

# SONOMA COUNTY WATER AGENCY

## FY23-24 BUDGET

### WATER TRANSMISSION

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# FY 2023-24 BUDGET

## BUDGET DIVISION SUMMARY

Section Title:

<b>WATER TRANSMISSION SYSTEM</b>
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### A. Program Description

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

### B. Financial Summary

Section	GROSS EXPENDITURES			NET COST / USE OF FUND BALANCE		
	FY22-23 Adopted	FY23-24 Requested	Percent Change	FY22-23 Adopted	FY23-24 Requested	Percent Change
Water Trans. Agency Fund	\$57,078,958	\$58,485,297	2%	\$7,438,600	\$8,065,913	8%
Water Management Planning	75,000	100,000	33%	63,842	94,643	(48%)
Watershed Planning/Restoration	8,996,170	5,004,670	(44%)	7,366,062	3,327,526	55%
Recycled Water & Local Supply	56,000	56,000	0%	31,297	49,875	59%
Water Conservation	4,767,424	4,615,242	(3%)	407,119	241,130	41%
SR Aqueduct Capital Fund	50,000	0	(100%)	(255,559)	(515,691)	(102%)
Petaluma Aq. Capital Fund	941,215	3,168,900	237%	752,867	3,041,290	304%
Sonoma Aq. Capital Fund	25,000	283,150	1033%	(276,207)	14,228	105%
Storage Facilities	1,100,000	897,335	(18%)	(20,000)	486,923	2535%
Pipeline Facilities	0	0	N/A	0	0	N/A
Common Facilities	11,134,466	7,926,200	(29%)	1,129,666	4,397,857	(289%)
State Loan Debt Service	273,355	273,355	0%	(924,833)	(940,102)	2%
State Loan Reserve	0	0	N/A	0	0	N/A
Common Rev. Bond Fund 2012	110,526	0	(100%)	(322,821)	(99)	(100%)
Storage Revenue Bond 2012	148,826	0	(100%)	(159,499)	(3)	100%
Sonoma Aq. Revenue Bond 2012	65,047	0	(100%)	(189,740)	(65)	(100%)
Sonoma Aq. Revenue Bond 2015	80,158	59,268	(26%)	41,857	20,059	(52%)
Storage Revenue Bond 2015	313,772	268,079	(15%)	(166,928)	(209,770)	26%
Common Rev. Bond Fund 2015	641,477	631,060	(2%)	(591,208)	(606,022)	3%
Common Rev. Bond Fund 2019	296,933	282,355	(5%)	(380,327)	(413,497)	9%
Sonoma Aq. Revenue Bond 2019	195,767	190,596	(3%)	(45,290)	(57,518)	27%
Sonoma Aq. Revenue Bond 2022	0	66,128	N/A	0	(169,975)	N/A
Storage Revenue Bond 2022	930,224	408,147	(56%)	852,766	50,217	(94%)
Common Rev. Bond Fund 2022	6,220,130	2,670,486	(57%)	5,139,178	1,080,534	(79%)
North Marin Water Deposit	0	0	N/A	(81)	(710)	(780%)
<b>TOTAL:</b>	<b>\$93,500,448</b>	<b>\$85,386,268</b>	<b>(8.68%)</b>	<b>\$19,890,763</b>	<b>\$17,956,743</b>	<b>(9.72%)</b>

### 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 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title: WATER TRANSMISSION AGENCY FUND**

**Fund/Department No: 44205 33040100**

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
42358 State Other Funding	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	36,000	249,895	\$213,895	594.15%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$36,000</b>	<b>\$249,895</b>	<b>\$213,895</b>	<b>594.15%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45223 Sewer/Water Hook up Fees	0	20,000	\$20,000	N/A
45301 Charges for Services	0	0		
45314 Sale - Power	100,000	100,000	0	0.00%
45315 Sale - Water, Wholesale	39,208,469	40,029,589	821,120	2.09%
45323 Common Fac Rev Bond Chg	4,128,123	3,986,916	(141,207)	(3.42%)
45324 Storage Fac Rev Bond Chg	866,050	832,214	(33,837)	(3.91%)
45325 Sonoma Aqueduct Rev Bond Chg	532,320	513,148	(19,172)	(3.60%)
45327 Santa Rosa Aqueduct Cap Chg	279,159	298,319	19,161	6.86%
45328 Petaluma Aqueduct Cap Chg	155,228	0	(155,228)	(100.00%)
45329 Sonoma Aqueduct Cap Chg	145,727	127,572	(18,155)	(12.46%)
45330 North Marin Rev Bond Chg	488,069	494,028	5,960	1.22%
45331 Water Mgmt Plan/Restore Chg	9,000	0	(9,000)	(100.00%)
45332 Watershed Plan/Restore Chg	1,496,170	1,504,670	8,500	0.57%
45333 Recycled Water & Local Supply	23,000	0	(23,000)	(100.00%)
45316 Water Conservation	2,173,043	2,263,032	89,989	4.14%
45401 Revenue Appl PY Chgs for Svcs	0	0	0	N/A
<b>Subtotal Charges for Services</b>	<b>\$49,604,358</b>	<b>\$50,169,488</b>	<b>\$545,131</b>	<b>1.10%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
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
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

Fund/Department No: 44205

33040100

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b><u>OTHER FINANCING SOURCES</u></b>				
47102 Transfers In - btw Govtl Funds	0	0	0	N/A
<b><i>Subtotal Other Financing Sources</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$49,640,358</b>	<b>\$50,419,384</b>	<b>\$759,026</b>	<b>1.53%</b>

**EXPENDITURES:****SERVICES AND SUPPLIES**

51021 Communications Expense	0	0	0	N/A
51031 Waste Disposal Services	0	0	0	N/A
51032 Janitorial Services	6,600	7,000	400	6.06%
51041 Insurance - Liability	0	0	0	N/A
51061 Maintenance - Equipment	3,286,389	2,875,200	(411,189)	(12.51%)
51071 Maintenance - Bldg & Improve	0	0	0	N/A
51072 Landscaping Services	25,000	0	(25,000)	(100.00%)
51077 Maintenance - Bldg & Improve	0	0	0	N/A
51083 VSP Premiums	50	0	(50)	(100.00%)
51205 Advertising/Marketing Svc	4,000	6,000	2,000	50.00%
51209 Information Tech Svc (non ISD)	260	260	0	0.00%
51211 Legal Services	20,000	28,000	8,000	40.00%
51212 Outside Counsel - Legal Advice	2,000	2,000	0	0.00%
51214 Agency Extra/Temp Help	0	0	0	N/A
51226 Consulting Services	0	0	0	N/A
51230 Security Services	1,500	3,000	1,500	100.00%
51231 Testing/Analysis	150,000	200,000	50,000	33.33%
51241 Outside Printing and Binding	500	500	0	0.00%
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	400,000	(100,000)	(20.00%)
51402 Rents and Leases - Heavy Eq	5,000	200,000	195,000	3900.00%
51421 Rents and Leases - Bldg/Land	0	0	0	N/A
51601 Training Services	15,000	15,000	0	0.00%
51602 Business Travel/Mileage	10,000	6,000	(4,000)	(40.00%)
51605 Private Car Expense	1,000	750	(250)	(25.00%)
51801 Other Services	0	0	0	N/A
51803 Other Contract Services	11,559,826	11,049,855	(509,971)	(4.41%)
51902 Telecommunication Usage	75,000	75,000	0	0.00%
51911 Mail Services	150	150	0	0.00%
51917 District Operations Chgs	17,491,944	18,377,036	885,092	5.06%
51921 Equipment Usage Charges	925,000	900,000	(25,000)	(2.70%)
52021 Clothing, Uniforms, Personal	5,000	5,000	0	0.00%
52031 Food	700	500	(200)	(28.57%)
52041 Household Supplies Expense	100	0	(100)	(100.00%)
52042 Janitorial Supplies	0	0	0	N/A
52061 Fuel/Gas/Oil	50,000	75,000	25,000	50.00%
52071 Materials and Supplies Expense	35,000	35,000	0	0.00%
52072 Chemicals	700,000	775,000	75,000	10.71%
52081 Medical/Laboratory Supplies	20,000	25,000	5,000	25.00%
52091 Memberships/Certifications	37,500	40,000	2,500	6.67%
52101 Other Supplies	0	0	0	N/A

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
52111 Office Supplies	5,000	5,000	0	0.00%
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	100,000	150,000	50,000	50.00%
52142 Computer Equipment/Accessories	10,000	1,000	(9,000)	(90.00%)
52143 Computer Software/Licensing Fees	40,000	30,000	(10,000)	(25.00%)
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	2,000	1,500	300.00%
52193 Utilities - Electric	3,500,000	4,250,000	750,000	21.43%
<b>Subtotal Services and Supplies</b>	<b>\$38,676,069</b>	<b>\$39,632,301</b>	<b>\$956,232</b>	<b>2.47%</b>
<b><u>OTHER CHARGES</u></b>				
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	8,023,000	8,000,000	(\$23,000)	(0.29%)
53403 Loss - Disposed Capital Asset	0	0	\$0	N/A
53501 Contributions	0	745,396	\$745,396	N/A
53610 Other Charges	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$8,077,000</b>	<b>\$8,799,396</b>	<b>\$722,396</b>	<b>8.94%</b>
<b><u>FIXED ASSETS</u></b>				
19820 Machinery and Equipment	0	0	\$0	N/A
19822 Mobile Equipment	0	0	\$0	N/A
19824 Computer Equipment	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	0	0	\$0	N/A
19840 Work in Progress - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	30,000	33,700	\$3,700	12.33%
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$30,000</b>	<b>\$33,700</b>	<b>\$3,700</b>	<b>12.33%</b>
<b><u>APPROPRIATIONS FOR CONTIN.</u></b>				
55011 Appropriation for Contingency	0	0	\$0	N/A
<b>Subtotal Approp. for Contingencie</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	10,295,889	10,019,899	(\$275,990)	(2.68%)
57012 Transfers Out - btw Govtl Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$10,295,889</b>	<b>\$10,019,899</b>	<b>(\$275,990)</b>	<b>(2.68%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$57,078,958</b>	<b>\$58,485,297</b>	<b>\$1,406,339</b>	<b>2.46%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$7,438,600</b>	<b>\$8,065,913</b>	<b>\$647,313</b>	<b>8.70%</b>

**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Character Title:** Revenue - Use of Money & Prop **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	9,995,814
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$249,895

**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.

<b>45315</b>	<b>Sale - Water, Wholesale</b>	\$40,029,589
<b>45323</b>	<b>Common Facilities Revenue Bond Charge</b>	\$3,986,916
<b>45324</b>	<b>Storage Facilities Revenue Bond Charge</b>	\$832,214
<b>45325</b>	<b>Sonoma Aqueduct Revenue Bond Charge</b>	\$513,148
<b>45327</b>	<b>Santa Rosa Aqueduct Capital Charge</b>	\$298,319
<b>45328</b>	<b>Petaluma Aqueduct Capital Charge</b>	\$0
<b>45329</b>	<b>Sonoma Aqueduct Capital Charge</b>	\$127,572
<b>45330</b>	<b>North Marin Revenue Bond Charge</b>	\$494,028
<b>45331</b>	<b>Water Management Planning Charge</b>	\$0
<b>45332</b>	<b>Watershed Planning &amp; Restoration Charge</b>	\$1,504,670
<b>45333</b>	<b>Recycled Water &amp; Local Supply Charge</b>	\$0
<b>45316</b>	<b>Water Conservation Charge</b>	\$2,263,032
<b>Total Water Sales</b>		<b>\$50,049,488</b>

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 41,847 Acre Feet**

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

<b>46029</b>	<b>Donations/Contributions</b>	<b>0</b>
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**FY 2023-24 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 FY23-24
Backflow Maintenance		50,000
Collector 1 MOV Maintenance		124,900
Electrical Supplies and Maintenance Services		400,000
Emergency Inventory Procurement	T0608	340,000
Groundwater Monitoring Instruments	T0072	49,300
Kisters Annual License Fee	T0072	20,000
Mirabel Pump 10 Replacement		523,000
Pump and Pipeline Supplies and Maintenance Services		240,000
RDS Dam Fill Pipeline Maintenance		150,000
Riverfront Park Maintenance - Regional Parks	T0125	140,000
Safety Program - Self Contained Breathing Apparatus Replacement	T0003	62,000
Santa Rosa Plain Well Monitoring Program (SW Wells)	T0072	25,000
Valve Replacement Program	Multiple	250,000
Wohler/Mirabel CL2 Detector OSHA		77,000
Wohler Pump 4 Replacement		404,000
WT Monitoring Well Pressure Transducers	T0072	20,000
<b>51061 Total</b>		<b>2,875,200</b>

**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.

**FY 2023-24 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

**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.

**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 FY23-24
<u>Infrastructure</u>		
As-Needed Electrical Design Services		150,000
As-Needed O&M Engineering Services		50,000
Asset Management		100,000
Caisson 6 Valve and Vault Replacement		220,000
Cathodic Protection - Maintenance	T0584	100,000
Cathodic Protection - Site Assesment and Design Support	TBD	100,000
Cathodic Protection - SR/Cotati	T0169/T0172	277,150
Hazardous Materials Management		50,000
Hearn Ave Electrical Project	TBD	200,000
Sleepy Mountain Lease Agreement		20,000
Tank Maintenance Program	T0453	1,398,330
Tank Recoating Program	Multiple	7,463,875
TPW Pavement Preservation Program		25,000
Transmission System Condition Assessments	T0153	100,000
Water Transmission System Transient Analysis	T0383	150,000
<u>Advocacy</u>		
Community Outreach Program	T0072	40,000
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
<u>Studies</u>		
DeMuth Property Hydrogeologic Investigation	TBD	150,000
Groundwater Banking Feasibility - Pilot Studies	T0147	50,000
Hydrography Study	T0072	20,000
Regional Water Supply Resiliency Study	T0450	75,000
Transmission System Modeling & Assessment Program	T0072	50,000
Wohler/Mirabel Groundwater Model Update and Supporting Studies	T0072	50,000
		11,049,855

**FY 2023-24 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

**51902            Telecommunication Usage**

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

**51917            District Operations Chgs**

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

DESCRIPTION	Project No.	Requested FY23-24
O&M Labor - Estimated		8,835,166
O&M Administration - General Expenses - Estimated		2,432,282
O&M Ex Help for cathodic protection, caisson rebuild, vegetation management		333,466
<u>Advocacy</u>		
Community Outreach Program	T0072	15,000
Integrated Water Management Plan		
Bay Area	T0096	5,000
North Coast	T0095	15,000
Legislative Advocacy - Federal	T0080	15,000
Legislative Advocacy - State	T0080	30,000
Annual Water Loss Audit	T0072D025	50,000
Asset Management		50,000
Backflow Maintenance		50,000
Caisson 6 Valve and Vault Replacement		262,000
Cathodic Protection - SR/Cotati	T0169/T0172	519,800
Collector 1 MOV Maintenance		70,000
Demuth Property Hydrogeologic Investigation	TBD	75,000
Electrical Services		50,000
Emergency Inventory Procurement	T0608	60,000
ESA Compliance	T0144B012	45,000
GIS	T0091	100,000
Groundwater Banking Feasibility Studies	T0147	25,000
Hazardous Materials Assistance		35,000
Hearn Ave Electrical Project	TBD	59,900
Mirabel Chlorine Building Water Line		100,200
Mirabel Pump 10 Replacement		288,500
<u>Monitoring Programs</u>		
Monitoring Well Pressure Transducers	T0072D025	40,000
Santa Rosa Plain Well	T0072D025	50,000
Wohler/Mirabel Groundwater	T0072D025	50,000
Mitigation Monitoring for FEMA projects	T0343/T0346	96,800
pH and Chlorine System Assessment and Update	T0484	50,000
Regional Water Supply Resiliency Study	T0450	50,000
RDS Dam Fill Pipeline Maintenance		40,000
RRIFR Mirabel Dam Salmonid Monitoring Program Screw Traps	T0134M037	130,000
RRIFR Mirabel Dam Salmonid Monitoring Program Video Monitoring	T0142M024	150,000
RRIFR Mirabel Dam Salmonid Monit Prgm Other (Fish Ladder Ops)	T0142M037	50,000

**FY 2023-24 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**

DESCRIPTION	Project No.	Requested FY23-24
Russian River Operations Support	T0072D025	100,000
Tank Maintenance Program	T0453	395,800
Tank Recoating Program	Multiple	453,400
TPW Pavement Preservation Program		10,000
Transmission System Condition Assessments	T0153	25,000
Transmission System Modeling Program	T0072D025	125,000
Transmission System Monitoring Master Plan	TBD	25,000
Valve Replacement Program	Multiple	100,000
Water Transmission System Transient Analysis	T0383	50,000
Watershed Water Quality Monitoring - USGS	T0105	100,000
Watershed Water Quality Study - LBNL	T0440	75,000
Wohler/Mirabel CL2 Detector OSHA		260,100
Wohler Pump 4 Replacement		195,800
Miscellaneous		16,143,213

**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	T0134	35,000
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**52072 Chemicals**

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

**52091 Memberships/Certifications**

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

DESCRIPTION	Project No.	Requested FY23-24
ACWA Membership	T0038	35,000
California IRWM Roundtable of Regions		2,500
<b>52111 Office Supplies</b>		<b>37,500</b>

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 2023-24 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.

SCADA Improvements	X0031	745,396
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**Character:** Capital Assets **Character No.:** 44205-19

**19820 Machinery & Equipment**

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

DESCRIPTION	Project No.	Requested FY23-24
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

**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

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

<b>19840</b>	<b>WIP - Equipment</b>		
<b>19841</b>	<b>Work in Progress - Intang</b>		
Permanent Easements			
Annual Russian River Cross Sections	T0071	30,000	
Santa Rosa AQ Cathodic Protection ROW	T0187	3,700	
		33,700	

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

<b>57011</b>	<b>Transfers Out - within a Fund</b>		
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		298,319	
Petaluma Aqueduct Capital Fund		0	
Sonoma Aqueduct Capital Fund		127,572	
Common Facilities Fund		0	
Storage Facilities Fund		0	
North Marin Deposit		0	
Sonoma Aqueduct Revenue Bond Fund 2012		0	
Sonoma Aqueduct Revenue Bond Fund 2015		37,971	
Sonoma Aqueduct Revenue Bond Fund 2019		240,651	
Storage Facilities Rev Bond Fund 2012		0	
Storage Facilities Rev Bond Fund 2015		477,198	
Storage Facilities Rev Bond Fund 2019		0	
Common Facilities Rev Bond Fund 2012		0	
Common Facilities Rev Bond Fund 2015		1,228,700	
Common Facilities Rev Bond Fund 2019		676,992	
State Loan Debt Service Fund		1,196,268	
State Loan Reserve Fund		0	
Water Management Planning Fund		0	
Watershed Planning/Restoration Fund		1,504,670	
Recycled Water and Local Supply Fund		0	
Water Conservation Fund		2,263,032	
<b>Total</b>		<b>\$8,051,374</b>	

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

<b>55011</b>	<b>Appropriation for Contingencies</b>		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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$16,027,234</b>	<b>\$21,483,922</b>	<b>\$10,327,462</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	45,624,483	45,598,390	50,419,384
Expenditures - (Decrease) fund balance	(47,424,088)	(66,331,849)	(58,485,297)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(1,799,605)</b>	<b>(20,733,460)</b>	<b>(8,065,913)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Depreciation & Amortization	6,642,063	8,077,000	8,054,000
Donated Asset (Caltrans)			
Outstanding Encumbrances - Change in Enc.	(100,940)		
Capitalized Interest			
Gain/Loss on disposal of fixed assets	0		
Unrealized Gain/ Loss (GASB 31)	866,252		
Change in Prepaid Expense	5,313		
Change in Prudent Reserve		1,500,000	0
Post audit adjustments - Payables	(156,395)		
Reclass of Prior Year Asset	0		
Use of Fund Balance			(640,000)
Rounding	0		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>7,256,293</b>	<b>9,577,000</b>	<b>7,414,000</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>21,483,922</b>	<b>10,327,462</b>	<b>9,675,550</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$5,456,688</b>	<b>(\$11,156,460)</b>	<b>(\$651,913)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$17,071,218	\$19,227,864	
Accounts Receivable	6,062,336	9,625,358	
Retention Receivable			
Deposits with Others			
Inventory of Materials and Supplies			
Due from Other Governments			
Prepaid Expense			
Due from Federal AR	89,043	10,244	
Advances Payable		(156,395)	
Due to Federal	(355,402)	(355,402)	
Due from State AR	19,700	8,979	
Due to State	(97,735)	(97,741)	
Due from Other Governments AR	0		
Deposit from Others			
Pre-paid expenses			
Accounts Payable	(532,537)	(448,656)	
Contract Retention Payable	(36,329)	(36,329)	
Encumbrances	(2,067,556)	(2,168,496)	
Prudent Reserve	(4,125,504)	(4,125,504)	
<b>Total Beginning Fund Balance</b>	<b>\$16,027,234</b>	<b>\$21,483,922</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	478	0	(\$478)	(100.00%)
<b>Subtotal Intergovernmental Reven</b>	<b>\$478</b>	<b>\$0</b>	<b>(\$478)</b>	<b>(100.00%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	1,680	5,357	\$3,677	218.87%
<b>Subtotal Use of Money</b>	<b>\$1,680</b>	<b>\$5,357</b>	<b>\$3,677</b>	<b>218.87%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45332 Watershed Plan/Restore Chg	0	0	\$0	N/A
<b>Subtotal Charges for Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	9,000	0	(\$9,000)	(100.00%)
<b>Subtotal Other Financing Sources</b>	<b>\$9,000</b>	<b>\$0</b>	<b>(\$9,000)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$11,158</b>	<b>\$5,357</b>	<b>(\$5,801)</b>	<b>(51.99%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	75,000	75,000	\$0	0.00%
51917 District Operations Chgs	0	25,000	\$25,000	N/A
<b>Subtotal Other Charges</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$25,000</b>	<b>33.33%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$25,000</b>	<b>33.33%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$63,842</b>	<b>\$94,643</b>	<b>\$30,801</b>	<b>48.25%</b>



**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	214,270	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$5,357	

**Character Title:** Other Government Revenue

**Character No.:** 44210-42

<b>42619</b>	<b>Town of Windsor</b>	
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

<b>47101</b>	<b>Transfers In - within a Fund</b>	
This item records transfers of funds from the O&M fund to provide for planned expenditures		
	\$ 494,028	

**Character Title:** Services and Supplies

**Character No.:** 44210-51/52

<b>51803</b>	<b>Other Contract Services</b>	Requested
This item covers the costs of services provided by outside consultants.		
Urban Water Management Plan/Water Supply Allocation	T0221	25,000
Annual Water Supply & Demand Assessment	T0221	50,000
		<b>75,000</b>
<b>51917</b>	<b>District Operations Chgs</b>	<u>FY23-24</u>
This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Management Planning Fund.		
Annual Water Supply & Demand Assessment	T0221	25,000
		<b>25,000</b>
<b>6610 Legal Services</b>		
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.		
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**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$457,790</b>	<b>\$369,637</b>	<b>\$259,895</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	(10,825)	10,258	5,357
Expenditures - (Decrease) fund balance	(129,363)	(120,000)	(100,000)
	<hr/>	<hr/>	<hr/>
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(140,188)	(109,742)	(94,643)
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	36,896		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	15,139		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	<hr/> 52,035	<hr/> 0	<hr/> 0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>369,637</b>	<b>259,895</b>	<b>165,252</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$88,153)</b>	<b>(\$109,742)</b>	<b>(\$94,643)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$560,169	\$443,655	
Accounts Receivable	\$904	\$0	
Accounts Payable	(\$16,387)	(\$24,018)	
Vouchers Payable			
Encumbrances	(86,896)	(50,000)	
	<hr/>	<hr/>	
<b>Total Beginning Fund Balance</b>	<b>\$457,790</b>	<b>\$369,637</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42461 Federal Other Funding	0	0	\$0	N/A
42619 Town of Windsor	79,538	87,446	\$7,908	9.94%
<b>Subtotal Intergovernmental Reven</b>	<b>\$79,538</b>	<b>\$87,446</b>	<b>\$7,908</b>	<b>9.94%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	14,400	45,028	\$30,628	212.70%
<b>Subtotal Use of Money</b>	<b>\$14,400</b>	<b>\$45,028</b>	<b>\$30,628</b>	<b>212.70%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45332 Watershed Plan/Restore Chg	40,000	40,000	\$0	0.00%
<b>Subtotal Charges for Services</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46029 Donations/Contributions	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	1,496,170	1,504,670	\$8,500	0.57%
<b>Subtotal Other Financing Sources</b>	<b>\$1,496,170</b>	<b>\$1,504,670</b>	<b>\$8,500</b>	<b>0.57%</b>
<b>TOTAL REVENUES</b>	<b>\$1,630,108</b>	<b>\$1,677,144</b>	<b>\$47,036</b>	<b>2.89%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
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	5,043,920	1,624,870	(\$3,419,050)	(67.79%)
51917 District Operations Chgs	2,746,250	2,883,800	\$137,550	5.01%
52091 Memberships/Certifications	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$7,790,170</b>	<b>\$4,508,670</b>	<b>(\$3,281,500)</b>	<b>(42.12%)</b>
<b><u>OTHER CHARGES</u></b>				
53402 Depreciation Expense	6,000	8,000	\$2,000	33.33%
53501 Contributions	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$6,000</b>	<b>\$8,000</b>	<b>\$2,000</b>	<b>33.33%</b>
<b><u>FIXED ASSETS</u></b>				
19841 Work in Progress - Intang	1,200,000	488,000	(\$712,000)	(59.33%)
<b>Subtotal Fixed Assets</b>	<b>\$1,200,000</b>	<b>\$488,000</b>	<b>(\$712,000)</b>	<b>(59.33%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,996,170</b>	<b>\$5,004,670</b>	<b>(\$3,991,500)</b>	<b>(44.37%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$7,366,062</b>	<b>\$3,327,526</b>	<b>(\$4,038,536)</b>	<b>(54.83%)</b>

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	1,801,137	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$45,028	

**Character Title:** Intergovernmental Revenues

**Character No.:** 44215-42

<b>42619</b>	<b>Town of Windsor</b>	
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

<b>46029</b>	<b>Donations/Reimbursement</b>	
	Fire-related Veg Mgmt. Matching Funds	-

**Character Title:** Other Financing Sources

**Character No.:** 44215-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
This item records transfers of funds from the O&M fund to provide for planned expenditures		\$1,504,670

**Character Title:** Services and Supplies

**Character No.:** 44215-51/52

<b>51231</b>	<b>Testing/Analysis</b>	
<u>DESCRIPTION</u>	<u>Project No.</u>	<u>Requested FY23-24</u>
		0

**Character Title:** Services and Supplies

**44215-51/52**

<b>51803</b>	<b>Other Contract Services</b>	
This item covers the costs of services provided by outside consultants. Russian River Instream Flow and Restoration Program (Biological Opinion Response)		
<u>DESCRIPTION</u>		<u>Requested FY23-24</u>
<b><u>Project Oversight</u></b>		
RRIFR Section 7 Consultation	T0479C018	20,000
<b><u>RRIFR Decision 1610 Change Petition</u></b>		
<b><u>RRIFR Russian River Flow Model</u></b>		
RRIFR Russian River Final Flow Modeling	T0214D008	\$ 30,000
RRIFR Climate Change Modeling (USGS)	T0218D008	

**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Watershed Planning/Restoration

**Character Title:** Services and Supplies

**44215-51/52**

<b>51803</b>	<b>Other Contract Services (continued)</b>	
RRIFR Water Quality Modeling	T0215C018	36,000
<b>RRIFR Temporary Urgency Change Petitions</b>		
RRIFR Water Quality Monitoring	T0246D015	85,000
<b>RRIFR Permanent D1610 Change Petition</b>		
RRIFR Program Management	T0231C018	12,000
RRIFR Draft EIR	T0248B007	20,000
<b><u>RRIFR Estuary Management &amp; Monitoring</u></b>		
<b>RRIFR Project Management</b>		
<b>RRIFR Biological and Water Quality Monitoring</b>		
RRIFR Water Quality Monitoring	T0219B041	60,000
<b>RRIFR Flood Risk Mitigation</b>		
RRIFR Feasibility Study	T0233D014	80,000
<b>RRIFR Beach and Water Level Management</b>		
RRIFR Lagoon Outlet Channel Adaptive Management Plan	T0219B047	130,000
RRIFR Lagoon Outlet Channel Implementation and Monitorin	T0219B046	160,000
<b>RRIFR Jetty Modifications</b>		
Jetty Study - Remove Monitoring Wells	T0232D014/C018	
<b><i>Miscellaneous</i></b>		
Dry Creek Habitat Enhancement - Phase 4	T0241	64,300
Dry Creek Phase 4 Maintenance	T0241	100,000
Dry Creek Habitat Enhancement - Phase 5	T0406	49,500
Dry Creek Phase 5 Maintenance	T0406	100,000
Lake Sonoma Fire Fuel Reduction	T0562	100,000
Russian River Water Forum		150,000
Upper Russian River Water Quality Monitoring	T0477B011	23,000
Winter Russian River Algae /WQ Monitoring	T0478B011	14,000
		<b>\$ 1,624,870</b>

**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Watershed Planning/Restoration

**Character Title:** Services and Supplies

**44215-51/52**

DESCRIPTION	Project No.	Requested FY23-24
<b>51917 District Operations Chgs</b>		
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)		
<b><u>Project Oversight</u></b>		
RRIFR Biological Opinion Reporting	T0224D025	125,000
RRIFR Scheduling and Budget Planning	T0225D021	20,000
RRIFR Section 7 Consultation	T0479C018	50,000
<b><u>RRIFR Decision 1610 Change Petition</u></b>		
<b>RRIFR Russian River Flow Model</b>		
RRIFR Russian River Final Flow Modeling	T0214D008	60,000
RRIFR Hydroelectric Analysis	T0217B003	
RRIFR Water Quality Modeling	T0215C018	18,000
<b>RRIFR Temporary Urgency Change Petitions</b>		
RRIFR Annual Temporary Urgency Change Petitions	T0230C018	30,000
RRIFR Interim Change CEQA Process	T0230B012	30,000
RRIFR Water Quality Monitoring - TUCP	T0246C018	230,000
<b>RRIFR Permanent D1610 Change Petition</b>		
RRIFR Program Management	T0231C018	60,000
RRIFR Draft EIR	T0248B007	80,000
RRIFR Final EIR	T0249B007	0
<b>SWRCB B.O. Water Rights Issues</b>		
SWRCB B.O. Water Rights Meetings	T0425A002	
<b>RRIFR Public Outreach</b>		
RRIFR Public Outreach Programs-Remaining Project Area	T0226P006	72,000
<b><u>RRIFR Estuary Management &amp; Monitoring</u></b>		
<b>RRIFR Project Management-Estuary</b>		
RRIFR Project Management	T0219C018	100,000
Permitting for Estuary Management	T0219C018	100,000
<b>Public Outreach</b>		
Public Outreach Programs-RR Estuary		
<b>RRIFR Biological and Water Quality Monitoring</b>		
RRIFR Fisheries Monitoring -Seining	T0219B039	50,000
RRIFR Fisheries Monitoring -Fyke	T0219B040	300,000
RRIFR Water Quality Monitoring	T0219B041	205,000
RRIFR Wildlife & Botanical Monitoring (Pinnipeds)	T0219B044	55,000
<b>RRIFR Flood Risk Mitigation</b>		
RRIFR Feasibility Study	T0233C018	40,000
<b>RRIFR Beach and Water Level Management</b>		
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	64,000
<b>RRIFR Jetty Modifications</b>		
Jetty Study - Remove Monitoring Wells	T0232C018/D008	

**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

**Section Title:** Watershed Planning/Restoration

**Character Title:** Services and Supplies

**44215-51/52**

<b>51917</b>	<b>District Operations Chgs (continued)</b>		
<b>Miscellaneous</b>			
Dry Creek Habitat Enhancement - Phase 4	T0241		122,600
Dry Creek Habitat Enhancement - Phase 4 inlet 13B	T0590		124,500
Dry Creek Habitat Enhancement - Phase 5	T0406		88,800
Dry Creek Habitat Enhancement - Phase 6	T0408		88,900
Dry Creek Phase 4 Maintenance	T0241		25,000
Dry Creek Phase 5 Maintenance	T0406		25,000
Lake Sonoma Fire Fuel Reduction	T0562		300,000
Russian River Regional Monitoring Program	T0476D023		16,000
Upper Russian River WQ Monitoring	T0477B011		30,000
Watershed Restoration Education	T0240		200,000
Winter Russian River Algae/WQ Monitoring	T0478B011		14,000
			<hr/>
			<b>\$ 2,883,800</b>

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

<b>53402</b>	<b>Depreciation Expense</b>		
Depreciation			8,000
			<hr/>
		<b>53402 Total</b>	<b>\$ 8,000</b>
<b>53501 Contributions</b>			
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.			
Russian River Water Forum			

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

<b>19841</b>	<b>Acq-WIP-Intangibles</b>		
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		4,000
Dry Creek Habitat Enhancement Phase 5	T0407		16,500
Dry Creek Habitat Enhancement Phase 6	T0409		467,500
			<hr/>
			<b>\$488,000</b>

**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$12,565,071</b>	<b>\$15,629,400</b>	<b>\$3,423,809</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	6,190,373	1,540,491	1,677,144
Expenditures - (Decrease) fund balance	(4,662,743)	(13,752,082)	(5,004,670)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>1,527,630</b>	<b>(12,211,591)</b>	<b>(3,327,526)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	987,189		
Capital Interest			
Depreciation	5,786	6,000	8,000
Change in prepaid expense	0		
Gain/loss on disposal of Capital Assets	0		
Audit Adjustment (A/P)	0		
Unrealized Gain/ Loss (GASB 31)	543,724		
Rounding	1		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>1,536,700</b>	<b>6,000</b>	<b>8,000</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>15,629,400</b>	<b>3,423,809</b>	<b>104,283</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$3,064,329</b>	<b>(\$12,205,591)</b>	<b>(\$3,319,526)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$16,683,476	\$18,140,336	
Accounts Receivable	\$118,530	\$65,326	
Prepaid Expenses			
Due from Other Govs.	\$30,973	\$0	
Vouchers Payable	(\$608,479)	(\$131,284)	
Accounts Payable	(\$292,683)	(\$65,421)	
Due to State			
Encumbrances	(3,366,746)	(2,379,557)	
<b>Total Beginning Fund Balance</b>	<b>\$12,565,071</b>	<b>\$15,629,400</b>	



**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42619 Town of Windsor	1,223	0	(\$1,223)	(100.00%)
<b>Subtotal Intergovernmental Reven</b>	<b>\$1,223</b>	<b>\$0</b>	<b>(\$1,223)</b>	<b>(100.00%)</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	480	6,125	\$5,645	1176.03%
<b>Subtotal Use of Money</b>	<b>\$480</b>	<b>\$6,125</b>	<b>\$5,645</b>	<b>1176.03%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
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
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	23,000	0	(\$23,000)	(100.00%)
<b>Subtotal Other Financing Sources</b>	<b>\$23,000</b>	<b>\$0</b>	<b>(\$23,000)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$24,703</b>	<b>\$6,125</b>	<b>(\$18,578)</b>	<b>(75.21%)</b>

**EXPENDITURES:**

<b><u>SERVICES AND SUPPLIES</u></b>				
51211 Legal Services	0	0	\$0	N/A
51803 Other Contract Services	0	0	\$0	N/A
51917 District Operations Chgs	0	0	\$0	N/A
<b>Subtotal Services &amp; Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER CHARGES</u></b>				
53402 Depreciation Expense	6,000	6,000	\$0	0.00%
53501 Contributions	50,000	50,000	\$0	0.00%
53104 Other Interest Expense	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$56,000</b>	<b>\$56,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,000</b>	<b>\$56,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$31,297</b>	<b>\$49,875</b>	<b>\$18,578</b>	<b>59.36%</b>

**FY 2023-24 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

<b>44002 Interest on Pooled Cash</b>	
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	244,997
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	<u>\$6,125</u>

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

<b>42619 Town of Windsor</b>	
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.: 44220-47

<b>47101 Transfers In - within a Fund</b>	
This item records transfers of funds from the O&M fund to provide for planned expenditures.	
	\$0

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

<b>51917 District Operations Chgs</b>	
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.	
<u>DESCRIPTION</u>	Requested FY23-24
	<u>\$ -</u>
<b>51917 Total</b>	<b>\$ -</b>

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

<b>51803 Other Contract Services</b>	
This item covers the costs of services provided by outside consultants.	
<u>DESCRIPTION</u>	Requested FY23-24
	<u>\$ -</u>
<b>51226 Total</b>	<b>\$ -</b>
<b>51211 Legal Services</b>	
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

<b>53402 Depreciation Expense</b>	
Depreciation	6,000
<b>53402 Total</b>	<b>\$ 6,000</b>
<b>53501 Contributions</b>	
Groundwater Sustainability Agencies Contributions	T0467 50,000
<b>53501 Total</b>	<b>\$ 50,000</b>

**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$256,671</b>	<b>\$294,825</b>	<b>\$268,747</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	25,873	473,923	6,125
Expenditures - (Decrease) fund balance	(17,738)	(506,000)	(56,000)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	8,136	(32,077)	(49,875)
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	0		
Change in Windsor Reserve	(2,271)		
Capital Interest			
Depreciation	5,966	6,000	6,000
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	26,323		
Rounding			
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	30,018	6,000	6,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>294,825</b>	<b>268,747</b>	<b>224,872</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$38,154</b>	<b>(\$26,077)</b>	<b>(\$43,875)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$745,116	\$786,109	
Accounts Receivable	\$1,026	\$458	
Other Receivables			
Due from State AR			
Retention Receivable			
Prepaid Expense			
Vouchers Payable			
Accounts Payable			
Retention Payable			
Unearned Revenue			
Encumbrances	0	0	
Windsor Reserve	(489,471)	(491,742)	
<b>Total Beginning Fund Balance</b>	<b>\$256,671</b>	<b>\$294,825</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
42358 State Other Funding	61,186	1,849,210	\$1,788,024	2922.28%
42461 Federal Other Funding	935,195	0	(\$935,195)	(100.00%)
42610 Other Governmental Agencies	0	0	\$0	N/A
42619 Town of Windsor	115,521	131,519	\$15,998	13.85%
42615 City of Cotati	0	0	\$0	N/A
<b>Subtotal Intergovernmental Reven</b>	<b>\$1,111,902</b>	<b>\$1,980,729</b>	<b>\$868,827</b>	<b>78.14%</b>
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	3,360	3,351	(\$9)	(0.27%)
<b>Subtotal Use of Money</b>	<b>\$3,360</b>	<b>\$3,351</b>	<b>(\$9)</b>	<b>(0.27%)</b>
<b><u>CHARGES FOR SERVICES</u></b>				
45301 Charges for Services	42,000	42,000	\$0	0.00%
45316 Water Conservation	0	0	\$0	N/A
<b>Subtotal Charges for Services</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
46022 Capital Grants - State	0	0	\$0	N/A
46029 Donations/Contributions	1,030,000	85,000	(\$945,000)	(91.75%)
<b>Subtotal Miscellaneous Revenue</b>	<b>\$1,030,000</b>	<b>\$85,000</b>	<b>(\$945,000)</b>	<b>(91.75%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	2,173,043	2,263,032	\$89,989	4.14%
<b>Subtotal Other Financing Sources</b>	<b>\$2,173,043</b>	<b>\$2,263,032</b>	<b>\$89,989</b>	<b>4.14%</b>
<b>TOTAL REVENUES</b>	<b>\$4,360,305</b>	<b>\$4,374,112</b>	<b>\$13,807</b>	<b>0.32%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51241 Outside Printing and Binding	73,500	43,000	(\$30,500)	(41.50%)
51249 Other Professional Services	0	0	\$0	N/A
51602 Business Travel/Mileage	13,000	13,000	\$0	0.00%
51803 Other Contract Services	1,231,000	1,063,668	(\$167,332)	(13.59%)
51917 District Operations Chgs	1,962,238	2,049,000	\$86,762	4.42%
52071 Materials and Supplies Expense	75,000	78,000	\$3,000	4.00%
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	433,000	294,500	(\$138,500)	(31.99%)
<b>Subtotal Services &amp; Supplies</b>	<b>\$3,799,738</b>	<b>\$3,553,168</b>	<b>(\$246,570)</b>	<b>(6.49%)</b>
<b><u>OTHER CHARGES</u></b>				
53500 Contributions Non-County Agy	0	0	\$0	N/A
53501 Contributions	967,686	1,062,074	\$94,388	9.75%
<b>Subtotal Other Charges</b>	<b>\$967,686</b>	<b>\$1,062,074</b>	<b>\$94,388</b>	<b>9.75%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,767,424</b>	<b>\$4,615,242</b>	<b>(\$152,182)</b>	<b>(3.19%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$407,119</b>	<b>\$241,130</b>	<b>(\$165,989)</b>	<b>(40.77%)</b>

**FY 2023-24 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

<b>44002</b>		<b>Interest on Pooled Cash</b>	
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		134,045	
Projected Interest Rate		2.50%	
Projected/Planned Interest on Pooled Cash		\$3,351	

**Character Title:** Intergovernmental Revenues **Character No.:** 44225-42

<b>42619</b>		<b>Town of Windsor</b>	
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			
<b>42358</b>		<b>State Other Funding</b>	
DWR Conservation Grant		1,849,210	
		<hr/>	
		1,849,210	

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

<b>45301</b>		<b>Charges for Services</b>	
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	
		<hr/>	
		42,000	

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

<b>46029</b>		<b>Donations/Reimbursement</b>	
QWEL		20,000	
Contractor contributions	NMWD	27,000	
	Cotati	8,000	
	Windsor	30,000	
		<hr/>	
		85,000	

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

<b>47101</b>		<b>Transfers In - within a Fund</b>	
This item records transfers of funds from the O&M fund to provide for planned expenditures.			\$2,263,032

**FY 2023-24 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

<b>51241</b>	<b>Outside Printing &amp; Binding</b>		
This account records expenses for routine printing services		43,000	
		<u>43,000</u>	
<b>51602</b>	<b>Business Travel/Mileage</b>		
This account records Agency staff travel expenses for meetings and seminars.		13,000	
		<u>13,000</u>	
<b>52091</b>	<b>Memberships/Certificates</b>		
This account records expenses for memberships to professional organizations		12,000	
		<u>\$ 12,000</u>	
<b>52071</b>	<b>Materials and Supplies Expense</b>		
This account records expenses for routine office supplies and expenses.		78,000	
		<u>\$ 78,000</u>	

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

<b>51917</b>	<b>District Operations Chgs</b>		
This item is requested to provide for the charging of salaries, benefits and overhead costs for staff assigned to projects budgeted within the Water Conservation Fund.			
<u>DESCRIPTION</u>		Requested	
		FY23-24	
Water Conservation, Water Education and Public Affairs Staff	T0239/ T0291	<u>2,049,000</u>	
		.	

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

<b>51803</b>	<b>Other Contract Services</b>		
Cotati Water Conservation Program	TBD	8,000	
Garden Sense Contract	T0311	20,000	
Green Business Program	T0315	30,000	
Online Educational Content	T0239	25,000	
Plant Labeling Program	T0291	25,000	
QWEL	T0310	68,000	
Sonoma County Fair	T0291	15,000	
Sonoma Marin Saving Water Partnership - Website Hosting	TBD	4,000	
Spatial Analysis	TBD	120,000	
Water Ed Bus Contract	T0239	50,000	
Water Loss Programs	T0448	12,000	
WaterSmart Plant Kit Program		666,668	
Water Use Efficiency Videos		20,000	
		<u>\$ 1,063,668</u>	
<b>52171</b>	<b>Water Conservation Program</b>		
Outdoor Water Use Focused Programs	T0291	1,500	
Public Information/Outreach Programs	T0291	183,000	
Saving Water Partnership Wholesaler Support	T0291	20,000	
School Education Program	T0239	70,000	
Seminars, Workshops, and Training	T0291	20,000	
Smart Controller Program			
		<u>\$ 294,500</u>	

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

<b>53501</b>	<b>Contributions</b>		
DWR Urban Water Grant		1,062,074	
		<u>\$ 1,062,074</u>	

**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,748,431</b>	<b>\$1,180,750</b>	<b>\$253,867</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,586,311	4,003,780	4,374,112
Expenditures - (Decrease) fund balance	(3,005,523)	(4,930,663)	(4,615,242)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(419,212)</b>	<b>(926,883)</b>	<b>(241,130)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBAs - Included in Est. Current Yr Expenses			
Technical Adjustments - BRO's			
Outstanding Encumbrances - Net Change	56,410		
Change in Windsor Reserve	233,876		
Change in Prepaid Expense	0		
Audit Adjustment (A/P)			
Unrealized Gain/ Loss (GASB 31)	46,977		
Post Audit Adjustment	(485,731)		
Rounding	(1)		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(148,469)</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>1,180,750</b>	<b>253,867</b>	<b>12,737</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$567,681)</b>	<b>(\$926,883)</b>	<b>(\$241,130)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$2,586,621	\$2,338,436	
Accounts Receivable	45,666	29,084	
Retention Receivable	15,780	0	
Prepaid Expense			
State Other Funding			
Due from Other Gov.	15,504	20,373	
Voucher Payable	(73,617)	(201,701)	
Accounts Payables	(76,421)	(44,800)	
Advances Payable		(301,926)	
Due to State		(95)	
Unearned Revenue	0	0	
Due to Other Gov.	0	0	
Unearned Revenue		(183,805)	
Encumbrances	(222,072)	(165,662)	
Reserve for Windsor	(\$543,030)	(\$309,154)	
Rounding			
<b>Total Beginning Fund Balance</b>	<b>\$1,748,431</b>	<b>\$1,180,750</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	26,400	217,372	190,972	723.38%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$26,400</b>	<b>\$217,372</b>	<b>\$190,972</b>	<b>723.38%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
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
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	279,159	298,319	\$19,161	6.86%
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$279,159</b>	<b>\$298,319</b>	<b>\$19,161</b>	<b>6.86%</b>
<b><u>ADMINISTRATIVE CONTROL ACCT</u></b>				
49002 Advances	0	0	\$0	N/A
49003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$305,559</b>	<b>\$515,691</b>	<b>\$210,133</b>	<b>68.77%</b>

**EXPENDITURES:**

<b><u>FIXED ASSETS</u></b>				
19820 Machinery and Equipment	0	0	0	N/A
19822 Mobile Equipment	0	0	0	N/A
19824 Computer Equipment	0	0	0	N/A
19831 CIP - Bldg & Impr	0	0	0	N/A
19832 CIP - Infrastructure	50,000	0	(50,000)	(100.00%)
19840 Work in Progress - Eq	0	0	0	N/A
19841 Work in Progress - Intang	0	0	0	N/A
19851 Intangible Assets - Non-amort	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(\$1)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCT</u></b>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$50,000</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(100.00%)</b>

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$255,559)</b>	<b>(\$515,691)</b>	<b>(\$260,133)</b>	<b>101.79%</b>
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# FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	8,694,861	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$217,372	

**Character Title:** Other Financing Sources

**Character No.:** 44230-46/47

<b>46021</b>	<b>Capital Grants - Federal</b>	
This account records the receipt of Federally awarded grants		
SR Creek Crossing - FEMA Grant		0
Total		0
<b>47101</b>	<b>Transfers In - within a Fund</b>	
An Aqueduct Capital Charge per Acre Foot is being levied to accumulate funds for carrying out capital replacement needs of the Santa Rosa Aqueduct - per recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. This amount is initially deposited in the Water Transmission Agency Fund and later transferred to the Santa Rosa Aqueduct Capital Fund pursuant to the terms of the Sixth Supplemental Ordinance.		
	<u>Rate</u>	<u>Deliveries</u>
Aqueduct Capital Charge	\$ 11.00	15,158.08
Town of Windsor	\$ 234.62	508.72
		\$ 286,094

**Character:** Fixed Assets

**Character No.:** 44230-19

<b>19832</b>	<b>CIP - Infrastructure</b>	
<u>DESCRIPTION</u>	<u>Project</u>	<u>Requested FY23-24</u>
		\$ -

**Character Title:** Other Financing Uses

**Character No.:** 44230-57

<b>57011</b>	<b>Transfers Out - within a Fund</b>	\$0
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**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$8,399,534</b>	<b>\$9,118,684</b>	<b>\$8,475,980</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	205,314	305,559	515,691
Expenditures - (Decrease) fund balance	(6,736)	(948,263)	0
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>198,577</b>	<b>(642,704)</b>	<b>515,691</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - 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.	(15,000)		
Unrealized Gain/ Loss (GASB 31)	\$305,468		
Post Audit Adjustment	\$230,103		
Rounding	\$2		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>520,573</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>9,118,684</b>	<b>8,475,980</b>	<b>8,991,672</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$719,150</b>	<b>(\$642,704)</b>	<b>\$515,691</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2021</u></b>	<b><u>7/1/2022</u></b>	
Cash	\$8,518,836	\$9,043,634	
Retention Receivable	\$21,264	\$0	
Due from Federal AR	\$0	\$0	
Due from Other Funds	\$0	\$230,103	
Accounts Payable	(\$513)	\$0	
Accounts Payable	\$0	\$0	
Encumbrances	(\$140,053)	(\$155,053)	
<b>Total Beginning Fund Balance</b>	<b>\$8,399,534</b>	<b>\$9,118,684</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	33,120	127,610	\$94,490	285.30%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$33,120</b>	<b>\$127,610</b>	<b>\$94,490</b>	<b>285.30%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46029 Donations/Contributions	0	0	0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	155,228	0	(\$155,228)	(100.00%)
47102 Transfers In - btw Govtl Funds	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$155,228</b>	<b>\$0</b>	<b>(\$155,228)</b>	<b>(100.00%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCT</u></b>				
49002 Advances	0	0	0	N/A
49003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$188,348</b>	<b>\$127,610</b>	<b>(\$60,738)</b>	<b>(32.25%)</b>

**EXPENDITURES:**

<b><u>FIXED ASSETS</u></b>				
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	941,215	3,168,900	\$2,227,685	236.68%
19840 Work in Progress - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$941,215</b>	<b>\$3,168,900</b>	<b>\$2,227,685</b>	<b>236.68%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$941,215</b>	<b>\$3,168,900</b>	<b>\$2,227,685</b>	<b>236.68%</b>

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$752,867</b>	<b>\$3,041,290</b>	<b>\$2,288,423</b>	<b>303.96%</b>
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**FY 2023-24 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

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>	
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	5,104,398	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$127,610	

**Character Title:** Other Financing Sources

**Character No.:** 44235-47

<b>46021</b>	<b><i>Capital Grants - Federal</i></b>	
This account records the receipt of Federally awarded grants		
Total	0	
<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>	
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
	\$ -	22,165.91
		\$ -

**Character:** Fixed Assets

**Character No.:** 44235-19

<b>19832</b>	<b><i>CIP - Infrastructure</i></b>	
DESCRIPTION	Project	Requested FY23-24
Ely BPS Flood Control & Electrical Upgrade	T0464	\$600,000
Wilfred Booster Station	T0426	\$2,568,900
		<b>\$3,168,900</b>

**Character Title:** Other Financing Uses

**Character No.:** 44235-57

<b>57011</b>	<b><i>Transfers Out - within a Fund</i></b>	\$0
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**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)</b>	<b>\$8,020,746</b>	<b>\$7,843,323</b>	<b>\$6,524,167</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	235,871	2,178,422	127,610
Expenditures - (Decrease) fund balance	(684,863)	(3,497,578)	(3,168,900)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(448,992)</b>	<b>(1,319,156)</b>	<b>(3,041,290)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - 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)	\$267,243		
Change in Encumbrances	\$4,325		
Donated Asset			
Rounding	\$1		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>271,569</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>7,843,323</b>	<b>6,524,167</b>	<b>3,482,877</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)</b>	<b>(\$177,423)</b>	<b>(\$1,319,156)</b>	<b>(\$3,041,290)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$ 8,095,453	\$ 7,911,132	
Retention Receivable	21,714	34,488	
Due from Federal AR	42,837	53,672	
Vouchers Payable	(35,737)	(56,773)	
Accounts Payable	0	0	
Encumbrances	(103,521)	(99,196)	
<b>Total Beginning Fund Balance</b>	<b>\$8,020,746</b>	<b>\$7,843,323</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	480	6,350	\$5,870	1222.82%
44003 Other Interest Earnings	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$480</b>	<b>\$6,350</b>	<b>\$5,870</b>	<b>1222.82%</b>

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	145,727	127,572	(\$18,155)	(12.46%)
47102 Transfers In - btw Govtl Funds	155,000	135,000	(\$20,000)	(12.90%)
<b>Subtotal Other Financing Sources</b>	<b>\$300,727</b>	<b>\$262,572</b>	<b>(\$20,000)</b>	<b>(6.65%)</b>

<b>TOTAL REVENUES</b>	<b>\$301,207</b>	<b>\$268,922</b>	<b>(\$14,130)</b>	<b>(4.69%)</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

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

**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	25,000	283,150	\$258,150	1032.60%
19840 Work in Progress - Eq	0	0	\$0	N/A
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$25,000</b>	<b>\$283,150</b>	<b>\$258,150</b>	<b>1032.60%</b>

**OTHER FINANCING USES**

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

**RESIDUAL EQUITY TRANSFER**

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

**ADMINISTRATIVE CONTROL ACCOUNT**

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

<b>TOTAL EXPENDITURES</b>	<b>\$25,000</b>	<b>\$283,150</b>	<b>\$258,150</b>	<b>1032.60%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$276,207)</b>	<b>\$14,228</b>	<b>\$272,280</b>	<b>(98.58%)</b>
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**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	253,981	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$6,350	

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

<b>46021</b>	<b>Capital Grants - Federal</b>	
This account records the receipt of Federally awarded grants		
Bennett Valley Fault Crossing - FEMA Grant	0	
Total	0	
<b>47101</b>	<b>Transfers In - within a Fund</b>	
Sonoma Rev Bond 2012 Fund	0	
Sonoma Rev Bond 2015 Fund	45,000	
Sonoma Rev Bond 2019 Fund	90,000	
Sonoma Rev Bond 2022 Fund	0	
	135,000	
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	
\$ 34.90	3,379.65	\$ 117,950
		\$ 117,950

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

<b>19832</b>	<b>CIP - Infrastructure</b>	
<b>DESCRIPTION</b>	<b>Project</b>	<b>Requested FY23-24</b>
Bennett Valley Fault Crossing	T0485/86/87	\$ 283,150
		\$ 283,150

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

<b>57011</b>	<b>Transfers Out - within a Fund</b>	\$0
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**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$662,993</b>	<b>\$126,146</b>	<b>\$247,354</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	542,406	146,207	268,922
Expenditures - (Decrease) fund balance	(1,338,547)	(25,000)	(283,150)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(796,141)</b>	<b>121,207</b>	<b>(14,228)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Outstanding Encumbrances - Net Change	471,530		
Sale or Purchase of Fixed Asset			
Unrealized Gain/ Loss (GASB 31)	17,866		
Post Audit Adjustment	(230,103)		
Rounding	1		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>259,294</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>126,146</b>	<b>247,354</b>	<b>233,125</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$536,847)</b>	<b>\$121,207</b>	<b>(\$14,228)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$2,662,798	\$883,423	
Vouchers Payable	(\$5,905)	(\$36,955)	
Accounts Payable	(1,032,151)	-	
Encumbrances	(697,376)	(225,846)	
Retention Payable	(264,373)	(264,373)	
Advances payable	-	(230,103)	
<b>Total Beginning Fund Balance</b>	<b>\$662,993</b>	<b>\$126,146</b>	



**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	0	5,412	\$5,412	N/A
44050 Unrealized Gains & Losses	0	0		
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$5,412</b>	<b>\$5,412</b>	<b>N/A</b>

**MISCELLANEOUS REVENUE**

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

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	220,000	117,000	(\$103,000)	(46.82%)
47102 Transfers In - btw Govtl Funds	900,000	288,000	(\$612,000)	(68.00%)
<b>Subtotal Other Financing Sources</b>	<b>\$1,120,000</b>	<b>\$405,000</b>	<b>(\$715,000)</b>	<b>(63.84%)</b>

<b>TOTAL REVENUES</b>	<b>\$1,120,000</b>	<b>\$410,412</b>	<b>(\$709,588)</b>	<b>(63.36%)</b>
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**EXPENDITURES:**

**Other Charges**

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

**FIXED ASSETS**

19832 CIP - Infrastructure	1,100,000	897,335	(202,665)	(18.42%)
19841 Acq-WIP-Intangibles	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$1,100,000</b>	<b>\$897,335</b>	<b>(\$202,665)</b>	<b>(18.42%)</b>

<b>TOTAL EXPENDITURES</b>	<b>\$1,100,000</b>	<b>\$897,335</b>	<b>(\$202,665)</b>	<b>(18.42%)</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$20,000)</b>	<b>\$486,923</b>	<b>\$506,923</b>	<b>(2534.61%)</b>
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**FY 2023-24 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

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>
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	216,485
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$5,412

**Character Title:** Miscellaneous Revenue

**Character No.:** 44250-46/47

<b>46021</b>	<b><i>Capital Grants - Federal</i></b>
This account records the receipt of Federally awarded grants	
Bennett Valley Fault Crossing - FEMA Grant	0
Total	0
<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>
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	\$0
Storage Facilities Revenue Bond 2015A	\$117,000
Storage Facilities Revenue Bond 2022A	\$288,000
Total	\$405,000

**Character:** Fixed Assets

**Character No.:** 44250-19

<b>19832 CIP - Infrastructure</b>		
<u>DESCRIPTION</u>	<u>Project</u>	<u>Requested FY23-24</u>
Bennett Valley Fault Crossing	T0485/86/87	\$ 283,150
Seismic Retrofit of Storage Tanks	Multiple TBD	300,000
South East Greenway Acquisition	T0329	50,000
Ralphine Tanks Flow Thru Conversion	T0332	264,185
	<b>19832 Total</b>	<b>897,335</b>

**FY 2023-24 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

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

**Section: Storage Facilities**

**Fund/Dept: 44250 33043000**

DESCRIPTION OF FUND ACTIVITY	Actual	Estimated	Requested
	FY21-22	FY22-23	FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,078,199</b>	<b>\$1,279,741</b>	<b>\$462,652</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	326,843	1,123,000	410,412
Expenditures - (Decrease) fund balance	114,956	1,940,089	897,335
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	211,886	(817,089)	(486,923)
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Repayment of Loan from SR Aqueduct Capital	0	0	0
Princ. Pymnt on loan from SR Aqueduct Capital			
Advances			
Outstanding Encumbrances - Net Change			
PY CIP adjustment - reclass to PY Exp			
B & I Tsfrs			
LTD Proceeds			
Sold Asset	0		
Capitalized Interest			
Move Project CIP Balance			
Gain/loss on disposal of Capital Assets			
Unrealized Gain/ Loss (GASB 31)	36,048		
Change in Encumbrances	(46,393)		
Rounding	1		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	(10,344)	0	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>1,279,741</b>	<b>462,652</b>	<b>(24,271)</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$201,542</b>	<b>(\$817,089)</b>	<b>(\$486,923)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$1,159,164	\$1,407,435	
Accts Receivable	0	0	
Accounts Payable			
Vouchers Payable	0	(336)	
Encumbrances	(80,965)	(127,358)	
<b>Total Beginning Fund Balance</b>	\$1,078,199	\$1,279,741	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	4,800	68,343	\$63,543	1323.81%
44050 Unrealized Gains & Losses	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$4,800</b>	<b>\$68,343</b>	<b>\$63,543</b>	<b>1323.81%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
46021 Capital Grants - Federal	0	0	\$0	N/A
46022 Capital Grants - State	3,900,000	1,140,000	(\$2,760,000)	(70.77%)
46029 Donations/Contributions	0	0	\$0	N/A
46050 Cancelled/Stale Dated Warrants	0	0	\$0	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$3,900,000</b>	<b>\$1,140,000</b>	<b>(\$2,760,000)</b>	<b>(70.77%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	6,100,000	2,320,000	(\$3,780,000)	(61.97%)
<b>Subtotal Other Financing Sources</b>	<b>\$6,100,000</b>	<b>\$2,320,000</b>	<b>(\$3,780,000)</b>	<b>(61.97%)</b>
<b><u>ADMINISTRATIVE CONTROL</u></b>				
49002 Advances	0	0	\$0	N/A
49003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$10,004,800</b>	<b>\$3,528,343</b>	<b>(\$6,476,457)</b>	<b>(64.73%)</b>

**EXPENDITURES:**

<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>FIXED ASSETS</u></b>				
19812 Acq-CIP-Land	0	0	\$0	N/A
19831 CIP - Bldg & Impr	0	0	\$0	N/A
19832 CIP - Infrastructure	11,134,466	7,926,200	(\$3,208,266)	(28.81%)
19841 Work in Progress - Intang	0	0	\$0	N/A
19851 Intangible Assets - Non-amort	0	0	\$0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$11,134,466</b>	<b>\$7,926,200</b>	<b>(\$3,208,266)</b>	<b>(28.81%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59002 Advances	0	0	\$0	N/A
59003 Advances Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$11,134,466</b>	<b>\$7,926,200</b>	<b>(\$3,208,266)</b>	<b>(28.81%)</b>

<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,129,666</b>	<b>\$4,397,857</b>	<b>\$3,268,191</b>	<b>289.31%</b>
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**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.		
Estimated Average Cash Balance	2,733,725	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$68,343	

**Character Title:** Miscellaneous Revenue

**Character No.:** 44260-46/47

<b>46021</b>	<b>Capital Grants - Federal</b>	
This account records the receipt of Federally awarded grants		
Total		0
<b>46022</b>	<b>Capital Grants - State</b>	
This account records the receipt of State awarded grants		
Seb/Occ Wells - Rehab & ASR - DWR		1,140,000
Total		1,140,000
<b>47101</b>	<b>Transfers In - within a Fund</b>	
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		200,000
Common Fac Bond 2019A		0
Common Fac Bond 2022A		2,000,000
North Marin Water		0
State Loan Debt Service		120,000
Total		2,320,000

**Character Title:** Administrative Control

**Character No.:** 44260-49

<b>49004</b>	<b>Administrative Control Account</b>	
Santa Rosa Aqueduct Capital Fund		0
Petaluma Aqueduct Capital Fund		0
<b>49005</b>	<b>Administrative Control Account Clearing</b>	
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 2023-24 BUDGET  
CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Water Transmission

Section Title: Common Facilities

Character: Fixed Assets Character No.: 44260-19

<b>19832 CIP - Infrastructure</b>		<b>Requested</b>	
DESCRIPTION	Project No.	<b>FY23-24</b>	
Mirabel/Wohler Storage Building	TBD	157,200	
RDS Pump and Motor Control Center Replacement	T0447	2,300,000	
Occidental Road Well	T0576	3,041,600	
Sebastopol Road Well	T0569	79,400	
Warm Springs Dam Hydroturbine Retrofit	T0428	2,050,000	
Wohler Bridge Fiber Optic Cable	T0135	298,000	
	<b>Total</b>	<b>7,926,200</b>	
<b>Intangible Asset</b>			
<b>19841 Work in Progress - Intang</b>		<b>Requested</b>	
DESCRIPTION	Project No.	<b>FY23-24</b>	
<b>19851 Intangible Assets - Non-Amort</b>		<b>Requested</b>	
DESCRIPTION	Project No.	<b>FY23-24</b>	

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

<b>57011 Transfers Out - within a Fund</b>		<b>Requested</b>	
DESCRIPTION	Project No.	<b>FY23-24</b>	
Transfer to Pipeline for South Transmission System		0	
Pipeline		0	
	<b>57011 Total</b>	<b>0</b>	

**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$11,978,801</b>	<b>\$5,478,793</b>	<b>\$4,964,325</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	5,169,016	17,127,093	3,528,343
Expenditures - (Decrease) fund balance	(13,311,975)	(17,641,561)	(7,926,200)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(8,142,959)</b>	<b>(514,468)</b>	<b>(4,397,857)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Technical Adjustments - BRO's			
Loan from Petaluma Aqueduct Capital Fund			
Principal payment on Loan from Petaluma Aqueduct Fund			
Advances			
Outstanding Encumbrances - Net Change	714,080		
Capitalized Interest			0
Gain/loss on disposal of Capital Assets	1,059,243		
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	(491,790)		
Unrealized Gain/ Loss (GASB 31)	361,419		
Rounding	(1)		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>1,642,951</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>5,478,793</b>	<b>4,964,325</b>	<b>566,468</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$6,500,008)</b>	<b>(\$514,468)</b>	<b>(\$4,397,857)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$20,642,899	\$12,556,810	
Retention Receivable		\$187,223	
Due from Federal		(204,480)	
Due from Federal AR	420,903	687,285	
Due from State AR		694,516	
Prepaid Expense			
Vouchers Payable	(73,063)	(107,090)	
Accounts Payable	(741,709)	(497,114)	
Contract Retention Payable	(48,125)	(330,333)	
Other Current/Contingent Liabilities			
Advances from other Govt			
Encumbrances	(8,222,104)	(7,508,024)	
<b>Total Beginning Fund Balance</b>	<b>\$11,978,801</b>	<b>\$5,478,793</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	1,920	17,189	\$15,269	795.28%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$1,920</b>	<b>\$17,189</b>	<b>\$15,269</b>	<b>795.28%</b>

**OTHER FINANCING SOURCES**

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

<b>TOTAL REVENUES</b>	<b>\$1,198,188</b>	<b>\$1,213,457</b>	<b>\$15,269</b>	<b>1.27%</b>
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**EXPENDITURES:**

**OTHER CHARGES**

53103 Interest on LT Debt	153,355	153,355	\$0	0.00%
<b>Subtotal Other Charges</b>	<b>\$153,355</b>	<b>\$153,355</b>	<b>\$0</b>	<b>0.00%</b>

**OTHER FINANCING USES**

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

**ADMINISTRATIVE CONTROL ACCOUNT**

59002 Advances	886,878	886,878	\$0	0.00%
59003 Advances Clearing	(886,878)	(886,878)	0	0.00%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$273,355</b>	<b>\$273,355</b>	<b>\$0</b>	<b>0.00%</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$924,833)</b>	<b>(\$940,102)</b>	<b>(\$15,269)</b>	<b>1.65%</b>
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# FY 2023-24 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	687,575
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$17,189

**Character Title:** Other Financing Sources

**Character No.:** 44265-47

**47101 Transfers In - within a Fund**

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

Annual Debt Service Requirements

Principal	\$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. 120,000

**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 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
Available for Budgeting (See Detailed Components Below)	\$606,376	\$638,780	\$651,788
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,149,431	1,198,188	1,213,457
Expenditures - (Decrease) fund balance	(297,619)	(273,355)	(273,355)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	851,811	924,833	940,102
<b>Adjustments to Reserves/Encumbrances:</b>			
<i>CBA's - Included in Est. Current Yr Expenses</i>			
Principal payments on loan			
Accrual of Principal Payment-Advances From Other Govts	(874,661)	(911,825)	(839,012)
Advances from Other Govt			(22,328)
Unrealized Gain/ Loss (GASB 31)	55,253		
Rounding	1		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(819,407)	(911,825)	(861,340)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
Available for Budgeting	638,780	651,788	730,551
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b>			
<i>(Difference between Beginning and Ending Balance)</i>	\$32,404	\$13,008	\$78,762
<b><u>Fund Balance Components at Beginning of FY</u></b>			
	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$1,445,549	\$1,490,001	
Loans Payable - Current	(\$839,173)	(\$851,221)	
<b>Total Beginning Fund Balance</b>	\$606,376	\$638,780	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	0	(0)	(\$0)	N/A
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>N/A</b>
<b>EXPENDITURES:</b>				
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

# FY 2023-24 BUDGET

## CHARACTER JUSTIFICATION

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

**Section Title:** State Loan Reserve Fund

**Character Title:** Use of Money and Property

**Character No.:** 44270-44

**44002 Interest on Pooled Cash**

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

Estimated Average Cash Balance	(0)	
Projected Interest Rate	2.50%	
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 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	(45,179)	0	(0)
Expenditures - (Decrease) fund balance	0	0	0
	<hr/>	<hr/>	<hr/>
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	(45,179)	0	(0)
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Reserved Fund Balance			0
Unrealized Gain/ Loss (GASB 31)	45,179		
Rounding			
	<hr/>	<hr/>	<hr/>
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	45,179	0	0
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$1,314,661	\$1,314,661	
Reserve	(1,314,661)	(1,314,661)	
	<hr/>	<hr/>	
<b>Total Beginning Fund Balance</b>	\$0	\$0	

**FY 2023-24 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	1,440	99	(\$1,341)	(93.15%)
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$1,440</b>	<b>\$99</b>	<b>(\$1,341)</b>	<b>(93.15%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	431,907	0	(\$431,907)	(100.00%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$431,907</b>	<b>\$0</b>	<b>(\$431,907)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$433,347</b>	<b>\$99</b>	<b>(\$433,248)</b>	<b>(99.98%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	1,500	0	(\$1,500)	(100.00%)
<b>Subtotal Services and Supplies</b>	<b>\$1,500</b>	<b>\$0</b>	<b>(\$1,500)</b>	<b>(100.00%)</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	101,239	0	(\$101,239)	(100.00%)
53104 Other Interest Expense	7,787	0	(\$7,787)	(100.00%)
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$109,026</b>	<b>\$0</b>	<b>(\$109,026)</b>	<b>(100.00%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	265,045	0	(\$265,045)	(100.00%)
59005 Admin Control Acct Clearing	(265,045)	0	265,045	(100.00%)
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$110,526</b>	<b>\$0</b>	<b>(\$110,526)</b>	<b>(100.00%)</b>
<b>TOTAL NET COST</b>	<b>(\$322,821)</b>	<b>(\$99)</b>	<b>\$322,722</b>	<b>(99.97%)</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
<p>This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.</p>		
Estimated Average Cash Balance	3,944	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$99	

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

<b>47101</b>	<b>Transfers In - within a Fund</b>	
<p>The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.</p>		
<u>Annual Debt Service Requirements</u>		
Principal	\$0	
Interest	0	
Fiscal Agent Fees	0	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	0	
Revenue Requirement (115% x Debt Service)	\$0	

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

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

**FY 2023-24 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

<b>53103</b>	<b><i>Interest on LT Debt</i></b>
Water Revenue Bonds - Series 2012A, per the bond amortization schedule.	
<b>53105</b>	<b><i>Costs of Issuance</i></b>
Amounts are expensed in the year incurred.	

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

<b>57011</b>	<b><i>Transfers Out - within a Fund</i></b>
This item is used to transfer bond proceeds to Common Facilities Fund to finance construction of projects.	
0	

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

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



## FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$398,235</b>	<b>\$194</b>	<b>\$194</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	3,887,188	0	99
Expenditures - (Decrease) fund balance	(1,242,279)	0	0
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>2,644,909</b>	<b>0</b>	<b>99</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
<i>CBA's - Included in Est. Current Yr Expenses</i>			
Principal payments on bonds	0		
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)	364,160		
Change in Principal due to Refunding of Debt	(3,349,995)		
Change in bond premium due to refunding of debt	(158,752)		
Amortization of bond discount			
Amortization of bond premium	0		
Amortization of bond issuance costs	0		
Amortization of deferred amount of refunding	85,656		
Unrealized Gain/ Loss (GASB 31)	15,981		
Rounding			
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(3,042,950)</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>194</b>	<b>194</b>	<b>293</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$398,041)</b>	<b>\$0</b>	<b>\$99</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$398,281	\$0	
Cash with Fiscal Agent/Trustee	672,479	194	
Restricted Cash with Trustee	(364,160)	0	
Other current liability (good faith on refunding)			
Bonds Payable - Current	(247,665)	0	
Interest Payable	(60,700)	0	
<b>Total Beginning Fund Balance</b>	<b>\$398,235</b>	<b>\$194</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	0	3	\$3	23987.14%
44003 Other Interest Earnings	0	0	\$0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$3</b>	<b>\$3</b>	<b>23987.14%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	308,325	0	(\$308,325)	(100.00%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$308,325</b>	<b>\$0</b>	<b>(\$308,325)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES</b>	<b>\$308,325</b>	<b>\$3</b>	<b>(\$308,322)</b>	<b>(100.00%)</b>

**EXPENDITURES:**

<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	1,000	0	(\$1,000)	(100.00%)
<b>Subtotal Services and Supplies</b>	<b>\$1,000</b>	<b>\$0</b>	<b>(\$1,000)</b>	<b>(100.00%)</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	72,300	0	(\$72,300)	(100.00%)
53104 Other Interest Expense	5,526	0	(\$5,526)	(100.00%)
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$77,826</b>	<b>\$0</b>	<b>(\$77,826)</b>	<b>(100.00%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	70,000	0	(\$70,000)	(100.00%)
<b>Subtotal Other Financing Uses</b>	<b>\$70,000</b>	<b>\$0</b>	<b>(\$70,000)</b>	<b>(100.00%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	189,283	0	(\$189,283)	(100.00%)
59005 Admin Control Acct Clearing	(189,283)	0	189,283	(100.00%)
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$148,826</b>	<b>\$0</b>	<b>(\$148,826)</b>	<b>(100.00%)</b>

<b>TOTAL NET COST</b>	<b>(\$159,499)</b>	<b>(\$3)</b>	<b>\$159,496</b>	<b>(100.00%)</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
<p>This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.</p>		
Estimated Average Cash Balance	139	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$3	

**Character Title:** Other Financing Sources

**Character No.:** 44280-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
<p>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.</p>		
<u>Annual Debt Service Requirements</u>		
Principal	\$0	
Interest	0	
Fiscal Agent Fees	0	
Debt Issuance Costs	0	
Discount / Bonds	0	
Total Debt Service	0	
Revenue Requirement (115% x Debt Service)	\$0	

**Character:** Services and Supplies

**Character No.:** 44280-51/52

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

**Character:** Other Charges

**Character No.:** 44280-53

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

**FY 2023-24 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

<b>57011</b>	<b>Transfers Out - within a Fund</b>	
This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects and to restore fund balance.		
		\$0

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

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

**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$110,231</b>	<b>\$140</b>	<b>\$139</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,831,310	0	3
Expenditures - (Decrease) fund balance	(761,836)	0	0
	<hr/>	<hr/>	<hr/>
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>2,069,474</b>	<b>0</b>	<b>3</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Accrual of Principal Payment - Revenue Bonds			
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	0		
Loss on Refunding of Debt	60,786		
Changed in Reserved Fund Balance	260,067		
Change in Principal due to Refunding of Debt	(2,392,413)		
Change in bond premium due to refunding of debt	(113,373)		
Unrealized Gain/ Loss (GASB 31)	5,368		
Rounding		(1)	
	<hr/>	<hr/>	<hr/>
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(2,179,565)</b>	<b>(1)</b>	<b>0</b>
	<hr/>	<hr/>	<hr/>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>140</b>	<b>139</b>	<b>142</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$110,091)</b>	<b>(\$1)</b>	<b>\$3</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$110,264	\$0	
Cash with Fiscal Agent/Trustee	480,254	139	
Reserved Fund Balance	(260,067)	0	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(176,871)	0	
Interest Payable	(43,349)	0	
	<hr/>	<hr/>	
<b>Total Beginning Fund Balance</b>	<b>\$110,231</b>	<b>\$139</b>	

**FY 2023-24 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	960	65	(\$895)	(93.19%)
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$960</b>	<b>\$65</b>	<b>(\$895)</b>	<b>(93.19%)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	253,827	0	(\$253,827)	(100.00%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$253,827</b>	<b>\$0</b>	<b>(\$253,827)</b>	<b>(100.00%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$254,787</b>	<b>\$65</b>	<b>(\$254,722)</b>	<b>(99.97%)</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	1,000	0	(\$1,000)	(100.00%)
<b>Subtotal Services and Supplies</b>	<b>\$1,000</b>	<b>\$0</b>	<b>(\$1,000)</b>	<b>(100.00%)</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	59,462	0	(\$59,462)	(100.00%)
53104 Other Interest Expense	4,585	0	(\$4,585)	(100.00%)
53105 Costs of Issuance	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$64,047</b>	<b>\$0</b>	<b>(\$64,047)</b>	<b>(100.00%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	0	0	\$0	N/A
59005 Admin Control Acct Clearing	0	0	0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$65,047</b>	<b>\$0</b>	<b>(\$65,047)</b>	<b>(100.00%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$189,740)</b>	<b>(\$65)</b>	<b>\$189,675</b>	<b>(99.97%)</b>

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>
This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.	
Estimated Average Cash Balance	2,614
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$65

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

<b>47101</b>	<b>Transfers In - within a Fund</b>
The water sales revenue is calculated to meet the revenue requirements of the Sonoma Aqueduct portion of the Water Revenue Bonds, Series 2012 A. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Sonoma Aqueduct Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.	
<u>Annual Debt Service Requirements</u>	
Principal	\$0
Interest	0
Fiscal Agent Fees	0
Debt Issuance Costs	0
Discount / Bonds	0
Total Debt Service	0
Revenue Requirement (115% x Debt Service)	\$0

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

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

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

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

**FY 2023-24 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	0
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**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 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$134,670</b>	<b>\$114</b>	<b>\$114</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,286,333	(0)	65
Expenditures - (Decrease) fund balance	(630,304)	0	0
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>1,656,029</b>	<b>(0)</b>	<b>65</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
(Increase)/Decrease in Bonds Payable	0	0	0
Principal Payments on Bonds	0		
Proceeds from issuance			
(Increase) / Decrease in Bonds Payable			
Restricted cash with trustee (reserve)			
Amortization of bond premium	0		
Change in Reserved Fund Balance	213,887		
Capitalized Interest	0		
Amortization of deferred amount of refunding	50,427		
Change in Principal due to Refunding of Debt	(1,967,592)		
Change in bond premium due to refunding of debt	(93,242)		
Unrealized Gain/ Loss (GASB 31)	5,935		
Rounding	0		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(1,790,585)</b>	<b>0</b>	<b>0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>114</b>	<b>114</b>	<b>179</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$134,556)</b>	<b>(\$0)</b>	<b>\$65</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$134,697	\$0	
Cash with Fiscal Agent/Trustee	394,975	114	
Less Restricted Cash with Trustee - Reserved Fund Balance	(213,887)	0	
Other current liability (good faith on refunding)			
Matured Bonds Payable	(145,464)	0	
Interest Payable	(35,651)	0	
<b>Total Beginning Fund Balance</b>	<b>\$134,670</b>	<b>\$114</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	432	651	\$219	50.61%
44003 Other Interest Earnings	0	0	-	N/A

<b>Subtotal Use of Money</b>	<b>\$432</b>	<b>\$651</b>	<b>\$219</b>	<b>50.61%</b>
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<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	480,268	477,198	(\$3,069)	(0.64%)
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<b>Subtotal Miscellaneous Revenues</b>	<b>\$480,268</b>	<b>\$477,198</b>	<b>(\$3,069)</b>	<b>(0.64%)</b>
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<b>TOTAL REVENUES</b>	<b>\$480,700</b>	<b>\$477,849</b>	<b>(\$2,851)</b>	<b>(0.59%)</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51242 Bank Charges	1,500	1,500	\$0	0.00%
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<b>Subtotal Services and Supplies</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0.00%</b>
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**OTHER CHARGES**

53103 Interest on LT Debt	157,214	144,521	(\$12,693)	(8.07%)
53104 Other Interest Expense	5,058	5,058	\$0	0.00%
53105 Costs of Issuance	0	0	-	N/A

<b>Subtotal Other Charges</b>	<b>\$162,272</b>	<b>\$149,579</b>	<b>(\$12,693)</b>	<b>(7.82%)</b>
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**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	150,000	117,000	(\$33,000)	(22.00%)
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<b>Subtotal Other Financing Uses</b>	<b>\$150,000</b>	<b>\$117,000</b>	<b>(\$33,000)</b>	<b>(22.00%)</b>
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**ADMINISTRATIVE CONTROL ACCOUNT**

59004 Administrative Control Account	253,852	263,876	\$10,024	3.95%
59005 Admin Control Acct Clearing	(253,852)	(263,876)	(10,024)	3.95%

<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$313,772</b>	<b>\$268,079</b>	<b>(\$45,693)</b>	<b>(14.56%)</b>
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<b>TOTAL NET COST</b>	<b>(\$166,928)</b>	<b>(\$209,770)</b>	<b>(\$42,842)</b>	<b>25.67%</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	26,026	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$651	

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

<b>47101</b>	<b>Transfers In - within a Fund</b>	
The water sales revenue is calculated to meet the revenue requirements of the Storage Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Storage Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.		
<u>Annual Debt Service Requirements</u>		
Principal	\$263,876	
Interest	\$144,521	
Fiscal Agent Fees	\$1,500	
Debt Issuance Costs	\$0	
Discount / Bonds	\$0	
Total Debt Service	409,897	
Revenue Requirement (115% x Debt Service)	\$471,382	

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

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

**FY 2023-24 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

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

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

<b>57011</b>	<b>Transfers Out - within a Fund</b>	
This item is used to transfer bond proceeds to Storage Facilities Fund to finance construction of projects.		
		117,000

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

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

**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$212,358</b>	<b>\$131,617</b>	<b>\$49,750</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	468,635	480,700	477,849
Expenditures - (Decrease) fund balance	(308,854)	(313,772)	(268,079)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<u>159,782</u>	<u>166,928</u>	<u>209,770</u>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - 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			
Accrual of Principal Payment - Revenue Bonds	(238,545)	(253,852)	(263,876)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium	(16,526)		
Post Audit Adjustment - Closing COI funds			
Change in Reserved Fund Balance	(156)		
Unrealized Gain/ Loss (GASB 31)	9,646		
Rounding	0		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<u>(240,523)</u>	<u>(248,794)</u>	<u>(258,818)</u>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>131,617</b>	<b>49,750</b>	<b>702</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$80,741)</b>	<b>(\$81,866)</b>	<b>(\$49,048)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$212,366	\$132,831	
Cash with fiscal agent/trustee	727,774	730,604	
Less Restricted cash with trustee	(408,547)	(408,703)	
Matured Bonds Payable	(228,941)	(238,545)	
Interest Payable	(90,294)	(84,570)	
<b>Total Beginning Fund Balance</b>	<u>\$212,358</u>	<u>\$131,617</u>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	2,400	8,381	\$5,981	249.22%
44003 Other Interest Earnings	-	-	0	N/A
<b>Subtotal Use of Money</b>	<b>\$2,400</b>	<b>\$8,381</b>	<b>\$5,981</b>	<b>249.22%</b>

**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	1,230,285	1,228,700	(\$1,585)	(0.13%)
<b>Subtotal Miscellaneous Revenues</b>	<b>\$1,230,285</b>	<b>\$1,228,700</b>	<b>(\$1,585)</b>	<b>(0.13%)</b>

<b>TOTAL REVENUES</b>	<b>\$1,232,685</b>	<b>\$1,237,082</b>	<b>\$4,397</b>	<b>0.36%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51242 Bank Charges	2,500	2,500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.00%</b>

**OTHER CHARGES**

53103 Interest on LT Debt	454,461	424,044	(\$30,417)	(6.69%)
53104 Other Interest Expense	4,516	4,516	\$0	0.00%
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$458,977</b>	<b>\$428,560</b>	<b>(\$30,417)</b>	<b>(6.63%)</b>

**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	180,000	200,000	\$20,000	11.11%
<b>Subtotal Other Financing Uses</b>	<b>\$180,000</b>	<b>\$200,000</b>	<b>\$20,000</b>	<b>11.11%</b>

**ADMINISTRATIVE CONTROL ACCOUNT**

59004 Administrative Control Account	608,336	637,375	\$29,039	4.77%
59005 Admin Control Acct Clearing	(608,336)	(637,375)	(29,039)	4.77%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$641,477</b>	<b>\$631,060</b>	<b>(\$10,417)</b>	<b>(1.62%)</b>
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<b>TOTAL NET COST</b>	<b>(\$591,208)</b>	<b>(\$606,022)</b>	<b>(\$14,814)</b>	<b>2.51%</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2023-24 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

<b>44002</b>	<b><i>Interest on Pooled Cash</i></b>
<p>This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.</p>	
Estimated Average Cash Balance	335,253
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$8,381

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

<b>47101</b>	<b><i>Transfers In - within a Fund</i></b>
<p>The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.</p>	
<u>Annual Debt Service Requirements</u>	
Principal	\$637,375
Interest	\$424,044
Fiscal Agent Fees	\$2,500
Debt Issuance Costs	\$0
Discount / Bonds	\$0
Total Debt Service	1,063,919
Revenue Requirement (115% x Debt Service)	\$1,223,507

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

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

**FY 2023-24 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.

200,000

**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 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$482,808</b>	<b>\$351,484</b>	<b>\$338,871</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	1,206,230	1,232,685	1,237,082
Expenditures - (Decrease) fund balance	(760,263)	(641,477)	(631,060)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	445,968	591,208	606,022
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance			
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds	(574,580)	(608,336)	(637,375)
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)		
Capitalized Interest			
Change in Reserved Fund Balance	(139)		
Post Audit Adjustments - Closing COI			
Loss on Refunding of Debt	4,515	4,515	
Unrealized Gain/ Loss (GASB 31)	22,436		
Rounding	(1)		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(577,292)	(603,821)	(637,375)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>351,484</b>	<b>338,871</b>	<b>307,517</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$131,324)</b>	<b>(\$12,613)</b>	<b>(\$31,353)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2021</u></b>	<b><u>7/1/2022</u></b>	
Cash	\$482,802	\$353,868	
Cash with Fiscal Agent/Trustee	1,850,119	1,858,766	
Restricted Cash with Trustee	(1,044,836)	(1,044,975)	
Matured Bonds Payable	(549,934)	(574,580)	
Interest Payable	(255,343)	(241,595)	
<b>Total Beginning Fund Balance</b>	<b>\$482,808</b>	<b>\$351,484</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	384	1,238	\$854	222.35%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$384</b>	<b>\$1,238</b>	<b>\$854</b>	<b>222.35%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	37,917	37,971	\$54	0.14%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$37,917</b>	<b>\$37,971</b>	<b>\$54</b>	<b>0.14%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$38,301</b>	<b>\$39,209</b>	<b>\$908</b>	<b>2.37%</b>

**EXPENDITURES:**

<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	500	500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	14,658	13,768	(\$890)	(6.07%)
53105 Costs of Issuance	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$14,658</b>	<b>\$13,768</b>	<b>(\$890)</b>	<b>(6.07%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	65,000	45,000	(\$20,000)	(30.77%)
<b>Subtotal Other Financing Uses</b>	<b>\$65,000</b>	<b>\$45,000</b>	<b>(\$20,000)</b>	<b>(30.77%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	17,813	18,750	\$937	5.26%
59005 Admin Control Acct Clearing	(17,813)	(18,750)	(937)	5.26%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$80,158</b>	<b>\$59,268</b>	<b>(\$20,890)</b>	<b>(26.06%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$41,857</b>	<b>\$20,059</b>	<b>(\$21,798)</b>	<b>(52.08%)</b>

**FY 2023-24 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	49,514
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$1,238

**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	18,750.00
Interest	\$13,768
Fiscal Agent Fees	500.00
Debt Issuance Costs	-
Discount / Bonds	-
Total Debt Service	33,018
Revenue Requirement (115% x Debt Service)	\$37,971

**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 2023-24 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	45,000
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**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 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$96,882</b>	<b>\$102,582</b>	<b>\$42,911</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	34,880	38,301	39,209
Expenditures - (Decrease) fund balance	(15,137)	(80,158)	(59,268)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>19,743</b>	<b>(41,857)</b>	<b>(20,059)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - 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	(16,875)	(17,813)	(18,750)
Restricted Cash w/Fiscal Agent			
Principal Payment			
Deposit to Cost of Issuance Fund			
Amortization of Bond Premium	(689)		0
Unrealized Gain/ Loss (GASB 31)	3,522		
Change in Reserved Fund Balance	0		
Rounding	(1)		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(14,043)</b>	<b>(17,813)</b>	<b>(18,750)</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>102,582</b>	<b>42,911</b>	<b>4,102</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$5,700</b>	<b>(\$59,670)</b>	<b>(\$38,809)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$96,881	\$102,654	
Cash with Fiscal Agent/Trustee	55,969	56,243	
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Bonds Payable	(16,125)	(16,875)	
Bond Interest Payable	(8,154)	(7,751)	
Reserved Fund Balance	(\$31,689)	(\$31,689)	
<b>Total Beginning Fund Balance</b>	<b>\$96,882</b>	<b>\$102,582</b>	

**FY 2023-24 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	480	18,860	\$18,380	3829.10%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$480</b>	<b>\$18,860</b>	<b>\$18,380</b>	<b>3829.10%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	676,780	676,992	\$213	0.03%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$676,780</b>	<b>\$676,992</b>	<b>\$213</b>	<b>0.03%</b>
<b>TOTAL REVENUES</b>	<b>\$677,260</b>	<b>\$695,852</b>	<b>\$18,592</b>	<b>2.75%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	3,000	3,000	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	293,933	279,355	(\$14,578)	(4.96%)
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$293,933</b>	<b>\$279,355</b>	<b>(\$14,578)</b>	<b>(4.96%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	291,571	306,334	\$14,763	5.06%
59005 Admin Control Acct Clearing	(291,571)	(306,334)	(14,763)	5.06%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$296,933</b>	<b>\$282,355</b>	<b>(\$14,578)</b>	<b>(4.91%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$380,327)</b>	<b>(\$413,497)</b>	<b>(\$33,170)</b>	<b>8.72%</b>

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
<p>This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.</p>		
Estimated Average Cash Balance	754,388	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$18,860	

Character Title: Other Financing Sources Character No.: 44310-47

<b>47101</b>	<b>Transfers In - within a Fund</b>	
<p>The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.</p>		
<u>Annual Debt Service Requirements</u>		
Principal	\$306,334	
Interest	\$279,355	
Fiscal Agent Fees	\$3,000	
Discount / Bonds		
Total Debt Service	588,689	
Revenue Requirement (115% x Debt Service)	\$676,992	

Character: Services and Supplies Character No.: 44310-51/52

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

Character: Other Charges Character No.: 44310-53

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

**FY 2023-24 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.

0

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 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting (See Detailed Components Below)</b>	<b>\$102,593</b>	<b>\$41,116</b>	<b>\$708,986</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	669,215	677,260	695,852
Expenditures - (Decrease) fund balance	(405,731)	(296,933)	(282,355)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>263,484</b>	<b>380,327</b>	<b>413,497</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - 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	(276,808)	(291,571)	(306,334)
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)	6,686		
Changed in Reserved Fund Balance	(115)	579,115	
Rounding			
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>(324,961)</b>	<b>287,544</b>	<b>(306,334)</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>41,116</b>	<b>708,986</b>	<b>816,149</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$61,477)</b>	<b>\$667,871</b>	<b>\$107,163</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$102,594	\$42,549	
Cash with Fiscal Agent/Trustee	1,006,691	1,009,803	
Restricted Cash with Trustee			
Bonds Interest Payable	(160,530)	(153,887)	
Bonds Payable-Current	(265,736)	(276,808)	
Reserved Fund Balance	(580,426)	(580,541)	
<b>Total Beginning Fund Balance</b>	<b>\$102,593</b>	<b>\$41,116</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	480	7,463	\$6,983	1454.71%
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$480</b>	<b>\$7,463</b>	<b>\$6,983</b>	<b>1454.71%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	240,577	240,651	\$75	0.03%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$240,577</b>	<b>\$240,651</b>	<b>\$75</b>	<b>0.03%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$241,057</b>	<b>\$248,114</b>	<b>\$7,057</b>	<b>2.93%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	1,500	1,500	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	104,267	99,096	(\$5,171)	(4.96%)
53105 Costs of Issuance	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$104,267</b>	<b>\$99,096</b>	<b>(\$5,171)</b>	<b>(4.96%)</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	90,000	90,000	\$0	0.00%
<b>Subtotal Other Financing Uses</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	103,430	108,666	\$5,236	5.06%
59005 Admin Control Acct Clearing	(103,430)	(108,666)	(5,236)	5.06%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$195,767</b>	<b>\$190,596</b>	<b>(\$5,171)</b>	<b>(2.64%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$45,290)</b>	<b>(\$57,518)</b>	<b>(\$12,228)</b>	<b>27.00%</b>

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	49,514	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$1,238	

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

<b>47101</b>	<b>Transfers In - within a Fund</b>	
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	18,750.00	
Interest	\$13,768	
Fiscal Agent Fees	500.00	
Debt Issuance Costs	-	
Discount / Bonds	-	
Total Debt Service	33,018	
Revenue Requirement (115% x Debt Service)	\$37,971	

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

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

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

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

**FY 2023-24 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	90,000
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**Character:** Administrative Account

**Character No.:** 44315-59

**59004                      *Administrative Control Account***

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

**59005                      *Administrative Control Account Clearing***

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

**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$291,998</b>	<b>\$124,939</b>	<b>\$272,227</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	230,446	241,057	248,114
Expenditures - (Decrease) fund balance	(290,980)	(195,767)	(190,596)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(60,533)	45,290	57,518
<b>Adjustments to Reserves/Encumbrances:</b>			
<b>CBA</b> s - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance	0		0
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds	(98,192)	(103,430)	
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)	11,120		
Change in Reserved Fund Balance	(41)	205,429	
Rounding	(1)		
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(106,526)	101,999	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>124,939</b>	<b>272,227</b>	<b>329,745</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$167,059)</b>	<b>\$147,289</b>	<b>\$57,518</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2021</u></b>	<b><u>7/1/2022</u></b>	
Cash	\$291,998	\$125,447	
Cash with Fiscal Agent/Trustee	357,103	358,207	
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable	(94,264)	(98,192)	
Interest Payable	(56,945)	(54,588)	
Reserved Fund Balance	(\$205,894)	(\$205,935)	
<b>Total Beginning Fund Balance</b>	<b>\$291,998</b>	<b>\$124,939</b>	

**FY 2023-24 BUDGET  
SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **COMMON FACILITIES REVENUE BONDS 2022**  
Fund/Department No: **44335 33048300**

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	0	210,969	\$210,969	N/A
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$210,969</b>	<b>\$210,969</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	1,080,953	1,378,983	\$298,031	27.57%
<b>Subtotal Miscellaneous Revenues</b>	<b>\$1,080,953</b>	<b>\$1,378,983</b>	<b>\$298,031</b>	<b>27.57%</b>
<b>TOTAL REVENUES</b>	<b>\$1,080,953</b>	<b>\$1,589,952</b>	<b>\$509,000</b>	<b>47.09%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	4,000	4,000	\$0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	416,130	666,486	\$250,356	60.16%
53105 Costs of Issuance	0	0	\$0	N/A
<b>Subtotal Other Charges</b>	<b>\$416,130</b>	<b>\$666,486</b>	<b>\$250,356</b>	<b>60.16%</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	5,800,000	2,000,000	(\$3,800,000)	(65.52%)
<b>Subtotal Other Financing Uses</b>	<b>\$5,800,000</b>	<b>\$2,000,000</b>	<b>(\$3,800,000)</b>	<b>(65.52%)</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	519,829	528,630	\$8,801	1.69%
59005 Admin Control Acct Clearing	(519,829)	(528,630)	(8,801)	1.69%
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,220,130</b>	<b>\$2,670,486</b>	<b>(\$3,549,644)</b>	<b>(57.07%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$5,139,178</b>	<b>\$1,080,534</b>	<b>(\$4,058,644)</b>	<b>(78.97%)</b>

**FY 2023-24 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.: 44335-44

<b>44002</b>	<b>Interest on Pooled Cash</b>
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	8,438,753
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$210,969

Character Title: Other Financing Sources Character No.: 44335-47

<b>47101</b>	<b>Transfers In - within a Fund</b>
The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.	
<u>Annual Debt Service Requirements</u>	
Principal	\$528,630
Interest	\$666,486
Fiscal Agent Fees	\$4,000
Discount / Bonds	\$0
Total Debt Service	1,199,116
Revenue Requirement (115% x Debt Service)	\$1,378,983

Character: Services and Supplies Character No.: 44335-51/52

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

Character: Other Charges Character No.: 44335-53

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

**FY 2023-24 BUDGET**  
**CHARACTER JUSTIFICATION**

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

Character: Other Financing Uses Character No.: 44335-57

**57011 Transfers Out - within a Fund**

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

2,000,000

Character: Administrative Account Character No.: 44335-59

**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 2023-24 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Water Transmission  
**Section:** Common Facilities Revenue Bonds 2022A  
**Fund/Dept:** 44335 33048300

DESCRIPTION OF FUND ACTIVITY	Actual FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$0</b>	<b>\$13,985,191</b>	<b>\$9,348,820</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	196,726	1,562,860	1,589,952
Expenditures - (Decrease) fund balance	(3,744,622)	(5,700,130)	(2,670,486)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(3,547,896)</b>	<b>(4,137,271)</b>	<b>(1,080,534)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Proceeds Bond Issuance	15,539,615		
Deposit to Cost of Issuance Fund			0
Restricted Cash w/Fiscal Agent			
Principal Payment		(499,101)	(528,630)
Revenue Bonds Pay - Change in Current Bal			
Amortization of Bond Premium			
Bonds Interest Payable			
Change in Reserved Fund Balance			
Bond Premium - Issuance of Revenue Bonds	1,445,451		
Loss on Refunding of Debt			
Gain on Refunding	61,911		
Accrual of Principal Payment - Revenue Bonds			
Unrealized Gain/ Loss (GASB 31)	485,301		
Changed in Reserved Fund Balance			
Post Audit Adjustment	808		
Rounding	1		
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>17,533,087</b>	<b>(499,101)</b>	<b>(528,630)</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>13,985,191</b>	<b>9,348,820</b>	<b>7,739,656</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$13,985,191</b>	<b>(\$4,636,372)</b>	<b>(\$1,609,164)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash		\$14,005,684	
Cash with Fiscal Agent/Trustee		6,908	
Restricted Cash with Trustee			
Bonds Interest Payable		(27,401)	
Bonds Payable-Current			
Reserved Fund Balance			
<b>Total Beginning Fund Balance</b>	<b>\$0</b>	<b>\$13,985,191</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title: **STORAGE FACILITIES REVENUE BONDS 2022**  
Fund/Department No: **44325 33048100**

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
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**REVENUES:**

**USE OF MONEY**

44002 Interest on Pooled Cash	0	2,915	\$2,915	N/A
44003 Other Interest Earnings	0	0	-	N/A

<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$2,915</b>	<b>\$2,915</b>	<b>N/A</b>
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<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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**OTHER FINANCING SOURCES**

47101 Transfers In - within a Fund	77,457	355,015	\$277,558	358.34%
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<b>Subtotal Miscellaneous Revenues</b>	<b>\$77,457</b>	<b>\$355,015</b>	<b>\$277,558</b>	<b>358.34%</b>
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<b>TOTAL REVENUES</b>	<b>\$77,457</b>	<b>\$357,930</b>	<b>\$280,473</b>	<b>362.10%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

51242 Bank Charges	500	560	\$60	12.00%
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<b>Subtotal Services and Supplies</b>	<b>\$500</b>	<b>\$560</b>	<b>\$60</b>	<b>12.00%</b>
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**OTHER CHARGES**

53103 Interest on LT Debt	29,724	119,587	\$89,863	302.33%
53104 Other Interest Expense	0	0	\$0	N/A
53105 Costs of Issuance	0	0	-	N/A

<b>Subtotal Other Charges</b>	<b>\$29,724</b>	<b>\$119,587</b>	<b>\$89,863</b>	<b>302.33%</b>
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**OTHER FINANCING USES**

57011 Transfers Out - within a Fund	900,000	288,000	(\$612,000)	(68.00%)
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<b>Subtotal Other Financing Uses</b>	<b>\$900,000</b>	<b>\$288,000</b>	<b>(\$612,000)</b>	<b>(68.00%)</b>
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**ADMINISTRATIVE CONTROL ACCOUNT**

59004 Administrative Control Account	37,131	188,562	\$151,431	407.83%
59005 Admin Control Acct Clearing	(37,131)	(188,562)	(151,431)	407.83%

<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$930,224</b>	<b>\$408,147</b>	<b>(\$522,077)</b>	<b>(56.12%)</b>
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<b>TOTAL NET COST</b>	<b>\$852,766</b>	<b>\$50,217</b>	<b>(\$802,550)</b>	<b>(94.11%)</b>
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*(Expenditures Minus Revenues)*

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
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	116,606	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$2,915	

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

<b>47101</b>	<b>Transfers In - within a Fund</b>	
The water sales revenue is calculated to meet the revenue requirements of the Common Facilities portion of the Water Revenue Bonds. The revenue is required to meet 115% of the annual debt service costs of the bonds. The revenue is initially deposited in the Water Transmission Agency Fund and later transferred to the Common Facilities Revenue Bond, pursuant to the terms of the Ninth Supplemental Ordinance.		
<u>Annual Debt Service Requirements</u>		
Principal	\$188,562	
Interest	\$119,587	
Fiscal Agent Fees	\$560	
Discount / Bonds	\$0	
Total Debt Service	308,709	
Revenue Requirement (115% x Debt Service)	\$355,015	

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

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

Character: Other Charges Character No.: 44325-53

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

**FY 2023-24 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.

288,000

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 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$0</b>	<b>\$947,409</b>	<b>\$53,436</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	399,272	385,782	357,930
Expenditures - (Decrease) fund balance	(2,525,265)	(1,100,284)	(408,147)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(2,125,993)</b>	<b>(714,501)</b>	<b>(50,217)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Proceeds from Bond Issuance			
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		(179,472)	(188,562)
Revenue Bonds Pay - Change in Current Bal			
Unrealized Gain/ Loss (GASB 31)	34,664		
Gain on Refunding	44,214		
Issuance of Revenue Bonds	2,693,401		
Bond Premium - Issuance of Revenue Bonds	301,517		
Post Audit Adjustment	(394)		
Rounding			
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>3,073,402</b>	<b>(179,472)</b>	<b>(188,562)</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>947,409</b>	<b>53,436</b>	<b>(185,343)</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$947,409</b>	<b>(\$893,973)</b>	<b>(\$238,779)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash		\$950,923	
Cash with fiscal agent/trustee		1,235	
Less Restricted cash with trustee			
Matured Bonds Payable			
Interest Payable		(4,749)	
<b>Total Beginning Fund Balance</b>	<b>\$0</b>	<b>\$947,409</b>	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>USE OF MONEY</u></b>				
44002 Interest on Pooled Cash	0	1,576	\$1,576	N/A
44003 Other Interest Earnings	0	0	0	N/A
<b>Subtotal Use of Money</b>	<b>\$0</b>	<b>\$1,576</b>	<b>\$1,576</b>	<b>N/A</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
47101 Transfers In - within a Fund	0	234,526	\$234,526	N/A
<b>Subtotal Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$234,526</b>	<b>\$234,526</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
49004 Administrative Control Account	0	0	\$0	N/A
49005 Admin Control Acct Clearing	0	0	\$0	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$236,103</b>	<b>\$236,103</b>	<b>N/A</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
51242 Bank Charges	0	350	\$350	N/A
<b>Subtotal Services and Supplies</b>	<b>\$0</b>	<b>\$350</b>	<b>\$350</b>	<b>N/A</b>
<b><u>OTHER CHARGES</u></b>				
53103 Interest on LT Debt	0	65,778	\$65,778	N/A
53105 Costs of Issuance	0	0	0	N/A
<b>Subtotal Other Charges</b>	<b>\$0</b>	<b>\$65,778</b>	<b>\$65,778</b>	<b>N/A</b>
<b><u>OTHER FINANCING USES</u></b>				
57011 Transfers Out - within a Fund	0	0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
59004 Administrative Control Account	0	137,808	\$137,808	N/A
59005 Admin Control Acct Clearing	0	(137,808)	(137,808)	N/A
<b>Subtotal Administrative Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$66,128</b>	<b>\$66,128</b>	<b>N/A</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$0</b>	<b>(\$169,975)</b>	<b>(\$169,975)</b>	<b>N/A</b>

**FY 2023-24 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

<b>44002</b>	<b>Interest on Pooled Cash</b>
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	63,057
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$1,576

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

<b>47101</b>	<b>Transfers In - within a Fund</b>
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	137,808.00
Interest	\$65,778
Fiscal Agent Fees	350.00
Debt Issuance Costs	-
Discount / Bonds	
Total Debt Service	203,936
Revenue Requirement (115% x Debt Service)	\$234,526

**Character:** Services and Supplies **Character No.:** 14330-51/52

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

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

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

**FY 2023-24 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.

0

**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 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
Available for Budgeting (See Detailed Components Below)	\$0	(\$1,287)	\$47,762
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	397,831	253,827	236,103
Expenditures - (Decrease) fund balance	(2,063,238)	(73,350)	(66,128)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	(1,665,406)	180,477	169,975
<b>Adjustments to Reserves/Encumbrances:</b>			
CBA's - Included in Est. Current Yr Expenses			
Gain on Refunding	36,363		
Issuance of Revenue Bonds	1,446,984		
Bond Premium - Issuance of Revenue Bonds			
Proceeds Bond Issuance			0
Restricted Cash w/Fiscal Agent			
Accrual of Principal Payment - Revenue Bonds		(131,428)	
Principal Payment			(137,808)
Deposit to Cost of Issuance Fund			
Bond Premium - Issuance of Revenue Bonds	181,185		
Amortization of Bond Premium			
Unrealized Gain/ Loss (GASB 31)			
Change in Reserved Fund Balance			
Post Audit Adjustment	(413)		
Rounding			
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	1,664,119	(131,428)	(137,808)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
Available for Budgeting	(1,287)	47,762	79,929
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	(\$1,287)	\$49,049	\$32,167
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash		\$587	
Cash with Fiscal Agent/Trustee		677	
Less Restricted Cash with Trustee			
Other current liability (good faith on refunding)			
Matured Bonds Payable			
Interest Payable		(2,551)	
Reserved Fund Balance			
<b>Total Beginning Fund Balance</b>	\$0	(\$1,287)	

**FY 2023-24 BUDGET**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

Account No. and Title	Adopted 2022-2023	Requested 2023-24	Difference	Percent Change
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**REVENUES:**

**INTERGOVERNMENTAL REVENUES**

42610	Other Governmental Agencies	0	0	\$0	N/A
<b>Subtotal Intergovernmental Reven</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**OTHER FINANCING SOURCES**

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

**USE OF MONEY**

44002	Interest on Pooled Cash	81	710	\$629	779.98%
<b>Subtotal Use of Money</b>		<b>\$81</b>	<b>\$710</b>	<b>\$629</b>	<b>779.98%</b>

<b>TOTAL REVENUES</b>	<b>\$81</b>	<b>\$710</b>	<b>\$629</b>	<b>779.98%</b>
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**EXPENDITURES:**

**OTHER CHARGES**

53501	Contributions	0	0	\$0	N/A
<b>Subtotal Other Charges</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**OTHER FINANCING USES**

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

<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
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<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$81)</b>	<b>(\$710)</b>	<b>(\$629)</b>	<b>779.98%</b>
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**FY 2023-24 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

<b>42610</b>	<b>Other Governmental Agencies</b>	
<p>This account records cash in lieu of debt service that North Marin Water District elects when the Water Agency proposes to issue revenue bonds for projects in Common Facilities or on the Petaluma AQ.</p>		
Cash in Lieu of Debt Service	0	

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

<b>44002</b>	<b>Interest on Pooled Cash</b>	
<p>This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.</p>		
Estimated Average Cash Balance	28,385	
Projected Interest Rate	2.50%	
Projected/Planned Interest on Pooled Cash	\$710	

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

<b>47101</b>	<b>Transfers In - within a Fund</b>	
<p>Transfer in from Water Transmission Agency Fund (44205) - for capital improvements - per the recommendation of the Water Advisory Committee, pursuant to the terms of the Master Water Supply Agreement. The Restructured Water Supply Agreement provides that if money received from the Operations and Maintenance Charge (O&amp;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&amp;M Charge paid by North Marin to the total O&amp;M Charge received by the Agency during the prior fiscal year.</p>		
Scheduled transfer	0	

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

<b>53501</b>	<b>Contributions</b>	
<p>This item records payment, to North Marin Water District, of funds deposited to the North Marin Water Deposit fund as authorized by the Restructured Water Supply Agreement. The North Marin Water District has requested to handle its own cash management and investments.</p>		

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

<b>57011</b>	<b>Transfers Out - within a Fund</b>	
Transfer out of cash in lieu of debt service to Common Facilities	0	

**FY 2023-24 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 FY21-22	Estimated FY22-23	Requested FY23-24
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,127,825</b>	<b>\$28,094</b>	<b>\$28,175</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	19,977	81	710
Expenditures - (Decrease) fund balance	(1,106,217)	0	0
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	(1,086,240)	81	710
<b>Adjustments to Reserves/Encumbrances:</b>			
Unrealized Gain/ Loss (GASB 31)	39,055	0	
Unearned Revenue - Non - Current	(52,545)		
Post Audit Adjustment			
Rounding			
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	(13,490)	0	0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>28,095</b>	<b>28,175</b>	<b>28,884</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>(\$1,099,730)</b>	<b>\$81</b>	<b>\$710</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/2021</b>	<b>7/1/2022</b>	
Cash	\$1,132,055	\$32,324	
Deposit from others	(4,230)	(4,230)	
Accounts Receivable - AR Module	0	0	
<b>Total Beginning Fund Balance</b>	<b>\$1,127,825</b>	<b>\$28,094</b>	