

34130100 CSA #41-Freestone Wtr Ops							
Account	Description	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Adopted	FY 19-20 Recommended	
00004	All Revenues						
40050	Property Tax Accrual	\$ (500)	\$ -	\$ -	\$ -	\$ -	
40202	Direct Charges - Prior Year	\$ 963	\$ -	\$ -	\$ -	\$ -	
Total 40000	Tax Revenue	\$ 463	\$ -	\$ -	\$ -	\$ -	
43201	Fines, Forfeitures, Penalties	\$ 102	\$ 454	\$ 417	\$ -	\$ -	
Total 43000	Fines, Forfeitures, Penalties	\$ 102	\$ 454	\$ 417	\$ -	\$ -	
44002	Interest on Pooled Cash	\$ (3)	\$ 544	\$ 728	\$ 529	\$ 718	
44050	Unrealized Gains and Losses	\$ 8	\$ (243)	\$ (43)	\$ -	\$ -	
Total 44000	Revenue - Use of Money & Prop	\$ 5	\$ 301	\$ 685	\$ 529	\$ 718	
45313	Sale - Water	\$ 31,232	\$ 44,796	\$ 53,650	\$ 53,000	\$ 46,805	
45330	North Marin Rev Bond Chg	\$ -	\$ -	\$ -	\$ -	\$ -	
45530	Maintenance fees	\$ -	\$ 2,560	\$ 991	\$ -	\$ 1,026	
Total 45000	Charges for Services	\$ 31,232	\$ 47,356	\$ 54,641	\$ 53,000	\$ 47,831	
46029	Donations/Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	
46040	Miscellaneous Revenue	\$ 9,214	\$ 3,899	\$ -	\$ -	\$ -	
46051	Returned Checks	\$ -	\$ -	\$ -	\$ -	\$ -	
46200	PY Revenue - Miscellaneous	\$ -	\$ 328	\$ -	\$ -	\$ -	
Total 46000	Miscellaneous Revenues	\$ 9,214	\$ 4,227	\$ -	\$ -	\$ -	
47101	Transfers In - within a Fund	\$ -	\$ 125,900	\$ -	\$ -	\$ -	
47103	Transfers In - All Others	\$ 76,300	\$ 10,000	\$ -	\$ -	\$ -	
Total 47000	Other Financing Sources	\$ 76,300	\$ 135,900	\$ -	\$ -	\$ -	
49002	Advances	\$ -	\$ -	\$ -	\$ -	\$ -	
49003	Advances Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	
Total 49000	Administrative Control Accts	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue		\$ 117,316	\$ 188,238	\$ 55,743	\$ 53,529	\$ 48,549	

00005	All Expense/Expenditure Accts						
51071	Maintenance - Bldg & Improve	\$ 11,656	\$ 7,686	\$ 4,805	\$ 7,000	\$ 7,000	
51077	Maint - Infrastructure	\$ -	\$ 26,378	\$ -	\$ -	\$ -	
51201	Administration Services	\$ 20,639	\$ 9,162	\$ 2,329	\$ 7,500	\$ 7,500	
51207	Client Accounting Services	\$ 1,918	\$ 2,392	\$ 2,385	\$ 2,475	\$ 2,440	
51211	County Counsel - Legal Advice	\$ 2,626	\$ 1,647	\$ 1,472	\$ 500	\$ 1,104	
51213	Engineer Services	\$ -	\$ -	\$ 205	\$ -	\$ -	
51221	Medical/Laboratory Services	\$ 10,952	\$ 4,303	\$ 5,454	\$ 6,500	\$ 6,500	
51225	Training Services	\$ 6	\$ -	\$ -	\$ -	\$ -	
51244	Permits/License/Fees	\$ 839	\$ 552	\$ 400	\$ 800	\$ 500	
51249	Other Professional Services	\$ 1,823	\$ 1,849	\$ 2,424	\$ 2,043	\$ 2,148	
51250	Planning/Mapping/Inspections	\$ 306	\$ -	\$ -	\$ -	\$ -	
51401	Rents and Leases - Equipment	\$ 516	\$ 634	\$ -	\$ -	\$ -	
51803	Other Contract Services	\$ 33,521	\$ 24,202	\$ 29,888	\$ 27,147	\$ 28,540	
51902	Telecommunication Usage	\$ 588	\$ 609	\$ 672	\$ 750	\$ 564	
51911	Mail Services	\$ -	\$ 12	\$ -	\$ -	\$ -	
51916	County Services Chgs	\$ 1,314	\$ 2,906	\$ 3,595	\$ 3,206	\$ 3,171	
52091	Memberships/Certifications	\$ -	\$ -	\$ -	\$ 25	\$ -	
52111	Office Supplies	\$ 6	\$ 21	\$ 28	\$ 20	\$ 20	
52115	Books/Media/Subscriptions	\$ -	\$ 12	\$ -	\$ -	\$ -	
52117	Mail and Postage Supplies	\$ -	\$ -	\$ 18	\$ -	\$ -	
52141	Minor Equipment/Small Tools	\$ -	\$ 547	\$ -	\$ -	\$ -	
52162	Special Department Expense	\$ -	\$ -	\$ -	\$ 8,396	\$ -	

52191	Utilities Expense	\$ 5,289	\$ 5,796	\$ 7,154	\$ 6,000	\$ 7,500
52194	Utilities - Water	\$ 22,023	\$ 3,163	\$ -	\$ 3,000	\$ -
Total 51000	Total Services and Supplies	\$ 114,022	\$ 91,871	\$ 60,829	\$ 75,362	\$ 66,988
53103	Interest on LT Debt	\$ 2,300	\$ 709	\$ -	\$ -	\$ -
53402	Depreciation Expense	\$ 12,339	\$ 12,339	\$ 14,438	\$ 12,339	\$ 12,339
Total 53000	Other Charges	\$ 14,639	\$ 13,048	\$ 14,438	\$ 12,339	\$ 12,339
59002	Advances	\$ 7,244	\$ 42,107	\$ -	\$ -	\$ -
59003	Advances Clearing	\$ (7,244)	\$ (42,107)	\$ -	\$ -	\$ -
Total 59000	Administrative Control Accts	\$ -	\$ -	\$ -	\$ -	\$ -
Total All Expense/Expenditure Accts		\$ 128,661	\$ 104,919	\$ 75,267	\$ 87,701	\$ 79,327

19820	Acq-Machinery and Equipment	\$ -	\$ -	\$ 41,982	\$ -	\$ -
Total 19800	Proprietary Capital Purchases	\$ -	\$ -	\$ 41,982	\$ -	\$ -
Total All Assets Accounts		\$ -	\$ -	\$ 41,982	\$ -	\$ -

All Expense/Expenditure Accts	\$ 128,661	\$ 104,919	\$ 75,267	\$ 87,701	\$ 79,327
All Assets Accounts	\$ -	\$ -	\$ 41,982	\$ -	\$ -
All Revenues	\$ 117,316	\$ 188,238	\$ 55,743	\$ 53,529	\$ 48,549
Net Cost	\$ 11,345	\$ (83,319)	\$ 61,506	\$ 34,172	\$ 30,778

34130200 CSA #41-Freestone Wtr Constr		FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Account	Description	Actuals	Actuals	Actuals	Adopted	Recommended

00004	All Revenues					
40202	Direct Charges - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -
Total 40000	Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
44002	Interest on Pooled Cash	\$ 31	\$ 40	\$ 54	\$ 40	\$ 50
44050	Unrealized Gains and Losses	\$ (4)	\$ (21)	\$ (7)	\$ -	\$ -
Total 44000	Revenue - Use of Money & Prop	\$ 27	\$ 19	\$ 47	\$ 40	\$ 50
Total Revenue		\$ 27	\$ 19	\$ 47	\$ 40	\$ 50

All Expense/Expenditure Accts

All Assets Accounts

All Revenues	\$ 27	\$ 19	\$ 47	\$ 40	\$ 50
Net Cost	\$ (27)	\$ (19)	\$ (47)	\$ (40)	\$ (50)

34130300 CSA #41 Freestone DS							
Account	Description	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Adopted	FY 19-20 Recommended	
00004	All Revenues						
40003	Direct Charges - CY	\$ -	\$ 14,018	\$ 14,022	\$ 14,143	\$ 14,143	
40050	Property Tax Accrual	\$ -	\$ 648	\$ 120	\$ -	\$ -	
Total 40000	Tax Revenue	\$ -	\$ 14,666	\$ 14,142	\$ 14,143	\$ 14,143	
44002	Interest on Pooled Cash	\$ -	\$ 102	\$ 170	\$ 70	\$ 170	
44050	Unrealized Gains and Losses	\$ -	\$ (57)	\$ (19)	\$ -	\$ -	
Total 44000	Revenue - Use of Money & Prop	\$ -	\$ 45	\$ 151	\$ 70	\$ 170	
49002	Advances	\$ -	\$ 125,900	\$ -	\$ -	\$ -	
49003	Advances Clearing	\$ -	\$ (125,900)	\$ -	\$ -	\$ -	
Total 49000	Administrative Control Accts	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Revenue	\$ -	\$ 14,711	\$ 14,293	\$ 14,213	\$ 14,313	
00005	All Expense/Expenditure Accts						
51201	Administration Services	\$ -	\$ 125	\$ 120	\$ 250	\$ 250	
Total 51000	Total Services and Supplies	\$ -	\$ 125	\$ 120	\$ 250	\$ 250	
53103	Interest on LT Debt	\$ -	\$ 3,001	\$ 3,646	\$ 3,650	\$ 3,600	
Total 53000	Other Charges	\$ -	\$ 3,001	\$ 3,646	\$ 3,650	\$ 3,600	
57011	Transfers Out - within a Fund	\$ -	\$ 125,900	\$ -	\$ -	\$ -	
Total 57000	Other Financing Uses	\$ -	\$ 125,900	\$ -	\$ -	\$ -	
59002	Advances	\$ -	\$ -	\$ 9,290	\$ 9,290	\$ 11,834	
59003	Advances Clearing	\$ -	\$ -	\$ (9,290)	\$ (9,290)	\$ (11,834)	
Total 59000	Administrative Control Accts	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total All Expense/Expenditure Accts	\$ -	\$ 129,026	\$ 3,766	\$ 3,900	\$ 3,850	
	All Expense/Expenditure Accts	\$ -	\$ 129,026	\$ 3,766	\$ 3,900	\$ 3,850	
	All Assets Accounts						
	All Revenues	\$ -	\$ 14,711	\$ 14,293	\$ 14,213	\$ 14,313	
	Net Cost	\$ -	\$ 114,315	\$ (10,527)	\$ (10,313)	\$ (10,463)	

00004

All Revenues

43201 Fines, Forfeitures, Penalties

This account records late fees, reconnection fees, water adjustments, NSF fees, and other misc charges to customers. Rates are set per Ordinance governing the water district. Do not budget as these revenues will vary from year to year.

\$ -

44002 Interest on Pooled Cash

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

Conservative estimate, used PY mid year estimate: \$ 718.00

44050 Unrealized Gains and Losses

At the direction of the Auditor-Controller-Treasurer-Tax Collector, Unrealized Gains and Losses were introduced in FY14-15 due to several years of audit findings per GASB 31. The recording and reversal of these charges cross fiscal years and are dependent on market position as of the end of the fiscal year. These are non-cash transactions and are adjusted on the fund balance statement to net zero. Do not Budget.

\$ -

45313 Sale - Water

Rates are set by ordinance and include annual inflationary adjustments. Average usage data and number of active customers are provided annually by Russian River Utility. New rates approved by the Board on September 13, 2016 through a Prop 218 process based on the recent rate study include a 14% increase in the rates in addition to the annual CPI adjustment authorized under the governing ordinance. FY 19-20 budget is based on these assumptions: 1. All customers are using the smallest meter (5/8" meter), 2. CPI rate increase is 2%, and 3. Average water usage for the system is 86,000 gallons a month.

\$ 46,804.63

45530 Maintenance fees

Back flow charges are transferred into this account from the Sale of Water account 45313 via a Journal Voucher correction. 28 meters connected to the system, 23 are active accounts and only 16 are receiving the backflow charge.

\$ 1,026.20

46029 Donations/Contributions

No additional grant funds are requested for FY 19-20.

\$ -

46040 Miscellaneous Revenue

The loan from the PW Small Water Fund for the tank lid replacement was paid in full during FY 16-17. The new loan approved on September 13, 2016 is managed under the new debt service department and collected on the County of Sonoma's property tax invoices. Tank lid charge was \$30.59/mo per connection and has not been applied since FY 16-17. Do not budget.

\$ -

46051 Returned Checks

When checks are bounced at the bank they are returned to the Treasury and then returned to the depositing department. The Treasury prepares a journal to take back the revenues that were recorded with the original deposit. However, that revenue reduction is always recorded against revenue code 46051 Returned Checks. These generally were deposits of water sales. A journal should be created to credit the account Returned Checks and debit the account to reduce the water sales 45301. Do not budget, as we cannot anticipate when checks will be returned.

\$ -

47101 Transfers In - within a Fund

This account received \$125,900 as a loan from the County of Sonoma on Sept 2017. Repayment of the loan is made on a bi-annual basis. No additional loans are expected in FY 19-20.

\$ -

47103 Transfers In - All Others

Use of interest earnings have been used in the past. No additional funds are expected for FY 19-20.

\$ -

51071 Maintenance - Bldg & Improve

No major maintenance is expected in FY 19-20. The request is for unexpected repairs or problems that may arise over the course of the year as the system is old and prone to leaks. FY 19-20 will budget the same amount as PY.

\$ 7,000.00

51077 Maint - Infrastructure

No major maintenance is expected in Freestone. Budgeted funds are for maintenance that is above the monthly amount paid to the contractor for contract required maintenance.

\$ -

51201 Administration Services

This line item reimburses the Roads Division for administrative and accounting services provided to the district. There are additional reporting requirements, Prop 218 processes, and other special projects, such as the capital project improvement plan development, that need to be performed by TPW staff which vary from year to year. Will use FY 18-19 adopted budget.

\$ 7,500.00

51207 Client Accounting Services

This account covers accounting charges from the County Auditor's office for financial reports and other special services required for special districts. Costs are charged based on actual time spent processing paid claims, state reports and other financial statement review. ACTTC sends us projected costs. Client Accounting Services represents what we reimburse the ACTTC for our accountant's time. Amount covers accounting charges from the County Auditor's office for financial reports and other special services required for special districts. Costs are charged based on actual time spent processing paid claims, state reports and other financial statement review.

\$ 2,440.00

51211 County Counsel - Legal Advice

County Legal Services may vary. Minimal hours are expected during FY 19-20: Tax roll review. FY 19-20 hourly rate is \$276.

	Rate	Hours	
	\$ 276.00	4.00	\$ 1,104.00

51213 Engineer Services

No additional engineer services are anticipated for FY 19-20.

\$ -

51221 Medical/Laboratory Services

A contractor is used to perform lab tests on the various chemical components of the water supply as required by State drinking water regulations. As Freestone's water sources have declined and regulations have tightened the amount of testing and the types of tests have increased resulting in increased costs for the small water districts. FY 19-20 costs are expected to come in at \$6,500, which represents the same amount originally budgeted for FY 18-19.

\$ 6,500.00

51244 Permits/License/Fees

State Water Boards annual systems water fees. Two annual invoices of approx \$250/ea.

\$ 500.00

51249 Other Professional Services

Russian River Utility provides customer service tasks under the scope of work listed in the Operations and Maintenance agreement. Rates are adjusted by CPI on an annual basis effective January. See table below for calculation of rates.

	Months	Mo. Rate	Total
RRU Contracted Services (2019 rates)	6	\$ 177.16	\$ 1,062.96
RRU Contracted Services (2020 rates)	6	\$ 180.88	\$ 1,085.28
			\$ 2,148.24

51803 Other Contract Services

Russian River Utility maintains the water system, including monthly reading of water meters, service calls, and door posting for delinquent payments. O&M costs are captured within this account. Rates are adjusted by CPI on an annual basis effective January. See table below for calculation of rates.

	Months	Mo. Rate	Total
RRU Contracted Services (2019 rates)	6	\$ 2,353.66	\$ 14,121.96
RRU Contracted Services (2020 rates)	6	\$ 2,403.09	\$ 14,418.52
			\$ 28,540.48

51902 Telecommunication Usage

ISD costs for telecommunication usage for the SCADA system. Costs are approx \$47/mo.

Months	Rate			
12	\$ 47.00	\$		564.00

51916 County Services Chgs

This account represents account services charges for special districts governed by the Board of Supervisors and are calculated based on the Board's direction to reimburse the Auditor-Controller for 100% of the County Administrator's Office's accounting services costs. The FY 19-20 accounting charges are based on the CAO's estimated Cost Plan and on EFS voucher count. Amounts charged to each district could increase and/or decrease based on actual costs of providing services and any changes in the use of services, including the number of claims processed, by each district. In prior years this expense has been a separate line item under Fiscal Accounting Services. With the implementation of the County's new Enterprise Financial System (EFS), the expense has been separated into this new account.

\$ 3,171.00

52091 Memberships/Certifications

Various memberships, certificates, and/or professional licenses for IW staff may be expensed through

52111 Office Supplies

Miscellaneous office supply purchases by IW staff.

\$ 20.00

52115 Books/Media/Subscriptions

Miscellaneous books and/or subscription purchases by IW staff.

\$ -

52141 Minor Equipment/Small Tools

Miscellaneous minor equipment and/or small tools that IW may purchase during an emergency situation.

\$ -

52162 Special Department Expense

ACTTC Accountant established a liability account at the time from booking the asset for the SCADA acquisition. Monthly payments reduce the existing liability. SCADA charges were captured within this account, but have now been assigned to Acct 21600. RRU SCADA charge of \$699.69/mo (\$8,396.28/yr).

\$ -

52191 Utilities Expense

Electrical services (PG&E) to run water, distribution and treatment equipment. For FY 19-20, we will use FY 18-19 projected estimate of \$7,500.

\$ 7,500.00

52194 Utilities - Water

This account captures costs associated to the purchase and delivery of water that may be required during (emergency) repair work. FY 19-20, Staff does not anticipate purchasing water.

\$ -

53402 Depreciation Expense

This is a non-cash transaction required to comply with generally accepted accounting principles. The depreciation estimate is provided by the Auditor's office. All of the water systems including Freestone depreciate the original acquisition Building and Improvements that were constructed when the water system became the responsibility of the County. The old depreciation schedule reflects additional B&I costs but did not always provide a description of the improvements. We expended \$303,607.53 in 92-93, \$207,696.03 in 93-94, and \$947.14 in 94-95. In 06-07 a pipeline and well improvement was added. In 09-10 a treatment facility improvement. In 10-11 a water recycling tank was added. Then in September 2017 IW added the SCADA monitoring system. Prior to EFS, the net book value for the asset value was just tracked in a simple spreadsheet with the newer items being added and depreciated over the remaining life of the original acquisition. The original was given a 50 year life at the time based on best practice that the auditor could obtain.

\$ 12,339.00

19820 Acq-Machinery and Equipment

The purchase of the SCADA System was made in FY 17-18. No other purchases expected for FY 19-20.

\$ -

34130200 CSA #41-Freestone Wtr Constr

44002 Interest on Pooled Cash

This account records interest on pooled cash held for the district by the County Treasurer's Office. Estimated interest is projected based on cash on hand and current interest rate trends. FY 19-20 will budget FY 18-19's projections.

\$ 50.00

44050 Unrealized Gains and Losses

GASB 31 acct rules - do not budget. At the direction of the Auditor-Controller-Treasurer-Tax Collector, Unrealized Gains and Losses were introduced in FY14-15 due to several years of audit findings per GASB 31. The recording and reversal of these charges cross fiscal years and are dependent on market position as of the end of the fiscal year. These are non-cash transactions and are adjusted on the fund balance statement to net zero. Do not budget.

\$ -

34130300 CSA #41 Freestone DS

40003 Direct Charges - CY

This account reflects the collection of property related fee revenue by the Tax Collector's Office. These funds are used to repay the loan from the Small Water Assistance Loan Fund approved by the Board of Supervisors on September 13, 2016. The calculation for the amount requested is:

ESD	Rate per ESD	Total
27	\$ 523.80	\$ 14,142.60

44002 Interest on Pooled Cash

This account records interest earned on pooled cash held for the Division by the County Treasurer's Office. Estimated interest is projected based on cash on hand and current interest rate trends. FY 19-20 will budget with FY 19-20 Cashflow estimate.

\$ 170.00

44050 Unrealized Gains and Losses

At the direction of the Auditor-Controller-Treasurer-Tax Collector, Unrealized Gains and Losses were introduced in FY14-15 due to several years of audit findings per GASB 31. The recording and reversal of these charges cross fiscal years and are dependent on market position as of the end of the fiscal year. These are non-cash transactions and are adjusted on the fund balance statement to net zero. Do not Budget.

\$ -

51201 Administration Services

This account appropriates the expense for an administration charge assessed by the County for processing charges on the tax roll. Budget \$250.

\$ 250.00

53103 Interest on LT Debt

The account is for interest appropriations on the \$125,900 loan from the Small Water Systems Assistance Loan Fund, which matures in 2026. The amount of the interest (rate = 3.0%) and principal due each period is from the amortization schedule. This account is for interest only.

\$ 3,600.00

59002/03 Advances/Advances Clearing

Administrative control account for payment of principal on the Small Water Systems Assistance Fund loan. Payments began in FY 17-18.

\$ 11,834.40