SONOMA COUNTY WATER AGENCY

FY22-23 BUDGET

WATER TRANSMISSION

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WATER TRANSMISSION

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FY 2022-23 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

	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
Section	FY21-22 Adopted	FY22-23 Requested	Percent Change	FY21-22 Adopted	FY22-23 Requested	Percent Change
Water Trans. Agency Fund	$54,548,404	$57,078,958	5%	$7,079,240	$7,438,600	5%
Water Management Planning	80,000	75,000	(6%)	78,078	63,842	18%
Watershed Planning/Restoration	7,293,794	8,996,170	23%	326,982	7,366,062	(2153%)
Recycled Water & Local Supply	101,000	56,000	(45%)	55,251	31,297	(43%)
Water Conservation	3,575,000	4,767,424	33%	405,565	407,119	(0%)
SR Aqueduct Capital Fund	800,000	50,000	(94%)	324,471	(255,559)	179%
Petaluma Aq. Capital Fund	202,411	941,215	365%	(84,385)	752,867	(992%)
Sonoma Aq. Capital Fund	50,000	25,000	(50%)	(302,122)	(276,207)	9%
Storage Facilities	25,000	1,100,000	4300%	(95,000)	(20,000)	79%
Pipeline Facilities	0	0	N/A	0	0	N/A
Common Facilities	8,596,689	11,134,466	30%	6,645,200	1,129,666	83%
State Loan Debt Service	297,619	273,355	(8%)	(900,568)	(924,833)	3%
State Loan Reserve	0	0	N/A	0	0	N/A
Common Rev. Bond Fund 2012	120,780	110,526	(8%)	(314,365)	(322,821)	3%
Storage Revenue Bond 2012	136,149	148,826	9%	(173,557)	(159,499)	8%
Sonoma Aq. Revenue Bond 2012	71,070	65,047	(8%)	(184,774)	(189,740)	3%
Sonoma Aq. Revenue Bond 2015	16,002	80,158	401%	(22,191)	41,857	(289%)
Storage Revenue Bond 2015	245,699	313,772	28%	(231,114)	(166,928)	(28%)
Common Rev. Bond Fund 2015	670,206	641,477	(4%)	(556,699)	(591,208)	6%
Common Rev. Bond Fund 2019	309,774	296,933	(4%)	(365,275)	(380,327)	4%
Sonoma Aq. Revenue Bond 2019	310,177	195,767	(37%)	70,072	(45,290)	(165%)
Sonoma Aq. Revenue Bond 2022	0	0	N/A	0	0	N/A
Storage Revenue Bond 2022	0	930,224	N/A	0	852,766	N/A
Common Rev. Bond Fund 2022	0	6,220,130	N/A	0	5,139,178	N/A
North Marin Water Deposit	0	0	N/A	(81)	(81)	0%
TOTAL:	$77,449,774	$93,500,447	20.72%	$11,754,728	$19,890,763	69.21%

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 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **WATER TRANSMISSION AGENCY FUND**

Fund/Department No: **44205** **33040100**

Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:				
INTERGOVERNMENTAL REVENUE				
42358 State Other Funding	0	0	$0	N/A
Subtotal Use of Money	**$0**	**$0**	**$0**	**N/A**
USE OF MONEY				
44002 Interest on Pooled Cash	36,000	36,000	$0	0.00%
44003 Other Interest Earnings	0	0	0	N/A
Subtotal Use of Money	**$36,000**	**$36,000**	**$0**	**0.00%**
CHARGES FOR SERVICES				
45223 Sewer/Water Hook up Fees	0	0	$0	N/A
45301 Charges for Services	0	0		
45314 Sale - Power	100,000	100,000	0	0.00%
45315 Sale - Water, Wholesale	33,071,259	39,208,469	6,137,210	18.56%
45323 Common Fac Rev Bond Chg	3,529,049	4,128,123	599,074	16.98%
45324 Storage Fac Rev Bond Chg	785,991	866,050	80,060	10.19%
45325 Sonoma Aqueduct Rev Bond Chg	532,318	532,320	2	0.00%
45327 Santa Rosa Aqueduct Cap Chg	449,129	279,159	(169,970)	(37.84%)
45328 Petaluma Aqueduct Cap Chg	253,676	155,228	(98,448)	(38.81%)
45329 Sonoma Aqueduct Cap Chg	151,642	145,727	(5,914)	(3.90%)
45330 North Marin Rev Bond Chg	353,652	488,069	134,416	38.01%
45331 Water Mgmt Plan/Restore Chg	230	9,000	8,770	3813.04%
45332 Watershed Plan/Restore Chg	6,114,794	1,496,170	(4,618,624)	(75.53%)
45333 Recycled Water & Local Supply	43,000	23,000	(20,000)	(46.51%)
45316 Water Conservation	2,048,425	2,173,043	124,618	6.08%
45401 Revenue Appl PY Chgs for Svcs	0	0	0	N/A
Subtotal Charges for Services	**$47,433,165**	**$49,604,358**	**$2,171,193**	**4.58%**
MISCELLANEOUS REVENUES				
46003 Sales - Non Taxable	0	0	$0	N/A
46021 Capital Grants - Federal	0	0	$0	N/A
46022 Capital Grants - State	0	0	0	N/A
46027 Insurance Claims Reimbursement	0	0	$0	N/A
46029 Donations/Contributions	0	0	$0	N/A
46040 Miscellaneous Revenue	0	0	$0	N/A
46041 Discounts Earned	0	0	$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	$0	N/A
46200 Revenue Appl PY Misc Revenue	0	0	$0	N/A
Subtotal Miscellaneous Revenues	**$0**	**$0**	**$0**	**N/A**

Fund/Department No: 44205 33040100

Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
OTHER FINANCING SOURCES				
47102 Transfers In - btw Govtl Funds	0	0	0	N/A
Subtotal Other Financing Sources	**$0**	**$0**	**$0**	**N/A**
TOTAL REVENUES	**$47,469,165**	**$49,640,358**	**$2,171,193**	**4.57%**

EXPENDITURES:

Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
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	0	(11,000)	(100.00%)
51061 Maintenance - Equipment	1,465,000	3,286,389	1,821,389	124.33%
51071 Maintenance - Bldg & Improve	0	0	0	N/A
51072 Landscaping Services	0	25,000	25,000	N/A
51077 Maintenance - Bldg & Improve	0	0	0	N/A
51083 VSP Premiums	220	50	(170)	(77.27%)
51205 Advertising/Marketing Svc	100	4,000	3,900	3900.00%
51209 Information Tech Svc (non ISD)	1,500	260	(1,240)	(82.67%)
51211 Legal Services	12,000	20,000	8,000	66.67%
51212 Outside Counsel - Legal Advice	1,200	2,000	800	66.67%
51214 Agency Extra/Temp Help	0	0	0	N/A
51226 Consulting Services	0	0	0	N/A
51230 Security Services	2,600	1,500	(1,100)	(42.31%)
51231 Testing/Analysis	135,000	150,000	15,000	11.11%
51241 Outside Printing and Binding	2,500	500	(2,000)	(80.00%)
51242 Bank Charges	50	50	0	0.00%
51244 Permits/License/Fees	90,000	90,000	0	0.00%
51249 Other Professional Services	0	0	0	N/A
51301 Publications and Legal Notices	0	0	0	N/A
51401 Rents and Leases - Equipment	500,000	500,000	0	0.00%
51402 Rents and Leases - Heavy Eqt	0	5,000	5,000	N/A
51421 Rents and Leases - Bldg/Land	1,600	0	(1,600)	(100.00%)
51601 Training Services	18,000	15,000	(3,000)	(16.67%)
51602 Business Travel/Mileage	10,000	10,000	0	0.00%
51605 Private Car Expense	1,100	1,000	(100)	(9.09%)
51801 Other Services	10,000	0	(10,000)	(100.00%)
51803 Other Contract Services	5,876,645	11,559,826	5,683,181	96.71%
51902 Telecommunication Usage	85,000	75,000	(10,000)	(11.76%)
51911 Mail Services	150	150	0	0.00%
51917 District Operations Chgs	16,649,480	17,491,944	842,464	5.06%
51921 Equipment Usage Charges	900,000	925,000	25,000	2.78%
52021 Clothing, Uniforms, Personal	13,500	5,000	(8,500)	(62.96%)
52031 Food	700	700	0	0.00%
52041 Household Supplies Expense	300	100	(200)	(66.67%)
52042 Janitorial Supplies	1,000	0	(1,000)	(100.00%)
52061 Fuel/Gas/Oil	45,000	50,000	5,000	11.11%
52071 Materials and Supplies Expense	30,000	35,000	5,000	16.67%
52072 Chemicals	900,000	700,000	(200,000)	(22.22%)
52081 Medical/Laboratory Supplies	20,000	20,000	0	0.00%
52091 Memberships/Certifications	37,500	37,500	0	0.00%
52101 Other Supplies	0	0	0	N/A

Fund/Department No: 44205 33040100

Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
52111 Office Supplies	12,500	5,000	(7,500)	(60.00%)
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	150,000	100,000	(50,000)	(33.33%)
52142 Computer Equipment/Accessories	10,000	10,000	0	0.00%
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	**$30,543,745**	**$38,676,069**	**$8,132,324**	**26.63%**
OTHER CHARGES				
53500 Contributions Non-County Agy	0	0	$0	N/A
53103 Interest on LT Debt	0	0	$0	N/A
53401 Amortization Expense	54,000	54,000	$0	0.00%
53402 Depreciation Expense	7,982,000	8,023,000	$41,000	0.51%
53403 Loss - Disposed Capital Asset	0	0	$0	N/A
53501 Contributions	0	0	$0	N/A
53610 Other Charges	0	0	$0	N/A
Subtotal Other Charges	**$8,036,000**	**$8,077,000**	**$41,000**	**0.51%**
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	0	0	$0	N/A
19840 Work in Progress - Eqt	190,000	0	($190,000)	(100.00%)
19841 Work in Progress - Intang	223,720	30,000	($193,720)	(86.59%)
19851 Intangible Assets - Non-amort	0	0	$0	N/A
Subtotal Fixed Assets	**$413,720**	**$30,000**	**($383,720)**	**(92.75%)**
APPROPRIATIONS FOR CONTIN.				
55011 Appropriation for Contingency	0	0	$0	N/A
Subtotal Approp. for Contingencie	**$0**	**$0**	**$0**	**N/A**
OTHER FINANCING USES				
57011 Transfers Out - within a Fund	15,554,939	10,295,889	($5,259,051)	(33.81%)
57012 Transfers Out - btw Govtl Fund	0	0	$0	N/A
Subtotal Other Financing Uses	**$15,554,939**	**$10,295,889**	**($5,259,051)**	**(33.81%)**
TOTAL EXPENDITURES	**$54,548,404**	**$57,078,958**	**$2,530,553**	**4.64%**
TOTAL NET COST *(Expenditures Minus Revenues)*	**$7,079,240**	**$7,438,600**	**$359,360**	**5.08%**

FY 2022-23 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***

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

Estimated Average Cash Balance	7,500,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$36,000

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

45313 ***Sale - Power***

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

$ 100,000

45223 ***Sewer/Water Hook up Fees***

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

45315	***Sale - Water, Wholesale***	$39,208,469
45323	***Common Facilities Revenue Bond Charge***	$4,128,123
45324	***Storage Facilities Revenue Bond Charge***	$866,050
45325	***Sonoma Aqueduct Revenue Bond Charge***	$532,320
45327	***Santa Rosa Aqueduct Capital Charge***	$279,159
45328	***Petaluma Aqueduct Capital Charge***	$155,228
45329	***Sonoma Aqueduct Capital Charge***	$145,727
45330	***North Marin Revenue Bond Charge***	$488,069
45331	***Water Management Planning Charge***	$9,000
45332	***Watershed Planning & Restoration Charge***	$1,496,170
45333	***Recycled Water & Local Supply Charge***	$23,000
45316	***Water Conservation Charge***	$2,173,043
Total Water Sales		$49,504,358

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

Revenue is based on deliveries of ***45,748*** ***Acre Feet***

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

46029	***Donations/Contributions***	0

FY 2022-23 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 FY22-23
Cathodic Protection Maintenance	TBD	40,000
Channel Drive Leak Repair		44,000
Collector 6 Pump 11 Bowl & Column Assembly		560,000
Dunbar Meter Replacement		50,600
Electrical Supplies and Maintenance Services		400,000
Ely Mag Meter		38,890
Ely Road Electric Motor		67,200
Emergency Inventory Procurement		660,000
Main line valve replacements (3)		300,000
Mirabel Building Potable Water Upgrade		64,999
Mirabel Well Field #1 - Full Rehab		300,000
Mirabel Well Field #7 rehab		100,000
Pump and Pipeline Supplies and Maintenance Services		150,000
Riverfront Park Maintenance - Regional Parks	T0125	140,000
Riverfront Park Weir Repair - Regional Parks	TBD	75,000
Santa Rosa Plain Well Monitoring Program (SW Wells)	T0072	25,000
SBS Valve Replacement		46,200
Todd Road Well Maintenance		100,000
Valve repair at Washington and Petaluma intersection		71,500
Wilfred Valve Replacement		33,000
WT Monitoring Well Pressure Transducers	T0072	20,000
	51061 Total	3,286,389

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 2022-23 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 FY22-23
Infrastructure		
Aqueduct Condition Assessments	T0153, T0382	200,000
Aqueduct MH Lids/valve box replacement		30,000
As-Needed Dive Services		50,000
Asset Management		350,000
Cathodic Protection - Maintenance	T0584	212,746
Cathodic Protection - SR/Cotati	T0172	2,771,500
Hazardous Materials Management		40,000
LHMP Program Planning	T0076	125,000
Pipeline Operations Monitoring Program	TBD	30,000
SCADA Improvements		1,839,600
Sonoma Youth Ecology Corps	T0072	32,000
Tank Recoating Program	TBD	5,160,980
Watershed Sanitary Survey	TBD	75,000
Water Transmission System Transient Analysis	T0383	20,000
WiFi Expansion	TBD	10,000
Advocacy		
Community Outreach Program	T0072	10,000
Integrated Water Management Plan		
Bay Area	T0096	5,500
North Coast	T0095	35,000
Legislative Advocacy - Federal	T0080	95,000
Legislative Advocacy - State	T0080	50,000
North Bay Water Regional Outreach Coordination	T0080	25,000
Studies		
Collector Wells, AQs, Tanks Seismic Mitigation Study	T0072	305,000
CPT Investigation for Liquefaction Mitigation	T0072	245,000
Groundwater Banking Feasibility - Pilot Studies	T0147	50,000
Hydrography Study	T0072	15,000
Regional Water Supply Resiliency Study	T0450	200,000
Transmission System Monitoring Master Plan	TBD	175,000
Watershed Water Quality Monitoring - USGS	T0105	200,000
Watershed Water Quality Study - LBNL	T0440	200,000
Wohler MCC & Chlorine Storage Facility Assessment	TBD	400,000
Miscellaneous Other Agreements		45,000
Discount to reduce rate		(1,470,000)
		11,559,826

51902 ***Telecommunication Usage***
This item is requested to provide funds for communication costs for radio, telephone, and data line charges.

FY 2022-23 BUDGET
CHARACTER JUSTIFICATION

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

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

51917 ***District Operations Chgs***
This item provides funds for staff costs when working on Water Transmission.

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

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 35,000

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 FY22-23
ACWA Membership	T0038	30,000
CA Groundwater Coalition	T0147	7,500
		37,500

52111 ***Office Supplies***
This account records expenses for routine office supplies and expenses.

52141 ***Minor Equipment/Small Tools***
This item is requested to provide funds for the purchase of small tools, instruments and equipment that are individually under $5,000.

FY 2022-23 BUDGET
CHARACTER JUSTIFICATION

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

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

52142 ***Computer Equipment/Accessories***
This item is requested to provide funds for the purchase of SCADA and telemetry controllers and instruments

52143 ***Computer Software/Licensing Fees***
This item provides funds for license agreements and software related to the water transmission system.

52162 ***Special Department Expense (Reimbursable Proj & FERC Fees)***
This item is used to account for expenses that will have offsetting revenue, for example if there is a funding agreement with an outside agency. This item is requested to provide funds for fees paid to the Federal Energy Commission for licensing costs associated with the Agency's Hydro-Electric facility at Warm Springs Dam.

52191 ***Utilities***
This item is requested to provide funds for utility costs other than power for the water transmission system.

52193 ***Utilities - Electric (Power)***
The item is requested to provide funds for electrical energy costs required to meet the pumping demands of the water transmission system and to operate other water transmission facilities.

Character: **Other Charges** **Character No.: 44205-53**

53402 ***Depreciation Expense***
This item is requested to provide appropriations for depreciation of the water transmission system buildings, improvements and equipment. All completed construction projects from Storage Facilities, Pipeline Facilities and Common Facilities are transferred to the Water Transmission fund upon completion and depreciation is booked in the Water Transmission fund. No cash expenditure of funds is made.

53501 ***Contributions***
This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals. 0

Character: **Character No.: 44205-19**

19820 ***Machinery & Equipment***
This item is requested to provide funds for equipment purchases which may be identified during the fiscal year.

DESCRIPTION	Project No.	Requested FY22-23
Other equipment		
		0

19831 ***CIP - Bldg & Impr***
This item is requested to provide funds for replacement and or improvement projects that may need to be undertaken during the fiscal year. 0

19832 ***CIP - Infrastructure*** 0

19840 ***WIP - Equipment***

19841 ***Work in Progress - Intang***

Permanent Easements		
Annual Russian River Cross Sections	T0071	30,000
Santa Rosa AQ Cathodic Protection ROW	T0187	
		30,000

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Water Transmission Agency Fund**

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

57011 ***Transfers Out - within a Fund***

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

Santa Rosa Aqueduct Capital Fund	279,159
Petaluma Aqueduct Capital Fund	155,228
Sonoma Aqueduct Capital Fund	145,727
Common Facilities Fund	0
Storage Facilities Fund	0
North Marin Deposit	0
Sonoma Aqueduct Revenue Bond Fund 2012	253,827
Sonoma Aqueduct Revenue Bond Fund 2015	37,917
Sonoma Aqueduct Revenue Bond Fund 2019	240,577
Storage Facilities Rev Bond Fund 2012	308,325
Storage Facilities Rev Bond Fund 2015	480,268
Storage Facilities Rev Bond Fund 2019	0
Common Facilities Rev Bond Fund 2012	431,907
Common Facilities Rev Bond Fund 2015	1,230,285
Common Facilities Rev Bond Fund 2019	676,780
State Loan Debt Service Fund	1,196,268
State Loan Reserve Fund	0
Water Management Planning Fund	9,000
Watershed Planning/Restoration Fund	1,496,170
Recycled Water and Local Supply Fund	23,000
Water Conservation Fund	2,173,043
Total	***$9,137,479***

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

55011 ***Appropriation for Contingencies*** 0

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

STATEMENT OF SPECIAL FUND ACTIVITY

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

DESCRIPTION OF FUND ACTIVITY	Actual FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$18,302,676**	**$16,027,234**	**$7,447,370**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	50,759,935	42,751,722	49,640,358
Expenditures - (Decrease) fund balance	(59,128,550)	(59,367,586)	(57,078,958)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(8,368,615)	(16,615,864)	(7,438,600)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Depreciation & Amortization	6,478,253	8,036,000	8,077,000
Donated Asset (Caltrans)			
Outstanding Encumbrances - Change in Enc.	(397,748)		
Capitalized Interest			
Gain/Loss on disposal of fixed assets	6,269		
Unrealized Gain/ Loss (GASB 31)	9,846		
Change in Prepaid Expense	(3,448)		
Change in Prudent Reserve			
Post audit adjustments - Payables	0		
Reclass of Prior Year Asset	0		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	6,093,172	8,036,000	8,077,000
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**16,027,234**	**7,447,370**	**8,085,770**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**($2,275,442)**	**($8,579,864)**	**$638,400**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$16,246,118	$17,071,218
Accounts Receivable	8,150,592	6,062,336
Retention Receivable		
Deposits with Others		
Due from Other Governments		
Prepaid Expense		
Due from Federal AR	89,043	89,043
Due to Federal	(355,402)	(355,402)
Due from State AR	19,700	19,700
Due to State	(98,558)	(97,735)
Due from Other Governments AR	1,045,568	
Deposit from Others		
Accounts Payable	(923,433)	(532,537)
Unearned Revenue		
Deferred Revenue		
Contract Retention Payable	(75,640)	(36,329)
Encumbrances	(1,669,808)	(2,067,556)
Prudent Reserve	(4,125,504)	(4,125,504)
Total Beginning Fund Balance	$18,302,676	$16,027,234

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	INTERGOVERNMENTAL REVENUES				
42619	Town of Windsor	12	478	$466	3842.77%
	Subtotal Intergovernmental Reven	**$12**	**$478**	**$466**	**3842.77%**
	USE OF MONEY				
44002	Interest on Pooled Cash	1,680	1,680	$0	0.00%
	Subtotal Use of Money	**$1,680**	**$1,680**	**$0**	**0.00%**
	CHARGES FOR SERVICES				
45332	Watershed Plan/Restore Chg	0	0	$0	N/A
	Subtotal Charges for Services	**$0**	**$0**	**$0**	N/A
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	230	9,000	$8,770	3813.04%
	Subtotal Other Financing Sources	**$230**	**$9,000**	**$8,770**	**3813.04%**
	TOTAL REVENUES	**$1,922**	**$11,158**	**$9,236**	**480.52%**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51211	Legal Services	0	0	$0	N/A
51803	Other Contract Services	50,000	75,000	$25,000	50.00%
51917	District Operations Chgs	30,000	0	($30,000)	(100.00%)
	Subtotal Other Charges	**$80,000**	**$75,000**	**($5,000)**	**(6.25%)**
	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	**$80,000**	**$75,000**	**($5,000)**	**(6.25%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$78,078**	**$63,842**	**($14,236)**	**(18.23%)**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Water Management Planning**

Character Title: **Use of Money and Property** **Character No.:** **44210-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	350,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$1,680

Character Title: **Other Government Revenue** **Character No.:** **44210-42**

42619 ***Town of Windsor***

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

Character Title: **Other Financing Sources** **Character No.:** **44210-47**

47101 ***Transfers In - within a Fund***

This item records transfers of funds from the O&M fund to provide for planned expenditures

$ 488,069

Character Title: **Services and Supplies** **Character No.:** **44210-51/52**

51803 ***Other Contract Services***

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

		Requested
Urban Water Management Plan/Water Supply Allocation	T0221	25,000
Annual Water Supply & Demand Assessment	T0072	50,000
		75,000

51917 ***District Operations Chgs***

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

		FY22-23
Urban Water Management Plan/Water Supply Allocation	T0221	-
Annual Water Supply & Demand Assessment		-
		-

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$685,080**	**$457,790**	**$329,689**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	57,779	1,899	11,158
Expenditures - (Decrease) fund balance	(271,687)	(130,000)	(75,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(213,907)	(128,101)	(63,842)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	(13,545)		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	163		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(13,382)	0	0
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**457,791**	**329,689**	**265,848**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**($227,289)**	**($128,101)**	**($63,842)**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$757,480	$560,169
Accounts Receivable	$951	$904
Accounts Payable		($16,387)
Vouchers Payable		
Encumbrances	(73,351)	(86,896)
Total Beginning Fund Balance	$685,080	$457,790

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	INTERGOVERNMENTAL REVENUES				
42461	Federal Other Funding	75,000	0	($75,000)	(100.00%)
42619	Town of Windsor	322,618	79,538	($243,080)	(75.35%)
	Subtotal Intergovernmental Reven	**$397,618**	**$79,538**	**($318,080)**	**(80.00%)**
	USE OF MONEY				
44002	Interest on Pooled Cash	14,400	14,400	$0	0.00%
	Subtotal Use of Money	**$14,400**	**$14,400**	**$0**	**0.00%**
	CHARGES FOR SERVICES				
45332	Watershed Plan/Restore Chg	40,000	40,000	$0	0.00%
	Subtotal Charges for Services	**$40,000**	**$40,000**	**$0**	0.00%
	MISCELLANEOUS REVENUES				
46029	Donations/Contributions	400,000	0	($400,000)	(100.00%)
	Subtotal Miscellaneous Revenues	**$400,000**	**$0**	**($400,000)**	(100.00%)
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	6,114,794	1,496,170	($4,618,624)	(75.53%)
	Subtotal Other Financing Sources	**$6,114,794**	**$1,496,170**	**($4,618,624)**	**(75.53%)**
	TOTAL REVENUES	**$6,966,812**	**$1,630,108**	**($4,936,704)**	**(70.86%)**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
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	3,904,405	5,043,920	$1,139,515	29.19%
51917	District Operations Chgs	2,359,250	2,746,250	$387,000	16.40%
52091	Memberships/Certifications	0	0	$0	N/A
	Subtotal Other Charges	**$6,263,655**	**$7,790,170**	**$1,526,515**	**24.37%**
	OTHER CHARGES				
53402	Depreciation Expense	8,000	6,000	($2,000)	(25.00%)
53501	Contributions	0	0	$0	N/A
	Subtotal Other Charges	**$8,000**	**$6,000**	**($2,000)**	**(25.00%)**
	FIXED ASSETS				
19841	***Work in Progress - Intang***	1,022,139	1,200,000	$177,861	17.40%
	Subtotal Fixed Assets	**$1,022,139**	**$1,200,000**	**$177,861**	17.40%
	TOTAL EXPENDITURES	**$7,293,794**	**$8,996,170**	**$1,702,376**	**23.34%**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$326,982**	**$7,366,062**	**$6,639,080**	**2030.41%**

FY 2022-23 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	
	-

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 $1,496,170

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

51231 ***Testing/Analysis***

DESCRIPTION	Project No.	Requested FY22-23
		0

Character Title: **Services and Supplies** **44215-51/52**

51803 ***Other Contract Services***

This item covers the costs of services provided by outside consultants.
Russian River Instream Flow and Restoration Program (Biological Opinion Response)

DESCRIPTION		Requested FY22-23
Project Oversight		
RRIFR Section 7 Consultation	T0479C018	100,000
RRIFR Decision 1610 Change Petition		
RRIFR Russian River Flow Model		
RRIFR Russian River Final Flow Modeling	T0214D008	$ 30,000
RRIFR Climate Change Modeling (USGS)	T0218D008	

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Watershed Planning/Restoration**

Character Title: **Services and Supplies** **44215-51/52**

51803 ***Other Contract Services (continued)***

RRIFR Hydrologic Index	T0216D008	
RRIFR Water Quality Modeling	T0215C018	36,000
RRIFR Temporary Urgency Change Petitions		
RRIFR Water Quality Monitoring	T0246D015	70,000
RRIFR Permanent D1610 Change Petition		
RRIFR Program Management	T0231C018	120,000
RRIFR Draft EIR	T0248B007	12,000
RRIFR Final EIR	T0249B007	12,000
Russian River Rearing Habitat Modeling		
RRIFR Estuary Management & Monitoring		
RRIFR Project Management		
RRIFR CEQA Compliance/Litigation	T0262A014	
RRIFR Biological and Water Quality Monitoring		
RRIFR Water Quality Monitoring	T0219B041	60,000
RRIFR Invertebrate Monitoring	T0219B042	0
RRIFR Wildlife & Botanical Monitoring (Pinnipeds)	T0219B044	
RRIFR Flood Risk Mitigation		
RRIFR Feasibility Study	T0233D014	80,000
RRIFR Beach and Water Level Management		
RRIFR Lagoon Outlet Channel Adaptive Management Plan	T0219B047	150,000
RRIFR Lagoon Outlet Channel Implementation and Monitorin	T0219B046	160,000
RRIFR Rivermouth Camera	T0219B049	
RRIFR Jetty Modifications		
Jetty Study - Remove Monitoring Wells	T0232D014/C018	
Miscellaneous		
Climate Change Modeling	TBD	
Dry Creek Habitat Enhancement - Phase 4	T0241	1,224,220
Dry Creek Phase 4 Maintenance	T0241	1,042,000
Dry Creek Habitat Enhancement - Phase 5	T0406	0
Dry Creek Habitat Enhancement - Phase 6	T0408	1,810,700
Lake Sonoma Fire Fuel Reduction	T0562	100,000
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
		$ 5,043,920

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Watershed Planning/Restoration**

Character Title: **Services and Supplies** **44215-51/52**

51917 ***District Operations Chgs***

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

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

DESCRIPTION	Project No.	Requested FY22-23
Project Oversight		
RRIFR Biological Opinion Reporting	T0224D025	125,000
RRIFR Scheduling and Budget Planning	T0225D021	20,000
RRIFR Section 7 Consultation	T0479C018	50,000
RRIFR Decision 1610 Change Petition		
RRIFR Russian River Flow Model		
RRIFR Russian River Final Flow Modeling	T0214D008	60,000
RRIFR Hydroelectric Analysis	T0217B003	
RRIFR Water Quality Modeling	T0215C018	18,000
RRIFR Climate Change Modeling (USGS)	T0218D008	
RRIFR Hydrologic Index	T0216D008	
RRIFR Temporary Urgency Change Petitions		
RRIFR Annual Temporary Urgency Change Petitions	T0230C018	30,000
RRIFR Interim Change CEQA Process	T0230B012	30,000
RRIFR Water Quality Monitoring - TUCP	T0246C018	200,000
RRIFR Permanent D1610 Change Petition		
RRIFR Program Management	T0231C018	180,000
RRIFR Draft EIR	T0248B007	60,000
RRIFR Final EIR	T0249B007	60,000
SWRCB B.O. Water Rights Issues		
SWRCB B.O. Water Rights Meetings	T0425A002	
RRIFR Public Outreach		
RRIFR Public Outreach Programs-Remaining Project Area	T0226P006	72,000
RRIFR Estuary Management & Monitoring		
RRIFR Project Management-Estuary		
RRIFR Project Management	T0219C018	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	10,000
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	135,000
RRIFR Monthly Sandbar Topographic Survey	T0219B048	63,250
RRIFR Jetty Modifications		
Jetty Study - Remove Monitoring Wells	T0232C018/D008	

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Watershed Planning/Restoration**

Character Title: **Services and Supplies** **44215-51/52**

51917 ***District Operations Chgs (continued)***

Miscellaneous

Climate Change Modeling	TBD	
Dry Creek Habitat Enhancement - Phase 4	T0241	69,000
Dry Creek Habitat Enhancement - Phase 5	T0406	75,000
Dry Creek Habitat Enhancement - Phase 6	T0408	80,000
Dry Creek Phase 4 Maintenance	TBD	25,000
Dry Creek Phase 5 Maintenance	TBD	0
Dry Creek Phase 6 Maintenance	TBD	0
Lake Sonoma Fire Fuel Reduction	T0562	300,000
National Integrated Drought Information System (NIDIS)	T0237	
NOAA HMT QPI Phase 3 Project	T0236	
RRIFR SWRCB Petition	T0231	
Russian River Estuary - Climate Change Sea Level Rise NO/	T0244	
Russian River Regional Monitoring Program	T0476D023	15,000
Russian River ResSim Model	T0216	
Upper Russian River WQ Monitoring	T0477B011	30,000
USGS Programmatic Climate Change Studies	T0216, T0218, T0244	
Watershed Restoration Education	T0240	200,000
Winter Russian River Algae/WQ Monitoring	T0478B011	14,000
		$ 2,746,250

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

53402 ***Depreciation Expense***

Depreciation		6,000
	53402 Total	**$ 6,000**

53501 ***Contributions***

This item normally provides funding to partner organizations that help to achieve the Agency's water supply goals. This item is a request to pass monies through to other governments.

NOAA Quantitative Precipitation Information	-

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

19841 ***Acq-WIP-Intangibles***

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

Dry Creek Habitat Enhancement Phase 4	T0242	$120,000
Dry Creek Habitat Enhancement Phase 5	T0407	$580,000
Dry Creek Habitat Enhancement Phase 6	T0409	$500,000
		$1,200,000

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$10,980,934**	**$12,565,071**	**$7,697,453**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	6,916,036	5,965,933	1,630,108
Expenditures - (Decrease) fund balance	(4,620,358)	(10,841,551)	(8,996,170)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	2,295,678	(4,875,618)	(7,366,062)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	(516,263)		
Capital Interest			
Depreciation	5,615	8,000	6,000
Change in prepaid expense	0		
Gain/loss on disposal of Capital Assets	26,016		
Audit Adjustment (A/P)	(231,250)		
Unrealized Gain/ Loss (GASB 31)	4,341		
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	(711,540)	8,000	6,000
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**12,565,071**	**7,697,453**	**337,391**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$1,584,137**	**($4,867,618)**	**($7,360,062)**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$14,149,618	$16,683,476
Accounts Receivable	$85,905	$118,530
Prepaid Expenses		
Due from Other Govs.	$18,593	$30,973
Vouchers Payable	($193,028)	($608,479)
Accounts Payable	($229,671)	($292,683)
Due to State		
Encumbrances	(2,850,483)	(3,366,746)
Total Beginning Fund Balance	$10,980,934	$12,565,071

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	INTERGOVERNMENTAL REVENUES				
42619	Town of Windsor	2,269	1,223	($1,046)	(46.11%)
	Subtotal Intergovernmental Reven	**$2,269**	**$1,223**	**($1,046)**	**(46.11%)**
	USE OF MONEY				
44002	Interest on Pooled Cash	480	480	$0	0.00%
	Subtotal Use of Money	**$480**	**$480**	**$0**	**0.00%**
	MISCELLANEOUS REVENUE				
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**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	43,000	23,000	($20,000)	(46.51%)
	Subtotal Other Financing Sources	**$43,000**	**$23,000**	**($20,000)**	**(46.51%)**
	TOTAL REVENUES	**$45,749**	**$24,703**	**($21,046)**	**(46.00%)**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51211	Legal Services	0	0	$0	N/A
51803	Other Contract Services	0	0	$0	N/A
51917	District Operations Chgs	15,000	0	($15,000)	(100.00%)
	Subtotal Services & Supplies	**$15,000**	**$0**	**($15,000)**	**(100.00%)**
	OTHER CHARGES				
53402	Depreciation Expense	6,000	6,000	$0	0.00%
53501	Contributions	80,000	50,000	($30,000)	(37.50%)
53104	Other Interest Expense	0	0	$0	N/A
	Subtotal Other Charges	**$86,000**	**$56,000**	**($30,000)**	**(34.88%)**
	TOTAL EXPENDITURES	**$101,000**	**$56,000**	**($45,000)**	**(44.55%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$55,251**	**$31,297**	**($23,954)**	**(43.35%)**

FY 2022-23 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Recycled Water and Local Supply**

Character Title: **Use of Money and Property** **Character No.:** **44220-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	100,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$480

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

42619 ***Town of Windsor***

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

Character Title: **Miscellaneous Revenues** **Character No.:** **44220-46**

46029	***Donations/Reimbursement***	**$ -**
46022	***State Grants***	**$ -**

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

47101 ***Transfers In - within a Fund***

This item records transfers of funds from the O&M fund to provide for planned expenditures. $23,000

FY 2022-23 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Recycled Water and Local Supply**

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

51917 ***District Operations Chgs***

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

DESCRIPTION		Requested FY22-23
Santa Rosa Plain Groundwater Management	7063; T0270	0
Santa Rosa Plain Groundwater Modeling Scenarios		0
Sonoma Valley Groundwater Management & Feasibility Stud	3751; T0268	0
Petaluma Valley Ground Water Study	T0272	0
Santa Rosa Plain Groundwater Modeling Scenarios	TBD	0
USGS Training/Support for Santa Rosa Plain GMP	TBD	0
Sonoma Valley - Ground Water Mdl Upgrade	3751; T0268	0
	51917 Total	**$ -**

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

51803 ***Other Contract Services***

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

DESCRIPTION		Requested FY22-23
Groundwater Banking Feasibility - Pilot Studies	T0147	0
Modeling Prgm		0
No Bay Reg Wtr Supply Resiliency Study		0
Russian River Well Field Assessment and Evaluation		0
Sonoma Creek Seepage Study	3751; T0268	0
	51226 Total	**$ -**

51211 ***Legal Services***

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel or outside legal services, as required.

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

53402 ***Depreciation Expense***

Depreciation		6,000
	53402 Total	**$ 6,000**

53501 ***Contributions***

Groundwater Sustainability Agencies Contributions		50,000
Petaluma Valley Plain SGMA Contribution		0
Sonoma Valley Plain SGMA Contribution		0
MMWD LRT2 Program		0
	53501 Total	**$ 50,000**

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$212,245**	**$256,671**	**$211,639**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	58,901	42,969	24,703
Expenditures - (Decrease) fund balance	(19,980)	(94,000)	(56,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	38,921	(51,031)	(31,297)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	2,265		
Change in Windsor Reserve	(2,941)		
Capital Interest			
Depreciation	5,966	6,000	6,000
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	217		
Rounding	(2)		
Net Adjustment - Increase/(Decrease) to Fund Balance	5,505	6,000	6,000
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**256,671**	**211,639**	**186,342**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$44,426**	**($45,031)**	**($25,297)**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash	$698,570	$745,116
Accounts Receivable	$2,470	$1,026
Other Receivables		
Due from State AR		
Retention Receivable		
Prepaid Expense		
Vouchers Payable		
Accounts Payable		
Retention Payable		
Unearned Revenue		
Encumbrances	(2,265)	0
Windsor Reserve	(486,530)	(489,471)
Total Beginning Fund Balance	$212,245	$256,671

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	INTERGOVERNMENTAL REVENUES				
42358	State Other Funding	592,575	61,186	($531,389)	(89.67%)
42461	Federal Other Funding	0	935,195	$935,195	N/A
42610	Other Governmental Agencies	0	0	$0	N/A
42619	Town of Windsor	108,075	115,521	$7,446	6.89%
42615	City of Cotati	0	0	$0	N/A
	Subtotal Intergovernmental Reven	**$700,650**	**$1,111,902**	**$411,252**	**58.70%**
	USE OF MONEY				
44002	Interest on Pooled Cash	3,360	3,360	$0	0.00%
	Subtotal Use of Money	**$3,360**	**$3,360**	**$0**	**0.00%**
	CHARGES FOR SERVICES				
45301	Charges for Services	37,000	42,000	$0	0.00%
45316	*Water Conservation*	0	0	$5,000	N/A
	Subtotal Charges for Services	**$37,000**	**$42,000**	**$5,000**	**13.51%**
	MISCELLANEOUS REVENUE				
46022	Capital Grants - State	0	0	$0	N/A
46029	Donations/Contributions	380,000	1,030,000	$650,000	171.05%
	Subtotal Miscellaneous Revenue	**$380,000**	**$1,030,000**	**$650,000**	**171.05%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	2,048,425	2,173,043	$124,618	6.08%
	Subtotal Other Financing Sources	**$2,048,425**	**$2,173,043**	**$124,618**	**6.08%**
	TOTAL REVENUES	**$3,169,435**	**$4,360,305**	**$1,190,870**	**37.57%**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51241	Outside Printing and Binding	53,500	73,500	$20,000	37.38%
51249	Other Professional Services	0	0	$0	N/A
51602	Business Travel/Mileage	13,000	13,000	$0	0.00%
51803	Other Contract Services	585,800	1,231,000	$645,200	110.14%
51917	District Operations Chgs	1,900,000	1,962,238	$62,238	3.28%
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	379,000	433,000	$54,000	14.25%
	Subtotal Services & Supplies	**$3,018,300**	**$3,799,738**	**$781,438**	**25.89%**
	OTHER CHARGES				
53500	Contributions Non-County Agy	0	0	$0	N/A
53501	Contributions	556,700	967,686	$410,986	73.83%
	Subtotal Other Charges	**$556,700**	**$967,686**	**$410,986**	**73.83%**
	TOTAL EXPENDITURES	**$3,575,000**	**$4,767,424**	**$1,192,424**	**33.35%**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$405,565**	**$407,119**	**$1,554**	**0.38%**

FY 2022-23 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	0
Prop 1 Bay Area grant	61,186
	61,186

42461 ***Federal Other Funding***

USBR WaterSMART Water and Energy Efficiency Grants - WEEG	935,195
	935,195

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

45301 ***Charges for Services***

Cloverdale Water Supply Agreement and Sonoma Marin Saving Water Partnership MOU	22,000
Healdsburg Water Supply Agreement and Sonoma Marin Saving Water Partnership MOU	20,000
	42,000

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

46029 ***Donations/Reimbursement***

QWEL		20,000
Contractor contributions	NMWD	30,000
	Windsor	30,000
	Windsor	950,000
		1,030,000

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

47101 ***Transfers In - within a Fund***

This item records transfers of funds from the O&M fund to provide for planned expenditures. $2,173,043

FY 2022-23 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		73,500
		73,500
51602	***Business Travel/Mileage***	
This account records Agency staff travel expenses for meetings and seminars.		13,000
		13,000
52091	***Memberships/Certificates***	
This account records expenses for memberships to professional organizations		12,000
		$ 12,000
52071	***Materials and Supplies Expense***	
This account records expenses for routine office supplies and expenses.		75,000
		$ 75,000

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

51917 ***District Operations Chgs***

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

DESCRIPTION		Requested FY22-23
Water Conservation, Water Education and Public Affairs Staff	T0239/ T0291	1,962,238
		$ 1,962,238

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

51803 ***Other Contract Services***		
Community Action Challenge	T0291	20,000
Eco Friendly Garden Tour		15,000
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	43,000
Sonoma County Fair	T0291	15,000
Sonoma Marin Saving Water Partnership - Website Hosting		14,000
Water Ed Bus Contract	T0239	50,000
Water Loss Programs		34,000
Windsor Water Conservation Program		950,000
		$ 1,231,000
52171 ***Water Conservation Program***		
Outdoor Water Use Focused Programs		38,000
Public Information/Outreach Programs	T0291	245,000
Rain Water Harvesting rebates		
Saving Water Partnership Wholesaler Support	T0291	30,000
School Education Program	T0239	90,000
Seminars, Workshops, and Training	T0291	30,000
Smart Controller Program		
		$ 433,000

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

53501 ***Contributions***	
USBR WEEG Grant: Partner Agency pass through expenses for Flume, Cloths Washers, and Landscape Rebates	906,500
Prop 1 Bay Area Grant: Partner Agency pass through expenses for WBICs, AMI, and Landscape Rebates	61,186
	$ 967,686

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$1,142,925**	**$1,748,431**	**$460,593**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	2,501,797	3,292,956	4,360,305
Expenditures - (Decrease) fund balance	(2,365,008)	(4,474,348)	(4,767,424)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	136,789	(1,181,392)	(407,119)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	380,201		
Change in Windsor Reserve	87,956	(106,446)	
Change in Prepaid Expense	0		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	561		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	468,717	(106,446)	0
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**1,748,431**	**460,593**	**53,474**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$605,506**	**($1,287,838)**	**($407,119)**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$2,458,652	$2,586,621
Accounts Receivable	41,663	45,666
Retention Receivable	15,206	15,780
Prepaid Expense	0	
State Other Funding		
Due from Other Gov.	86,065	15,504
Voucher Payable	(21,348)	(73,617)
Accounts Payables	(197,917)	(76,421)
Unearned Revenue		0
Due to Other Gov.	(6,137)	0
Encumbrances	(602,273)	(222,072)
Reserve for Windsor	($630,986)	($543,030)
Rounding		
Total Beginning Fund Balance	$1,142,925	$1,748,431

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANTA ROSA AQUEDUCT CAPITAL FUND**

Fund/Department No: **44230 33045000**

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	26,400	26,400	0	0.00%
44003	Other Interest Earnings	0	0	0	N/A
	Subtotal Use of Money	**$26,400**	**$26,400**	**$0**	**0.00%**
	MISCELLANEOUS REVENUE				
46040	Miscellaneous Revenue	0	0	0	N/A
46021	Capital Grants - Federal	0	0	0	N/A
46029	Donations/Contributions	0	0	0	N/A
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	**449,129**	**279,159**	**($169,970)**	**(37.84%)**
47102	Transfers In - btw Govtl Funds	0	0	$0	N/A
	Subtotal Other Financing Sources	**$449,129**	**$279,159**	**($169,970)**	**(37.84%)**
	ADMINISTRATIVE CONTROL ACCT				
49002	Advances	0	0	$0	N/A
49003	Advances Clearing	0	0	0	N/A
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL REVENUES	**$475,529**	**$305,559**	**($169,970)**	**(35.74%)**
EXPENDITURES:					
	FIXED ASSETS				
19820	Machinery and Equipment	0	0	0	N/A
19822	Mobile Equipment	0	0	0	N/A
19824	Computer Equipment	0	0	0	N/A
19831	CIP - Bldg & Impr	0	0	0	N/A
19832	CIP - Infrastructure	800,000	50,000	(750,000)	(93.75%)
19840	Work in Progress - Eqt	0	0	0	N/A
19841	Work in Progress - Intang	0	0	0	N/A
19851	Intangible Assets - Non-amort	0	0	0	N/A
	Subtotal Fixed Assets	**$800,000**	**$50,000**	**($750,000)**	**($1)**
	OTHER FINANCING SOURCES				
57011	Transfers Out - within a Fund	0	0	$0	N/A
	Subtotal Other Financing Sources	**$0**	**$0**	**$0**	**N/A**
	ADMINISTRATIVE CONTROL ACCT				
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	**$800,000**	**$50,000**	**($750,000)**	**(93.75%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$324,471**	**($255,559)**	**($580,030)**	**(178.76%)**

FY 2022-23 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	$26,400

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	0
Total	0

47101 ***Transfers In - within a Fund***

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

	Rate	Deliveries	
Aqueduct Capital Charge	$ 11.00	15,726.21	$ 172,988
Town of Windsor	$ 212.21	439.38	$ 93,240
			$ 266,228

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

19832 ***CIP - Infrastructure***

Santa Rosa Aqueduct	Project No.	Requested FY22-23
Santa Rosa Creek Crossing	T0405	50,000
		$ 50,000

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

57011	***Transfers Out - within a Fund***	$0

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$7,881,399**	**$8,399,534**	**$7,955,063**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	679,032	475,529	305,559
Expenditures - (Decrease) fund balance	(167,058)	(920,000)	(50,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	511,974	(444,471)	255,559
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.	$3,675		
Unrealized Gain/ Loss (GASB 31)	$2,486		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	6,161	0	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**8,399,534**	**7,955,063**	**8,210,622**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$518,135**	**($444,471)**	**$255,559**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$7,920,154	$8,518,836
Retention Receivable	$21,264	$21,264
Due from Federal AR	$144,201	$0
Accounts Payable	$0	($513)
Accounts Payable	($60,492)	$0
Encumbrances	($143,728)	($140,053)
Total Beginning Fund Balance	$7,881,399	$8,399,534

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **PETALUMA AQUEDUCT CAPITAL FUND**

Fund/Department No: **44235 33045100**

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	33,120	33,120	$0	0.00%
44003	Other Interest Earnings	0	0	0	N/A
	Subtotal Use of Money	**$33,120**	**$33,120**	**$0**	**0.00%**
	MISCELLANEOUS REVENUES				
46029	Donations/Contributions	0	0	0	N/A
	Subtotal Miscellaneous Revenues	**$0**	**$0**	**$0**	**N/A**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	253,676	155,228	($98,448)	(38.81%)
47102	Transfers In - btw Govtl Funds	0	0	$0	N/A
	Subtotal Other Financing Sources	**$253,676**	**$155,228**	**($98,448)**	**(38.81%)**
	ADMINISTRATIVE CONTROL ACCT				
49002	Advances	0	0	0	N/A
49003	Advances Clearing	0	0	0	N/A
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL REVENUES	**$286,796**	**$188,348**	**($98,448)**	**(34.33%)**
EXPENDITURES:					
	FIXED ASSETS				
19820	Machinery and Equipment	0	0	$0	N/A
19822	Mobile Equipment	0	0	$0	N/A
19824	Computer Equipment	0	0	$0	N/A
19831	CIP - Bldg & Impr	0	0	$0	N/A
19832	CIP - Infrastructure	202,411	941,215	$738,804	365.00%
19840	Work in Progress - Eqt	0	0	$0	N/A
19841	Work in Progress - Intang	0	0	$0	N/A
19851	Intangible Assets - Non-amort	0	0	$0	N/A
	Subtotal Fixed Assets	$202,411	$941,215	$738,804	365.00%
	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	**$202,411**	**$941,215**	**$738,804**	**365.00%**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($84,385)**	**$752,867**	**$837,252**	**(992.18%)**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Petaluma Aqueduct Capital Fund**

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

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	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***

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

Rate	Deliveries	
$ 12.00	25,190.46	$ 184,420

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

19832 ***CIP - Infrastructure***

Ely BPS Flood Control & Electrical Upgrade	T0464	$510,215
LHMP - Program Design	TBD	$40,000
MSN Segment C2 - HOV Lane - Lakeville to Old Redwood I	TBD	
Marin Sonoma Narrows Segment C2	TBD	$391,000
Wilfred Booster Station		
		$ 941,215

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

57011 ***Transfers Out - within a Fund***

$0

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$8,064,692**	**$8,020,746**	**$7,079,106**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	660,165	2,300,011	188,348
Expenditures - (Decrease) fund balance	(885,434)	(3,241,651)	(941,215)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(225,269)	(941,640)	(752,867)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Advance to Common			$0
Increase/(Decrease) in Loan Payable			
Capitalized Interest			
Loss on Fixed Asset			
Principal Received on Loan		$0	$0
Unrealized Gain/ Loss (GASB 31)	$2,374		
Change in Encumbrances	$208,886		
Donated Asset	($29,937)		
Rounding	$0		
Net Adjustment - Increase/(Decrease) to Fund Balance	181,323	0	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**8,020,746**	**7,079,106**	**6,326,239**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($43,946)**	**($941,640)**	**($752,867)**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$ 8,482,464	$ 8,095,453
Retention Receivable	5,434	21,714
Due from Federal AR	42,708	42,837
Vouchers Payable	(90,689)	(35,737)
Accounts Payable	(62,818)	0
Encumbrances	(312,407)	(103,521)
Total Beginning Fund Balance	$8,064,692	$8,020,746

FY 2022-23 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SONOMA AQUEDUCT CAPITAL FUND**

Fund/Department No: **44240 33045200**

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	480	480	$0	0.00%
44003	Other Interest Earnings	0	0	$0	N/A
	Subtotal Use of Money	**$480**	**$480**	**$0**	**0.00%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	351,642	145,727	($205,914)	(58.56%)
47102	Transfers In - btw Govtl Funds	0	155,000	$155,000	N/A
	Subtotal Other Financing Sources	**$351,642**	**$300,727**	**$155,000**	**44.08%**
	TOTAL REVENUES	**$352,122**	**$301,207**	**$155,000**	**44.02%**
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	50,000	25,000	($25,000)	(50.00%)
19840	Work in Progress - Eqt	0	0	$0	N/A
19841	Work in Progress - Intang	0	0	$0	N/A
19851	Intangible Assets - Non-amort	0	0	$0	N/A
	Subtotal Fixed Assets	**$50,000**	**$25,000**	**($25,000)**	(50.00%)
	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	**$50,000**	**$25,000**	**($25,000)**	**(50.00%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($302,122)**	**($276,207)**	**($180,000)**	**59.58%**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Sonoma Aqueduct Capital Fund**

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

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	100,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$480

Character Title: **Miscellaneous Revenue** **Character No.:** **44240-46/47**

46021 ***Capital Grants - Federal***

This account records the receipt of Federally awarded grants

Bennett Valley Fault Crossing - FEMA Grant	0
Total	0

47101 ***Transfers In - within a Fund***

Sonoma Rev Bond 2012 Fund	0
Sonoma Rev Bond 2015 Fund	65,000
Sonoma Rev Bond 2019 Fund	90,000
Sonoma Rev Bond 2022 Fund	0
	155,000

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

Rate	Deliveries	
$ 38.00	3,650.27	$ 138,710
		$ 138,710

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

19832 ***CIP - Infrastructure***

LHMP - Program Design	TBD	
SBS Electrical Upgrade and Pumping Reliability	T0335	
Sonoma AQ Crossing of Spring Creek		
Bennett Valley Fault Crossing	T0485, T0486, T048	$ 25,000
		$ 25,000

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

57011 ***Transfers Out - within a Fund*** $0

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$605,188**	**$662,993**	**$4,259**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	651,929	452,642	301,207
Expenditures - (Decrease) fund balance	(3,587,176)	(1,111,376)	(25,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(2,935,247)	(658,734)	276,207
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	2,992,362		
Sale or Purchase of Fixed Asset			
Unrealized Gain/ Loss (GASB 31)	690	0	
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	2,993,052	0	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**662,993**	**4,259**	**280,466**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$57,805**	**($658,734)**	**$276,207**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$4,569,869	$2,662,798
Vouchers Payable	($6,583)	($5,905)
Accounts Payable	(254,942)	(1,032,151)
Encumbrances	(3,689,738)	(697,376)
Retention Payable	(13,418)	(264,373)
Total Beginning Fund Balance	$605,188	$662,993

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **STORAGE FACILITIES**

Fund/Department No: **44250 33043000**

		Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
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**
	MISCELLANEOUS REVENUE				
46021	Capital Grants - Federal	0	0	$0	N/A
46029	Donations/Contributions	0	0	$0	N/A
	Subtotal Miscellaneous Revenue	**$0**	**$0**	**$0**	**N/A**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	120,000	220,000	$100,000	83.33%
47102	Transfers In - btw Govtl Funds	0	900,000	$900,000	N/A
	Subtotal Other Financing Sources	**$120,000**	**$1,120,000**	**$1,000,000**	**833.33%**
	TOTAL REVENUES	**$120,000**	**$1,120,000**	**$1,000,000**	**833.33%**
EXPENDITURES:					
	Other Charges				
53103	Interest on LT Debt	0	0	$0	N/A
	Subtotal Other Charges	**$0**	**$0**	**$0**	**N/A**
	FIXED ASSETS				
19832	CIP - Infrastructure	25,000	1,100,000	1,075,000	4300.00%
19841	Acq-WIP-Intangibles	0	0	0	N/A
	Subtotal Fixed Assets	**$25,000**	**$1,100,000**	**$1,075,000**	**4300.00%**
	TOTAL EXPENDITURES	**$25,000**	**$1,100,000**	**$1,075,000**	**4300.00%**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($95,000)**	**($20,000)**	**$75,000**	**(78.95%)**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Storage Facilities**

Character Title: **Use of Money and Property** **Character No.:** **44250-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	0
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$0

Character Title: **Miscellaneous Revenue** **Character No.:** **44250-46/47**

46021 ***Capital Grants - Federal***

This account records the receipt of Federally awarded grants

Bennett Valley Fault Crossing - FEMA Grant	0
Total	0

47101 ***Transfers In - within a Fund***

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

Storage Facilities Revenue Bond 2012A	$70,000
Storage Facilities Revenue Bond 2015A	$150,000
Storage Facilities Revenue Bond 2022A	$900,000
Total	$1,120,000

Character: **Fixed Assets** **Character No.:** **44250-19**

19832 CIP - Infrastructure

DESCRIPTION	Project		Requested FY22-23
Kawana-Ralphine SBS Pipeline	T0328		25,000
Bennett Valley Fault Crossing	T0485, T0486, T048	$	25,000
Seismic Retrofit of Storage Tanks			1,000,000
South East Greenway Acquisition	T0329		50,000
Ralphine Tanks Flow Thru Conversion	T0332		0
	19832 Total		**1,100,000**

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$815,319**	**$1,078,199**	**$171,386**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	306,615	123,000	1,120,000
Expenditures - (Decrease) fund balance	73,928	1,029,813	1,100,000
Net Surplus or Deficit - Increase/(Decrease) to fund balance	232,687	(906,813)	20,000
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Repayment of Loan from SR Aqueduct Capital	0	0	0
Princ. Pymnt on loan from SR Aqueduct Capital			
Advances			
Outstanding Encumbrances - Net Change			
PY CIP adjustment - reclass to PY Exp			
B & I Tsfrs			
LTD Proceeds			
Sold Asset	29,937		
Capitalized Interest			
Move Project CIP Balance			
Gain/loss on disposal of Capital Assets			
Unrealized Gain/ Loss (GASB 31)	256		
PY Encumbrances			
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	30,194	0	0
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**1,078,199**	**171,386**	**191,386**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$262,880**	**($906,813)**	**$20,000**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$896,292	$1,159,164
Accts Receivable	0	0
Accounts Payable		
Vouchers Payable	(8)	0
Encumbrances	(80,965)	(80,965)
Total Beginning Fund Balance	$815,319	$1,078,199

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

		Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	4,800	4,800	$0	0.00%
44050	Unrealized Gains & Losses	0	0	$0	N/A
	Subtotal Use of Money	**$4,800**	**$4,800**	**$0**	**0.00%**
	MISCELLANEOUS REVENUES				
46021	Capital Grants - Federal	0	0	$0	N/A
46022	Capital Grants - State	0	3,900,000	$3,900,000	N/A
46029	Donations/Contributions	0	0	$0	N/A
46050	Cancelled/Stale Dated Warrants	0	0	$0	N/A
	Subtotal Miscellaneous Revenues	**$0**	**$3,900,000**	**$3,900,000**	**N/A**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	1,946,689	6,100,000	$4,153,311	213.35%
	Subtotal Other Financing Sources	**$1,946,689**	**$6,100,000**	**$4,153,311**	**213.35%**
	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	**$1,951,489**	**$10,004,800**	**$8,053,311**	**412.68%**
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	7,846,689	11,134,466	$3,287,777	41.90%
19841	Work in Progress - Intang	250,000	0	($250,000)	(100.00%)
19851	Intangible Assets - Non-amort	500,000	0	($500,000)	(100.00%)
	Subtotal Fixed Assets	**$8,596,689**	**$11,134,466**	**$2,537,777**	**29.52%**
	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	**$8,596,689**	**$11,134,466**	**$2,537,777**	**29.52%**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$6,645,200**	**$1,129,666**	**($5,515,534)**	**(83.00%)**

FY 2022-23 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	0
RR Crossing - FEMA Grant	-
Total	0

46022 ***Capital Grants - State***

This account records the receipt of State awarded grants

Seb/Occ Well - Rehab & ASR - DWR	3,900,000
Total	3,900,000

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
Common Fac Bond 2022A	5,800,000
North Marin Water	0
State Loan Debt Service	120,000
Total	**6,100,000**

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 2022-23 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities**

Character: **Fixed Assets** **Character No.:** **44260-19**

19832	***CIP - Infrastructure***		**Requested**
DESCRIPTION		Project No.	FY22-23
Collector 1 and 2 Chlorine Line replacement		TBD	
Collector 6 Pump 11 Bowl & Column Assen	560000 K.		
Cotati-Kastania Pipeline - Section 1 (Cot - EBS)		TBD	
LHMP Program Design			
Mirabel Dam Bladder Replacement		T0416	
Mirabel RR Crossing Fiber Optic Cable Relocation		T0349	
Mirabel/Wohler Storage Building		TBD	1,200,000
Mirabel Surge Control System		T0348	
MW Creek Crossing		T0346	835,700
Pump Replacement			
Wohler 11			
RDS Pump and Motor Control Center Replacement		T0447	366,710
RR Crossing		T0343	682,500
Seb/Occ Well - Rehab & ASR			4,250,000
Tank Level - Emergency Backup Power		T0171	
Todd Road Well - Recirculation/Automation/Disposal		TBD	500,000
Warm Springs Dam Hydroturbine Retrofit		T0428	2,720,409
Wilfred Booster Station		T0426	236,920
Wohler Bridge Fiber Optic Cable		T0135	50,000
Wohler Plant Access Rd. Retaining Wall		T0446	292,227
		Total	**11,134,466**

Intangible Asset

19841	***Work in Progress - Intang***		**Requested**
DESCRIPTION		Project No.	FY22-23
SCADA Upgrade			0

19851	***Intangible Assets - Non-Amort***		**Requested**
DESCRIPTION		Project No.	FY22-23
SCADA Upgrade	Software and Hardware		0

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

57011	***Transfers Out - within a Fund***		Requested
DESCRIPTION		Project No.	FY22-23
Transfer to Pipeline for South Transmission System Pipeline			0
		57011 Total	**0**

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$9,688,314**	**$11,978,801**	**$1,758,487**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	12,440,497	6,299,608	10,004,800
Expenditures - (Decrease) fund balance	(3,633,012)	(16,519,922)	(11,134,466)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	8,807,485	(10,220,314)	(1,129,666)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Loan from Petaluma Aqueduct Capital Fund			
Principal payment on Loan from Petaluma Aqueduct Fund			
Advances			
Outstanding Encumbrances - Net Change	(7,283,616)		
Capitalized Interest			0
Gain/loss on disposal of Capital Assets			
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	764,020		
Unrealized Gain/ Loss (GASB 31)	2,599		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(6,516,998)	0	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**11,978,801**	**1,758,487**	**628,821**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$2,290,487**	**($10,220,314)**	**($1,129,666)**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash	$10,417,016	$20,642,899
Retention Receivable		
Due from Other Gov'ts		
Deposits with Others		
Due from State		
Due from Federal	229,262	420,903
Prepaid Expense		
Vouchers Payable	(19,476)	(73,063)
Accounts Payable		(741,709)
Contract Retention Payable		(48,125)
Other Current/Contingent Liabilities		
Advances from other Govt		
Encumbrances	(938,488)	(8,222,104)
Total Beginning Fund Balance	$9,688,314	$11,978,801

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	1,920	1,920	$0	0.00%
44003	Other Interest Earnings	0	0	0	N/A
	Subtotal Use of Money	**$1,920**	**$1,920**	**$0**	**0.00%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	1,196,267	1,196,268	$1	0.00%
	Subtotal Miscellaneous Revenues	**$1,196,267**	**$1,196,268**	**$1**	**0.00%**
	TOTAL REVENUES	**$1,198,187**	**$1,198,188**	**$1**	**0.00%**
EXPENDITURES:					
	OTHER CHARGES				
53103	Interest on LT Debt	177,619	153,355	($24,264)	(13.66%)
	Subtotal Other Charges	**$177,619**	**$153,355**	**($24,264)**	**(13.66%)**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	120,000	120,000	$0	0.00%
	Subtotal Other Financing Uses	**$120,000**	**$120,000**	**$0**	**0.00%**
	ADMINISTRATIVE CONTROL ACCOUNT				
59002	Advances	862,613	886,878	$24,265	2.81%
59003	Advances Clearing	(862,613)	(886,878)	(24,265)	2.81%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$297,619**	**$273,355**	**($24,264)**	**(8.15%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($900,568)**	**($924,833)**	**($24,265)**	**2.69%**

FY 2022-23 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.

<u>Annual Debt Service Requirements</u>

Principal	$886,878	
Interest	153,355	
Total Debt Service	1,040,233	
Revenue Requirement (115% x Debt Service)		$1,196,268

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

53103 ***Interest on LT Debt***

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

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

57011 ***Transfers Out - within a Fund***

This item is used to transfer loan proceeds to Common Facilities Fund to finance construction of projects. 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 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$452,500**	**$606,376**	**$620,067**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,205,395	1,198,187	1,198,188
Expenditures - (Decrease) fund balance	(201,220)	(297,619)	(273,355)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,004,175	900,568	924,833
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Principal payments on loan			
Accrual of Principal Payment-Advances From Other Govts	(850,730)	(886,877)	(839,012)
Advances from Other Govt			(22,328)
Unrealized Gain/ Loss (GASB 31)	431		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(850,299)	(886,877)	(861,340)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**606,376**	**620,067**	**683,560**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$153,876**	**$13,691**	**$63,493**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash	$1,279,955	$1,445,549
Loans Payable - Current	($827,455)	($839,173)
Total Beginning Fund Balance	$452,500	$606,376

FY 2022-23 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
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**
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**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$0**	**$0**	**$0**	**N/A**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **State Loan Reserve Fund**

Character Title: **Use of Money and Property** **Character No.:** **44270-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	0
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$0

Character Title: **Other Financing Sources** **Character No.:** **44270-47**

47101 ***Transfers In - within a Fund***

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

Annual Debt Service Requirements

Reserve Amount	$0
Revenue Requirement (115% x Reserve Amt.)	$0

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$0**	**($0)**	**($0)**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	(392)	0	0
Expenditures - (Decrease) fund balance	0	0	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(392)	0	0
Adjustments to Reserves/Encumbrances:			
Change in Reserved Fund Balance			0
Unrealized Gain/ Loss (GASB 31)	392		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	392	0	0
Undesignated/Unreserved *ENDING* 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**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash	$1,314,661	$1,314,661
Reserve	(1,314,661)	(1,314,661)
Total Beginning Fund Balance	$0	$0

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	1,440	1,440	$0	0.00%
44003	Other Interest Earnings	0	0	0	N/A
	Subtotal Use of Money	**$1,440**	**$1,440**	**$0**	**0.00%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	433,705	431,907	($1,799)	(0.41%)
	Subtotal Miscellaneous Revenues	**$433,705**	**$431,907**	**($1,799)**	**(0.41%)**
	TOTAL REVENUES	**$435,145**	**$433,347**	**($1,799)**	**(0.41%)**
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	111,493	101,239	($10,254)	(9.20%)
53104	Other Interest Expense	7,787	7,787	$0	0.00%
53105	Costs of Issuance	0	0	$0	N/A
	Subtotal Other Charges	**$119,280**	**$109,026**	**($10,254)**	**(8.60%)**
	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				
59004	Administrative Control Account	256,355	265,045	$8,690	3.39%
59005	Admin Control Acct Clearing	(256,355)	(265,045)	(8,690)	3.39%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$120,780**	**$110,526**	**($10,254)**	**(8.49%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($314,365)**	**($322,821)**	**($8,455)**	**2.69%**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities Revenue Bonds 2012**

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

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	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 ***Transfers In - within a Fund***

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

Annual Debt Service Requirements

Principal	$265,045	
Interest	101,239	
Fiscal Agent Fees	1,500	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	367,784	
Revenue Requirement (115% x Debt Service)		$422,952

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

51242 ***Bank Charges***

Fiscal Agent Fees are paid to trustee for servicing bonds.

FY 2022-23 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 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$324,325**	**$398,235**	**$464,592**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	437,976	435,705	433,347
Expenditures - (Decrease) fund balance	(115,847)	(120,780)	(110,526)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	322,129	314,925	322,821
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Principal payments on bonds	(247,665)	(256,355)	(265,045)
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)	5,972		
Amortization of bond discount			
Amortization of bond premium	(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)	119		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(248,219)	(248,568)	(271,690)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**398,235**	**464,592**	**515,723**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$73,910**	**$66,357**	**$51,131**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash	$324,326	$398,281
Cash with Fiscal Agent/Trustee	672,370	672,479
Restricted Cash with Trustee	(370,132)	(364,160)
Other current liability (good faith on refunding)		
Bonds Payable - Current	(236,803)	(247,665)
Interest Payable	(65,436)	(60,700)
Total Beginning Fund Balance	$324,325	$398,235

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

Fund/Department No: **44280 33047300**

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	96	0	($96)	(99.99%)
44003	Other Interest Earnings	0	0	$0	N/A
	Subtotal Use of Money	**$96**	**$0**	**($96)**	**(99.99%)**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	309,610	308,325	($1,285)	(0.41%)
	Subtotal Miscellaneous Revenues	**$309,610**	**$308,325**	**($1,285)**	**(0.41%)**
	TOTAL REVENUES	**$309,706**	**$308,325**	**($1,381)**	**(0.45%)**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51242	Bank Charges	1,000	1,000	$0	0.00%
	Subtotal Services and Supplies	**$1,000**	**$1,000**	**$0**	**0.00%**
	OTHER CHARGES				
53103	Interest on LT Debt	79,623	72,300	($7,323)	(9.20%)
53104	Other Interest Expense	5,526	5,526	$0	0.00%
53105	Costs of Issuance	0	0	$0	N/A
	Subtotal Other Charges	**$85,149**	**$77,826**	**($7,323)**	**(8.60%)**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	50,000	70,000	$20,000	40.00%
	Subtotal Other Financing Uses	**$50,000**	**$70,000**	**$20,000**	**40.00%**
	ADMINISTRATIVE CONTROL ACCOUNT				
59004	Administrative Control Account	183,077	189,283	$6,206	3.39%
59005	Admin Control Acct Clearing	(183,077)	(189,283)	(6,206)	3.39%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$136,149**	**$148,826**	**$12,677**	**9.31%**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($173,557)**	**($159,499)**	**$14,058**	**(8.10%)**

FY 2022-23 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	3
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$0

Character Title: **Other Financing Sources** **Character No.:** **44280-47**

47101 ***Transfers In - within a Fund***

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

Annual Debt Service Requirements

Principal	$189,283	
Interest	72,300	
Fiscal Agent Fees	1,000	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	262,583	
Revenue Requirement (115% x Debt Service)		$301,970

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 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Storage Facilities Revenue Bonds 2012**

Character: **Other Financing Uses** **Character No.:** **44280-57**

57011 ***Transfers Out - within a Fund***

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

$80,000

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

59004 ***Administrative Control Account***

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

59005 ***Administrative Control Account Clearing***

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

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$158,191**	**$110,231**	**$106,237**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	312,118	309,706	308,325
Expenditures - (Decrease) fund balance	(182,754)	(136,149)	(148,826)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	129,364	173,557	159,499
Adjustments to Reserves/Encumbrances:			
Accrual of Principal Payment - Revenue Bonds	(176,871)	(183,077)	(189,283)
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)		
Loss on Refunding of Debt	5,526	5,526	5,526
Changed in Reserved Fund Balance	4,265		
Unrealized Gain/ Loss (GASB 31)	63		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(177,324)	(177,551)	(183,757)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**110,231**	**106,237**	**81,979**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($47,960)**	**($3,994)**	**($24,258)**
Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**	
Cash	$158,192	$110,264	
Cash with Fiscal Agent/Trustee	480,176	480,254	
Reserved Fund Balance	(264,332)	(260,067)	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(169,114)	(176,871)	
Interest Payable	(46,731)	(43,349)	
Total Beginning Fund Balance	$158,191	$110,231	

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
	REVENUES:				
	USE OF MONEY				
44002	Interest on Pooled Cash	960	960	$0	0.00%
44003	Other Interest Earnings	0	0	0	N/A
	Subtotal Use of Money	**$960**	**$960**	**$0**	**0.00%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	254,884	253,827	($1,057)	(0.41%)
	Subtotal Miscellaneous Revenues	**$254,884**	**$253,827**	**($1,057)**	**(0.41%)**
	ADMINISTRATIVE CONTROL ACCOUNT				
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	**$255,844**	**$254,787**	**($1,057)**	**(0.41%)**
	EXPENDITURES:				
	SERVICES AND SUPPLIES				
51242	Bank Charges	1,000	1,000	$0	0.00%
	Subtotal Services and Supplies	**$1,000**	**$1,000**	**$0**	**0.00%**
	OTHER CHARGES				
53103	Interest on LT Debt	65,485	59,462	($6,023)	(9.20%)
53104	Other Interest Expense	4,585	4,585	$0	0.00%
53105	Costs of Issuance	0	0	0	N/A
	Subtotal Other Charges	**$70,070**	**$64,047**	**($6,023)**	**(8.60%)**
	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				
59004	Administrative Control Account	150,568	155,672	$5,104	3.39%
59005	Admin Control Acct Clearing	(150,568)	(155,672)	(5,104)	3.39%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$71,070**	**$65,047**	**($6,023)**	**(8.47%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($184,774)**	**($189,740)**	**($4,966)**	**2.69%**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Sonoma Aqueduct Revenue Bonds 2012**

Character Title: **Use of Money and Property** **Character No.:** **44285-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	200,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$960

Character Title: **Other Financing Sources** **Character No.:** **44285-47**

47101 ***Transfers In - within a Fund***

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

Annual Debt Service Requirements

Principal	$155,672	
Interest	59,462	
Fiscal Agent Fees	1,000	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	216,134	
Revenue Requirement (115% x Debt Service)		$248,554

Character: **Services and Supplies** **Character No.:** **44285-51/52**

51242 ***Bank Charges***

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: **Other Charges** **Character No.:** **44285-53**

53103 ***Interest on LT Debt***

Water Revenue Bonds, per the bond amortization schedule.

53105 ***Costs Of Issuance***

Amounts are expensed in the year incurred.

FY 2022-23 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 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$191,180**	**$134,670**	**$78,460**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	257,406	255,844	254,787
Expenditures - (Decrease) fund balance	(168,136)	(166,070)	(65,047)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	89,269	89,774	189,740
Adjustments to Reserves/Encumbrances:			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	(145,464)	(150,568)	(155,672)
Proceeds from issuance			
(Increase) / Decrease in Bonds Payable			
Restricted cash with trustee (reserve)			
Amortization of bond premium	(8,477)		
Change in Reserved Fund Balance	3,507		
Capitalized Interest	0		
Amortization of deferred amount of refunding	4,584	4,584	4,584
Unrealized Gain/ Loss (GASB 31)	70		
Rounding	1		
Net Adjustment - Increase/(Decrease) to Fund Balance	(145,779)	(145,984)	(151,088)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**134,670**	**78,460**	**117,112**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**($56,510)**	**($56,210)**	**$38,652**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$191,180	$134,697
Cash with Fiscal Agent/Trustee	394,911	394,975
Less Restricted Cash with Trustee - Reserved Fund Balance	(217,394)	(213,887)
Other current liability (good faith on refunding)		
Matured Bonds Payable	(139,084)	(145,464)
Interest Payable	(38,433)	(35,651)
Total Beginning Fund Balance	$191,180	$134,670

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES REVENUE BONDS 2015

Fund/Department No: 44290 33047500

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	432	432	$0	0.00%
44003	Other Interest Earnings	0	0	-	N/A
	Subtotal Use of Money	**$432**	**$432**	**$0**	**0.00%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	476,381	480,268	$3,887	0.82%
	Subtotal Miscellaneous Revenues	**$476,381**	**$480,268**	**$3,887**	**0.82%**
	TOTAL REVENUES	**$476,813**	**$480,700**	**$3,887**	**0.82%**
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	169,141	157,214	($11,927)	(7.05%)
53104	Other Interest Expense	5,058	5,058	$0	0.00%
53105	Costs of Issuance	0	0	-	N/A
	Subtotal Other Charges	**$174,199**	**$162,272**	**($11,927)**	**(6.85%)**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	70,000	150,000	$80,000	114.29%
	Subtotal Other Financing Uses	**$70,000**	**$150,000**	**$80,000**	**114.29%**
	ADMINISTRATIVE CONTROL ACCOUNT				
59004	Administrative Control Account	238,545	253,852	$15,307	6.42%
59005	Admin Control Acct Clearing	(238,545)	(253,852)	(15,307)	6.42%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$245,699**	**$313,772**	**$68,073**	**27.71%**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($231,114)**	**($166,928)**	**$64,186**	**(27.77%)**

FY 2022-23 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.

Annual Debt Service Requirements		
Principal	$253,852	
Interest	$157,214	
Fiscal Agent Fees	$1,500	
Debt Issuance Costs	$0	
Discount / Bonds	$0	
Total Debt Service	412,566	
Revenue Requirement (115% x Debt Service)		$474,451

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

51242 ***Bank Charges***

Fiscal Agent Fees are paid to trustee for servicing bonds.

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Storage Facilities Revenue Bonds 2015**

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

53103 ***Interest on LT Debt***

Water Revenue Bonds, per the bond amortization schedule.

53105 ***Costs of Issuance***

Amounts are expensed in the year incurred.

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

57011 ***Transfers Out - within a Fund***

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

70,000

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

59004 ***Administrative Control Account***

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

59005 ***Administrative Control Account Clearing***

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

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$328,549**	**$212,358**	**$209,985**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	490,332	476,813	480,700
Expenditures - (Decrease) fund balance	(370,413)	(245,699)	(313,772)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	119,918	231,114	166,928
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	(228,941)	(238,545)	(253,852)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium	(16,526)		
Post Audit Adjustment - Closing COI funds			
Change in Reserved Fund Balance	4,178		
Unrealized Gain/ Loss (GASB 31)	123		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(236,109)	(233,487)	(248,794)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**212,358**	**209,985**	**128,118**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**($116,191)**	**($2,373)**	**($81,866)**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash	$328,460	$212,366
Cash with fiscal agent/trustee	935,536	727,774
Less Restricted cash with trustee	(412,725)	(408,547)
Matured Bonds Payable	(425,448)	(228,941)
Interest Payable	(97,274)	(90,294)
Total Beginning Fund Balance	$328,549	$212,358

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	2,400	2,400	$0	0.00%
44003	Other Interest Earnings	-	-	0	N/A
	Subtotal Use of Money	**$2,400**	**$2,400**	**$0**	**0.00%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	1,224,505	1,230,285	$5,780	0.47%
	Subtotal Miscellaneous Revenues	**$1,224,505**	**$1,230,285**	**$5,780**	**0.47%**
	TOTAL REVENUES	**$1,226,905**	**$1,232,685**	**$5,780**	**0.47%**
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	483,190	454,461	($28,729)	(5.95%)
53104	Other Interest Expense	4,516	4,516	$0	0.00%
53105	Costs of Issuance	0	0	$0	N/A
	Subtotal Other Charges	**$487,706**	**$458,977**	**($28,729)**	**(5.89%)**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	180,000	180,000	$0	0.00%
	Subtotal Other Financing Uses	**$180,000**	**$180,000**	**$0**	**0.00%**
	ADMINISTRATIVE CONTROL ACCOUNT				
59004	Administrative Control Account	574,581	608,336	$33,755	5.87%
59005	Admin Control Acct Clearing	(574,581)	(608,336)	(33,755)	5.87%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$670,206**	**$641,477**	**($28,729)**	**(4.29%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($556,699)**	**($591,208)**	**($34,509)**	**6.20%**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Common Facilities Revenue Bonds 2015**

Character Title: **Use of Money and Property** **Character No.:** **44295-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	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 ***Transfers In - within a Fund***

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

Annual Debt Service Requirements

Principal	$608,336	
Interest	$454,461	
Fiscal Agent Fees	$2,500	
Debt Issuance Costs	$0	
Discount / Bonds	$0	
Total Debt Service	1,065,297	
Revenue Requirement (115% x Debt Service)		$1,225,092

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

51242 ***Bank Charges***

Fiscal Agent Fees are paid to trustee for servicing bonds.

FY 2022-23 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 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$295,059**	**$482,808**	**$469,441**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,240,979	1,226,905	1,232,685
Expenditures - (Decrease) fund balance	(487,834)	(670,206)	(641,477)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	753,145	556,699	591,208
Adjustments to Reserves/Encumbrances:			
CBAs - 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	(549,934)	(574,581)	(608,336)
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)		0
Capitalized Interest			
Change in Reserved Fund Balance	9,403		
Post Audit Adjustments - Closing COI			
Loss on Refunding of Debt	4,515	4,515	4,515
Unrealized Gain/ Loss (GASB 31)	144		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(565,396)	(570,066)	(603,821)
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**482,808**	**469,441**	**456,828**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$187,749**	**($13,367)**	**($12,613)**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$295,076	$482,802
Cash with Fiscal Agent/Trustee	1,645,369	1,850,119
Restricted Cash with Trustee	(1,054,239)	(1,044,836)
Matured Bonds Payable	(327,614)	(549,934)
Interest Payable	(263,533)	(255,343)
Total Beginning Fund Balance	$295,059	$482,808

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	384	384	$0	0.00%
44003	Other Interest Earnings	0	0	0	N/A
	Subtotal Use of Money	**$384**	**$384**	**$0**	**0.00%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	37,809	37,917	$108	0.29%
	Subtotal Miscellaneous Revenues	**$37,809**	**$37,917**	**$108**	**0.29%**
	ADMINISTRATIVE CONTROL ACCOUNT				
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	**$38,193**	**$38,301**	**$108**	**0.28%**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51242	Bank Charges	500	500	$0	0.00%
	Subtotal Services and Supplies	**$500**	**$500**	**$0**	**0.00%**
	OTHER CHARGES				
53103	Interest on LT Debt	15,502	14,658	($844)	(5.44%)
53105	Costs of Issuance	0	0	0	N/A
	Subtotal Other Charges	**$15,502**	**$14,658**	**($844)**	**(5.44%)**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	0	65,000	$65,000	N/A
	Subtotal Other Financing Uses	**$0**	**$65,000**	**$65,000**	**N/A**
	ADMINISTRATIVE CONTROL ACCOUNT				
59004	Administrative Control Account	16,875	17,813	$938	5.56%
59005	Admin Control Acct Clearing	(16,875)	(17,813)	(938)	5.56%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$16,002**	**$80,158**	**$64,156**	**400.92%**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($22,191)**	**$41,857**	**$64,048**	**(288.63%)**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Sonoma Aqueduct Revenue Bonds 2015**

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

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	80,000
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$384

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

47101 ***Transfers In - within a Fund***

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

Annual Debt Service Requirements

Principal	17,813.00	
Interest	$14,658	
Fiscal Agent Fees	500.00	
Debt Issuance Costs	-	
Discount / Bonds	-	
Total Debt Service	32,971	
Revenue Requirement (115% x Debt Service)		$37,917

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

51242 ***Bank Charges***

Fiscal Agent Fees are paid to trustee for servicing bonds.

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

53103 ***Interest on LT Debt***

Water Revenue Bonds, per the bond amortization schedule.

53103 ***Interest on LT Debt***

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

53105 ***Costs Of Issuance***

Amounts are expensed in the year incurred.

FY 2022-23 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 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$90,469**	**$96,882**	**$102,197**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	38,769	38,193	38,301
Expenditures - (Decrease) fund balance	(15,885)	(16,002)	(80,158)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	22,885	22,191	(41,857)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
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	(16,125)	(16,875)	(17,813)
Restricted Cash w/Fiscal Agent			
Principal Payment			
Deposit to Cost of Issuance Fund			
Amortization of Bond Premium	(689)		0
Unrealized Gain/ Loss (GASB 31)	29		
Change in Reserved Fund Balance	313		
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	(16,472)	(16,875)	(17,813)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**96,882**	**102,197**	**42,527**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$6,413**	**$5,316**	**($59,670)**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$90,475	$96,881
Cash with Fiscal Agent/Trustee	47,261	55,969
Less Restricted Cash with Trustee		
Other current liability (good faith on refunding)		
Bonds Payable	(6,938)	(16,125)
Bond Interest Payable	(8,327)	(8,154)
Reserved Fund Balance	($32,002)	($31,689)
Total Beginning Fund Balance	$90,469	$96,882

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	480	480	$0	0.00%
44003	Other Interest Earnings	0	0	0	N/A
	Subtotal Use of Money	**$480**	**$480**	**$0**	**0.00%**
	ADMINISTRATIVE CONTROL ACCOUNT				
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**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	674,569	676,780	$2,210	0.33%
	Subtotal Miscellaneous Revenues	**$674,569**	**$676,780**	**$2,210**	**0.33%**
	TOTAL REVENUES	**$675,049**	**$677,260**	**$2,210**	**0.33%**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51242	Bank Charges	2,000	3,000	$1,000	50.00%
	Subtotal Services and Supplies	**$2,000**	**$3,000**	**$1,000**	**50.00%**
	OTHER CHARGES				
53103	Interest on LT Debt	307,774	293,933	($13,841)	(4.50%)
53105	Costs of Issuance	0	0	$0	N/A
	Subtotal Other Charges	**$307,774**	**$293,933**	**($13,841)**	**(4.50%)**
	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				
59004	Administrative Control Account	276,808	291,571	$14,763	5.33%
59005	Admin Control Acct Clearing	(276,808)	(291,571)	(14,763)	5.33%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$309,774**	**$296,933**	**($12,841)**	**(4.15%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($365,275)**	**($380,327)**	**($15,051)**	**4.12%**

FY 2022-23 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.

Annual Debt Service Requirements

Principal	$291,571	
Interest	$293,933	
Fiscal Agent Fees	$3,000	
Discount / Bonds		
Total Debt Service		588,504
Revenue Requirement (115% x Debt Service)		$676,780

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 2022-23 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 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$7,561**	**$102,593**	**$191,060**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	679,210	675,049	677,260
Expenditures - (Decrease) fund balance	(269,195)	(309,774)	(296,933)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	410,016	365,275	380,327
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance	0		0
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Principal Payment	(265,736)	(276,808)	(291,571)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium	(54,724)		
Change in Reserved Fund Balance			
Bond Premium - Issuance of Revenue Bonds			
Loss on Refunding of Debt			
Unrealized Gain/ Loss (GASB 31)	31		
Changed in Reserved Fund Balance	5,446		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(314,984)	(276,808)	(291,571)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**102,593**	**191,060**	**279,816**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$95,032**	**$88,467**	**$88,756**

Fund Balance Components at Beginning of FY	7/1/2020	7/1/2021
Cash	$7,560	$102,594
Cash with Fiscal Agent/Trustee	1,003,649	1,006,691
Restricted Cash with Trustee		
Bonds Interest Payable	(166,804)	(160,530)
Bonds Payable-Current	(250,972)	(265,736)
Reserved Fund Balance	(585,872)	(580,426)
Total Beginning Fund Balance	$7,561	$102,593

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

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

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	480	480	$0	0.00%
44003	Other Interest Earnings	0	0	0	N/A
	Subtotal Use of Money	**$480**	**$480**	**$0**	**0.00%**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	239,626	240,577	$951	0.40%
	Subtotal Miscellaneous Revenues	**$239,626**	**$240,577**	**$951**	**0.40%**
	ADMINISTRATIVE CONTROL ACCOUNT				
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	**$240,106**	**$241,057**	**$951**	**0.40%**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51242	Bank Charges	1,000	1,500	$500	50.00%
	Subtotal Services and Supplies	**$1,000**	**$1,500**	**$500**	**50.00%**
	OTHER CHARGES				
53103	Interest on LT Debt	109,177	104,267	($4,910)	(4.50%)
53105	Costs of Issuance	0	0	0	N/A
	Subtotal Other Charges	**$109,177**	**$104,267**	**($4,910)**	**(4.50%)**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	200,000	90,000	($110,000)	(55.00%)
	Subtotal Other Financing Uses	**$200,000**	**$90,000**	**($110,000)**	**(55.00%)**
	ADMINISTRATIVE CONTROL ACCOUNT				
59004	Administrative Control Account	98,193	103,430	$5,237	5.33%
59005	Admin Control Acct Clearing	(98,193)	(103,430)	(5,237)	5.33%
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$310,177**	**$195,767**	**($114,410)**	**(36.89%)**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$70,072**	**($45,290)**	**($115,361)**	**(164.63%)**

FY 2022-23 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	17,813.00	
Interest	$14,658	
Fiscal Agent Fees	500.00	
Debt Issuance Costs	-	
Discount / Bonds	-	
Total Debt Service	32,971	
Revenue Requirement (115% x Debt Service)		$37,917

Character: **Services and Supplies** **Character No.: I4315-51/52**

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 2022-23 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 2019 Fund	500,000

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

59004 ***Administrative Control Account***

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

59005 ***Administrative Control Account Clearing***

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

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$395,101**	**$291,998**	**$123,734**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	304,194	240,106	241,057
Expenditures - (Decrease) fund balance	(295,699)	(310,177)	(195,767)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	8,495	(70,072)	45,290
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance	0		0
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds	(94,264)	(98,193)	
Principal Payment			
Deposit to Cost of Issuance Fund			
Bond Premium - Issuance of Revenue Bonds	0		
Amortization of Bond Premium	(19,412)		
Unrealized Gain/ Loss (GASB 31)	147		
Change in Reserved Fund Balance	1,932		
Rounding	(1)		
Net Adjustment - Increase/(Decrease) to Fund Balance	(111,598)	(98,193)	0
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**291,998**	**123,734**	**169,023**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**($103,103)**	**($168,265)**	**$45,290**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash	$395,101	$291,998
Cash with Fiscal Agent/Trustee	356,025	357,103
Less Restricted Cash with Trustee		
Other current liability (good faith on refunding)		
Matured Bonds Payable	(89,028)	(94,264)
Interest Payable	(59,171)	(56,945)
Reserved Fund Balance	($207,826)	($205,894)
Total Beginning Fund Balance	$395,101	$291,998

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **COMMON FACILITIES REVENUE BONDS 2022**
Fund/Department No: **44320 33048300**

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
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**
	ADMINISTRATIVE CONTROL ACCOUNT				
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**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	0	1,080,953	$1,080,953	N/A
	Subtotal Miscellaneous Revenues	**$0**	**$1,080,953**	**$1,080,953**	**N/A**
	TOTAL REVENUES	**$0**	**$1,080,953**	**$1,080,953**	**N/A**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51242	Bank Charges	0	4,000	$4,000	N/A
	Subtotal Services and Supplies	**$0**	**$4,000**	**$4,000**	**N/A**
	OTHER CHARGES				
53103	Interest on LT Debt	0	416,130	$416,130	N/A
53105	Costs of Issuance	0	0	$0	N/A
	Subtotal Other Charges	**$0**	**$416,130**	**$416,130**	**N/A**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	0	5,800,000	$5,800,000	N/A
	Subtotal Other Financing Uses	**$0**	**$5,800,000**	**$5,800,000**	**N/A**
	ADMINISTRATIVE CONTROL ACCOUNT				
59004	Administrative Control Account	0	519,829	$519,829	N/A
59005	Admin Control Acct Clearing	0	(519,829)	(519,829)	N/A
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$0**	**$6,220,130**	**$6,220,130**	**N/A**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$0**	**$5,139,178**	**$5,139,178**	**N/A**

FY 2022-23 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Common Facilities Revenue Bonds 2022**
Character Title: **Use of Money and Property** **Character No.: 44320-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	0
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$0

Character Title: **Other Financing Sources** **Character No.: 44320-47**

47101 ***Transfers In - within a Fund***

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

Annual Debt Service Requirements

Principal	$519,829	
Interest	$416,130	
Fiscal Agent Fees	$4,000	
Discount / Bonds	$0	
Total Debt Service		939,959
Revenue Requirement (115% x Debt Service)		$1,080,953

Character: **Services and Supplies** **Character No.: 44320-51/52**

51242 ***Bank Charges***

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: **Other Charges** **Character No.: 44320-53**

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 2022-23 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Common Facilities Revenue Bonds 2022**

Character: **Other Financing Uses** **Character No.:** **44320-57**

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.:** **44320-59**

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 2022-23 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission
Section: Common Facilities Revenue Bonds 2022A
Fund/Dept: 44320 33048300

DESCRIPTION OF FUND ACTIVITY	Actual FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$0**	**$0**	**$13,716,000**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	0	0	1,080,953
Expenditures - (Decrease) fund balance	0	(284,000)	(6,220,130)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	0	(284,000)	(5,139,178)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance	0	14,000,000	
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Principal Payment			(519,829)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium			
Change in Reserved Fund Balance			
Bond Premium - Issuance of Revenue Bonds			
Loss on Refunding of Debt			
Unrealized Gain/ Loss (GASB 31)			
Changed in Reserved Fund Balance			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	0	14,000,000	(519,829)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**0**	**13,716,000**	**8,056,993**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$0**	**$13,716,000**	**($5,659,006)**
Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**	
Cash			
Cash with Fiscal Agent/Trustee			
Restricted Cash with Trustee			
Bonds Interest Payable			
Bonds Payable-Current			
Reserved Fund Balance			
Total Beginning Fund Balance	$0	$0	

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: STORAGE FACILITIES REVENUE BONDS 2022

Fund/Department No: 44325 33048100

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	USE OF MONEY				
44002	Interest on Pooled Cash	0	0	$0	N/A
44003	Other Interest Earnings	0	0	-	N/A
	Subtotal Use of Money	**$0**	**$0**	**$0**	**N/A**
	OTHER FINANCING SOURCES				
47101	Transfers In - within a Fund	0	77,457	$77,457	N/A
	Subtotal Miscellaneous Revenues	**$0**	**$77,457**	**$77,457**	**N/A**
	TOTAL REVENUES	**$0**	**$77,457**	**$77,457**	**N/A**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51242	Bank Charges	0	500	$500	N/A
	Subtotal Services and Supplies	**$0**	**$500**	**$500**	**N/A**
	OTHER CHARGES				
53103	Interest on LT Debt	0	29,724	$29,724	N/A
53104	Other Interest Expense	0	0	$0	N/A
53105	Costs of Issuance	0	0	-	N/A
	Subtotal Other Charges	**$0**	**$29,724**	**$29,724**	**N/A**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	0	900,000	$900,000	N/A
	Subtotal Other Financing Uses	**$0**	**$900,000**	**$900,000**	**N/A**
	ADMINISTRATIVE CONTROL ACCOUNT				
59004	Administrative Control Account	0	37,131	$37,131	N/A
59005	Admin Control Acct Clearing	0	(37,131)	(37,131)	N/A
	Subtotal Administrative Control	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$0**	**$930,224**	**$930,224**	**N/A**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$0**	**$852,766**	**$852,766**	**N/A**

FY 2022-23 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Storage Facilities Revenue Bonds 2022**
Character Title: **Use of Money and Property** **Character No.:** **44325-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	0
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$0

Character Title: **Other Financing Sources** **Character No.:** **44325-47**

47101 ***Transfers In - within a Fund***

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

Annual Debt Service Requirements

Principal	$37,131	
Interest	$29,724	
Fiscal Agent Fees	$500	
Discount / Bonds	$0	
Total Debt Service		67,354
Revenue Requirement (115% x Debt Service)		$77,457

Character: **Services and Supplies** **Character No.:** **44325-51/52**

51242 ***Bank Charges***

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: **Other Charges** **Character No.:** **44325-53**

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 2022-23 BUDGET
CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**
Section Title: **Storage Facilities Revenue Bonds 2022**

Character: **Other Financing Uses** **Character No.:** **44325-57**

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.:** **44325-59**

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 2022-23 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: **Sonoma County Water Agency - Water Transmission**

Section: **Storage Facilities Revenue Bonds 2022A**

Fund/Dept: **44325** **33048100**

DESCRIPTION OF FUND ACTIVITY	Actual FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$0**	**$0**	**$979,500**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	0	0	77,457
Expenditures - (Decrease) fund balance	0	(20,500)	(930,224)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	0	(20,500)	(852,766)
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds from Bond Issuance		1,000,001	
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			
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds			(37,131)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium			
Post Audit Adjustment - Closing COI funds			
Change in Reserved Fund Balance			
Unrealized Gain/ Loss (GASB 31)			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	0	1,000,001	(37,131)
Undesignated/Unreserved *ENDING* Fund Balance			
Available for Budgeting	**0**	**979,500**	**89,604**
Total Increase/(Decrease) in Fund Balance for Fiscal Year			
(Difference between Beginning and Ending Balance)	**$0**	**$979,500**	**($889,897)**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash		
Cash with fiscal agent/trustee		
Less Restricted cash with trustee		
Matured Bonds Payable		
Interest Payable		
Total Beginning Fund Balance	$0	$0

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SONOMA AQUEDUCT REVENUE BONDS 2022**
Fund/Department No: **44330 33048200**

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
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 Miscellaneous Revenues	**$0**	**$0**	**$0**	**N/A**
	ADMINISTRATIVE CONTROL ACCOUNT				
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	**$0**	**$0**	**$0**	**N/A**
EXPENDITURES:					
	SERVICES AND SUPPLIES				
51242	Bank Charges	0	0	$0	N/A
	Subtotal Services and Supplies	**$0**	**$0**	**$0**	**N/A**
	OTHER CHARGES				
53103	Interest on LT Debt	0	0	$0	N/A
53105	Costs of Issuance	0	0	0	N/A
	Subtotal Other Charges	**$0**	**$0**	**$0**	**N/A**
	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				
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	**$0**	**$0**	**$0**	**N/A**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**$0**	**$0**	**$0**	**N/A**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Sonoma Aqueduct Revenue Bonds 2022**

Character Title: **Use of Money and Property** **Character No.: 44330-44**

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	0
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$0

Character Title: **Other Financing Sources** **Character No.: 44330-47**

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	-	
Interest	$0	
Fiscal Agent Fees	-	
Debt Issuance Costs	-	
Discount / Bonds		
Total Debt Service	0	
Revenue Requirement (115% x Debt Service)		$0

Character: **Services and Supplies** **Character No.: l4330-51/52**

51242 ***Bank Charges***

Fiscal Agent Fees are paid to trustee for servicing bonds.

Character: **Other Charges** **Character No.: 44330-53**

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 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **Sonoma Aqueduct Revenue Bonds 2022**

Character: **Other Financing Uses** **Character No.:** **44330-57**

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.

Character: **Administrative Account** **Character No.:** **44330-59**

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 2022-23 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Water Transmission

Section: Sonoma Aqueduct Revenue Bonds -2022A

Fund/Dept: 44330 33048200

DESCRIPTION OF FUND ACTIVITY	Actual FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance			
Available for Budgeting (See Detailed Components Below)	**$0**	**$0**	**$0**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	0	0	0
Expenditures - (Decrease) fund balance	0	0	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	0	0	0
Adjustments to Reserves/Encumbrances:			
CBAs - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance			0
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds			
Principal Payment			0
Deposit to Cost of Issuance Fund			
Bond Premium - Issuance of Revenue Bonds			
Amortization of Bond Premium			
Unrealized Gain/ Loss (GASB 31)			
Change in Reserved Fund Balance			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	0	0	0
Undesignated/Unreserved *ENDING* 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**
Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**	
Cash			
Cash with Fiscal Agent/Trustee			
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Interest Payable			
Reserved Fund Balance			
Total Beginning Fund Balance	$0	$0	

FY 2022-23 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **NORTH MARIN WATER DEPOSIT**

Fund/Department No: **44300 33045300**

	Account No. and Title	Adopted 2021-2022	Requested 2022-23	Difference	Percent Change
REVENUES:					
	INTERGOVERNMENTAL REVENUES				
42610	Other Governmental Agencies	0	0	$0	N/A
	Subtotal Intergovernmental Reven	**$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**
	USE OF MONEY				
44002	Interest on Pooled Cash	81	81	$0	0.00%
	Subtotal Use of Money	**$81**	**$81**	**$0**	**0.00%**
	TOTAL REVENUES	**$81**	**$81**	**$0**	**0.00%**
EXPENDITURES:					
	OTHER CHARGES				
53501	Contributions	0	0	$0	N/A
	Subtotal Other Charges	**$0**	**$0**	**$0**	**N/A**
	OTHER FINANCING USES				
57011	Transfers Out - within a Fund	0	0	$0	N/A
	Subtotal Other Financing Uses	**$0**	**$0**	**$0**	**N/A**
	TOTAL EXPENDITURES	**$0**	**$0**	**$0**	**N/A**
	TOTAL NET COST *(Expenditures Minus Revenues)*	**($81)**	**($81)**	**$0**	**0.00%**

FY 2022-23 BUDGET

CHARACTER JUSTIFICATION

Department - Division: **Sonoma County Water Agency - Water Transmission**

Section Title: **North Marin Water Deposit**

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

42610 **Other Governmental Agencies**

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

Cash in Lieu of Debt Service	0

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

44002 ***Interest on Pooled Cash***

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

Estimated Average Cash Balance	16,800
Projected Interest Rate	0.48%
Projected/Planned Interest on Pooled Cash	$81

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

47101 ***Transfers In - within a Fund***

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

Scheduled transfer	0

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

53501 ***Contributions***

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

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

57011 ***Transfers Out - within a Fund***

Transfer out of cash in lieu of debt service to Common Facilities	0

FY 2022-23 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 FY20-21	Estimated FY21-22	Requested FY22-23
Undesignated/Unreserved *BEGINNING* Fund Balance Available for Budgeting (See Detailed Components Below)	**$69,623**	**$1,127,825**	**$1,127,906**
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	59,504	81	81
Expenditures - (Decrease) fund balance	0	0	0
Net Surplus or Deficit - Increase/(Decrease) to fund balance	59,504	81	81
Adjustments to Reserves/Encumbrances:			
Unrealized Gain/ Loss (GASB 31)	338	0	
Unearned Revenue - Non - Current	998,360		
Post Audit Adjustment			
Rounding			
Net Adjustment - Increase/(Decrease) to Fund Balance	998,698	0	0
Undesignated/Unreserved *ENDING* Fund Balance Available for Budgeting	**1,127,825**	**1,127,906**	**1,127,986**
Total Increase/(Decrease) in Fund Balance for Fiscal Year *(Difference between Beginning and Ending Balance)*	**$1,058,202**	**$81**	**$81**

Fund Balance Components at Beginning of FY	**7/1/2020**	**7/1/2021**
Cash	$18,542	$1,132,055
Deposit from others	(4,230)	(4,230)
Accounts Receivable - AR Module	55,311	0
Total Beginning Fund Balance	$69,623	$1,127,825