

August 15, 2017 - Reconstruction of WRA Accounting Funds after Collaboration with the County Auditor-Controller's Office

General Fund 111 - Ad Valorem, Leases, Interest, Royalties, Developer Fees - Combine all funds listed below	Flood Benefit & Special Assessment Funds below will remain separated	Use one SVWP Debt Service Funds 313	Eliminate Revenue Transfer Funds 119, 133, and 303	Transfer Completed SVWP Construction Funds to Debt Service Fund	Total Funds after Fund Restructure
111	112	313	119	422 to 313	Fund 111 - General Fund
113	116		133	423 to 313	112 - Pajaro
114	121		303	425 to 313	116 - Naci/SA O&M
115	122				121 - Bryant Cyn
117	124				122 - Rec Ditch
118	127				124 - San Lornzo Crk
120	130				127 - Moro Cojo
123	131				130-Hydro-electric Revenue
125	132				131 - CSIP O&M
126	134				132 - SVRP O&M
128					134 - SRDF O&M
129					426 - Interlake Tunel
					313 Monterey County Financing Authority

\* Fund 119 transfered Zone 2B special assessments to Funds 131 and 132; keeps money to cover conservation plan, staff time, legal expenses

\*Fund 303 has been used historically to pay CSIP Bureau of Reclamation loan and maintain the Rate Stablization Reserve (leftover construction \$ from CSIP 1998 Bureau of Reclamation loan payment can be made directly from Fund 131 CSIP O&M

*A/C concurs that Funds 119 and 303 may be eliminated. Per 8-15-17 email, Zone #6 2B will be posted to Fund 131 and WRA will prepare JVs to transfer the appropriate amount to Fund 132. Fund 313 was added to the Total Funds after Fund Restructure column.*

