

34120100 CSA #41 - Ftch Mnt 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					
43201	Fines, Forfeitures, Penalties	\$ 1,878	\$ 4,697	\$ 4,770	\$ -	\$ -
Total 43000	Fines, Forfeitures, Penalties	\$ 1,878	\$ 4,697	\$ 4,770	\$ -	\$ -
44002	Interest on Pooled Cash	\$ 3,169	\$ 5,288	\$ 9,147	\$ 5,396	\$ 13,000
44050	Unrealized Gains and Losses	\$ (327)	\$ (2,810)	\$ (1,972)	\$ -	\$ -
Total 44000	Revenue - Use of Money & Prop	\$ 2,842	\$ 2,478	\$ 7,175	\$ 5,396	\$ 13,000
45313	Sale - Water	\$ 315,477	\$ 343,783	\$ 397,014	\$ 320,000	\$ 327,866
Total 45000	Charges for Services	\$ 315,477	\$ 343,783	\$ 397,014	\$ 320,000	\$ 327,866
46041	Discounts Earned	\$ -	\$ 3	\$ 4	\$ -	\$ -
46051	Returned Checks	\$ -	\$ -	\$ (134)	\$ -	\$ -
46200	PY Revenue - Miscellaneous	\$ 477	\$ -	\$ 90	\$ -	\$ -
Total 46000	Miscellaneous Revenues	\$ 477	\$ 3	\$ (40)	\$ -	\$ -
47101	Transfers In - within a Fund	\$ -	\$ -	\$ 21,069	\$ -	\$ -
Total 47000	Other Financing Sources	\$ -	\$ -	\$ 21,069	\$ -	\$ -
	Total Revenue	\$ 320,674	\$ 350,961	\$ 429,988	\$ 325,396	\$ 340,866
00005	All Expense/Expenditure Accts					
51071	Maintenance - Bldg & Improve	\$ 2,924	\$ 27,870	\$ 12,442	\$ 15,000	\$ 15,000
51077	Maint - Infrastructure				\$ 140,000	\$ -
51201	Administration Services	\$ 24,713	\$ 15,569	\$ 6,282	\$ 15,000	\$ 15,000
51207	Client Accounting Services	\$ 2,334	\$ 2,972	\$ 2,941	\$ 2,475	\$ 2,440
51211	County Counsel - Legal Advice	\$ 2,390	\$ 2,297	\$ 320	\$ 2,500	\$ 2,760
51213	Engineer Services	\$ -	\$ -	\$ 206	\$ -	\$ -
51221	Medical/Laboratory Services	\$ 1,231	\$ 1,760	\$ 1,335	\$ 2,000	\$ 2,000
51225	Training Services	\$ 68	\$ -	\$ -	\$ -	\$ -
51244	Permits/License/Fees	\$ 2,010	\$ 2,022	\$ 2,022	\$ 3,000	\$ 2,100
51249	Other Professional Services	\$ 17,446	\$ 17,690	\$ 19,248	\$ 19,048	\$ 20,026
51250	Planning/Mapping/Inspections	\$ 942	\$ -	\$ -	\$ -	\$ -
51401	Rents and Leases - Equipment	\$ 90	\$ 180	\$ 90	\$ -	\$ -
51602	Business Travel/Mileage	\$ -	\$ -	\$ 50	\$ -	\$ -
51803	Other Contract Services	\$ 114,094	\$ 111,189	\$ 118,241	\$ 117,012	\$ 123,017
51911	Mail Services	\$ 161	\$ 3	\$ -	\$ 20	\$ 20
51916	County Services Chgs	\$ 1,839	\$ 3,339	\$ 3,078	\$ 3,046	\$ 2,873
52061	Fuel/Gas/Oil	\$ 261	\$ -	\$ -	\$ -	\$ -
52091	Memberships/Certifications	\$ -	\$ -	\$ -	\$ 50	\$ -
52111	Office Supplies	\$ 70	\$ 41	\$ 28	\$ 60	\$ 50
52115	Books/Media/Subscriptions	\$ -	\$ 57	\$ -	\$ 50	\$ 50
52117	Mail and Postage Supplies	\$ -	\$ -	\$ 68	\$ 25	\$ 50
52141	Minor Equipment/Small Tools	\$ -	\$ 938	\$ -	\$ 1,000	\$ 1,000
52143	Computer Software/Licensing	\$ 1,889	\$ 2,088	\$ 2,467	\$ 2,000	\$ 2,500
52191	Utilities Expense	\$ 1,156	\$ 1,586	\$ 1,625	\$ 1,800	\$ 3,600
52193	Utilities - Electric	\$ 1,722	\$ 2,150	\$ 1,998	\$ 2,500	\$ 2,400
52194	Utilities - Water	\$ 56,457	\$ 67,647	\$ 65,375	\$ 100,000	\$ 96,000
Total 51000	Total Services and Supplies	\$ 231,797	\$ 259,398	\$ 237,816	\$ 426,586	\$ 290,886
53402	Depreciation Expense	\$ 73,689	\$ 73,689	\$ 73,072	\$ 74,000	\$ 74,000
Total 53000	Other Charges	\$ 73,689	\$ 73,689	\$ 73,072	\$ 74,000	\$ 74,000
	Total All Expense/Expenditure Accts	\$ 305,486	\$ 333,087	\$ 310,888	\$ 500,586	\$ 364,886
	All Expense/Expenditure Accts	\$ 305,486	\$ 333,087	\$ 310,888	\$ 500,586	\$ 364,886
	All Assets Accounts	\$ -	\$ -	\$ -	\$ -	\$ -
	All Revenues	\$ 320,674	\$ 350,961	\$ 429,988	\$ 325,396	\$ 340,866
	Net Cost	\$ (15,188)	\$ (17,874)	\$ (119,100)	\$ 175,190	\$ 24,020

34120200 CSA #41 - Ftch Mnt Wtr Constr						
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					
44002	Interest on Pooled Cash	\$ 56	\$ 76	\$ 104	\$ 70	\$ 70
44050	Unrealized Gains and Losses	\$ (9)	\$ (40)	\$ (13)	\$ -	\$ -
Total 44000	Revenue - Use of Money & Prop	\$ 47	\$ 36	\$ 91	\$ 70	\$ 70
Total Revenue		\$ 47	\$ 36	\$ 91	\$ 70	\$ 70

All Expense/Expenditure Accts

All Assets Accounts

All Revenues	\$ 47	\$ 36	\$ 91	\$ 70	\$ 70
Net Cost	\$ (47)	\$ (36)	\$ (91)	\$ (70)	\$ (70)

34120300 CSA #41 - Ftch Mnt Wtr 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	\$ 115,952	\$ 115,144	\$ 116,598	\$ 115,215	
40050	Property Tax Accrual	\$ 491	\$ (347)	\$ (3,477)	\$ -	
40202	Direct Charges - Prior Year	\$ 2,292	\$ 3,614	\$ 5,291	\$ -	
40999	Penalties and Costs on Taxes	\$ 354	\$ 1,192	\$ 1,415	\$ -	
Total 40000	Tax Revenue	\$ 119,089	\$ 119,603	\$ 119,827	\$ 115,215	\$ -
44002	Interest on Pooled Cash	\$ 2,964	\$ 3,953	\$ 5,001	\$ 2,742	
44050	Unrealized Gains and Losses	\$ (345)	\$ (1,478)	\$ 1,001	\$ -	
Total 44000	Revenue - Use of Money & Prop	\$ 2,619	\$ 2,475	\$ 6,002	\$ 2,742	\$ -
47101	Transfers In - within a Fund	\$ -	\$ -	\$ 127,574		
Total 47000	Other Financing Sources	\$ -	\$ -	\$ 127,574	\$ -	\$ -
	Total Revenue	\$ 121,708	\$ 122,078	\$ 253,403	\$ 117,957	\$ -
00005	All Expense/Expenditure Accts					
51201	Administration Services	\$ 1,007	\$ 1,007	\$ 1,007	\$ 1,500	
Total 51000	Total Services and Supplies	\$ 1,007	\$ 1,007	\$ 1,007	\$ 1,500	\$ -
53103	Interest on LT Debt	\$ 21,940	\$ 18,291	\$ 14,550	\$ 15,000	
Total 53000	Other Charges	\$ 21,940	\$ 18,291	\$ 14,550	\$ 15,000	\$ -
57011	Transfers Out - within a Fund	\$ -	\$ -	\$ 21,069	\$ -	
Total 57000	Other Financing Uses	\$ -	\$ -	\$ 21,069	\$ -	\$ -
59002	Advances	\$ 104,735	\$ 108,381	\$ 488,912	\$ 115,833	
59003	Advances Clearing	\$ (104,735)	\$ (108,381)	\$ (488,912)	\$ (115,833)	
Total 59000	Administrative Control Accts	\$ -	\$ -	\$ -	\$ -	\$ -
	Total All Expense/Expenditure Accts	\$ 22,947	\$ 19,298	\$ 36,626	\$ 16,500	\$ -
	All Expense/Expenditure Accts	\$ 22,947	\$ 19,298	\$ 36,626	\$ 16,500	\$ -
	All Assets Accounts					
	All Revenues	\$ 121,708	\$ 122,078	\$ 253,403	\$ 117,957	\$ -
	Net Cost	\$ (98,761)	\$ (102,780)	\$ (216,777)	\$ (101,457)	\$ -

34120400 CSA #41 - Ftch Mnt Wtr Reserve						
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					
44050	Unrealized Gains and Losses	\$ (151)	\$ (692)	\$ 515	\$ -	
Total 44000	Revenue - Use of Money & Prop	\$ (151)	\$ (692)	\$ 515	\$ -	\$ -
	Total Revenue	\$ (151)	\$ (692)	\$ 515	\$ -	\$ -
00005	All Expense/Expenditure Accts					
57011	Transfers Out - within a Fund	\$ -	\$ -	\$ 127,574		
Total 57000	Other Financing Uses	\$ -	\$ -	\$ 127,574	\$ -	\$ -
	Total All Expense/Expenditure Accts	\$ -	\$ -	\$ 127,574	\$ -	\$ -
	All Expense/Expenditure Accts	\$ -	\$ -	\$ 127,574	\$ -	\$ -
	All Assets Accounts					
	All Revenues	\$ (151)	\$ (692)	\$ 515	\$ -	\$ -
	Net Cost	\$ 151	\$ 692	\$ 127,059	\$ -	\$ -

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: \$ 13,000.00

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. New rates approved by the Board on September 13, 2016 through a Prop 218 process include a 4% increase in the rates, as determined by the Rate Study, in addition to the annual CPI adjustment authorized under the governing ordinance. FY 19-20 budget is based on the following 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 904,000 gallons a month. It may be worth noting that we will have installed new water meters capable of registering low flow usage that was not captured in the past, so we may expect an increase in water usage charges throughout the system.

FY 19-20 minimum/estimated charges \$ 327,866.11

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.

\$ -

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 using FY 18-19 estimates.

\$ 15,000.00

51077 Maint - Infrastructure

No major maintenance expenses are expected in FY 19-20. New water meters were purchased and installed during FY 18-19.

\$ -

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.

\$ 15,000.00

51206 Accounting/Auditing Services

A policy decision was made by the Auditor-Controller stating that the Comprehensive Accounting Financial Report can be used for the Water Districts. This policy decision will save the Water Districts the biennial expense for performing individual internal audit reporting packages. Do not budget.

\$ -

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: 1. review of SB 998 requirements (new statewide requirements for water districts with 200 or more connections), and 2. Tax roll. FY 19-20 hourly rate is \$276.

	Rate	Hours		
	\$ 276.00	10.00	\$	2,760.00

51213 Engineer Services

This account reflects charges for outside engineering services that cannot be performed by County staff.

\$ -

51221 Medical/Laboratory Services

Water quality testing is required for all water systems. FY 19-20 will use PY estimates.

\$ 2,000.00

51244 Permits/License/Fees

State Water Boards annual systems water permit fees are approx \$2,022/year.

\$ 2,100.00

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	\$ 1,651.49	\$ 9,908.96
RRU Contracted Services (2020 rates)	6	\$ 1,686.17	\$ 10,117.05
			\$ 20,026.01

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	\$ 10,144.92	\$ 60,869.52
RRU Contracted Services (2020 rates)	6	\$ 10,357.96	\$ 62,147.78
			\$ 123,017.29

51911 Mail Services

Miscellaneous mailservice costs incurred by DTPW staff for the benefit of the water system.

\$ 20.00

51916 County Services Chgs

Amount comes from CAO and 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. 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 had 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.

\$ 2,873.00

52091 Memberships/Certifications

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

\$ -

52111 Office Supplies

Miscellaneous office supply purchases by IW staff.

\$ 50.00

52115 Books/Media/Subscriptions

Miscellaneous books and/or subscription purchases by IW staff.

\$ 50.00

52117 Mail and Postage Supplies

Miscellaneous mail and posatage supply costs incurred by IW staff.

\$ 50.00

52141 Minor Equipment/Small Tools

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

\$ 1,000.00

52143 Computer Software/Licensing

~~Annual maintenance and support fee for the SENSUS software package used to download the handheld meter reading devices.~~ Effective April 2019, will now capture monthly charge of BEACON AMA \$0.89 per unit - software package for new water meters.

\$ 2,500.00

52191 Utilities Expense

Payment for electricity usage to PG&E for a water pump at 1644 Madrone Ave. Approx. spending is \$300/mo.

	Months	Mo. Rate		
Utilities Expense @ 1644 Madrone Ave.	12	\$ 300.00	\$	3,600.00

52193 Utilities - Electric

Payment for electricity usage to the City of Healdsburg. Approx. spending is \$200/mo.

	Months	Mo. Rate		
Utilities Expense	12	\$ 200.00	\$	2,400.00

52194 Utilities - Water

Payment for water usage to City of Healdsburg for two locations: 1221 S. Fitch Mt Rd & 14595 McDonought Hts Rd. @ approx \$8,000/mo.

	Months	Mo. Rate		
Utilities Expense	12	\$ 8,000.00	\$	96,000.00

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.

\$ 74,000.00

34120200 CSA #41 - Ftch Mnt 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.

\$ 70.00

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.

\$ -

34120300 CSA #41 - Ftch Mnt Wtr DS

The remaining balance due on the State loan was paid in full and defeased in late FY 17-18. as part of the review of the FY 17-18 budget adjustments. Budgeting no longer required for this Subsection.

34120400 CSA #41 - Ftch Mnt Wtr Reserve

The remaining balance due on the State loan was paid in full and defeased in late FY 17-18. as part of the review of the FY 17-18 budget adjustments. Budgeting no longer required for this Subsection.