

Special Districts Account Descriptions

7101 – Liability Insurance

Liability insurance costs for the district

- The amount charged to each district is a prorated dollar amount of the total liability insurance cost for all districts based on number of connections or parcels within each districts' boundaries

7205 – Maintenance – Equipment

Generally used when an outside contractor/vendor provides materials or services to repair a specific district's equipment

- Example: pump repairs, electrical repairs, pipe repairs, or chemicals for system

7220 – Maintenance – Building and Grounds

Generally used when an outside contractor/vendor provides materials or services meant to assist in the upkeep of, or installation of new infrastructure for a specific district

- Example: installation of water meters, upkeep of well sites, or tools to maintain infrastructure

7250 – Membership

811 Underground Service Alert of Northern California & Nevada membership

7265 – Office Expense

Office expenses related specifically to each district

- Example: envelopes, or copy charges

7268 – Postage

Postage for mailings specific to each district

- Includes postage from bi-monthly billings and any additional mailing

7287 – PeopleSoft Financing Charges

Processing charges for invoices and other financial transactions specific to each district through the County's PeopleSoft program/software

7295 – Professional & Specialized Services

Includes County staff time:

- Field staff
- Administrative staff
- Clerical staff
- County Counsel time for any legal review
- Business Office staff time for processing of invoices, customer account services, time cards, and other financial matters
- Computer Development Services staff time for computer, telephone and GIS services
- Design engineering staff time for any capital improvement projects

Also includes:

- State permits for potable water system
- Water sampling charges from contracted laboratory

- Annual audit charges from contracted audit firm

7430 – Utilities

Utility charges from PG&E

7565 – Countywide Cost Allocations

Charges from County Departments that provide a direct or indirect services to the districts

- Includes charges from the Auditor's Office for invoice payments and the Assessor's Office for preparing tax bills amongst other charges