

34150100 CSA #41-Salmon Ck Wtr Ops						
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>					
43201	Fines, Forfeitures, Penalties	\$ 465	\$ 1,141	\$ 1,764	\$ -	\$ -
<b>Total 43000</b>	<b>Fines, Forfeitures, Penalties</b>	<b>\$ 465</b>	<b>\$ 1,141</b>	<b>\$ 1,764</b>	<b>\$ -</b>	<b>\$ -</b>
44002	Interest on Pooled Cash	\$ 929	\$ 1,305	\$ 1,626	\$ 1,164	\$ 1,626
44050	Unrealized Gains and Losses	\$ (21)	\$ (707)	\$ (182)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ 908</b>	<b>\$ 598</b>	<b>\$ 1,444</b>	<b>\$ 1,164</b>	<b>\$ 1,626</b>
45301	Charges for Services	\$ 179	\$ -	\$ -	\$ -	\$ -
45313	Sale - Water	\$ 109,738	\$ 116,072	\$ 116,091	\$ 110,000	\$ 96,301
<b>Total 45000</b>	<b>Charges for Services</b>	<b>\$ 109,917</b>	<b>\$ 116,072</b>	<b>\$ 116,091</b>	<b>\$ 110,000</b>	<b>\$ 96,301</b>
46029	Donations/Contributions	\$ -	\$ -	\$ 10,000	\$ -	\$ -
46051	Returned Checks	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total 46000</b>	<b>Miscellaneous Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenue</b>	<b>\$ 111,290</b>	<b>\$ 117,811</b>	<b>\$ 129,299</b>	<b>\$ 111,164</b>	<b>\$ 97,927</b>
<b>00005</b>	<b>All Expense/Expenditure Accts</b>					
51071	Maintenance - Bldg & Improve	\$ 1,398	\$ 8,695	\$ 38,209	\$ 15,000	\$ 15,000
51077	Maint - Infrastructure	\$ -	\$ -	\$ 1,337	\$ -	\$ -
51201	Administration Services	\$ 11,591	\$ 9,550	\$ 4,768	\$ 8,000	\$ 8,000
51206	Accounting/Auditing Services	\$ 17,240	\$ 14,060	\$ 15,712	\$ 15,100	\$ 15,100
51207	Client Accounting Services	\$ 14,191	\$ 4,764	\$ 6,275	\$ 9,300	\$ 9,400
51211	County Counsel - Legal Advice	\$ 1,531	\$ 923	\$ 600	\$ 1,000	\$ 1,104
51221	Medical/Laboratory Services	\$ 1,717	\$ 2,292	\$ 6,976	\$ 2,500	\$ 2,500
51225	Training Services	\$ 19	\$ -	\$ -	\$ -	\$ -
51244	Permits/License/Fees	\$ 711	\$ 594	\$ 731	\$ 2,000	\$ 750
51249	Other Professional Services	\$ 5,027	\$ 5,097	\$ 6,126	\$ 6,063	\$ 6,374
51250	Planning/Mapping/Inspections	\$ -	\$ 564	\$ -	\$ -	\$ -
51401	Rents and Leases - Equipment	\$ -	\$ 107	\$ 110	\$ -	\$ -
51803	Other Contract Services	\$ 38,193	\$ 38,729	\$ 45,045	\$ 65,078	\$ 46,742
51901	Telecommunication Data Lines	\$ 257	\$ 2,197	\$ -	\$ 2,000	\$ -
51902	Telecommunication Usage	\$ 309	\$ 320	\$ 346	\$ 300	\$ 336
51911	Mail Services	\$ -	\$ -	\$ -	\$ -	\$ -
51916	County Services Chgs	\$ 2,693	\$ 3,060	\$ 2,071	\$ 2,698	\$ 3,307
52061	Fuel/Gas/Oil	\$ 102	\$ 932	\$ -	\$ 750	\$ -
52111	Office Supplies	\$ 6	\$ 25	\$ 28	\$ 25	\$ 25
52115	Books/Media/Subscriptions	\$ -	\$ 20	\$ -	\$ 25	\$ 25
52141	Minor Equipment/Small Tools	\$ 3,853	\$ 3,536	\$ -	\$ 4,000	\$ 4,000
52191	Utilities Expense	\$ 4,414	\$ 4,340	\$ 5,040	\$ 5,000	\$ 5,000
<b>Total 51000</b>	<b>Total Services and Supplies</b>	<b>\$ 103,252</b>	<b>\$ 99,805</b>	<b>\$ 133,374</b>	<b>\$ 138,839</b>	<b>\$ 117,663</b>
53103	Interest on LT Debt	\$ 4,518	\$ -	\$ -	\$ -	\$ -
53402	Depreciation Expense	\$ 51,029	\$ 85,184	\$ 85,184	\$ 85,500	\$ 85,000
<b>Total 53000</b>	<b>Other Charges</b>	<b>\$ 55,547</b>	<b>\$ 85,184</b>	<b>\$ 85,184</b>	<b>\$ 85,500</b>	<b>\$ 85,000</b>
57011	Transfers Out - within a Fund	\$ 2,205	\$ 2,205	\$ 2,205	\$ 2,205	\$ 2,205
<b>Total 57000</b>	<b>Other Financing Uses</b>	<b>\$ 2,205</b>	<b>\$ 2,205</b>	<b>\$ 2,205</b>	<b>\$ 2,205</b>	<b>\$ 2,205</b>
	<b>Total All Expense/Expenditure Accts</b>	<b>\$ 161,004</b>	<b>\$ 187,194</b>	<b>\$ 220,763</b>	<b>\$ 226,544</b>	<b>\$ 204,868</b>
	<b>All Expense/Expenditure Accts</b>	<b>\$ 161,004</b>	<b>\$ 187,194</b>	<b>\$ 220,763</b>	<b>\$ 226,544</b>	<b>\$ 204,868</b>
	<b>All Assets Accounts</b>					
	<b>All Revenues</b>	<b>\$ 111,290</b>	<b>\$ 117,811</b>	<b>\$ 129,299</b>	<b>\$ 111,164</b>	<b>\$ 97,927</b>
	<b>Net Cost</b>	<b>\$ 49,714</b>	<b>\$ 69,383</b>	<b>\$ 91,464</b>	<b>\$ 115,380</b>	<b>\$ 106,941</b>

34150200 CSA #41-Salmon Ck 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>					
44050	Unrealized Gains and Losses	\$ (142)	\$ (21)	\$ (6)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ (142)</b>	<b>\$ (21)</b>	<b>\$ (6)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>		<b>\$ (142)</b>	<b>\$ (21)</b>	<b>\$ (6)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>All Expense/Expenditure Accts</b>						
<b>All Assets Accounts</b>						
	<b>All Revenues</b>	<b>\$ (142)</b>	<b>\$ (21)</b>	<b>\$ (6)</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Net Cost</b>	<b>\$ 142</b>	<b>\$ 21</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>

34150300 CSA #41-Salmon Ck 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	\$ 43,384	\$ 43,763	\$ 44,215	\$ 43,623	\$ 44,064
40050	Property Tax Accrual	\$ (2,830)	\$ 1,321	\$ 1,257	\$ -	\$ -
40202	Direct Charges - Prior Year	\$ 3,165	\$ -	\$ 553	\$ -	\$ -
40999	Penalties and Costs on Taxes	\$ 1,620	\$ -	\$ 82	\$ -	\$ -
<b>Total 40000</b>	<b>Tax Revenue</b>	<b>\$ 45,339</b>	<b>\$ 45,084</b>	<b>\$ 46,107</b>	<b>\$ 43,623</b>	<b>\$ 44,064</b>
44002	Interest on Pooled Cash	\$ 422	\$ 572	\$ 795	\$ 620	\$ 620
44050	Unrealized Gains and Losses	\$ (72)	\$ (324)	\$ (100)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ 350</b>	<b>\$ 248</b>	<b>\$ 695</b>	<b>\$ 620</b>	<b>\$ 620</b>
	<b>Total Revenue</b>	<b>\$ 45,689</b>	<b>\$ 45,332</b>	<b>\$ 46,802</b>	<b>\$ 44,243</b>	<b>\$ 44,684</b>
<b>00005</b>	<b>All Expense/Expenditure Accts</b>					
51201	Administration Services	\$ 372	\$ 379	\$ 383	\$ 500	\$ 385
<b>Total 51000</b>	<b>Total Services and Supplies</b>	<b>\$ 372</b>	<b>\$ 379</b>	<b>\$ 383</b>	<b>\$ 500</b>	<b>\$ 385</b>
53103	Interest on LT Debt	\$ 26,493	\$ 26,082	\$ 25,660	\$ 26,000	\$ 26,000
<b>Total 53000</b>	<b>Other Charges</b>	<b>\$ 26,493</b>	<b>\$ 26,082</b>	<b>\$ 25,660</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
57011	Transfers Out - within a Fund	\$ 4,143	\$ -	\$ 4,159	\$ 4,190	\$ 4,190
57012	Transfers Out - btw Govtl Fund	\$ -	\$ 4,159	\$ -	\$ -	\$ -
<b>Total 57000</b>	<b>Other Financing Uses</b>	<b>\$ 4,143</b>	<b>\$ 4,159</b>	<b>\$ 4,159</b>	<b>\$ 4,190</b>	<b>\$ 4,190</b>
59002	Advances	\$ 14,800	\$ 15,200	\$ 15,600	\$ 15,600	\$ 16,000
59003	Advances Clearing	\$ (14,800)	\$ (15,200)	\$ (15,600)	\$ (15,600)	\$ (16,000)
<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>\$ 31,008</b>	<b>\$ 30,620</b>	<b>\$ 30,202</b>	<b>\$ 30,690</b>	<b>\$ 30,575</b>
	<b>All Expense/Expenditure Accts</b>	<b>\$ 31,008</b>	<b>\$ 30,620</b>	<b>\$ 30,202</b>	<b>\$ 30,690</b>	<b>\$ 30,575</b>
	<b>All Assets Accounts</b>					
	<b>All Revenues</b>	<b>\$ 45,689</b>	<b>\$ 45,332</b>	<b>\$ 46,802</b>	<b>\$ 44,243</b>	<b>\$ 44,684</b>
	<b>Net Cost</b>	<b>\$ (14,681)</b>	<b>\$ (14,712)</b>	<b>\$ (16,600)</b>	<b>\$ (13,553)</b>	<b>\$ (14,109)</b>

34150400 CSA #41-Salmon Ck Wtr Rsv #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	\$ 10	\$ 23	\$ 29	\$ -	\$ 1
44050	Unrealized Gains and Losses	\$ (16)	\$ (23)	\$ (7)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ (6)</b>	<b>\$ -</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ 1</b>
47101	Transfers In - within a Fund	\$ 4,143	\$ -	\$ 4,159	\$ 4,190	\$ 4,190
47102	Transfers In - btw Govtl Funds	\$ -	\$ 4,159	\$ -	\$ -	\$ -
<b>Total 47000</b>	<b>Other Financing Sources</b>	<b>\$ 4,143</b>	<b>\$ 4,159</b>	<b>\$ 4,159</b>	<b>\$ 4,190</b>	<b>\$ 4,190</b>
	<b>Total Revenue</b>	<b>\$ 4,137</b>	<b>\$ 4,159</b>	<b>\$ 4,181</b>	<b>\$ 4,190</b>	<b>\$ 4,191</b>
<b>00005</b>	<b>All Expense/Expenditure Accts</b>					
53610	Other Charges	\$ 4,153	\$ 4,182	\$ 4,188	\$ 4,190	\$ 4,190
<b>Total 53000</b>	<b>Other Charges</b>	<b>\$ 4,153</b>	<b>\$ 4,182</b>	<b>\$ 4,188</b>	<b>\$ 4,190</b>	<b>\$ 4,190</b>
	<b>Total All Expense/Expenditure Accts</b>	<b>\$ 4,153</b>	<b>\$ 4,182</b>	<b>\$ 4,188</b>	<b>\$ 4,190</b>	<b>\$ 4,190</b>
	<b>All Expense/Expenditure Accts</b>	<b>\$ 4,153</b>	<b>\$ 4,182</b>	<b>\$ 4,188</b>	<b>\$ 4,190</b>	<b>\$ 4,190</b>
	<b>All Assets Accounts</b>					
	<b>All Revenues</b>	<b>\$ 4,137</b>	<b>\$ 4,159</b>	<b>\$ 4,181</b>	<b>\$ 4,190</b>	<b>\$ 4,191</b>
	<b>Net Cost</b>	<b>\$ 16</b>	<b>\$ 23</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ (1)</b>

34150500 CSA #41-Salmon Ck Wtr Depr						
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>					
44002	Interest on Pooled Cash	\$ 46	\$ 85	\$ 140	\$ -	\$ 207
44050	Unrealized Gains and Losses	\$ (2)	\$ (45)	\$ (28)	\$ -	\$ -
<b>Total 44000</b>	<b>Revenue - Use of Money &amp; Prop</b>	<b>\$ 44</b>	<b>\$ 40</b>	<b>\$ 112</b>	<b>\$ -</b>	<b>\$ 207</b>
47101	Transfers In - within a Fund	\$ 2,205	\$ 2,205	\$ 2,205	\$ 2,205	\$ 2,205
<b>Total 47000</b>	<b>Other Financing Sources</b>	<b>\$ 2,205</b>	<b>\$ 2,205</b>	<b>\$ 2,205</b>	<b>\$ 2,205</b>	<b>\$ 2,205</b>
<b>Total Revenue</b>		<b>\$ 2,249</b>	<b>\$ 2,245</b>	<b>\$ 2,317</b>	<b>\$ 2,205</b>	<b>\$ 2,412</b>

**All Expense/Expenditure Accts**

**All Assets Accounts**

<b>All Revenues</b>	<b>\$ 2,249</b>	<b>\$ 2,245</b>	<b>\$ 2,317</b>	<b>\$ 2,205</b>	<b>\$ 2,412</b>
<b>Net Cost</b>	<b>\$ (2,249)</b>	<b>\$ (2,245)</b>	<b>\$ (2,317)</b>	<b>\$ (2,205)</b>	<b>\$ (2,412)</b>

**34150100 CSA #41-Salmon Ck Wtr Ops**

**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.

FY 17-18 Actuals \$ 1,626.00

**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 23,100 cubic feet a month.

\$ 96,300.69

**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.

\$ 15,000.00

**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.

\$ 8,000.00

**51206 Accounting/Auditing Services**

Annual audit performed by Pisenti & Brinker. Budget \$15,100. The USDA loan requires that an annual audit be performed by a Certified Public Accountant and that the entity performing the audit cannot be associated with the County. To meet these requirements, the project was included as part of the request for proposal process performed by the Auditor-Controller. The initial proposal received to perform the required services is \$16,500.

\$ 15,100.00

**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.

\$ 9,400.00

**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

**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 \$2,500, which represents the same amount originally budgeted for FY 18-19.

\$ 2,500.00

**51244 Permits/License/Fees**

State Water Boards annual systems water fees. We receive two invoices, one for \$594 and the second one

\$ 750.00

**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	\$ 525.64	\$ 3,153.84
RRU Contracted Services (2020 rates)	6	\$ 536.68	\$ 3,220.07
			<b>\$ 6,373.91</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	\$ 3,854.69	\$ 23,128.14
RRU Contracted Services (2020 rates)	6	\$ 3,935.64	\$ 23,613.83
			<b>\$ 46,741.97</b>

**51901 Telecommunication Data Lines**

SCADA charges from FY 16-17 are now included in new RRU contract. Improvements to the water treatment plant included the addition of a SCADA monitoring system that allows for remote monitoring of the facility. The wireless service is provided by an outside vendor not associated with the County's Communication Division. Do not budget.

\$ -

**51902 Telecommunication Usage**

ISD costs for telecommunication usage for the SCADA system. Costs are approx \$28/mo.

\$ 336.00

**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.

\$ 3,307.00

**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



**52141 Minor Equipment/Small Tools**

Miscellaneous minor equipment and/or small tools that IW may purchase during an emergency situation.  
\$ 4,000.00

**52191 Utilities Expense**

Electrical services (PG&E) to run water, distribution, and treatment equipment. For FY 19-20, we will use  
\$ 5,000.00

**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 \$85,000  
\$ 85,000.00

**57011 Transfers Out - within a Fund**

\$ 2,205.00

**34150200 CSA #41-Salmon Ck Wtr Constr**

**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.

\$ -

**34150300 CSA #41-Salmon Ck Wtr DS #2**

**40003 Direct Charges - CY**

This account reflects the collection of revenue by the Tax Collector's Office, Tax code 72800. These funds are used to repay the USDA loan. This amount is required under the terms of the agreement with the USDA for years 2 through 10 (FY 14-15 through FY 22-23).

\$ 44,064.00

**40202 Direct Charges - PY**

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 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.

\$ 620.00

**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.

\$ 385.00

**53103 Interest on LT Debt**

The account is for interest appropriations on the two USDA loans for \$792,000 and \$191,000, both of which mature in 2053. The amount of the interest (rate = 2.75%) and principal due each period is from a schedule provided by the USDA. This account is for interest only. FY 19-20 will use FY 18-19 Cashflow estimates from January.

\$ 26,000.00

**57011 Transfers Out - within a Fund**

\$ 4,190.00

**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.

\$ 16,000.00

**34150400 CSA #41-Salmon Ck Wtr Rsv #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.

\$ 1.00

**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**

A reserve of one-year's payment must be collected over a period of 10 years. Funds for this reserve are collected on the property taxes and deposited into the debt service department #34150500.

\$ 4,190.00

**34150500 CSA #41-Salmon Ck Wtr Depr**

**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.

\$ 207.00

**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**

The amount is specified in the Installment Agreement for building reserves to be used for replacement of minor equipment associated with the facility. Funding is required to come from the Operations department.

\$ 2,205.00