)	(176,871)	(7,757)	4.59%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$115,489	\$173,224	\$57,735	49.99%

TOTAL NET COST	(\$194,895)	(\$137,717)	\$57,179	(29.34%)
<i>(Expenditures Minus Revenues)</i>				

FY 2020-21 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	2.21%	
Projected/Planned Interest on Pooled Cash	\$332	

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.		
<u>Annual Debt Service Requirements</u>		
Principal	\$176,871	
Interest	86,698	
Fiscal Agent Fees	1,000	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	264,569	
Revenue Requirement (115% x Debt Service)	\$304,254	

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 2020-21 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

<p>57011 Transfers Out - within a Fund</p> <p>This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects and to restore fund balance.</p> <p style="text-align: right;">\$80,000</p>

Character: Administrative Account **Character No.:** 44280-59

<p>59004 Administrative Control Account</p> <p>This account reflects the principal payment for the Water Revenue Bonds. The request for the fiscal year is based on the projected amortization schedule.</p>
<p>59005 Administrative Control Account Clearing</p> <p>This is the clearing account for the Account 59004, Administrative Control Account</p>

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$115,819	\$172,351	\$142,661
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	318,782	309,693	310,941
Expenditures - (Decrease) fund balance	(94,442)	(165,489)	(173,224)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	224,340	144,204	137,717
Adjustments to Reserves/Encumbrances:			
Accrual of Principal Payment - Revenue Bonds	(162,908)	(169,114)	(176,871)
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)			
(Increase) / Decrease in Bonds Payable			
Amortization of bond discount	(10,307)	(10,307)	(10,307)
Loss on Refunding of Debt	5,526	5,526	5,526
Changed in Reserved Fund Balance	1,976		
Unrealized Gain/ Loss (GASB 31)	(2,096)		
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	(167,808)	(173,895)	(181,652)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	172,351	142,661	98,725
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$56,532	(\$29,691)	(\$43,935)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$117,430	\$172,351	
Cash with Fiscal Agent/Trustee	472,282	472,623	
Reserved Fund Balance	(262,516)	(260,540)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(159,805)	(162,908)	
Interest Payable	(51,572)	(49,175)	
Total Beginning Fund Balance	\$115,819	\$172,351	

**FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	1,362	1,326	(\$36)	(2.64%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$1,362	\$1,326	(\$36)	(2.64%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	255,341	255,705	\$363	0.14%
Subtotal Miscellaneous Revenues	\$255,341	\$255,705	\$363	0.14%
<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	\$256,703	\$257,031	\$327	0.13%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	1,500	1,000	(\$500)	(33.33%)
Subtotal Services and Supplies	\$1,500	\$1,000	(\$500)	(33.33%)
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	76,867	71,303	(\$5,564)	(7.24%)
53104 Other Interest Expense	4,585	4,585	\$0	0.00%
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$81,452	\$75,888	(\$5,564)	(6.83%)
<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>				
59004 Administrative Control Account	139,084	145,464	\$6,380	4.59%
59005 Admin Control Acct Clearing	(139,084)	(145,464)	(6,380)	4.59%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$82,952	\$76,888	(\$6,064)	(7.31%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$173,751)	(\$180,143)	(\$6,391)	3.68%

FY 2020-21 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	<i>Interest on Pooled Cash</i>
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	2.21%
Projected/Planned Interest on Pooled Cash	\$1,326

Character Title: Other Financing Sources

Character No.: 44285-47

47101	<i>Transfers In - within a Fund</i>
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.	
<u>Annual Debt Service Requirements</u>	
Principal	\$145,464
Interest	71,303
Fiscal Agent Fees	1,000
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	217,767
Revenue Requirement (115% x Debt Service)	\$250,432

Character: Services and Supplies

Character No.: 44285-51/52

51242	<i>Bank Charges</i>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

Character: Other Charges

Character No.: 44285-53

53103	<i>Interest on LT Debt</i>
Water Revenue Bonds, per the bond amortization schedule.	
53105	<i>Costs Of Issuance</i>
Amounts are expensed in the year incurred.	

FY 2020-21 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

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 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$198,011	\$246,939	\$184,248
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	266,110	254,761	257,031
Expenditures - (Decrease) fund balance	(77,754)	(182,952)	(76,888)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	188,356	71,809	180,143
Adjustments to Reserves/Encumbrances:			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	(133,980)	(139,084)	(145,464)
Proceeds from issuance			
(Increase) / Decrease in Bonds Payable			
Restricted cash with trustee (reserve)			
Amortization of bond premium	(8,477)		
Change in Reserved Fund Balance	1,625		
Capitalized Interest	0		
Amortization of deferred amount of refunding	4,584	4,584	4,584
Unrealized Gain/ Loss (GASB 31)	(3,181)		
Rounding	1	(1)	
Net Adjustment - Increase/(Decrease) to Fund Balance	(139,428)	(134,501)	(140,880)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	246,939	184,248	223,511
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$48,928	(\$62,692)	\$39,263
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$199,335	\$246,939	
Cash with Fiscal Agent/Trustee	388,419	388,699	
Less Restricted Cash with Trustee - Reserved Fund Balance	(215,901)	(214,276)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(131,428)	(133,980)	
Interest Payable	(42,414)	(40,443)	
Total Beginning Fund Balance	\$198,011	\$246,939	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **STORAGE FACILITIES REVENUE BONDS 2015**

Fund/Department No: **44290 33047500**

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	681	663	(\$18)	(2.64%)
44003 Other Interest Earnings	0	0	-	N/A
Subtotal Use of Money	\$681	\$663	(\$18)	-2.64%

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	713,766	486,527	(\$227,239)	(31.84%)
Subtotal Miscellaneous Revenues	\$713,766	\$486,527	(\$227,239)	(31.84%)

TOTAL REVENUES	\$714,447	\$487,190	(\$227,257)	(31.81%)
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EXPENDITURES:

SERVICES AND SUPPLIES

51242 Bank Charges	4,000	1,500	(\$2,500)	(62.50%)
Subtotal Services and Supplies	\$4,000	\$1,500	(\$2,500)	(62.50%)

OTHER CHARGES

53103 Interest on LT Debt	188,626	187,568	(\$1,058)	(0.56%)
53104 Other Interest Expense	5,058	5,058	\$0	0.00%
53105 Costs of Issuance	0	0	-	N/A
Subtotal Other Charges	\$193,684	\$192,626	(\$1,058)	(0.55%)

OTHER FINANCING USES

57011 Transfers Out - within a Fund	60,000	70,000	\$10,000	16.67%
Subtotal Other Financing Uses	\$60,000	\$70,000	\$10,000	16.67%

ADMINISTRATIVE CONTROL ACCOUNT

59004 Administrative Control Account	422,982	228,941	(\$194,041)	(45.87%)
59005 Admin Control Acct Clearing	(422,982)	(228,941)	194,041	(45.87%)
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$257,684	\$264,126	\$6,442	2.50%
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TOTAL NET COST	(\$456,763)	(\$223,064)	\$233,699	(51.16%)
<i>(Expenditures Minus Revenues)</i>				

FY 2020-21 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	
<p>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.</p>		
Estimated Average Cash Balance	30,000	
Projected Interest Rate	2.21%	
Projected/Planned Interest on Pooled Cash	\$663	

Character Title: Other Financing Sources **Character No.:** 44290-47

47101	Transfers In - within a Fund	
<p>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.</p>		
<u>Annual Debt Service Requirements</u>		
Principal	\$228,941	
Interest	\$187,568	
Fiscal Agent Fees	\$1,500	
Debt Issuance Costs	\$0	
Discount / Bonds	\$0	
Total Debt Service	418,009	
Revenue Requirement (115% x Debt Service)	\$480,710	

Character: Services and Supplies **Character No.:** 44290-51/52

51242	Bank Charges
<p>Fiscal Agent Fees are paid to trustee for servicing bonds.</p>	

FY 2020-21 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	<i>Interest on LT Debt</i>
Water Revenue Bonds, per the bond amortization schedule.	
53105	<i>Costs of Issuance</i>
Amounts are expensed in the year incurred.	

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

57011	<i>Transfers Out - within a Fund</i>
This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects.	
	70,000

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

59004	<i>Administrative Control Account</i>
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	<i>Administrative Control Account Clearing</i>
This is the clearing account for the Account 59004, Administrative Control Account	

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$542,839	\$452,144	\$117,311
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,195,509	709,766	487,190
Expenditures - (Decrease) fund balance	(839,047)	(607,684)	(264,126)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	356,462	102,082	223,064
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds from Bond Issuance			0
Change in Principal due to Bond Reallocation	169,067		
Change in Bond Premium due to Bond Reallocation	5,391		
Capitalized Interest			
Proceeds from Taxable Bond Issuance			
Loss on Refunding of Debt	5,058	5,058	5,058
Restricted Cash w/Fiscal Agent			0
Accrual of Principal Payment - Revenue Bonds	(579,351)	(425,448)	(228,941)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium	(16,525)	(16,525)	(16,525)
Post Audit Adjustment - Closing COI funds			
Change in Reserved Fund Balance	(11,379)		
Unrealized Gain/ Loss (GASB 31)	(19,416)		
Rounding	(2)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(447,157)	(436,915)	(240,408)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	452,144	117,311	99,967
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$90,695)	(\$334,833)	(\$17,344)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$542,838	\$452,144	
Cash with fiscal agent/trustee	1,244,381	1,270,015	
Less Restricted cash with trustee	(574,615)	(585,994)	
Matured Bonds Payable	(561,426)	(579,351)	
Interest Payable	(108,339)	(104,670)	
Total Beginning Fund Balance	\$542,839	\$452,144	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	4,540	4,420	(\$120)	(2.64%)
44003 Other Interest Earnings	-	-	0	N/A
Subtotal Use of Money	\$4,540	\$4,420	(\$120)	(2.64%)

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	1,030,030	1,237,202	\$207,173	20.11%
Subtotal Miscellaneous Revenues	\$1,030,030	\$1,237,202	\$207,173	20.11%

TOTAL REVENUES	\$1,034,570	\$1,241,622	\$207,053	20.01%
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EXPENDITURES:

SERVICES AND SUPPLIES

51242 Bank Charges	4,500	2,500	(\$2,000)	(44.44%)
Subtotal Services and Supplies	\$4,500	\$2,500	(\$2,000)	(44.44%)

OTHER CHARGES

53103 Interest on LT Debt	549,643	518,877	(\$30,766)	(5.60%)
53104 Other Interest Expense	4,516	4,516	\$0	0.00%
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$554,159	\$523,393	(\$30,766)	(5.55%)

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	337,019	549,935	\$212,916	63.18%
59005 Admin Control Acct Clearing	(337,019)	(549,935)	(212,916)	63.18%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$678,659	\$645,893	(\$32,766)	(4.83%)
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TOTAL NET COST	(\$355,911)	(\$595,729)	(\$239,819)	67.38%
<i>(Expenditures Minus Revenues)</i>				

FY 2020-21 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	<i>Interest on Pooled Cash</i>	
<p>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.</p>		
Estimated Average Cash Balance	200,000	
Projected Interest Rate	2.21%	
Projected/Planned Interest on Pooled Cash	\$4,420	

Character Title: Other Financing Sources **Character No.:** 44295-47

47101	<i>Transfers In - within a Fund</i>	
<p>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.</p>		
<u>Annual Debt Service Requirements</u>		
Principal	\$549,935	
Interest	\$518,877	
Fiscal Agent Fees	\$2,500	
Debt Issuance Costs	\$0	
Discount / Bonds	\$0	
Total Debt Service	1,071,312	
Revenue Requirement (115% x Debt Service)	\$1,232,009	

Character: Services and Supplies **Character No.:** 44295-51/52

51242	<i>Bank Charges</i>
<p>Fiscal Agent Fees are paid to trustee for servicing bonds.</p>	

FY 2020-21 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	<i>Interest on LT Debt</i>	
Water Revenue Bonds, per the bond amortization schedule.		
53105	<i>Costs of Issuance</i>	
Amounts are expensed in the year incurred.		

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

57011	<i>Transfers Out - within a Fund</i>	
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	<i>Administrative Control Account</i>	
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	<i>Administrative Control Account Clearing</i>	
This is the clearing account for the Account 59004, Administrative Control Account		

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,981,742	\$117,878	\$60,099
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	470,926	1,021,370	1,241,622
Expenditures - (Decrease) fund balance	(1,512,176)	(728,659)	(645,893)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(1,041,250)	292,711	595,729
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance			
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds	(155,649)	(327,614)	(549,935)
Change in Principal due to Bond Reallocation	(644,567)		
Change in Bond Premium due to Bond Reallocation	(20,554)		
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium	(29,523)	(27,390)	(27,390)
Capitalized Interest			
Change in Reserved Fund Balance	43,380		
Post Audit Adjustments - Closing COI			
Loss on Refunding of Debt	4,515	4,515	4,515
Unrealized Gain/ Loss (GASB 31)	(20,218)		
Rounding	2		
Net Adjustment - Increase/(Decrease) to Fund Balance	(822,614)	(350,489)	(572,810)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	117,878	60,099	83,018
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$1,863,864)	(\$57,778)	\$22,919
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$1,981,743	\$117,878	
Cash with Fiscal Agent/Trustee	1,521,716	1,470,409	
Restricted Cash with Trustee	(1,090,716)	(1,047,336)	
Matured Bonds Payable	(148,574)	(155,649)	
Interest Payable	(282,427)	(267,424)	
Total Beginning Fund Balance	\$1,981,742	\$117,878	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
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
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	47,394	38,073	(\$9,321)	(19.67%)
Subtotal Miscellaneous Revenues	\$47,394	\$38,073	(\$9,321)	(19.67%)
<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	\$47,394	\$38,073	(\$9,321)	(19.67%)
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	16,482	(\$24,230)	(59.52%)
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$40,712	\$16,482	(\$24,230)	(59.52%)
<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>				
59004 Administrative Control Account	0	16,125	\$16,125	N/A
59005 Admin Control Acct Clearing	0	(16,125)	(16,125)	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$41,212	\$16,982	(\$24,230)	(58.79%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$6,182)	(\$21,091)	(\$14,909)	241.18%

FY 2020-21 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	<i>Interest on Pooled Cash</i>
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	2.21%
Projected/Planned Interest on Pooled Cash	\$0

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

47101	<i>Transfers In - within a Fund</i>
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.	
<u>Annual Debt Service Requirements</u>	
Principal	16,125.00
Interest	\$16,482
Fiscal Agent Fees	500.00
Debt Issuance Costs	-
Discount / Bonds	-
Total Debt Service	33,107
Revenue Requirement (115% x Debt Service)	\$38,073

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

51242	<i>Bank Charges</i>
Fiscal Agent Fees are paid to trustee for servicing bonds.	

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

53103	<i>Interest on LT Debt</i>
Water Revenue Bonds, per the bond amortization schedule.	
53103	<i>Interest on LT Debt</i>
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	<i>Costs Of Issuance</i>
Amounts are expensed in the year incurred.	

FY 2020-21 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

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 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$7,557	\$65,448	\$61,692
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	176,123	44,394	38,073
Expenditures - (Decrease) fund balance	(566,037)	(41,212)	(16,982)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(389,914)</u>	<u>3,182</u>	<u>21,091</u>
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			0
Proceeds Bond Issuance			0
Change in Principal due to Bond Reallocation	475,500		
Change in Bond Premium due to Bond Reallocation	15,163		
Accrual of Principal Payment - Revenue Bonds		(6,938)	(6,938)
Restricted Cash w/Fiscal Agent			
Principal Payment		0	(16,125)
Deposit to Cost of Issuance Fund			
Amortization of Bond Premium	(689)		0
Unrealized Gain/ Loss (GASB 31)	(10,167)		
Change in Reserved Fund Balance	(32,002)		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>447,805</u>	<u>(6,938)</u>	<u>(23,063)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	65,448	61,692	59,720
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$57,891	(\$3,756)	(\$1,972)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2018</u>	<u>7/1/2019</u>	
Cash	\$7,557	\$65,448	
Cash with Fiscal Agent/Trustee		40,329	
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Bond Interest Payable		(8,327)	
Reserved Fund Balance		(\$32,002)	
Total Beginning Fund Balance	<u>\$7,557</u>	<u>\$65,448</u>	

**FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	34,050	33,150	(\$900)	(2.64%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$34,050	\$33,150	(\$900)	(2.64%)
<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
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	649,709	677,117	\$27,408	4.22%
Subtotal Miscellaneous Revenues	\$649,709	\$677,117	\$27,408	4.22%
TOTAL REVENUES	\$683,759	\$710,267	\$26,508	3.88%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	3,790	2,000	(\$1,790)	(47.23%)
Subtotal Services and Supplies	\$3,790	\$2,000	(\$1,790)	(47.23%)
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	317,547	321,061	\$3,514	1.11%
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$317,547	\$321,061	\$3,514	1.11%
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	3,733,600	0	(\$3,733,600)	(100.00%)
Subtotal Other Financing Uses	\$3,733,600	\$0	(\$3,733,600)	(100.00%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	243,627	265,736	\$22,109	9.07%
59005 Admin Control Acct Clearing	(243,627)	(265,736)	(22,109)	9.07%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$4,054,937	\$323,061	(\$3,731,876)	(92.03%)
TOTAL NET COST (Expenditures Minus Revenues)	\$3,371,179	(\$387,206)	(\$3,758,384)	(111.49%)

FY 2020-21 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	2.21%
Projected/Planned Interest on Pooled Cash	\$33,150

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.	
<u>Annual Debt Service Requirements</u>	
Principal	\$265,736
Interest	\$321,061
Fiscal Agent Fees	\$2,000
Discount / Bonds	
Total Debt Service	588,797
Revenue Requirement (115% x Debt Service)	\$677,117

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 2020-21 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 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$0	\$1,018,252	\$167,058
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,026,788	696,109	710,267
Expenditures - (Decrease) fund balance	0	(10,517,892)	(323,061)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>1,026,788</u>	<u>(9,821,784)</u>	<u>387,206</u>
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		8,127,078	0
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Principal Payment		(250,973)	(265,736)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium			
Change in Reserved Fund Balance			
Bond Premium - Issuance of Revenue Bonds		1,094,484	
Loss on Refunding of Debt			
Unrealized Gain/ Loss (GASB 31)	(8,536)		
Rounding		1	
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(8,536)</u>	<u>8,970,590</u>	<u>(265,736)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	<u><u>1,018,252</u></u>	<u><u>167,058</u></u>	<u><u>288,528</u></u>
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$1,018,252	(\$851,194)	\$121,470
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2018</u>	<u>7/1/2019</u>	
Cash		\$1,018,252	
Cash with Fiscal Agent/Trustee			
Restricted Cash with Trustee			
Bonds Payable - current			
Matured Bonds Payable			
Interest Payable			
Total Beginning Fund Balance	<u>\$0</u>	<u>\$1,018,252</u>	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	27,240	26,520	(\$720)	(2.64%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$27,240	\$26,520	(\$720)	(2.64%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	207,354	240,528	\$33,174	16.00%
Subtotal Miscellaneous Revenues	\$207,354	\$240,528	\$33,174	16.00%
<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	\$234,594	\$267,048	\$32,454	13.83%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	1,210	1,000	(\$210)	(17.33%)
Subtotal Services and Supplies	\$1,210	\$1,000	(\$210)	(17.33%)
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	101,345	113,890	\$12,545	12.38%
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$101,345	\$113,890	\$12,545	12.38%
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	0	500,000	\$500,000	N/A
Subtotal Other Financing Uses	\$0	\$500,000	\$500,000	N/A
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59005 Admin Control Acct Clearing	0	(16,125)	\$ (16,125)	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$102,554	\$614,890	\$512,336	499.57%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$132,039)	\$347,842	\$479,881	(363.44%)

FY 2020-21 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	2.21%	
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.		
<u>Annual Debt Service Requirements</u>		
Principal	16,125.00	
Interest	\$16,482	
Fiscal Agent Fees	500.00	
Debt Issuance Costs	-	
Discount / Bonds	-	
Total Debt Service	<u>33,107</u>	
Revenue Requirement (115% x Debt Service)	<u><u>\$38,073</u></u>	

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 2020-21 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	<i>Transfers Out - within a Fund</i>
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	500,000

Character: Administrative Account **Character No.:** 44315-59

59004	<i>Administrative Control Account</i>
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	<i>Administrative Control Account Clearing</i>
This is the clearing account for the Account 59004, Administrative Control Account	

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$0	\$227,482	\$577,662
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	229,389	232,594	267,048
Expenditures - (Decrease) fund balance	0	(3,064,555)	(614,890)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>229,389</u>	<u>(2,831,961)</u>	<u>(347,842)</u>
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance		2,882,922	0
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds		(89,028)	
Principal Payment			
Deposit to Cost of Issuance Fund			
Bond Premium - Issuance of Revenue Bonds		388,247	
Amortization of Bond Premium			
Unrealized Gain/ Loss (GASB 31)	(1,907)		
Change in Reserved Fund Balance			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(1,907)</u>	<u>3,182,141</u>	<u>0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	<u>227,482</u>	<u>577,662</u>	<u>229,820</u>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$227,482	\$350,180	(\$347,842)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$0	\$227,482	
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	<u>\$0</u>	<u>\$227,482</u>	

FY 2020-21 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2019-2020	Requested 2020-21	Difference	Percent Change
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REVENUES:

<u>INTERGOVERNMENTAL REVENUES</u>					
42610	Other Governmental Agencies	0	0	\$0	N/A
	<i>Subtotal Intergovernmental Reven</i>	\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>					
47101	Transfers In - within a Fund	0	0	\$0	N/A
	<i>Subtotal Other Financing Sources</i>	\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>					
44002	Interest on Pooled Cash	381	371	(\$10)	(2.64%)
	<i>Subtotal Use of Money</i>	\$381	\$371	(\$10)	(2.64%)
TOTAL REVENUES		\$381	\$371	(\$10)	(2.64%)

EXPENDITURES:

<u>OTHER CHARGES</u>					
53501	Contributions	0	0	\$0	N/A
	<i>Subtotal Other Charges</i>	\$0	\$0	\$0	N/A
<u>OTHER FINANCING USES</u>					
57011	Transfers Out - within a Fund	462,570	0	(\$462,570)	(100.00%)
	<i>Subtotal Other Financing Uses</i>	\$462,570	\$0	(\$462,570)	(100.00%)
TOTAL EXPENDITURES		\$462,570	\$0	(\$462,570)	(100.00%)

TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$462,189	(\$371)	(\$462,560)	(100.08%)
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FY 2020-21 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	
<p>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.</p>		
Cash in Lieu of Debt Service	0	

Character Title: Use of Money and Property **Character No.:** 44300-44

44002	Interest on Pooled Cash	
<p>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.</p>		
Estimated Average Cash Balance	16,800	
Projected Interest Rate	2.21%	
Projected/Planned Interest on Pooled Cash	\$371	

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

47101	Transfers In - within a Fund	
<p>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.</p>		
Scheduled transfer	0	

Character: Other Charges **Character No.:** 44300-53

53501	Contributions	
<p>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.</p>		

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	0	

FY 2020-21 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 FY18-19	Estimated FY19-20	Requested FY20-21
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$13,578	\$13,946	\$16,933
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	620	1,109,164	371
Expenditures - (Decrease) fund balance	0	(1,106,177)	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	620	2,987	371
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/ Loss (GASB 31)	(252)	0	
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(252)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	13,946	16,933	17,305
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$368	\$2,987	\$371
<u>Fund Balance Components at Beginning of FY</u>	7/1/2018	7/1/2019	
Cash	\$17,808	\$18,176	
Deposit from others	(4,230)	(4,230)	
Total Beginning Fund Balance	\$13,578	\$13,946	