

SONOMA COUNTY WATER AGENCY
FY21-22 BUDGET
WATER TRANSMISSION

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FY 2021-22 BUDGET
BUDGET DIVISION SUMMARY

Section Title:

WATER TRANSMISSION SYSTEM

A. 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.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY20-21 Adopted	FY21-22 Requested	Percent Change	FY20-21 Adopted	FY21-22 Requested	Percent Change
Water Trans. Agency Fund	\$50,614,659	\$54,548,404	8%	\$6,866,680	\$7,079,240	3%
Water Management Planning	175,000	80,000	(54%)	125,039	78,078	38%
Watershed Planning/Restoration	9,093,067	7,293,794	(20%)	3,498,359	326,982	91%
Recycled Water & Local Supply	101,000	101,000	0%	41,144	55,251	34%
Water Conservation	2,524,100	3,575,000	42%	144,320	405,565	(181%)
SR Aqueduct Capital Fund	9,544,565	800,000	(92%)	6,542,841	324,471	95%
Petaluma Aq. Capital Fund	64,845	202,411	212%	(322,891)	(84,385)	(74%)
Sonoma Aq. Capital Fund	627,000	50,000	(92%)	1,945	(302,122)	15633%
Storage Facilities	150,000	25,000	(83%)	0	(95,000)	N/A
Pipeline Facilities	0	0	N/A	0	0	N/A
Common Facilities	2,211,401	8,596,689	289%	1,827,900	6,645,200	(264%)
State Loan Debt Service	351,220	297,619	(15%)	(860,517)	(900,568)	5%
State Loan Reserve	0	0	N/A	0	0	N/A
Common Rev. Bond Fund 2012	190,687	120,780	(37%)	(245,302)	(314,365)	28%
Storage Revenue Bond 2012	173,224	136,149	(21%)	(137,718)	(173,557)	(26%)
Sonoma Aq. Revenue Bond 2012	76,888	71,070	(8%)	(180,143)	(184,774)	3%
Sonoma Aq. Revenue Bond 2015	16,982	16,002	(6%)	(21,091)	(22,191)	5%
Storage Revenue Bond 2015	264,126	245,699	(7%)	(223,064)	(231,114)	4%
Common Rev. Bond Fund 2015	645,893	670,206	4%	(595,729)	(556,699)	(7%)
Common Rev. Bond Fund 2019	323,061	309,774	(4%)	(387,206)	(365,275)	(6%)
Sonoma Aq. Revenue Bond 2019	614,890	310,177	(50%)	347,842	70,072	(80%)
North Marin Water Deposit	0	0	N/A	(371)	(81)	78%
TOTAL:	\$77,762,608	\$77,449,774	(0.40%)	\$16,422,038	\$11,754,728	(28.42%)

C. Staffing Summary

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

D. Workload Summary

n/a

E. Summary of Issues and Significant Changes

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

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: WATER TRANSMISSION AGENCY FUND

Fund/Department No: 44205 33040100

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUE</u>				
42358 State Other Funding	0	0	\$0	N/A
Subtotal Use of Money	\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	165,750	36,000	(\$129,750)	(78.28%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$165,750	\$36,000	(\$129,750)	(78.28%)
<u>CHARGES FOR SERVICES</u>				
45223 Sewer/Water Hook up Fees	0	0	\$0	N/A
45301 Charges for Services	0	0		
45314 Sale - Power	100,000	100,000	0	0.00%
45315 Sale - Water, Wholesale	30,167,874	33,071,259	2,903,385	9.62%
45323 Common Fac Rev Bond Chg	3,545,690	3,529,049	(16,641)	(0.47%)
45324 Storage Fac Rev Bond Chg	797,136	785,991	(11,146)	(1.40%)
45325 Sonoma Aqueduct Rev Bond Chg	534,306	532,318	(1,988)	(0.37%)
45327 Santa Rosa Aqueduct Cap Chg	546,474	449,129	(97,345)	(17.81%)
45328 Petaluma Aqueduct Cap Chg	332,486	253,676	(78,810)	(23.70%)
45329 Sonoma Aqueduct Cap Chg	122,845	151,642	28,797	23.44%
45330 North Marin Rev Bond Chg	355,399	353,652	(1,747)	(0.49%)
45331 Water Mgmt Plan/Restore Chg	40,000	230	(39,770)	(99.43%)
45332 Watershed Plan/Restore Chg	5,128,067	6,114,794	986,727	19.24%
45333 Recycled Water & Local Supply	41,000	43,000	2,000	4.88%
45316 Water Conservation	1,870,952	2,048,425	177,473	9.49%
45401 Revenue Appl PY Chgs for Svcs	0	0	0	N/A
Subtotal Charges for Services	\$43,582,229	\$47,433,165	\$3,850,936	8.84%
<u>MISCELLANEOUS REVENUES</u>				
46003 Sales - Non Taxable	0	0	\$0	N/A
46021 Capital Grants - Federal	0	0	\$0	N/A
46022 Capital Grants - State	0	0	0	N/A
46027 Insurance Claims Reimbursement	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
46040 Miscellaneous Revenue	0	0	\$0	N/A
46041 Discounts Earned	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
46200 Revenue Appl PY Misc Revenue	0	0	\$0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A

Account No. and Title	Adopted 2020-2021	Requested 2021-22	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	\$43,747,979	\$47,469,165	\$3,721,186	8.51%

EXPENDITURES:**SERVICES AND SUPPLIES**

51021 Communications Expense	0	0	0	N/A
51031 Waste Disposal Services	0	0	0	N/A
51032 Janitorial Services	6,600	6,600	0	0.00%
51041 Insurance - Liability	11,000	11,000	0	0.00%
51061 Maintenance - Equipment	1,065,000	1,465,000	400,000	37.56%
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	220	220	0	0.00%
51205 Advertising/Marketing Svc	100	100	0	0.00%
51209 Information Tech Svc (non ISD)	1,500	1,500	0	0.00%
51211 Legal Services	11,500	12,000	500	4.35%
51212 Outside Counsel - Legal Advice	1,200	1,200	0	0.00%
51214 Agency Extra/Temp Help	0	0	0	N/A
51226 Consulting Services	0	0	0	N/A
51230 Security Services	2,600	2,600	0	0.00%
51231 Testing/Analysis	125,000	135,000	10,000	8.00%
51241 Outside Printing and Binding	2,500	2,500	0	0.00%
51242 Bank Charges	50	50	0	0.00%
51244 Permits/License/Fees	65,000	90,000	25,000	38.46%
51249 Other Professional Services	0	0	0	N/A
51301 Publications and Legal Notices	0	0	0	N/A
51401 Rents and Leases - Equipment	425,000	500,000	75,000	17.65%
51421 Rents and Leases - Bldg/Land	1,600	1,600	0	0.00%
51601 Training Services	18,000	18,000	0	0.00%
51602 Business Travel/Mileage	10,000	10,000	0	0.00%
51605 Private Car Expense	1,100	1,100	0	0.00%
51801 Other Services	10,000	10,000	0	0.00%
51803 Other Contract Services	6,503,910	5,876,645	(627,265)	(9.64%)
51902 Telecommunication Usage	85,000	85,000	0	0.00%
51911 Mail Services	150	150	0	0.00%
51917 District Operations Chgs	15,774,671	16,649,480	874,809	5.55%
51921 Equipment Usage Charges	950,000	900,000	(50,000)	(5.26%)
52021 Clothing, Uniforms, Personal	13,500	13,500	0	0.00%
52031 Food	700	700	0	0.00%
52041 Household Supplies Expense	300	300	0	0.00%
52042 Janitorial Supplies	1,000	1,000	0	0.00%
52061 Fuel/Gas/Oil	7,100	45,000	37,900	533.80%
52071 Materials and Supplies Expense	6,000	30,000	24,000	400.00%
52072 Chemicals	900,000	900,000	0	0.00%
52081 Medical/Laboratory Supplies	20,000	20,000	0	0.00%
52091 Memberships/Certifications	40,000	37,500	(2,500)	(6.25%)
52101 Other Supplies	30,000	0	(30,000)	(100.00%)
52111 Office Supplies	12,500	12,500	0	0.00%

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
52114 Freight/Postage	1,000	1,000	0	0.00%
52115 Books/Media/Subscriptions	500	500	0	0.00%
52117 Mail and Postage Supplies	1,500	1,500	0	0.00%
52141 Minor Equipment/Small Tools	155,000	150,000	(5,000)	(3.23%)
52142 Computer Equipment/Accessories	7,000	10,000	3,000	42.86%
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	3,500,000	3,500,000	0	0.00%
Subtotal Services and Supplies	\$29,808,301	\$30,543,745	\$735,444	2.47%
<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	7,762,000	7,982,000	\$220,000	2.83%
53403 Loss - Disposed Capital Asset	0	0	\$0	N/A
53501 Contributions	0	0	\$0	N/A
53610 Other Charges	0	0	\$0	N/A
Subtotal Other Charges	\$7,816,000	\$8,036,000	\$220,000	2.81%
<u>FIXED ASSETS</u>				
19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	0	0	\$0	N/A
19840 Work in Progress - Eqt	0	190,000	\$190,000	N/A
19841 Work in Progress - Intang	0	223,720	\$223,720	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
Subtotal Fixed Assets	\$0	\$413,720	\$413,720	N/A
<u>APPROPRIATIONS FOR CONTIN.</u>				
55011 Appropriation for Contingency	0	0	\$0	N/A
Subtotal Approp. for Contingencie	\$0	\$0	\$0	N/A
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	12,990,358	15,554,939	\$2,564,581	19.74%
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
Subtotal Other Financing Uses	\$12,990,358	\$15,554,939	\$2,564,581	19.74%
TOTAL EXPENDITURES	\$50,614,659	\$54,548,404	\$3,933,745	7.77%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$6,866,680	\$7,079,240	\$212,560	3.10%

**FY 2021-22 BUDGET
CHARACTER JUSTIFICATION**

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

Character Title: _____ Character No.: **44205-44**

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 anticipated cash balance and an interest rate forecast by the . Sonoma County Treasurer for the County Pooled Investment Program for the coming fiscal year.</p>		
Estimated Average Cash Balance	7,500,000	
Projected Interest Rate	0.48%	
Projected/Planned Interest on Pooled Cash	\$36,000	

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

45313	Sale - Power	
<p>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.</p>		
		\$ 100,000
45223	Sewer/Water Hook up Fees	
<p>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.</p>		
45315	Sale - Water, Wholesale	\$33,071,259
45323	Common Facilities Revenue Bond Charge	\$3,529,049
45324	Storage Facilities Revenue Bond Charge	\$785,991
45325	Sonoma Aqueduct Revenue Bond Charge	\$532,318
45327	Santa Rosa Aqueduct Capital Charge	\$449,129
45328	Petaluma Aqueduct Capital Charge	\$253,676
45329	Sonoma Aqueduct Capital Charge	\$151,642
45330	North Marin Revenue Bond Charge	\$353,652
45331	Water Management Planning Charge	\$230
45332	Watershed Planning & Restoration Charge	\$6,114,794
45333	Recycled Water & Local Supply Charge	\$43,000
45316	Water Conservation Charge	\$2,048,425
Total Water Sales		\$47,333,165
<p>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.</p>		
Revenue is based on deliveries of		46,095 Acre Feet

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

46029	Donations/Contributions	0
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FY 2021-22 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 FY21-22
Cathodic Protection Maintenance		
Cotati AQ Repair-Peterson Hole		70,000
Collector 3 Pump 6 Bowl Assembly		110,000
Collector 3 Pump 6 Column Set Assembly		310,000
Collector 5 Replacement Pump Control Valves		80,000
Dunbar Meter Vault Removal		20,000
Electrical Supplies and Maintenance Services		355,000
Foot bridge retaining wall at Indian Springs Rd.		
Groundwater Monitoring Instruments	T0072	25,000
Hardware and Miscellaneous Supplies		50,000
Main line valve replacements (3)		
Mirabel Fish Screens Maintenance		
Occidental Well Rehab		
Mainline Valve Replacement		200,000
Prop meter test station		
Pump and Pipeline Supplies and Maintenance Services		50,000
Replace ATI analysers with Deploc at all collectors		
Riverfront Park Maintenance - Regional Parks	T0125	150,000
Santa Rosa Plain Well Monitoring Program (SW Wells)	T0072	25,000
Sonoma AQ coupler at Madrone Rd		
WT Monitoring Well Pressure Transducers	T0072	20,000
	51061 Total	1,465,000

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 2021-22 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Transmission Agency Fund

Character: Services and Supplies

Character No.: 44205-51/52

51602 Business Travel/Mileage

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

51605 Private Car Expense

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

51803 Other Contract Services

DESCRIPTION	Project No.	Requested FY21-22
<i>Infrastructure</i>		
Aqueduct Condition Assessments	T0153, T0382	200,000
As-Needed Dive Services		50,000
Asset Management		300,000
Cathodic Protection - Maintenance		109,100
Cathodic Protection - SR/Cotati		3,120,045
Chlorine Systems Assessment for Mirabel and Wohler	TBD	200,000
Collector 3,5,6 Seismic Mitigation Planning		250,000
Crane and Hoist Inspection and Certification		50,000
Hazardous Materials Management		40,000
Joint Emergency Training		
LHMP Program Planning	T0174	30,000
Maximo Hosting	T0138	
pH System Assessment and Update		200,000
SCADA Improvements		250,000
Sonoma Youth Ecology Corps	T0072	32,000
Tank Recoat - Forestville	T0437	
Tank Maintenance	T0453	
Water Transmission System Fire Related Vegetation Maintenance		200,000
Water Transmission System Transient Analysis	T0383	
<i>Advocacy</i>		
Community Outreach Program	T0072	10,000
Integrated Water Management Plan		
Bay Area	T0096	5,500
North Coast	T0095	75,000
Legislative Advocacy - Federal	T0080	95,000
Legislative Advocacy - State	T0080	45,000
North Bay Water Regional Outreach Coordination	T0080	25,000
<i>Studies</i>		
Goat Grazing Agreement	T0052	
Groundwater Banking Feasibility - Pilot Studies	T0147	
Hydrography Study	T0072	15,000
Regional Water Supply Resiliency Study	T0450	175,000
RRIFR Mirabel Dam Salmonid Monitoring	T0142	25,000
Transmission System Monitoring Master Plan	TBD	125,000
Water System Risk and Resiliency Assessment	T0465	
Water System Risk Assessment and Emergency Response Planning	TBD	
Watershed and Riverbank Filtration Water Quality Studies	TBD	50,000
Watershed Water Quality Monitoring - USGS	T0105	
Watershed Water Quality Study - LBNL	T0440	
Miscellaneous Other Agreements		200,000
		5,876,645

51902 Telecommunication Usage

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

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Transmission Agency Fund

Character: Services and Supplies

Character No.: 205-51/52

51917 District Operations Chgs

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

DESCRIPTION	Project No.	Requested FY21-22
O&M Labor - Estimated		8,835,166
O&M Administration - General Expenses - Estimated		2,441,082
O&M Ex Help for cathodic protection, caisson rebuild, vegetation management		333,466
<i>Advocacy</i>		
Community Outreach Program	T0072	15,300
Integrated Water Management Plan		
Bay Area	T0096	5,100
North Coast	T0095	50,000
Legislative Advocacy - Federal	T0080	15,300
Legislative Advocacy - State	T0080	30,600
Annual Water Loss Audit	T0072D025	50,000
Aqueduct Condition Assessments	T0153, T0382-3	40,000
Asset Management		100,000
Cathodic Protection - Maintenance	T0062	
Cathodic Protection - Santa Rosa AQ & Cotati Intertie	T0169/T0172	
Chlorine Systems Assessment for Mirabel and Wohler	TBD	
Collectors 1, 2 & 6 Chlorine Lines Maintenance	T0163	
Collector 6 Drainage Repair		
Community and Government Affairs outreach and coordination	T0080/95/96	80,000
ESA Compliance	T0144B012	50,000
FireSmart		
Forestville Tanks Recoat	T0437	
GIS	T0091	
Groundwater Banking Feasibility Studies	T0147	20,000
Hazardous Materials Assistance		15,000
Joint Emergency Training		
Kastania Tank Recoat	T0183	
LHMP - program planning	T0174	20,000
Mirabel Collector 3 Blowoff Valve		
Mirabel Collector 4 Blowoff Valve		
Mirabel Infiltration Pond Rehab		
Mirabel/Wohler Chlorine Gas Detection	TBD	
Mirabel Fish Screens - RRIFR	T0368	
<i>Monitoring Programs</i>		
Monitoring Well Pressure Transducers	T0072D025	25,000
Santa Rosa Plain Well	T0072D025	25,000
Wohler/Mirabel Groundwater	T0072D025	
Transmission System	T0072D025	
Post Fire Watershed Water Quality Study - LBNL	T0440	
Post Fire Watershed Water Quality Monitoring - USGS	T0105	
Regional Water Supply Resiliency Study	T0450	25,000
Riverbank Filtration Water Quality Support		15,000
Riverfront Park - Embankment Repair	TBD	
Riverfront Park Levee Repairs		
RRIFR Mirabel Dam Salmonid Monitoring Program Screw Traps	T0134M037	130,000
RRIFR Mirabel Dam Salmonid Monitoring Program Video Monitoring	T0142M024	150,000
RRIFR Mirabel Dam Salmonid Monit Prgm Other (Fish Ladder Ops)	T0142M037	50,000

**FY 2021-22 BUDGET
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Transmission Agency Fund

Character: Services and Supplies

Character No.: 205-51/52

51917 District Operations Chgs

DESCRIPTION	Project No.	Requested FY21-22
Russian River Cross Sections - Labor only	T0071C019	
Russian River Operations Support	T0072D025	100,000
Russian River Watershed Coupled Surface Water/Groundwater Model		
Stream Gauge Network (OneRain) - Mirabel	T0463	
Tank Recoating Program		150,000
Transmission System Modeling Program	T0072D025	100,000
Transmission System Monitoring Master Plan	TBD	25,000
Vegetation Management		550,000
Water System Risk Assessment and Emergency Response Planning	TBD	250,000
Water Transmission System Transient Analysis	TBD	17,000
Watershed and Riverbank Filtration Water Quality Studies	TBD	
Watershed Water Quality Monitoring - USGS	T0105	125,000
Watershed Water Quality Study - LBNL	T0440	25,000
Wohler-Mirabel Collector Wells - Liquefaction Mitigation	TBD	

Miscellaneous

13,863,013

51921 Equipment Usage Charge

This item is requested to provide funds for equipment usage.

52061 Fuel/Gas/Oil

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

52081 Medical/Laboratory Supplies

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

52071 Materials and Supplies Expense

This account records expenses for materials and supplies expenses.

RRIFR Mirabel Dam Salmonid Monitoring

30,000

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	Project No.	Requested FY21-22
ACWA Membership	T0038	30,000
CA Groundwater Coalition	T0147	7,500

52111 Office Supplies

This account records expenses for routine office supplies and expenses.

37,500

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 2021-22 BUDGET
CHARACTER JUSTIFICATION**

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

Character: Services and Supplies **Character No.:**

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 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.:**

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: **Character No.:**

19820	Machinery & Equipment	
This item is requested to provide funds for equipment purchases which may be identified during the fiscal year.		
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.		
19832	CIP - Infrastructure	
19840	WIP - Equipment	
19841	Work in Progress - Intang	
Permanent Easements		
Annual Russian River Cross Sections	T0071	25,000
Santa Rosa AQ Cathodic Protection ROW	T0187	198,720
		223,720

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Water Transmission Agency Fund

Character: Other Financing Uses

Character No.:

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	449,129	
Petaluma Aqueduct Capital Fund	253,676	
Sonoma Aqueduct Capital Fund	151,642	
Common Facilities Fund	1,646,689	
Storage Facilities Fund	0	
North Marin Deposit	0	
Sonoma Aqueduct Revenue Bond Fund 2012	254,884	
Sonoma Aqueduct Revenue Bond Fund 2015	37,809	
Sonoma Aqueduct Revenue Bond Fund 2019	239,626	
Storage Facilities Rev Bond Fund 2012	309,610	
Storage Facilities Rev Bond Fund 2015	476,381	
Storage Facilities Rev Bond Fund 2019	0	
Common Facilities Rev Bond Fund 2012	433,705	
Common Facilities Rev Bond Fund 2015	1,224,505	
Common Facilities Rev Bond Fund 2019	674,569	
State Loan Debt Service Fund	1,196,267	
State Loan Reserve Fund	0	
Water Management Planning Fund	230	
Watershed Planning/Restoration Fund	6,114,794	
Recycled Water and Local Supply Fund	43,000	
Water Conservation Fund	2,048,425	
Total	\$15,554,939	

Character: Appropriations for Contingencies

Character No.:

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

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Water Transmission Agency Fund
Fund/Dept: 44205 33040100

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$10,923,333	\$18,302,676	\$7,523,711
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	45,000,641	43,532,149	47,469,165
Expenditures - (Decrease) fund balance	(44,190,017)	(62,127,113)	(54,548,404)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	810,624	(18,594,964)	(7,079,240)
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Depreciation & Amortization	6,459,527	7,816,000	8,036,000
Donated Asset (Caltrans)			
Outstanding Encumbrances - Change in Enc.	115,506		
Capitalized Interest			
Gain/Loss on disposal of fixed assets			
Unrealized Gain/ Loss (GASB 31)	32,837		
Change in Prepaid Expense	25,671		
Change in Prudent Reserve			
Post audit adjustments - Payables	(64,822)		
Reclass of Prior Year Asset	0		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	6,568,718	7,816,000	8,036,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	18,302,676	7,523,711	8,480,472
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
<i>(Difference between Beginning and Ending Balance)</i>	\$7,379,343	(\$10,778,964)	\$956,760
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2019	7/1/2020	
Cash	\$14,177,067	\$16,246,118	
Accounts Receivable	4,517,186	8,150,592	
Retention Receivable			
Deposits with Others			
Due from Other Governments			
Prepaid Expense			
Due from Federal AR	90,636	89,043	
Due to Federal		(355,402)	
Due from State AR	19,700	19,700	
Due to State	(4)	(98,558)	
Due from Other Governments AR		1,045,568	
Deposit from Others	(250,000)		
Accounts Payable	(1,684,105)	(923,433)	
Unearned Revenue			
Deferred Revenue			
Contract Retention Payable	(36,329)	(75,640)	
Encumbrances	(1,785,314)	(1,669,808)	
Prudent Reserve	(4,125,504)	(4,125,504)	
Total Beginning Fund Balance	\$10,923,333	\$18,302,676	

**FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	2,226	12	(\$2,214)	(99.45%)
Subtotal Intergovernmental Reven	\$2,226	\$12	(\$2,214)	(99.45%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	7,735	1,680	(\$6,055)	(78.28%)
Subtotal Use of Money	\$7,735	\$1,680	(\$6,055)	(78.28%)
<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	40,000	230	(\$39,770)	(99.43%)
Subtotal Other Financing Sources	\$40,000	\$230	(\$39,770)	(99.43%)
TOTAL REVENUES				
	\$49,961	\$1,922	(\$48,039)	(96.15%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	125,000	50,000	(\$75,000)	(60.00%)
51917 District Operations Chgs	50,000	30,000	(\$20,000)	(40.00%)
Subtotal Other Charges	\$175,000	\$80,000	(\$95,000)	(54.29%)
<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
TOTAL EXPENDITURES				
	\$175,000	\$80,000	(\$95,000)	(54.29%)
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	\$125,039	\$78,078	(\$46,961)	(37.56%)

FY 2021-22 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	0.48%	
Projected/Planned Interest on Pooled Cash	\$1,680	

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		
	\$ 353,652	

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/Water Supply Allocation T0221	25,000	
Annual Water Supply & Demand Assessment	25,000	
	50,000	
51917	<i>District Operations Chgs</i>	<u>FY21-22</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/Water Supply Allocation T0221	5,000	
Annual Water Supply & Demand Assessment	10,000	
Water Management & Stakeholder Collaboration (Upper Russian River Managers Meetings)	15,000	
	30,000	

FY 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Water Management Planning

Fund/Dept: 44210

33041000

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$633,917	\$685,080	\$478,041
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	70,243	43,961	1,922
Expenditures - (Decrease) fund balance	(29,524)	(251,000)	(80,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	40,720	(207,039)	(78,078)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	8,857		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	1,586		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	10,443	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	685,080	478,041	399,963
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$51,163	(\$207,039)	(\$78,078)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$717,920	\$757,480	
Accounts Receivable	\$589	\$951	
Accounts Payable	(\$2,384)		
Vouchers Payable			
Encumbrances	(82,208)	(73,351)	
Total Beginning Fund Balance	\$633,917	\$685,080	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42461 Federal Other Funding	75,000	75,000	\$0	0.00%
42619 Town of Windsor	285,341	322,618	\$37,277	13.06%
Subtotal Intergovernmental Reven	\$360,341	\$397,618	\$37,277	10.34%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	66,300	14,400	(\$51,900)	(78.28%)
Subtotal Use of Money	\$66,300	\$14,400	(\$51,900)	(78.28%)
<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>MISCELLANEOUS REVENUES</u>				
46029 Donations/Contributions	0	400,000	\$400,000	N/A
Subtotal Miscellaneous Revenues	\$0	\$400,000	\$400,000	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	5,128,067	6,114,794	\$986,727	19.24%
Subtotal Other Financing Sources	\$5,128,067	\$6,114,794	\$986,727	19.24%
TOTAL REVENUES	\$5,594,708	\$6,966,812	\$972,104	17.38%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51211 Legal Services	0	0	\$0	N/A
51212 Legal Services - External	0	0	\$0	N/A
51221 Medical/Laboratory Services	0	0	\$0	N/A
51231 Testing/Analysis	0	0	\$0	N/A
51803 Other Contract Services	4,436,000	3,904,405	(\$531,595)	(11.98%)
51917 District Operations Chgs	2,146,067	2,359,250	\$213,183	9.93%
52091 Memberships/Certifications	0	0	\$0	N/A
Subtotal Other Charges	\$6,582,067	\$6,263,655	(\$318,412)	(4.84%)
<u>OTHER CHARGES</u>				
53402 Depreciation Expense	16,000	8,000	(\$8,000)	(50.00%)
53501 Contributions	0	0	\$0	N/A
Subtotal Other Charges	\$16,000	\$8,000	(\$8,000)	(50.00%)
<u>FIXED ASSETS</u>				
19841 <i>Work in Progress - Intang</i>	2,495,000	1,022,139	(\$1,472,861)	(59.03%)
Subtotal Fixed Assets	\$2,495,000	\$1,022,139	(\$1,472,861)	(59.03%)
TOTAL EXPENDITURES	\$9,093,067	\$7,293,794	(\$1,799,273)	(19.79%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$3,498,359	\$326,982	(\$2,771,377)	(79.22%)

FY 2021-22 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	0.48%	
Projected/Planned Interest on Pooled Cash	\$14,400	

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	
Fire-related Veg Mgmt Matching Funds	400,000	
	400,000	

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		\$6,114,794

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

51231	Testing/Analysis	
<u>DESCRIPTION</u>	<u>Project No.</u>	<u>Requested FY21-22</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 FY21-22</u>
<i>Project Oversight</i>		
RRIFR Section 7 Consultation	T0479C018	86,000
<u>RRIFR Decision 1610 Change Petition</u>		
<u>RRIFR Russian River Flow Model</u>		
RRIFR Russian River Final Flow Modeling	T0214D008	
RRIFR Climate Change Modeling (USGS)	T0218D008	

FY 2021-22 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Watershed Planning/Restoration

Character Title: Services and Supplies

51803	Other Contract Services (continued)		
	RRIFR Hydrologic Index	T0216D008	
	RRIFR Water Quality Modeling	T0215C018	24,000
	RRIFR Temporary Urgency Change Petitions		
	RRIFR Water Quality Monitoring	T0246D015	60,000
	RRIFR Permanent D1610 Change Petition		
	RRIFR Program Management	T0231C018	12,000
	RRIFR Draft EIR	T0248B007	72,000
	RRIFR Final EIR	T0249B007	120,000
	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	0
	RRIFR Flood Risk Mitigation		
	RRIFR Feasibility Study	T0233D014	80,000
	RRIFR Beach and Water Level Management		
	RRIFR Lagoon Outlet Channel Adaptive Management Plan	T0219B047	70,000
	RRIFR Lagoon Outlet Channel Implementation and Monitorin	T0219B046	20,000
	RRIFR Rivermouth Camera	T0219B049	
	RRIFR Jetty Modifications		
	Jetty Study - Remove Monitoring Wells	T0232D014/C018	
	Miscellaneous		
	Climate Change Modeling	TBD	
	Dry Creek Habitat Enhancement - Phase 4	T0241	20,000
	Dry Creek Habitat Enhancement - Phase 5	T0406	2,663,145
	Dry Creek Habitat Enhancement - Phase 6	T0408	80,260
	Landscape Resiliency - Fire-related Veg Mgmt Lake Sonoma		400,000
	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 NO/	T0244	
	Russian River Estuary - Water Quality Phase II NOAA Habit	T0245	
	Russian River Regional Monitoring Program	T0476D023	
	Upper Russian River Water Quality Monitoring	T0477B011	23,000
	USGS Programmatic Climate Change Studies	T0216, T0218, T0244	
	Winter Russian River Algae /WQ Monitoring	T0478B011	14,000
			\$ 3,904,405

FY 2021-22 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Watershed Planning/Restoration

Character Title: Services and Supplies

51917	District Operations Chgs	
<p>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)</p>		
DESCRIPTION	Project No.	Requested FY21-22
<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	60,000
RRIFR Hydroelectric Analysis	T0217B003	
RRIFR Water Quality Modeling	T0215C018	36,000
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	60,000
RRIFR Draft EIR	T0248B007	108,000
RRIFR Final EIR	T0249B007	180,000
SWRCB B.O. Water Rights Issues		
SWRCB B.O. Water Rights Meetings	T0425A002	
RRIFR Public Outreach		
RRIFR Public Outreach Programs-Remaining Project Area	T0226P006	72,000
<u>RRIFR Estuary Management & Monitoring</u>		
RRIFR Project Management-Estuary		
RRIFR Project Management	T0219C018	80,000
Permitting for Estuary Management	T0219C018	70,000
RRIFR CEQA Compliance/Litigation	T0262A014	
Public Outreach		
Public Outreach Programs-RR Estuary		
RRIFR Biological and Water Quality Monitoring		
RRIFR Fisheries Monitoring -Seining	T0219B039	50,000
RRIFR Fisheries Monitoring -Fyke	T0219B040	300,000
RRIFR Fisheries Monitoring -Telemetry	T0219M023	
RRIFR Fisheries Monitoring -Otolith	T0219B052	
RRIFR Water Quality Monitoring	T0219B041	205,000
RRIFR Invertebrate Monitoring	T0219B042	60,000
RRIFR Wildlife & Botanical Monitoring (Pinnipeds)	T0219B044	55,000
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	115,000
RRIFR Monthly Sandbar Topographic Survey	T0219B048	63,250
RRIFR Jetty Modifications		
Jetty Study - Remove Monitoring Wells	T0232C018/D008	

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Watershed Planning/Restoration

Character Title: Services and Supplies

51917	District Operations Chgs (continued)	
Miscellaneous		
Climate Change Modeling	TBD	
Dry Creek Habitat Enhancement - Phase 4	T0241	20,000
Dry Creek Habitat Enhancement - Phase 5	T0406	30,000
Dry Creek Habitat Enhancement - Phase 6	T0408	80,000
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 NO/	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	14,000
		\$ 2,359,250

Character Title: Other Charges **Character No.:**

53402	Depreciation Expense	
Depreciation		8,000
	53402 Total	\$ 8,000
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.:**

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	\$794,178
Dry Creek Habitat Enhancement Phase 5	T0407	\$187,461
Dry Creek Habitat Enhancement Phase 6	T0409	\$40,500
		\$1,022,139

FY 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Watershed Planning and Restoration

Fund/Dept: 44215 33041100

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$9,055,666	\$10,980,934	\$4,112,850
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	5,483,517	5,504,317	6,966,812
Expenditures - (Decrease) fund balance	(3,770,454)	(12,380,401)	(7,293,794)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>1,713,063</u>	<u>(6,876,084)</u>	<u>(326,982)</u>
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	311,763		
Capital Interest			
Depreciation	12,050	8,000	8,000
Change in prepaid expense	333		
Audit Adjustment (A/P)	(132,783)		
Unrealized Gain/ Loss (GASB 31)	20,843		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>212,206</u>	<u>8,000</u>	<u>8,000</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	<u><u>10,980,934</u></u>	<u><u>4,112,850</u></u>	<u><u>3,793,868</u></u>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$1,925,268	(\$6,868,084)	(\$318,982)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	
Cash	\$12,433,958	\$14,149,618	
Accounts Receivable	\$59,563	\$85,905	
Prepaid Expenses			
Due from Other Govs.	\$9,847	\$18,593	
Vouchers Payable	(\$236,321)	(\$193,028)	
Accounts Payable	(\$49,135)	(\$229,671)	
Due to State			
Encumbrances	(3,162,246)	(2,850,483)	
Total Beginning Fund Balance	<u>\$9,055,666</u>	<u>\$10,980,934</u>	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42619 Town of Windsor	2,281	2,269	(\$12)	(0.54%)
Subtotal Intergovernmental Reven	\$2,281	\$2,269	(\$12)	(0.54%)
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	16,575	480	(\$16,095)	(97.10%)
Subtotal Use of Money	\$16,575	\$480	(\$16,095)	(97.10%)
<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	41,000	43,000	\$2,000	4.88%
Subtotal Other Financing Sources	\$41,000	\$43,000	\$2,000	4.88%
TOTAL REVENUES	\$59,856	\$45,749	(\$14,107)	(23.57%)

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	15,000	15,000	\$0	0.00%
Subtotal Services & Supplies	\$15,000	\$15,000	\$0	0.00%
<u>OTHER CHARGES</u>				
53402 Depreciation Expense	6,000	6,000	\$0	0.00%
53501 Contributions	80,000	80,000	\$0	0.00%
53104 Other Interest Expense	0	0	\$0	N/A
Subtotal Other Charges	\$86,000	\$86,000	\$0	0.00%
TOTAL EXPENDITURES	\$101,000	\$101,000	\$0	0.00%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$41,144	\$55,251	\$14,107	34.29%

FY 2021-22 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	100,000	
Projected Interest Rate	0.48%	
Projected/Planned Interest on Pooled Cash	\$480	

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.		\$43,000

FY 2021-22 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.:**

51917 District Operations Chgs		Requested
DESCRIPTION		FY21-22
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.:**

51803 Other Contract Services		Requested
DESCRIPTION		FY21-22
This item covers the costs of services provided by outside consultants.		
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.:**

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 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Recycled Water and Local Supply

Fund/Dept: 44220 33041200

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$407,407	\$212,245	\$167,101
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	158,944	52,156	45,749
Expenditures - (Decrease) fund balance	(385,744)	(103,300)	(101,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(226,800)</u>	<u>(51,144)</u>	<u>(55,251)</u>
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	65,033		
Change in Windsor Reserve	(43,192)		
Capital Interest			
Depreciation	5,966	6,000	6,000
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	3,831		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>31,638</u>	<u>6,000</u>	<u>6,000</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	<u><u>212,245</u></u>	<u><u>167,101</u></u>	<u><u>117,850</u></u>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$195,162)	(\$45,144)	(\$49,251)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	
Cash	\$952,851	\$698,570	
Accounts Receivable	\$2,645	\$2,470	
Other Receivables			
Due from State AR	\$547		
Retention Receivable			
Prepaid Expense			
Vouchers Payable			
Accounts Payable	(\$38,000)		
Retention Payable			
Unearned Revenue			
Encumbrances	(67,298)	(2,265)	
Windsor Reserve	(443,338)	(486,530)	
Total Beginning Fund Balance	<u>\$407,407</u>	<u>\$212,245</u>	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>INTERGOVERNMENTAL REVENUES</u>				
42358 State Other Funding	283,148	592,575	\$309,427	109.28%
42461 Federal Other Funding	0	0	\$0	N/A
42610 Other Governmental Agencies	0	0	\$0	N/A
42619 Town of Windsor	104,105	108,075	\$3,970	3.81%
42615 City of Cotati	0	0	\$0	N/A
Subtotal Intergovernmental Reven	\$387,253	\$700,650	\$313,397	80.93%
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	16,575	3,360	(\$13,215)	(79.73%)
Subtotal Use of Money	\$16,575	\$3,360	(\$13,215)	(79.73%)
<u>CHARGES FOR SERVICES</u>				
45301 Charges for Services	15,000	37,000	\$0	0.00%
45316 Water Conservation	0	0	\$22,000	N/A
Subtotal Charges for Services	\$15,000	\$37,000	\$22,000	146.67%
<u>MISCELLANEOUS REVENUE</u>				
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	90,000	380,000	\$290,000	322.22%
Subtotal Miscellaneous Revenue	\$90,000	\$380,000	\$290,000	322.22%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	1,870,952	2,048,425	\$177,473	9.49%
Subtotal Other Financing Sources	\$1,870,952	\$2,048,425	\$177,473	9.49%
TOTAL REVENUES	\$2,379,780	\$3,169,435	\$789,655	33.18%
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51241 Outside Printing and Binding	60,000	53,500	(\$6,500)	(10.83%)
51249 Other Professional Services	0	0	\$0	N/A
51602 Business Travel/Mileage	13,000	13,000	\$0	0.00%
51803 Other Contract Services	334,100	585,800	\$251,700	75.34%
51917 District Operations Chgs	1,560,000	1,900,000	\$340,000	21.79%
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	470,000	379,000	(\$91,000)	(19.36%)
Subtotal Services & Supplies	\$2,524,100	\$3,018,300	\$494,200	19.58%
<u>OTHER CHARGES</u>				
53500 Contributions Non-County Agy	0	0	\$0	N/A
53501 Contributions	0	556,700	\$556,700	N/A
Subtotal Other Charges	\$0	\$556,700	\$556,700	N/A
TOTAL EXPENDITURES	\$2,524,100	\$3,575,000	\$1,050,900	41.63%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$144,320	\$405,565	\$261,245	181.02%

**FY 2021-22 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	700,000	
Projected Interest Rate	0.48%	
Projected/Planned Interest on Pooled Cash	\$3,360	

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		30,875
Prop 1 Bay Area grant		561,700
		<u>592,575</u>

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

45301	Charges for Services	
Cloverdaler Water Supply Agreement and Sonoma Marin Saving Water Partnership MOU		22,000
Healdsburg Water Supply Agreement and Sonoma Marin Saving Water Partnership MOU		15,000
		<u>37,000</u>

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

46029	Donations/Reimbursement	
QWEL		20,000
Contractor contributions	NMWD	30,000
	Windsor	30,000
	Windsor	300,000
		<u>380,000</u>

Character Title: Other Financing Sources Character No.: 44225-47

47101	Transfers In - within a Fund	
This item records transfers of funds from the O&M fund to provide for planned expenditures.		\$2,048,425

**FY 2021-22 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		53,500
		<u>53,500</u>
51602	Business Travel/Mileage	
This account records Agency staff travel expenses for meetings and seminars.		13,000
		<u>13,000</u>
52091	Memberships/Certificates	
This account records expenses for memberships to professional organizations		12,000
		<u>\$ 12,000</u>
52071	Materials and Supplies Expense	
This account records expenses for routine office supplies and expenses.		75,000
		<u>\$ 75,000</u>

Character Title: Services and Supplies

Character No.:

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.		
		Requested
<u>DESCRIPTION</u>		<u>FY21-22</u>
Water Conservation, Water Education and Public Affairs Staff	T0239/ T0291	1,900,000
		<u>\$ 1,900,000</u>

Character Title: Services and Supplies

Character No.:

51803	Other Contract Services	
Community Action Challenge		20,000
Eco Friendly Garden Tour		12,000
Garden Sense Contract	T0311	20,000
Green Business Program	T0315	30,000
Online Educational Content	T0239	25,000
Plant Labeling Program	T0291	15,000
QWEL	T0310	33,000
Sonoma County Fair	T0291	15,000
Sonoma Marin Saving Water Partnership - Website Hosting		24,000
Water Ed Bus Contract	T0239	41,800
Water Loss Programs		50,000
Windsor Water Conservation Program		300,000
		<u>\$ 585,800</u>
52171	Water Conservation Program	
Outdoor Water Use Focused Programs		15,000
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	50,000
Smart Controller Program		15,000
		<u>\$ 379,000</u>

Character Title: Other Charges

Character No.:

53501	Contributions	
Prop 1 Bay Area Grant: Partner Agency pass through expenses for WBICs, AMI, and Landscape Rebates		556,700
		<u>\$ 556,700</u>

FY 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Water Conservation

Fund/Dept: 44225 33041300

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,319,002	\$1,340,818	\$902,304
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,594,776	2,495,576	3,169,435
Expenditures - (Decrease) fund balance	(2,110,117)	(2,827,644)	(3,575,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	484,659	(332,068)	(405,565)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	(333,249)		
Change in Windsor Reserve	(133,015)	(106,446)	
Change in Prepaid Expense	110		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	3,309		
Rounding	2		
Net Adjustment - Increase/(Decrease) to Fund Balance	(462,843)	(106,446)	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	1,340,818	902,304	496,739
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$21,816	(\$438,514)	(\$405,565)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$2,204,638	\$2,458,652	
Accounts Receivable	39,308	41,663	
Retention Receivable	574	15,206	
Prepaid Expense	0	0	
State Other Funding			
Due from Other Gov.	71,571	86,065	
Voucher Payable	(199,043)	(21,348)	
Accounts Payables	(9,754)	(24)	
Unearned Revenue			
Due to Other Gov.	(21,297)	(6,137)	
Encumbrances	(269,025)	(602,273)	
Reserve for Windsor	(\$497,971)	(\$630,986)	
Rounding	\$1		
Total Beginning Fund Balance	\$1,319,002	\$1,340,818	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	55,250	26,400	(28,850)	(52.22%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$55,250	\$26,400	(\$28,850)	(52.22%)
<u>MISCELLANEOUS REVENUE</u>				
46040 Miscellaneous Revenue	0	0	0	N/A
46021 Capital Grants - Federal	2,400,000	0	(2,400,000)	(100.00%)
46029 Donations/Contributions	0	0	0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	0	N/A
Subtotal Miscellaneous Revenues	\$2,400,000	\$0	(\$2,400,000)	(100.00%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	546,474	449,129	(\$97,345)	(17.81%)
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$546,474	\$449,129	(\$97,345)	(17.81%)
<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	\$3,001,724	\$475,529	(\$2,526,195)	(84.16%)
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	9,544,565	800,000	(8,744,565)	(91.62%)
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	\$9,544,565	\$800,000	(\$8,744,565)	(\$1)
<u>OTHER FINANCING SOURCES</u>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
<u>ADMINISTRATIVE CONTROL ACCT</u>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$9,544,565	\$800,000	(\$8,744,565)	(91.62%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$6,542,841	\$324,471	(\$6,218,370)	(95.04%)

FY 2021-22 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		5,500,000	
Projected Interest Rate		0.48%	
Projected/Planned Interest on Pooled Cash		<u>\$26,400</u>	

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		<u>2,400,000</u>	
47101		Transfers In - within a Fund	
An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Santa Rosa Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Santa Rosa Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.			
	<u>Rate</u>	<u>Deliveries</u>	
Aqueduct Capital Charge	\$ 20.00	17,924.06	\$ 358,481
Town of Windsor	\$ 200.09	494.66	\$ 98,977
			<u>\$ 457,459</u>

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

19832		CIP - Infrastructure	
	Santa Rosa Aqueduct	<u>Project No.</u>	<u>Requested FY21-22</u>
LHMP - Program Design		TBD	-
Mainline Valve Replacement (Jennings Ave)		TBD	
Santa Rosa Creek Crossing		T0405	800,000
			<u>\$ 800,000</u>

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

57011	Transfers Out - within a Fund	\$0
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FY 2021-22 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Santa Rosa Aqueduct Capital Fund

Fund/Dept: 44230 33045000

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$7,304,567	\$7,881,399	\$954,151
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	846,385	2,956,724	475,529
Expenditures - (Decrease) fund balance	(448,759)	(9,883,972)	(800,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	397,626	(6,927,248)	(324,471)
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.	\$161,880		
Unrealized Gain/ Loss (GASB 31)	\$17,328		
Rounding	(\$2)		
Net Adjustment - Increase/(Decrease) to Fund Balance	179,206	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	7,881,399	954,151	629,680
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$576,832	(\$6,927,248)	(\$324,471)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$7,590,685	\$7,920,154	
Retention Receivable	\$10,790	\$21,264	
Due from Federal AR	\$126,039	\$144,201	
Accounts Payable	(\$117,339)	(\$60,492)	
Encumbrances	(\$305,608)	(\$143,728)	
Total Beginning Fund Balance	\$7,304,567	\$7,881,399	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	55,250	33,120	(\$22,130)	(40.05%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$55,250	\$33,120	(\$22,130)	(40.05%)
<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	332,486	253,676	(\$78,810)	(23.70%)
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$332,486	\$253,676	(\$78,810)	(23.70%)
<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	\$387,736	\$286,796	(\$100,940)	(26.03%)
EXPENDITURES:				
<u>FIXED ASSETS</u>				
19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	64,845	202,411	\$137,566	212.15%
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	\$64,845	\$202,411	\$137,566	212.15%
<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	\$64,845	\$202,411	\$137,566	212.15%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$322,891)	(\$84,385)	\$238,506	(73.87%)

FY 2021-22 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	6,900,000	
Projected Interest Rate	0.48%	
Projected/Planned Interest on Pooled Cash	\$33,120	

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
	\$ 20.00	23,956.01
		\$ 292,304

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

19832	CIP - Infrastructure	
Ely BPS Flood Control & Electrical Upgrade	TBD	\$202,411
LHMP - Program Design	TBD	
MSN Segment C2 - HOV Lane - Lakeville to Old Redwood I	TBD	
Marin Sonoma Narrows Segment B2	TBD	
		\$ 202,411

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

57011	Transfers Out - within a Fund	
		\$0

FY 2021-22 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Petaluma Aqueduct Capital Fund

Fund/Dept: 44235 33045100

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$8,404,890	\$8,064,692	\$6,906,770
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	557,628	557,736	286,796
Expenditures - (Decrease) fund balance	(540,399)	(1,715,658)	(202,411)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	17,230	(1,157,922)	84,385
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Advance to Common			\$0
Increase/(Decrease) in Loan Payable	\$0	\$0	
Capitalized Interest			
Loss on Fixed Asset			
Principal Received on Loan		\$0	\$0
Unrealized Gain/ Loss (GASB 31)	\$20,863		
Change in Encumbrances	(\$312,407)		
Donated Asset	(\$65,883)		
Rounding	(\$1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(357,428)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	8,064,692	6,906,770	6,991,155
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$340,198)	(\$1,157,922)	\$84,385
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$ 8,404,890	\$ 8,482,464	
Retention Receivable		5,434	
Due from Federal AR		42,708	
Vouchers Payable		(90,689)	
Accounts Payable		(62,818)	
Encumbrances		(312,407)	
Total Beginning Fund Balance	\$8,404,890	\$8,064,692	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	2,210	480	(\$1,730)	(78.28%)
44003 Other Interest Earnings	0	0	\$0	N/A
Subtotal Use of Money	\$2,210	\$480	(\$1,730)	(78.28%)

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	622,845	351,642	(\$271,203)	(43.54%)
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
Subtotal Other Financing Sources	\$622,845	\$351,642	\$0	0.00%

TOTAL REVENUES	\$625,055	\$352,122	(\$1,730)	(0.28%)
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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	627,000	50,000	(\$577,000)	(92.03%)
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	\$627,000	\$50,000	(\$577,000)	(92.03%)

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	\$627,000	\$50,000	(\$577,000)	(92.03%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,945	(\$302,122)	(\$575,270)	(29576.86%)
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FY 2021-22 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	0.48%	
Projected/Planned Interest on Pooled Cash	\$480	

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>		
	Rate	Deliveries
	\$ 38.00	4,501.44
		\$ 171,055
		\$ 171,055

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

19832	<i>CIP - Infrastructure</i>	
LHMP - Program Design	TBD	
SBS Electrical Upgrade and Pumping Reliability	T0335	25,000
Sonoma AQ Crossing of Spring Creek & Bennett Valley Fault Crossing		\$ 25,000
Sonoma Creek Crossing Lawndale		
		\$ 50,000

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

57011	<i>Transfers Out - within a Fund</i>	\$0
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FY 2021-22 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Sonoma Aqueduct Capital Fund

Fund/Dept: 44240 33045200

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$1,535,363	\$605,188	\$165,060
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	3,292,396	636,845	352,122
Expenditures - (Decrease) fund balance	(639,590)	(1,076,973)	(50,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	2,652,806	(440,128)	302,122
Adjustments to Reserves/Encumbrances:			
CBA's - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	(3,583,760)		
Sale or Purchase of Fixed Asset			
Unrealized Gain/ Loss (GASB 31)	779	0	
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(3,582,981)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	605,188	165,060	467,182
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$930,175)	(\$440,128)	\$302,122
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$1,682,607	\$4,569,869	
Vouchers Payable	(\$41,266)	(\$6,583)	
Accounts Payable		(254,942)	
Encumbrances	(105,978)	(3,689,738)	
Retention Payable		(13,418)	
Total Beginning Fund Balance	\$1,535,363	\$605,188	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Adopted 2020-2021	Requested 2021-22	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	0	0		
	Subtotal Use of Money	\$0	\$0	\$0	N/A
<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	150,000	120,000	(\$30,000)	(20.00%)
47102	Transfers In - btw Govtl Funds	0	0	\$0	N/A
	Subtotal Other Financing Sources	\$150,000	\$120,000	(\$30,000)	(20.00%)

TOTAL REVENUES	\$150,000	\$120,000	(\$30,000)	(20.00%)
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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	100,000	25,000	(75,000)	(75.00%)
19841	Acq-WIP-Intangibles	50,000	0	(50,000)	(100.00%)
	Subtotal Fixed Assets	\$150,000	\$25,000	(\$125,000)	(83.33%)

TOTAL EXPENDITURES	\$150,000	\$25,000	(\$125,000)	(83.33%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$0	(\$95,000)	(\$95,000)	N/A
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FY 2021-22 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	0.48%	
	\$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	\$50,000	
Storage Facilities Revenue Bond 2015A	\$70,000	

Character: Fixed Assets

Character No.: 44250-19

		Requested
<u>DESCRIPTION</u>	<u>Project</u>	<u>FY21-22</u>
19832 CIP - Infrastructure		
Kawana-Ralphine SBS Pipeline	T0328	0
LHMP-Bennet Valley Fault Crossing (Oakmont Pipeline)		25,000
LHMP-Program Design		0
Petaluma Aq Relocation - Kastania	T0330	-
Ralphine Tanks Flow Thru Conversion	T0332	
	19832 Total	25,000

FY 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities

Fund/Dept: 44250 33043000

DESCRIPTION OF FUND ACTIVITY	Actual	Estimated	Requested
	FY19-20	FY20-21	FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$406,047	\$815,319	\$14,078
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	487,618	152,500	120,000
Expenditures - (Decrease) fund balance	2,882,511	953,741	25,000
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(2,394,893)	(801,241)	95,000
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	23,305		
PY CIP adjustment - reclass to PY Exp			
B & I Tsfrs			
LTD Proceeds			
Capitalized Interest			
Move Project CIP Balance			
Gain/loss on disposal of Capital Assets	2,784,343		
Unrealized Gain/ Loss (GASB 31)	(3,482)		
PY Encumbrances			
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	2,804,165	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	815,319	14,078	109,078
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$409,272	(\$801,241)	\$95,000
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2019	7/1/2020	
Cash	\$512,867	\$896,292	
Accts Receivable	0	0	
Accounts Payable			
Vouchers Payable	(2,550)	(8)	
Encumbrances	(104,270)	(80,965)	
Total Beginning Fund Balance	\$406,047	\$815,319	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	22,100	4,800	(\$17,300)	(78.28%)
44050 Unrealized Gains & Losses	0	0	\$0	N/A
Subtotal Use of Money	\$22,100	\$4,800	(\$17,300)	(78.28%)

MISCELLANEOUS REVENUES

46021 Capital Grants - Federal	0	0	\$0	N/A
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
Subtotal Miscellaneous Revenues	\$0	\$0	\$0	N/A

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	361,401	1,946,689	\$1,585,288	438.65%
Subtotal Other Financing Sources	\$361,401	\$1,946,689	\$1,585,288	438.65%

ADMINISTRATIVE CONTROL

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	\$383,501	\$1,951,489	\$1,567,988	408.86%
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EXPENDITURES:

OTHER CHARGES

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

FIXED ASSETS

19812 Acq-CIP-Land	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	1,961,401	7,846,689	\$5,885,288	300.06%
19841 Work in Progress - Intang	250,000	250,000	\$0	0.00%
19851 Intangible Assets - Non-amort	0	500,000	\$500,000	N/A
Subtotal Fixed Assets	\$2,211,401	\$8,596,689	\$6,385,288	288.74%

OTHER FINANCING USES

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

ADMINISTRATIVE CONTROL ACCOUNT

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

TOTAL EXPENDITURES	\$2,211,401	\$8,596,689	\$6,385,288	288.74%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$1,827,900	\$6,645,200	\$4,817,300	263.54%
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FY 2021-22 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	0.48%	
Projected/Planned Interest on Pooled Cash	\$4,800	

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		0
Common Fac Bond 2015A		180,000
Common Fac Bond 2019A		0
North Marin Water		0
State Loan Debt Service		120,000
Total		300,000

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 2021-22 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.	FY21-22
Collector 1 and 2 Chlorine Line replacement		TBD	
Cotati-Kastania Pipeline - Section 1 (Cot - EBS)		TBD	
LHMP Program Design			
Mirabel Dam Bladder Replacement		T0416	255,250
Mirabel RR Crossing Fiber Optic Cable Relocation		T0349	370,000
Mirabel Storage Shed		TBD	
Mirabel Surge Control System		T0348	
MW Creek Crossing Pump Replacement		T0346	3,660,000
Wohler 11			
RDS Pump and Motor Control Center Replacement		T0447	183,784
RR Crossing		T0343	709,290
Tank Level - Emergency Backup Power		T0171	
Warm Springs Dam Hydroturbine Retrofit		T0428	2,497,265
Wohler Bridge Fiber Optic Cable		T0135	150,000
Wohler Plant Access Rd. Retaining Wall		T0446	21,100
		Total	7,846,689
Intangible Asset			
19841	<i>Work in Progress - Intang</i>		Requested
DESCRIPTION		Project No.	FY21-22
SCADA Upgrade			250,000
Intangible Assets - Non-Amort			
19851			Requested
DESCRIPTION		Project No.	FY21-22
SCADA Upgrade	Software and Hardware		500,000

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

57011	<i>Transfers Out - within a Fund</i>		Requested
DESCRIPTION		Project No.	FY21-22
Transfer to Pipeline for South Transmission System			
Pipeline			0
		57011 Total	0

FY 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Common Facilities

Fund/Dept: 44260 33043200

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,519,355	\$9,688,314	\$6,976,337
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	9,986,761	13,017,791	1,951,489
Expenditures - (Decrease) fund balance	(1,817,387)	(15,729,768)	(8,596,689)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	8,169,374	(2,711,977)	(6,645,200)
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	(10,396)		
Capitalized Interest			0
Gain/loss on disposal of Capital Assets	1,257		
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			
Unrealized Gain/ Loss (GASB 31)	8,724		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(415)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	9,688,314	6,976,337	331,137
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$8,168,959	(\$2,711,977)	(\$6,645,200)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$3,007,583	\$10,417,016	
Retention Receivable			
Due from Other Gov'ts			
Deposits with Others			
Due from State			
Due from Federal	0	229,262	
Prepaid Expense			
Vouchers Payable	(516,418)	(19,476)	
Accounts Payable	(35,000)		
Contract Retention Payable	(8,718)		
Other Current/Contingent Liabilities			
Advances from other Govt			
Encumbrances	(928,092)	(938,488)	
Total Beginning Fund Balance	\$1,519,355	\$9,688,314	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	15,470	1,920	(\$13,550)	(87.59%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$15,470	\$1,920	(\$13,550)	(87.59%)

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	1,196,267	1,196,267	\$0	0.00%
Subtotal Miscellaneous Revenues	\$1,196,267	\$1,196,267	\$0	0.00%

TOTAL REVENUES	\$1,211,737	\$1,198,187	(\$13,550)	(1.12%)
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EXPENDITURES:

OTHER CHARGES

53103 Interest on LT Debt	201,220	177,619	(\$23,601)	(11.73%)
Subtotal Other Charges	\$201,220	\$177,619	(\$23,601)	(11.73%)

OTHER FINANCING USES

57011 Transfers Out - within a Fund	150,000	120,000	(\$30,000)	(20.00%)
Subtotal Other Financing Uses	\$150,000	\$120,000	(\$30,000)	(20.00%)

ADMINISTRATIVE CONTROL ACCOUNT

59002 Advances	839,012	862,613	\$23,601	2.81%
59003 Advances Clearing	(839,012)	(862,613)	(23,601)	2.81%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$351,220	\$297,619	(\$53,601)	(15.26%)
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$860,517)	(\$900,568)	(\$40,051)	4.65%
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FY 2021-22 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: State Loan Debt Service Fund

Character Title: Use of Money and Property

Character No.: 44265-44

44002 Interest on Pooled Cash

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

Estimated Average Cash Balance	400,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$1,920

Character Title: Other Financing Sources

Character No.: 44265-47

47101 Transfers In - within a Fund

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

Annual Debt Service Requirements

Principal	\$862,613
Interest	177,619
Total Debt Service	1,040,232
Revenue Requirement (115% x Debt Service)	\$1,196,267

Character Title: Other Charges

Character No.: 44265-53

53103 Interest on LT Debt

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

Character Title: Other Financing Uses

Character No.: 44265-57

57011 Transfers Out - within a Fund

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

150,000

Character: Administrative Account

Character No.: 44265-59

59004 Administrative Control Account

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

59005 Administrative Control Account Clearing

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

FY 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: State Loan Debt Service Fund
Fund/Dept: 44265 33047000

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$286,519	\$452,500	\$441,678
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,215,793	1,201,737	1,198,187
Expenditures - (Decrease) fund balance	(224,175)	(351,220)	(297,619)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	991,618	850,517	900,568
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	(827,455)	(839,012)	(839,012)
Advances from Other Govt		(22,328)	(22,328)
Unrealized Gain/ Loss (GASB 31)	1,818		
Rounding		1	
Net Adjustment - Increase/(Decrease) to Fund Balance	(825,637)	(861,339)	(861,340)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	452,500	441,678	480,906
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
<i>(Difference between Beginning and Ending Balance)</i>	\$165,981	(\$10,822)	\$39,228
<u>Fund Balance Components at Beginning of FY</u>			
	7/1/2019	7/1/2020	
Cash	\$1,102,576	\$1,279,955	
Loans Payable - Current	(\$816,057)	(\$827,455)	
Total Beginning Fund Balance	\$286,519	\$452,500	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
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REVENUES:

USE OF MONEY

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

OTHER FINANCING SOURCES

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

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

OTHER FINANCING USES

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

TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$0	\$0	\$0	N/A
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FY 2021-22 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	0.48%	
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 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: State Loan Reserve Fund
Fund/Dept: 44270 33047100

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$0	(\$0)	(\$0)
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	(3,396)	0	0
Expenditures - (Decrease) fund balance	0	0	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(3,396)	0	0
Adjustments to Reserves/Encumbrances:			
Change in Reserved Fund Balance			0
Unrealized Gain/ Loss (GASB 31)	3,396		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	3,396	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	(0)	(0)	(0)
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$0)	\$0	\$0
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$1,314,661	\$1,314,661	
Reserve	(1,314,661)	(1,314,661)	
Total Beginning Fund Balance	\$0	\$0	

**FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	884	1,440	\$556	62.90%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$884	\$1,440	\$556	62.90%
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	435,105	433,705	(\$1,400)	(0.32%)
Subtotal Miscellaneous Revenues	\$435,105	\$433,705	(\$1,400)	(0.32%)
TOTAL REVENUES	\$435,989	\$435,145	(\$844)	(0.19%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	1,500	1,500	\$0	0.00%
Subtotal Services and Supplies	\$1,500	\$1,500	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	121,400	111,493	(\$9,907)	(8.16%)
53104 Other Interest Expense	7,787	7,787	\$0	0.00%
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$129,187	\$119,280	(\$9,907)	(7.67%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	60,000	0	(\$60,000)	(100.00%)
Subtotal Other Financing Uses	\$60,000	\$0	(\$60,000)	(100.00%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	247,665	256,355	\$8,690	3.51%
59005 Admin Control Acct Clearing	(247,665)	(256,355)	(8,690)	3.51%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$190,687	\$120,780	(\$69,907)	(36.66%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$245,302)	(\$314,365)	(\$69,063)	28.15%

FY 2021-22 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>
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	300,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$1,440

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

47101	<i>Transfers In - within a Fund</i>
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.	
<u>Annual Debt Service Requirements</u>	
Principal	\$256,355
Interest	111,493
Fiscal Agent Fees	1,500
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	369,348
Revenue Requirement (115% x Debt Service)	\$424,750

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

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

FY 2021-22 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 2021-22 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Common Facilities 2012 A Revenue Bonds

Fund/Dept: 44275 33047200

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$252,874	\$324,325	\$314,233
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	445,314	434,905	435,145
Expenditures - (Decrease) fund balance	(125,346)	(190,687)	(120,780)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	319,968	244,218	314,365
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Principal payments on bonds	(236,803)	(247,665)	(256,355)
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)	(5,308)		
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)	240		
Rounding	(2)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(248,518)	(254,310)	(263,000)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	324,325	314,233	365,598
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$71,451	(\$10,092)	\$51,365
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	
Cash	\$252,874	\$324,326	
Cash with Fiscal Agent/Trustee	661,794	672,370	
Restricted Cash with Trustee	(364,824)	(370,132)	
Other current liability (good faith on refunding)			
Bonds Payable - Current	(228,113)	(236,803)	
Interest Payable	(68,857)	(65,436)	
Total Beginning Fund Balance	\$252,874	\$324,325	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES REVENUE BONDS 2012

Fund/Department No: 44280 33047300

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	332	96	(\$236)	(71.08%)
44003 Other Interest Earnings	0	0	\$0	N/A
Subtotal Use of Money	\$332	\$96	(\$236)	(71.08%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	310,610	309,610	(\$1,000)	(0.32%)
Subtotal Miscellaneous Revenues	\$310,610	\$309,610	(\$1,000)	(0.32%)
TOTAL REVENUES	\$310,942	\$309,706	(\$1,236)	(0.40%)

EXPENDITURES:

<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	1,000	1,000	\$0	0.00%
Subtotal Services and Supplies	\$1,000	\$1,000	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	86,698	79,623	(\$7,075)	(8.16%)
53104 Other Interest Expense	5,526	5,526	\$0	0.00%
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$92,224	\$85,149	(\$7,075)	(7.67%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	80,000	50,000	(\$30,000)	(37.50%)
Subtotal Other Financing Uses	\$80,000	\$50,000	(\$30,000)	(37.50%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59004 Administrative Control Account	176,871	183,077	\$6,206	3.51%
59005 Admin Control Acct Clearing	(176,871)	(183,077)	(6,206)	3.51%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$173,224	\$136,149	(\$37,075)	(21.40%)

TOTAL NET COST	(\$137,718)	(\$173,557)	(\$35,839)	26.02%
<i>(Expenditures Minus Revenues)</i>				

FY 2021-22 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	20,000	
Projected Interest Rate	0.48%	
Projected/Planned Interest on Pooled Cash	\$96	

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	\$183,077	
Interest	79,623	
Fiscal Agent Fees	1,000	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	263,700	
Revenue Requirement (115% x Debt Service)	\$303,255	

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 2021-22 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 <i>Transfers Out - within a Fund</i> 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>
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Character: Administrative Account **Character No.:** 44280-59

<p>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.</p> <p>59005 <i>Administrative Control Account Clearing</i> This is the clearing account for the Account 59004, Administrative Control Account</p>

FY 2021-22 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities Revenue Bonds 2012

Fund/Dept: 44280 33047300

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$172,351	\$158,191	\$31,586
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	317,919	309,442	309,706
Expenditures - (Decrease) fund balance	(154,544)	(254,396)	(136,149)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	163,375	55,046	173,557
Adjustments to Reserves/Encumbrances:			
Accrual of Principal Payment - Revenue Bonds	(169,114)	(176,871)	(183,077)
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	(3,792)		
Unrealized Gain/ Loss (GASB 31)	151		
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	(177,535)	(181,652)	(187,858)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	158,191	31,586	17,285
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$14,160)	(\$126,606)	(\$14,301)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$172,351	\$158,192	
Cash with Fiscal Agent/Trustee	472,623	480,176	
Reserved Fund Balance	(260,540)	(264,332)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(162,908)	(169,114)	
Interest Payable	(49,175)	(46,731)	
Total Beginning Fund Balance	\$172,351	\$158,191	

**FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	1,326	960	(\$366)	(27.60%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$1,326	\$960	(\$366)	(27.60%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	255,705	254,884	(\$821)	(0.32%)
Subtotal Miscellaneous Revenues	\$255,705	\$254,884	(\$821)	(0.32%)
<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	\$257,031	\$255,844	(\$1,187)	(0.46%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	1,000	1,000	\$0	0.00%
Subtotal Services and Supplies	\$1,000	\$1,000	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	71,303	65,485	(\$5,818)	(8.16%)
53104 Other Interest Expense	4,585	4,585	\$0	0.00%
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$75,888	\$70,070	(\$5,818)	(7.67%)
<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	145,464	150,568	\$5,104	3.51%
59005 Admin Control Acct Clearing	(145,464)	(150,568)	(5,104)	3.51%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$76,888	\$71,070	(\$5,818)	(7.57%)
TOTAL NET COST (Expenditures Minus Revenues)	(\$180,143)	(\$184,774)	(\$4,631)	2.57%

FY 2021-22 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	200,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$960

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	\$150,568
Interest	65,485
Fiscal Agent Fees	1,000
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	217,053
Revenue Requirement (115% x Debt Service)	\$249,611

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 2021-22 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 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Sonoma Aqueduct Revenue Bonds 2012A
Fund/Dept: 44285 33047400

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$246,939	\$191,180	\$228,342
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	263,681	254,931	255,844
Expenditures - (Decrease) fund balance	(173,726)	(76,888)	(71,070)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>89,955</u>	<u>178,043</u>	<u>184,774</u>
Adjustments to Reserves/Encumbrances:			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	(139,084)	(145,464)	(150,568)
Proceeds from issuance			
(Increase) / Decrease in Bonds Payable			
Restricted cash with trustee (reserve)			
Amortization of bond premium	(8,477)		
Change in Reserved Fund Balance	(3,118)		
Capitalized Interest	0		
Amortization of deferred amount of refunding	4,584	4,584	4,584
Unrealized Gain/ Loss (GASB 31)	380		
Rounding	1	(1)	
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(145,714)</u>	<u>(140,881)</u>	<u>(145,984)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	191,180	228,342	267,132
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$55,759)	\$37,162	\$38,790
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	
Cash	\$246,939	\$191,180	
Cash with Fiscal Agent/Trustee	388,699	394,911	
Less Restricted Cash with Trustee - Reserved Fund Balance	(214,276)	(217,394)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(133,980)	(139,084)	
Interest Payable	(40,443)	(38,433)	
Total Beginning Fund Balance	<u>\$246,939</u>	<u>\$191,180</u>	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	663	432	(\$231)	(34.84%)
44003 Other Interest Earnings	0	0	-	N/A
Subtotal Use of Money	\$663	\$432	(\$231)	-34.84%

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	486,527	476,381	(\$10,146)	(2.09%)
Subtotal Miscellaneous Revenues	\$486,527	\$476,381	(\$10,146)	(2.09%)

TOTAL REVENUES	\$487,190	\$476,813	(\$10,377)	(2.13%)
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EXPENDITURES:

SERVICES AND SUPPLIES

51242 Bank Charges	1,500	1,500	\$0	0.00%
Subtotal Services and Supplies	\$1,500	\$1,500	\$0	0.00%

OTHER CHARGES

53103 Interest on LT Debt	187,568	169,141	(\$18,427)	(9.82%)
53104 Other Interest Expense	5,058	5,058	\$0	0.00%
53105 Costs of Issuance	0	0	-	N/A
Subtotal Other Charges	\$192,626	\$174,199	(\$18,427)	(9.57%)

OTHER FINANCING USES

57011 Transfers Out - within a Fund	70,000	70,000	\$0	0.00%
Subtotal Other Financing Uses	\$70,000	\$70,000	\$0	0.00%

ADMINISTRATIVE CONTROL ACCOUNT

59004 Administrative Control Account	228,941	238,545	\$9,604	4.19%
59005 Admin Control Acct Clearing	(228,941)	(238,545)	(9,604)	4.19%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$264,126	\$245,699	(\$18,427)	(6.98%)
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TOTAL NET COST	(\$223,064)	(\$231,114)	(\$8,050)	3.61%
<i>(Expenditures Minus Revenues)</i>				

FY 2021-22 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Storage Facilities Revenue Bonds 2015

Character Title: Use of Money and Property **Character No.:** 44290-44

44002	Interest on Pooled Cash	
This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.		
Estimated Average Cash Balance	90,000	
Projected Interest Rate	0.48%	
Projected/Planned Interest on Pooled Cash	\$432	

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

47101	Transfers In - within a Fund	
The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.		
<u>Annual Debt Service Requirements</u>		
Principal	\$238,545	
Interest	\$169,141	
Fiscal Agent Fees	\$1,500	
Debt Issuance Costs	\$0	
Discount / Bonds	\$0	
Total Debt Service	409,186	
Revenue Requirement (115% x Debt Service)	\$470,564	

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

51242	Bank Charges
Fiscal Agent Fees are paid to trustee for servicing bonds.	

FY 2021-22 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 2021-22 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Storage Facilities Revenue Bonds 2015A

Fund/Dept: 44290 33047500

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$452,144	\$328,549	\$109,035
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	731,645	481,527	476,813
Expenditures - (Decrease) fund balance	(594,233)	(264,126)	(245,699)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>137,412</u>	<u>217,401</u>	<u>231,114</u>
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds from Bond Issuance			0
Change in Principal due to Bond Reallocation			
Change in Bond Premium due to Bond Reallocation			
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	(425,448)	(425,448)	(238,545)
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	173,269		
Unrealized Gain/ Loss (GASB 31)	2,640		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(261,007)</u>	<u>(436,915)</u>	<u>(250,012)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	328,549	109,035	90,137
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$123,595)	(\$219,514)	(\$18,898)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	
Cash	\$452,144	\$328,460	
Cash with fiscal agent/trustee	1,270,015	935,536	
Less Restricted cash with trustee	(585,994)	(412,725)	
Matured Bonds Payable	(579,351)	(425,448)	
Interest Payable	(104,670)	(97,274)	
Total Beginning Fund Balance	<u>\$452,144</u>	<u>\$328,549</u>	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
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REVENUES:

USE OF MONEY

44002 Interest on Pooled Cash	4,420	2,400	(\$2,020)	(45.70%)
44003 Other Interest Earnings	-	-	0	N/A
Subtotal Use of Money	\$4,420	\$2,400	(\$2,020)	(45.70%)

OTHER FINANCING SOURCES

47101 Transfers In - within a Fund	1,237,202	1,224,505	(\$12,697)	(1.03%)
Subtotal Miscellaneous Revenues	\$1,237,202	\$1,224,505	(\$12,697)	(1.03%)

TOTAL REVENUES	\$1,241,622	\$1,226,905	(\$14,717)	(1.19%)
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EXPENDITURES:

SERVICES AND SUPPLIES

51242 Bank Charges	2,500	2,500	\$0	0.00%
Subtotal Services and Supplies	\$2,500	\$2,500	\$0	0.00%

OTHER CHARGES

53103 Interest on LT Debt	518,877	483,190	(\$35,687)	(6.88%)
53104 Other Interest Expense	4,516	4,516	\$0	0.00%
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$523,393	\$487,706	(\$35,687)	(6.82%)

OTHER FINANCING USES

57011 Transfers Out - within a Fund	120,000	180,000	\$60,000	50.00%
Subtotal Other Financing Uses	\$120,000	\$180,000	\$60,000	50.00%

ADMINISTRATIVE CONTROL ACCOUNT

59004 Administrative Control Account	549,935	574,581	\$24,646	4.48%
59005 Admin Control Acct Clearing	(549,935)	(574,581)	(24,646)	4.48%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$645,893	\$670,206	\$24,313	3.76%
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TOTAL NET COST	(\$595,729)	(\$556,699)	\$39,030	(6.55%)
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(Expenditures Minus Revenues)

FY 2021-22 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	500,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$2,400

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	\$574,581
Interest	\$483,190
Fiscal Agent Fees	\$2,500
Debt Issuance Costs	\$0
Discount / Bonds	\$0
Total Debt Service	1,060,271
Revenue Requirement (115% x Debt Service)	\$1,219,312

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 2021-22 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities Revenue Bonds 2015

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

53103 **Interest on LT Debt**
Water Revenue Bonds, per the bond amortization schedule.

53105 **Costs of Issuance**
Amounts are expensed in the year incurred.

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

57011 **Transfers Out - within a Fund**
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.

120,000

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

59004 **Administrative Control Account**
This account reflects the principal payment for the Water Revenue Bonds. The request for the forthcoming fiscal year is based on the projected amortization schedule.

59005 **Administrative Control Account Clearing**
This is the clearing account for the Account 59004, Administrative Control Account

FY 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Common Facilities Revenue Bonds 2015A
Fund/Dept: 44295 33047600

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$117,878	\$295,059	\$537,299
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,029,362	1,238,622	1,226,905
Expenditures - (Decrease) fund balance	(504,123)	(645,893)	(670,206)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	525,239	592,729	556,699
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	(327,614)	(327,614)	(574,581)
Change in Principal due to Bond Reallocation			
Change in Bond Premium due to Bond Reallocation			
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium	(29,523)	(27,390)	(27,390)
Capitalized Interest			
Change in Reserved Fund Balance	(6,903)		
Post Audit Adjustments - Closing COI			
Loss on Refunding of Debt	4,515	4,515	4,515
Unrealized Gain/ Loss (GASB 31)	11,468		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(348,058)	(350,489)	(597,456)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	295,059	537,299	496,542
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$177,181	\$242,240	(\$40,757)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	
Cash	\$117,878	\$295,076	
Cash with Fiscal Agent/Trustee	1,470,409	1,645,369	
Restricted Cash with Trustee	(1,047,336)	(1,054,239)	
Matured Bonds Payable	(155,649)	(327,614)	
Interest Payable	(267,424)	(263,533)	
Total Beginning Fund Balance	\$117,878	\$295,059	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	0	384	\$384	N/A
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$0	\$384	\$384	N/A
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	38,073	37,809	(\$264)	(0.69%)
Subtotal Miscellaneous Revenues	\$38,073	\$37,809	(\$264)	(0.69%)
<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	\$38,073	\$38,193	\$120	0.31%
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	16,482	15,502	(\$980)	(5.95%)
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$16,482	\$15,502	(\$980)	(5.95%)
<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	16,125	16,875	\$750	4.65%
59005 Admin Control Acct Clearing	(16,125)	(16,875)	(750)	4.65%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$16,982	\$16,002	(\$980)	(5.77%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$21,091)	(\$22,191)	(\$1,100)	5.21%

FY 2021-22 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	80,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$384

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	16,875.00
Interest	\$15,502
Fiscal Agent Fees	500.00
Debt Issuance Costs	-
Discount / Bonds	-
Total Debt Service	32,877
Revenue Requirement (115% x Debt Service)	\$37,809

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 2021-22 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 2021-22 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Sonoma Aqueduct Revenue Bonds -2015A
Fund/Dept: 44305 33047700

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$65,448	\$90,469	\$87,997
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	45,930	37,573	38,193
Expenditures - (Decrease) fund balance	(16,259)	(16,982)	(16,002)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>29,671</u>	<u>20,591</u>	<u>22,191</u>
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			0
Proceeds Bond Issuance			0
Change in Principal due to Bond Reallocation			
Change in Bond Premium due to Bond Reallocation			
Accrual of Principal Payment - Revenue Bonds	(6,938)	(6,938)	(6,938)
Restricted Cash w/Fiscal Agent			
Principal Payment		(16,125)	(16,875)
Deposit to Cost of Issuance Fund			
Amortization of Bond Premium	(689)		0
Unrealized Gain/ Loss (GASB 31)	2,977		
Change in Reserved Fund Balance			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>(4,650)</u>	<u>(23,063)</u>	<u>(23,813)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	90,469	87,997	86,375
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$25,021	(\$2,472)	(\$1,622)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	
Cash	\$65,448	\$90,475	
Cash with Fiscal Agent/Trustee	40,329	47,261	
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Bonds Payable		(6,938)	
Bond Interest Payable	(8,327)	(8,327)	
Reserved Fund Balance	(\$32,002)	(\$32,002)	
Total Beginning Fund Balance	<u>\$65,448</u>	<u>\$90,469</u>	

**FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	33,150	480	(\$32,670)	(98.55%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$33,150	\$480	(\$32,670)	(98.55%)
<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	677,117	674,569	(\$2,548)	(0.38%)
Subtotal Miscellaneous Revenues	\$677,117	\$674,569	(\$2,548)	(0.38%)
TOTAL REVENUES	\$710,267	\$675,049	(\$35,218)	(4.96%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	2,000	2,000	\$0	0.00%
Subtotal Services and Supplies	\$2,000	\$2,000	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	321,061	307,774	(\$13,287)	(4.14%)
53105 Costs of Issuance	0	0	\$0	N/A
Subtotal Other Charges	\$321,061	\$307,774	(\$13,287)	(4.14%)
<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	265,736	276,808	\$11,072	4.17%
59005 Admin Control Acct Clearing	(265,736)	(276,808)	(11,072)	4.17%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$323,061	\$309,774	(\$13,287)	(4.11%)
TOTAL NET COST (Expenditures Minus Revenues)	(\$387,206)	(\$365,275)	\$21,931	(5.66%)

FY 2021-22 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	100,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	\$480

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	\$276,808
Interest	\$307,774
Fiscal Agent Fees	\$2,000
Discount / Bonds	
Total Debt Service	586,582
Revenue Requirement (115% x Debt Service)	\$674,569

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 2021-22 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 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Common Facilities Revenue Bonds 2019A
Fund/Dept: 44310 33047800

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$1,018,252	\$7,561	\$52,645
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	893,670	619,117	675,049
Expenditures - (Decrease) fund balance	(10,186,608)	(323,061)	(309,774)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(9,292,938)</u>	<u>296,056</u>	<u>365,275</u>
Adjustments to Reserves/Encumbrances:			
CBAs - 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)	(250,973)	(276,808)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium	(54,724)		
Change in Reserved Fund Balance			
Bond Premium - Issuance of Revenue Bonds	1,094,484		
Loss on Refunding of Debt			
Unrealized Gain/ Loss (GASB 31)	(47,747)		
Changed in Reserved Fund Balance	(585,872)		
Rounding	1	1	
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>8,282,247</u>	<u>(250,972)</u>	<u>(276,808)</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	<u>7,561</u>	<u>52,645</u>	<u>141,113</u>
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	(\$1,010,691)	\$45,084	\$88,467
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$1,018,252	\$7,560	
Cash with Fiscal Agent/Trustee		1,003,649	
Restricted Cash with Trustee			
Bonds Interest Payable		(166,804)	
Bonds Payable-Current		(250,972)	
Reserved Fund Balance		(585,872)	
Total Beginning Fund Balance	<u>\$1,018,252</u>	<u>\$7,561</u>	

**FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
REVENUES:				
<u>USE OF MONEY</u>				
44002 Interest on Pooled Cash	26,520	480	(\$26,040)	(98.19%)
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	\$26,520	\$480	(\$26,040)	(98.19%)
<u>OTHER FINANCING SOURCES</u>				
47101 Transfers In - within a Fund	240,528	239,626	(\$903)	(0.38%)
Subtotal Miscellaneous Revenues	\$240,528	\$239,626	(\$903)	(0.38%)
<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	\$267,048	\$240,106	(\$26,943)	(10.09%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
51242 Bank Charges	1,000	1,000	\$0	0.00%
Subtotal Services and Supplies	\$1,000	\$1,000	\$0	0.00%
<u>OTHER CHARGES</u>				
53103 Interest on LT Debt	113,890	109,177	(\$4,713)	(4.14%)
53105 Costs of Issuance	0	0	0	N/A
Subtotal Other Charges	\$113,890	\$109,177	(\$4,713)	(4.14%)
<u>OTHER FINANCING USES</u>				
57011 Transfers Out - within a Fund	500,000	200,000	(\$300,000)	(60.00%)
Subtotal Other Financing Uses	\$500,000	\$200,000	(\$300,000)	(60.00%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
59005 Admin Control Acct Clearing	(16,125)	(16,875)	(750)	4.65%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$614,890	\$310,177	(\$304,713)	(49.56%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$347,842	\$70,072	(\$277,771)	(79.86%)

FY 2021-22 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	80,000	
Projected Interest Rate	0.48%	
Projected/Planned Interest on Pooled Cash	\$384	

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	16,875.00	
Interest	\$15,502	
Fiscal Agent Fees	500.00	
Debt Issuance Costs	-	
Discount / Bonds	-	
Total Debt Service	32,877	
Revenue Requirement (115% x Debt Service)	\$37,809	

Character: Services and Supplies **Character No.:** 14315-51/52

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 2021-22 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Sonoma Aqueduct Revenue Bonds 2019

Character: Other Financing Uses

Character No.: 44315-57

57011 *Transfers Out - within a Fund*

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

Sonoma Rev Bond 2015 Fund	500,000
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Character: Administrative Account

Character No.: 44315-59

59004 *Administrative Control Account*

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

59005 *Administrative Control Account Clearing*

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

FY 2021-22 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Sonoma Aqueduct Revenue Bonds -2019A
Fund/Dept: 44315 33047900

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$227,482	\$395,101	\$136,872
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	291,295	307,048	240,106
Expenditures - (Decrease) fund balance	(3,061,448)	(614,890)	(310,177)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	<u>(2,770,153)</u>	<u>(307,842)</u>	<u>(70,072)</u>
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance	2,882,922		0
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds	(89,027)	(94,264)	
Principal Payment			
Deposit to Cost of Issuance Fund			
Bond Premium - Issuance of Revenue Bonds	388,247	388,247	
Amortization of Bond Premium	(19,413)	(19,413)	
Unrealized Gain/ Loss (GASB 31)	(17,131)	(17,131)	
Change in Reserved Fund Balance	(207,826)	(207,826)	
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	<u>2,937,772</u>	<u>49,613</u>	<u>0</u>
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	395,101	136,872	66,801
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$167,619	(\$258,229)	(\$70,072)
<u>Fund Balance Components at Beginning of FY</u>	7/1/2019	7/1/2020	
Cash	\$227,482	\$395,101	
Cash with Fiscal Agent/Trustee	0	356,025	
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable		(89,028)	
Interest Payable	0	(59,171)	
Reserved Fund Balance	\$0	(\$207,826)	
Total Beginning Fund Balance	<u>\$227,482</u>	<u>\$395,101</u>	

FY 2021-22 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Account No. and Title	Adopted 2020-2021	Requested 2021-22	Difference	Percent Change
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REVENUES:

<u>INTERGOVERNMENTAL REVENUES</u>					
42610	Other Governmental Agencies	0	0	\$0	N/A
Subtotal Intergovernmental Reven		\$0	\$0	\$0	N/A
<u>OTHER FINANCING SOURCES</u>					
47101	Transfers In - within a Fund	0	0	\$0	N/A
Subtotal Other Financing Sources		\$0	\$0	\$0	N/A
<u>USE OF MONEY</u>					
44002	Interest on Pooled Cash	371	81	(\$290)	(78.26%)
Subtotal Use of Money		\$371	\$81	(\$290)	(78.26%)

TOTAL REVENUES	\$371	\$81	(\$290)	(78.26%)
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EXPENDITURES:

<u>OTHER CHARGES</u>					
53501	Contributions	0	0	\$0	N/A
Subtotal Other Charges		\$0	\$0	\$0	N/A
<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

TOTAL EXPENDITURES	\$0	\$0	\$0	N/A
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$371)	(\$81)	\$290	(78.26%)
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FY 2021-22 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	0.48%	
Projected/Planned Interest on Pooled Cash	\$81	

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 2021-22 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: North Marin Water Deposit

Fund/Dept: 44300 33045300

DESCRIPTION OF FUND ACTIVITY	Actual FY19-20	Estimated FY20-21	Requested FY21-22
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$13,946	\$69,623	\$74,423
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,106,537	1,111,016	81
Expenditures - (Decrease) fund balance	0	(1,106,216)	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,106,537	4,800	81
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/ Loss (GASB 31)	44	0	
Post Audit Adjustment	(1,050,905)		
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	(1,050,860)	0	0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	69,623	74,423	74,504
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$55,677	\$4,800	\$81
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/2019</u>	<u>7/1/2020</u>	
Cash	\$18,176	\$18,542	
Deposit from others	(4,230)	(4,230)	
Accounts Receivable - AR Module		55,311	
Total Beginning Fund Balance	\$13,946	\$69,623	