

34140100 CSA #41-Jenner Wtr Operations							
Account	Description	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Adopted	FY 19-20 Recommended	
<b>00004</b>	<b>All Revenues</b>						
42282	State CalOES Disaster Funding	\$ -	\$ -	\$ 9,336	\$ -	\$ -	
42284	State Cal OES Admin Allowance	\$ -	\$ -	\$ 467	\$ -	\$ -	
42441	Federal FEMA Disaster Funding	\$ -	\$ -	\$ 37,344	\$ -	\$ -	
<b>Total 42000</b>	<b>Intergovernmental Revenues</b>	\$ -	\$ -	\$ 47,147	\$ -	\$ -	
43201	Fines, Forfeitures, Penalties	\$ 158	\$ 1,244	\$ 1,348		\$ -	
<b>Total 43000</b>	<b>Fines, Forfeitures, Penalties</b>	\$ 158	\$ 1,244	\$ 1,348	\$ -	\$ -	
44002	Interest on Pooled Cash	\$ 194	\$ 208	\$ 499	\$ 168	\$ 857	
44050	Unrealized Gains and Losses	\$ (18)	\$ (23)	\$ (471)		\$ -	
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	\$ 176	\$ 185	\$ 28	\$ 168	\$ 857	
45313	Sale - Water	\$ 89,872	\$ 96,517	\$ 104,817	\$ 107,762	\$ 98,481	
<b>Total 45000</b>	<b>Charges for Services</b>	\$ 89,872	\$ 96,517	\$ 104,817	\$ 107,762	\$ 98,481	
46051	Returned Checks	\$ -	\$ -	\$ -	\$ -	\$ -	
46200	PY Revenue - Miscellaneous	\$ -	\$ (125)	\$ -	\$ -	\$ -	
46210	Refunds	\$ (66)	\$ -	\$ -	\$ -	\$ -	
<b>Total 46000</b>	<b>Miscellaneous Revenues</b>	\$ (66)	\$ (125)	\$ -	\$ -	\$ -	
47103	Transfers In - All Others	\$ -	\$ 15,000	\$ -		\$ -	
<b>Total 47000</b>	<b>Other Financing Sources</b>	\$ -	\$ 15,000	\$ -	\$ -	\$ -	
<b>Total Revenue</b>		<b>\$ 90,140</b>	<b>\$ 112,821</b>	<b>\$ 153,340</b>	<b>\$ 107,930</b>	<b>\$ 99,338</b>	

<b>00005</b>	<b>All Expense/Expenditure Accts</b>						
51071	Maintenance - Bldg & Improve	\$ 1,172	\$ 18,252	\$ 12,898	\$ 10,000	\$ 10,000	
51077	Maint - Infrastructure	\$ -	\$ 49,059	\$ 2,629	\$ -	\$ -	
51201	Administration Services	\$ 9,406	\$ 11,111	\$ 2,920	\$ 7,540	\$ 7,540	
51207	Client Accounting Services	\$ 1,897	\$ 2,231	\$ 2,421	\$ 2,475	\$ 2,440	
51211	County Counsel - Legal Advice	\$ 1,712	\$ 1,170	\$ 512	\$ 1,000	\$ 1,104	
51213	Engineer Services	\$ -	\$ 4,952	\$ 205		\$ -	
51221	Medical/Laboratory Services	\$ 3,678	\$ 4,113	\$ 4,792	\$ 4,500	\$ 4,500	
51225	Training Services	\$ 24	\$ -	\$ -	\$ -	\$ -	
51244	Permits/License/Fees	\$ 916	\$ 968	\$ 889	\$ 975	\$ 975	
51249	Other Professional Services	\$ 6,209	\$ 6,297	\$ 7,307	\$ 7,231	\$ 7,602	
51250	Planning/Mapping/Inspections	\$ 153	\$ -	\$ -	\$ -	\$ -	
51803	Other Contract Services	\$ 57,906	\$ 58,718	\$ 65,761	\$ 65,078	\$ 68,418	
51901	Telecommunication Data Lines	\$ 257	\$ 2,186	\$ -	\$ 2,000	\$ -	
51902	Telecommunication Usage	\$ 12	\$ -	\$ -	\$ -	\$ -	
51911	Mail Services	\$ 98	\$ 9	\$ -	\$ -	\$ -	
51916	County Services Chgs	\$ 1,576	\$ 2,597	\$ 2,589	\$ 3,179	\$ 2,521	
52111	Office Supplies	\$ 6	\$ 27	\$ 28	\$ 25	\$ 25	
52115	Books/Media/Subscriptions	\$ -	\$ 30	\$ -	\$ 50	\$ 25	
52117	Mail and Postage Supplies	\$ -	\$ -	\$ 52		\$ 25	
52141	Minor Equipment/Small Tools	\$ 2,067	\$ -	\$ -		\$ -	
52191	Utilities Expense	\$ 3,958	\$ 4,754	\$ 4,601	\$ 5,000	\$ 5,200	
52194	Utilities - Water	\$ -	\$ 2,933	\$ -	\$ 3,000	\$ -	
<b>Total 51000</b>	<b>Total Services and Supplies</b>	<b>\$ 91,047</b>	<b>\$ 169,407</b>	<b>\$ 107,604</b>	<b>\$ 112,053</b>	<b>\$ 110,375</b>	
53402	Depreciation Expense	\$ 36,958	\$ 36,958	\$ 36,958	\$ 37,000	\$ 37,000	
<b>Total 53000</b>	<b>Other Charges</b>	<b>\$ 36,958</b>	<b>\$ 36,958</b>	<b>\$ 36,958</b>	<b>\$ 37,000</b>	<b>\$ 37,000</b>	
57011	Transfers Out - within a Fund	\$ 753	\$ 753	\$ 753	\$ 753	\$ 753	

<b>Total 57000</b>	<b>Other Financing Uses</b>	\$	753	\$	753	\$	753	\$	753	\$	753
<b>Total All Expense/Expenditure Accts</b>		\$	<b>128,758</b>	\$	<b>207,118</b>	\$	<b>145,315</b>	\$	<b>149,806</b>	\$	<b>148,128</b>
All Expense/Expenditure Accts		\$	128,758	\$	207,118	\$	145,315	\$	149,806	\$	148,128
All Assets Accounts											
All Revenues		\$	90,140	\$	112,821	\$	153,340	\$	107,930	\$	99,338
Net Cost		\$	38,618	\$	94,297	\$	(8,025)	\$	41,876	\$	48,791

34140200 CSA #41-Jenner Wtr Constr		FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Account	Description	Actuals	Actuals	Actuals	Adopted	Recommended

<b>00004</b>	<b>All Revenues</b>					
44002	Interest on Pooled Cash	\$ -	\$ -	\$ -	\$ -	\$ -
44050	Unrealized Gains and Losses	\$ (29)	\$ -	\$ -	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	\$ (29)	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>		\$ (29)	\$ -	\$ -	\$ -	\$ -

**All Expense/Expenditure Accts**

**All Assets Accounts**

<b>All Revenues</b>	\$ (29)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost</b>	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -

34140300 CSA #41-Jenner Wtr DS						
Account	Description	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Adopted	FY 19-20 Recommended
<b>00004</b>	<b>All Revenues</b>					
40003	Direct Charges - CY	\$ 56,445	\$ 56,875	\$ 56,875	\$ 56,236	\$ 57,796
40050	Property Tax Accrual	\$ (8,608)	\$ 131	\$ (1,855)	\$ -	\$ -
40202	Direct Charges - Prior Year	\$ 9,959	\$ 790	\$ 2,777	\$ -	\$ -
40999	Penalties and Costs on Taxes	\$ 1,643	\$ 145	\$ 842	\$ -	\$ -
<b>Total 40000</b>	<b>Tax Revenue</b>	<b>\$ 59,439</b>	<b>\$ 57,941</b>	<b>\$ 58,639</b>	<b>\$ 56,236</b>	<b>\$ 57,796</b>
44002	Interest on Pooled Cash	\$ 649	\$ 987	\$ 1,460	\$ 1,010	\$ 1,010
44050	Unrealized Gains and Losses	\$ (19)	\$ (286)	\$ (133)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ 630</b>	<b>\$ 701</b>	<b>\$ 1,327</b>	<b>\$ 1,010</b>	<b>\$ 1,010</b>
	<b>Total Revenue</b>	<b>\$ 60,069</b>	<b>\$ 58,642</b>	<b>\$ 59,966</b>	<b>\$ 57,246</b>	<b>\$ 58,806</b>
<b>00005</b>	<b>All Expense/Expenditure Accts</b>					
51201	Administration Services	\$ 491	\$ 491	\$ 491	\$ 600	\$ 491
<b>Total 51000</b>	<b>Total Services and Supplies</b>	<b>\$ 491</b>	<b>\$ 491</b>	<b>\$ 491</b>	<b>\$ 600</b>	<b>\$ 491</b>
53103	Interest on LT Debt	\$ 8,003	\$ 6,349	\$ 4,668	\$ 3,364	\$ 3,790
<b>Total 53000</b>	<b>Other Charges</b>	<b>\$ 8,003</b>	<b>\$ 6,349</b>	<b>\$ 4,668</b>	<b>\$ 3,364</b>	<b>\$ 3,790</b>
59002	Advances	\$ 44,157	\$ 45,810	\$ 47,471	\$ 47,500	\$ 49,200
59003	Advances Clearing	\$ (44,157)	\$ (45,810)	\$ (47,471)	\$ (47,500)	\$ (49,200)
<b>Total 59000</b>	<b>Administrative Control Accts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total All Expense/Expenditure Accts</b>	<b>\$ 8,494</b>	<b>\$ 6,840</b>	<b>\$ 5,159</b>	<b>\$ 3,964</b>	<b>\$ 4,281</b>
	<b>All Expense/Expenditure Accts</b>	<b>\$ 8,494</b>	<b>\$ 6,840</b>	<b>\$ 5,159</b>	<b>\$ 3,964</b>	<b>\$ 4,281</b>
	<b>All Assets Accounts</b>					
	<b>All Revenues</b>	<b>\$ 60,069</b>	<b>\$ 58,642</b>	<b>\$ 59,966</b>	<b>\$ 57,246</b>	<b>\$ 58,806</b>
	<b>Net Cost</b>	<b>\$ (51,575)</b>	<b>\$ (51,802)</b>	<b>\$ (54,807)</b>	<b>\$ (53,282)</b>	<b>\$ (54,525)</b>

34140400 CSA #41-Jenner Wtr Reserve		FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Account	Description	Actuals	Actuals	Actuals	Adopted	Recommended

<b>00004</b>	<b>All Revenues</b>					
44050	Unrealized Gains and Losses	\$ (62)	\$ (285)	\$ (85)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ (62)</b>	<b>\$ (285)</b>	<b>\$ (85)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>		<b>\$ (62)</b>	<b>\$ (285)</b>	<b>\$ (85)</b>	<b>\$ -</b>	<b>\$ -</b>

**All Expense/Expenditure Accts**

**All Assets Accounts**

<b>All Revenues</b>	<b>\$ (62)</b>	<b>\$ (285)</b>	<b>\$ (85)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>\$ 62</b>	<b>\$ 285</b>	<b>\$ 85</b>	<b>\$ -</b>	<b>\$ -</b>

34140500 CSA #41-Jenner Wtr DS #2						
Account	Description	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Adopted	FY 19-20 Recommended
<b>00004</b>	<b>All Revenues</b>					
40003	Direct Charges - CY	\$ 7,482	\$ 7,539	\$ 7,539	\$ 7,455	\$ 7,661
40050	Property Tax Accrual	\$ (1,141)	\$ 17	\$ (246)	\$ -	\$ -
40202	Direct Charges - Prior Year	\$ 1,320	\$ 105	\$ 368	\$ -	\$ -
40999	Penalties and Costs on Taxes	\$ 218	\$ 19	\$ 112	\$ -	\$ -
<b>Total 40000</b>	<b>Tax Revenue</b>	<b>\$ 7,879</b>	<b>\$ 7,680</b>	<b>\$ 7,773</b>	<b>\$ 7,455</b>	<b>\$ 7,661</b>
44002	Interest on Pooled Cash	\$ 58	\$ 87	\$ 127	\$ 105	\$ 158
44050	Unrealized Gains and Losses	\$ (4)	\$ (43)	\$ (16)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ 54</b>	<b>\$ 44</b>	<b>\$ 111</b>	<b>\$ 105</b>	<b>\$ 158</b>
47101	Transfers In - within a Fund	\$ 753	\$ -	\$ -	\$ -	\$ -
<b>Total 47000</b>	<b>Other Financing Sources</b>	<b>\$ 753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenue</b>	<b>\$ 8,686</b>	<b>\$ 7,724</b>	<b>\$ 7,884</b>	<b>\$ 7,560</b>	<b>\$ 7,819</b>
<b>00005</b>	<b>All Expense/Expenditure Accts</b>					
51201	Administration Services	\$ 65	\$ 65	\$ 65	\$ 100	\$ 65
<b>Total 51000</b>	<b>Total Services and Supplies</b>	<b>\$ 65</b>	<b>\$ 65</b>	<b>\$ 65</b>	<b>\$ 100</b>	<b>\$ 65</b>
53103	Interest on LT Debt	\$ 2,075	\$ 1,951	\$ 1,823	\$ 1,900	\$ 1,900
<b>Total 53000</b>	<b>Other Charges</b>	<b>\$ 2,075</b>	<b>\$ 1,951</b>	<b>\$ 1,823</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>
59002	Advances	\$ 5,432	\$ 5,557	\$ 5,685	\$ 5,800	\$ 5,815
59003	Advances Clearing	\$ (5,432)	\$ (5,557)	\$ (5,685)	\$ (5,800)	\$ (5,815)
<b>Total 59000</b>	<b>Administrative Control Accts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total All Expense/Expenditure Accts</b>	<b>\$ 2,140</b>	<b>\$ 2,016</b>	<b>\$ 1,888</b>	<b>\$ 2,000</b>	<b>\$ 1,965</b>
	<b>All Expense/Expenditure Accts</b>	<b>\$ 2,140</b>	<b>\$ 2,016</b>	<b>\$ 1,888</b>	<b>\$ 2,000</b>	<b>\$ 1,965</b>
	<b>All Assets Accounts</b>					
	<b>All Revenues</b>	<b>\$ 8,686</b>	<b>\$ 7,724</b>	<b>\$ 7,884</b>	<b>\$ 7,560</b>	<b>\$ 7,819</b>
	<b>Net Cost</b>	<b>\$ (6,546)</b>	<b>\$ (5,708)</b>	<b>\$ (5,996)</b>	<b>\$ (5,560)</b>	<b>\$ (5,854)</b>

34140600 CSA #41-Jenner Wtr Reserve #2		FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Account	Description	Actuals	Actuals	Actuals	Adopted	Recommended
<b>00004</b>	<b>All Revenues</b>					
44002	Interest on Pooled Cash	\$ 35	\$ 53	\$ 81	\$ 15	\$ 119
44050	Unrealized Gains and Losses	\$ (5)	\$ (28)	\$ (14)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ 30</b>	<b>\$ 25</b>	<b>\$ 67</b>	<b>\$ 15</b>	<b>\$ 119</b>
47101	Transfers In - within a Fund	\$ -	\$ 753	\$ 753	\$ 753	\$ 753
<b>Total 47000</b>	<b>Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 753</b>	<b>\$ 753</b>	<b>\$ 753</b>	<b>\$ 753</b>
	<b>Total Revenue</b>	<b>\$ 30</b>	<b>\$ 778</b>	<b>\$ 820</b>	<b>\$ 768</b>	<b>\$ 872</b>
	<b>All Expense/Expenditure Accts</b>					
	<b>All Assets Accounts</b>					
	<b>All Revenues</b>	<b>\$ 30</b>	<b>\$ 778</b>	<b>\$ 820</b>	<b>\$ 768</b>	<b>\$ 872</b>
	<b>Net Cost</b>	<b>\$ (30)</b>	<b>\$ (778)</b>	<b>\$ (820)</b>	<b>\$ (768)</b>	<b>\$ (872)</b>

**34140100 CSA #41-Jenner Wtr Operations**

**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: \$ 857.00

**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 9% 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 240,000 gallons a month.

\$ 98,480.51

**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.

\$ -

**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.

\$ 10,000.00



**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.

\$ 7,540.00

**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.

	<b>Rate</b>	<b>Hours</b>	
	\$ 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 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 be \$4,500, which represents the same amount originally budgeted for FY 18-19.

\$ 4,500.00

**51244 Permits/License/Fees**

State Water Boards annual systems water fees (approx \$225/yr), FY 18-19's invoice from State went to RRU, and RRU billed us the exact amount (no markup); Another annual water system fee of \$738 from the State. (Total for year approx \$975).

\$ 975.00

**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.

	<b>Months</b>	<b>Mo. Rate</b>	<b>Total</b>
RRU Contracted Services (2019 rates)	6	\$ 626.92	\$ 3,761.52
RRU Contracted Services (2020 rates)	6	\$ 640.09	\$ 3,840.51
			<b>\$ 7,602.03</b>

**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.

	<b>Months</b>	<b>Mo. Rate</b>	<b>Total</b>
RRU Contracted Services (2019 rates)	6	\$ 5,642.26	\$ 33,853.56
RRU Contracted Services (2020 rates)	6	\$ 5,760.75	\$ 34,564.48
			<b>\$ 68,418.04</b>

**51902 Telecommunication Usage**

SCADA charges from FY 16-17 are now included in new RRU contract. Do not budget.

\$ -

**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.

\$ 2,521.00

**52111 Office Supplies**

Miscellaneous office supply purchases by IW staff.

\$ 25.00

**52115 Books/Media/Subscriptions**

Miscellaneous books and/or subscription purchases by IW staff.

\$ 25.00

**52117 Mail and Postage Supplies**

Miscellaneous mail and postage supply costs incurred by IW staff.

\$ 25.00

**52141 Minor Equipment/Small Tools**

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

\$ -

**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 \$5,200.

\$ 5,200.00

**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. Budget \$37,000

\$ 37,000.00

**57011 Transfers Out - within a Fund**

\$ 753.00

**34140200 CSA #41-Jenner 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.

\$ -

**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.

\$ -

**34140300 CSA #41-Jenner Wtr DS**

**40003 Direct Charges - CY**

This account reflects the collection of flat charge revenue by the Tax Collector's Office, Tax code 73000. These funds are used to repay State loan contract E58222 . Although no change in the total amount due, the budgeted amounts have been broken out by account to more accurately reflect the way the revenues are actually received. The calculation for the amount requested is:

ESD	Rate per ESD	Total
134.41	\$ 430.00	\$ 57,796.30

**40202 Direct Charges - PY**

This account reflects collection of late charges being paid for the prior FY. The CY charges are adjusted to reflect the fact that some charges are not collected in the correct year.

\$ -

**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 use FY 18-19 adopted amount.

\$ 1,010.00

**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. FY 19-20 will follow Actuals from FY 15-16, 16-17, and 17-18.

\$ 491.00

**53103 Interest on LT Debt**

The account is for interest appropriations on a \$956,800 State Safe Drinking Water loan, which matures in 2022. The amount of the interest (rate = 3.6235%) and principal due each period is from a schedule provided by the state. This account is for interest only. FY 19-20 will use FY 18-19 Cashflow estimates from January.

\$ 3,790.00

**59002/03 Advances/Advances Clearing**

Administrative control account for payment of principal on the State Safe Drinking Water loan. FY 19-20 used Cashflow estimates from Jan. FY 18-19.

\$ 49,200.00

**34140400 CSA #41-Jenner Wtr Reserve**

**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.

\$ -

**34140500 CSA #41-Jenner Wtr DS #2**

**40003 Direct Charges - CY**

This account reflects the collection of flat charge revenue by the Tax Collector's Office, Tax code 73001. These funds are used to repay State loan contract SRF08C102. Although no change in the total amount due, the budgeted amounts have been broken out by account to more accurately reflect the way the revenues are actually received. The calculation for the amount requested is:

ESD	Rate per ESD	Total
134.41	\$ 57.00	\$ 7,661.37

**40202 Direct Charges - CY**

This account reflects collection of late charges being paid for the prior FY. The CY charges are adjusted to

\$ -

**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 18-19 Cashflow estimate.

\$ 158.00

**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 \$65.

\$ 65.00

**53103 Interest on LT Debt**

The account is for interest appropriations on a \$120,000 State Safe Drinking Water loan contract #SRF08C102, which matures in 2030. The amount of the interest (rate = 2.2836%) and principal due each period is from a schedule provided by the state. This account is for interest only.

\$ 1,900.00

**59002/03 Advances/Advances Clearing**

Administrative control account for payment of principal on the State Safe Drinking Water loan. FY 19-20

**\$ 5,815.00**

**34140600 CSA #41-Jenner Wtr Reserve #2**

**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 18-19 Cashflow estimate.

**\$ 119.00**

**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.

**\$ -**

**47101 Transfers In - within a Fund**

It is necessary to transfer an additional \$753 from the Operations Fund to ensure that the full annual reserve deposit required under the loan terms equals one year's payment. This will need to be done until FY 18-19 when the Reserve Fund will be fully funded.

**\$ 753.00**