



PUBLIC WORKS DEPARTMENT

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DATE: June 9, 2020
TO: Board of Supervisors
FROM: Ahmad Alkhayyat, Public Works Director
RE: Fiscal Year 2020-2021 Special Districts Budgets

Attached to this memo are the proposed 2020-2021 budgets for special districts prepared by Madera County Public Works Department.

The Department currently oversees 33 special districts established for the operation and maintenance of water, wastewater, drainage or lighting. Of these 33 districts, there are 24 Maintenance Districts (MDs), 8 County Service Areas (CSAs), and 1 Lighting District (LD).

Each district has its own unique issues and service rates should be structured to meet annual O&M expenses, depreciation, capital replacement and any debt service. Special Districts Administration is responsible for managing funds made available by each district's assessments, fees, grants, and/or loans to provide a specific service to each district. The 2019-2020 proposed fiscal budgets are intended to provide the level of service to each district in accordance with their individual needs while staying within the projected revenue for that district.

Public Works Staff operates 30 community water systems and 14 community wastewater systems that spread from the valley floor to the Sierras. Staff also provides direct water and wastewater services to approximately 15,000 consumers within Madera County and processes approximately 3.1 million gallons of potable water daily to these residents.

Staff will continue to work with the property owners and/or committees to collaborate with on the operations of their respective district. These discussions include the type and level of service(s), the types of improvements and upgrades desired, long term planning, and establishing rates and rate structures to meet current and future demands.

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Description of Expenditure Accounts

The following expenditure accounts and their descriptions are typical accounts used in special districts operational budgets

Account	Description
720200	Clothing & Personal Supplies: safety gear including gloves, eye protection, etc.
720300	Communication Services: telephone, cellular, telemetry and SCADA services
720500	Household Expense: cleaning supplies for plant, shop, lab and related facilities
720600	Insurance Expense: reflects property-related costs associated with the County's Self-Insured Liability Program
720601	General Insurance: reflects general insurance costs associated with the County's Self-Insured Liability Program
720800	Maintenance – Equipment: Maintenance costs for district owned equipment
720900	Maintenance – Structure & Grounds: for herbicides, paint, etc. for district's property and facilities
720907	Maintenance – Water System: Maintenance of and repairs to wells, pipelines, treatment plants and related appurtenances
720908	Maintenance – Sewer System: Maintenance of and repairs to pipelines, pumping stations, treatment plant, etc.
720913	Direct Maintenance Expense – DEGS: field staff's hours and vehicle mileage
720915	SD Water/Sewer Chemicals: chemicals used for water and wastewater treatment, disinfection and odor control
720916	Water/Sewer Testing: laboratory and related expenses for testing water as required by Local, State & Federal regulations
721000	Medical Dental & Lab Supplies: laboratory and testing equipment purchases and related expenses
721100	Memberships: annual fee for Underground Service Alert (USA)
721304	Misc Office Supplies: expendable office supplies (ledger books, writing instruments, etc.)
721306	Equipment < Fixed Asset Limit: equipment expenditures less than \$5,000
721400	Professional & Specialized Services: engineering and other services performed by non-districts staff
721403	Audit/Accounting Service Fees: for Auditor's services

Account	Description
721427	Property Tax Administration Fee: for the Tax Assessor's services
721498	SD Administration Overhead: for SD administrative staff salaries and related expenses
721500	Advertisements/Publications & Legal Notices: mailing and publishing costs for notices, CCR's, etc.
721601	Rents & Lease County Vehicles: rental of County vehicles from Central Garage
721602	Rents & Lease Other Equipment: rental of equipment other than Central Garage vehicles
721800	Small Tools & Instruments: costs of purchase and/or replacement of small tools and instruments
721900	Special Departmental Expense: includes costs associated with regulatory compliance, permit fees, etc.
721940	SD – Water Purchas: purchasing of water
722000	Transportation, Travel & Meal Reimbursements: for training, on-call, and emergency overtime expenses
722005	Reimburse Employee Cars: mileage reimbursement of personal vehicle use for emergency call out or special circumstances
722101	Gas & Electricity: usage costs for electricity, propane and fuel
731401	Interfund Expenditure – Cost Plan: costs to the County's General Fund also know as A-87
740200	Buildings & Improvements: capital expenses (\$5,000 or more) for system upgrades and new infrastructure
740300	Equipment: for capital equipment expenditures (\$5,000 or more)
780100	Appropriation for Contingency: for unplanned or unforeseen expenses usually associated with system failures

Maintenance District 1 – Hidden Lake

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 1 (Hidden Lake Estates) is located in Madera County Supervisorial District 5 on the northwestern shore of Millerton Lake off of Road 216. The District was formed on August 13, 1963 by Resolution No. 63-338. This district provides water service for a residential development encompassing approximately 166 acres.

The Hidden Lakes Water System, State Identification Number 2000544, serves 49 improved units and 159 standby units. The system has an annual water allocation of 200 acre feet of surface water from Millerton Lake. Raw water is pumped from the lake bottom 2,350 linear feet and 247 vertical feet to a treatment plant by two stationary 150 gpm submersible pumps. The water is then treated by a conventional filtration package surface water treatment plant built in 1986. Treated water is pumped into the distribution system and fills a 110,000 gallon storage tank and from there system pressure is maintained by gravity. In addition to the storage, the distribution system consists of 2 pressure zones, 19,715 feet of cement lined steel water mains, consumer service lines and meters.

The current water rates for improved lots was set by Resolution No. 2011-195 and are based on a tiered structure. The base rate is \$75 per month which allows for water consumption annually up to 31,750 cubic feet. Usage which exceeds that volume is charged at the rate of \$2.39 per 100 cubic feet (or \$0.0246 per cubic foot). The meters are read quarterly with any excess use charges billed separately in February. Unimproved lots are charged a monthly standby rate of \$20.92. Other fees include a connection fee of \$5,000 and a water meter fee of \$100.

The district is operating under a Compliance Order for Stage 2 Disinfection Byproduct Rule.

“Total Debt Owed” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

MD-01 HIDDEN LAKE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-01 FUND ADMN FUND BALANCE:					
BEGINNING FUND BALANCE			\$ 114,939.76	\$ (159,745.40)	\$ (152,523.94)

MD-01 WATER REVENUE:					
15201	610100	Cur Sec Property Tax	\$ 29,997.60	\$ 30,325.42	\$ 30,161.00
15201	610200	Cur Unsecured Property Tax	\$ 1,240.92	\$ 924.00	\$ 1,082.00
15201	610300	Prior Secured Property Tax	\$ (9.97)	\$ -	\$ -
15201	610400	Prior Unsecured Property Tax	\$ 16.19	\$ -	\$ 15.00
15201	610600	Current Supplemental Property Tax	\$ 1,055.19	\$ 519.84	\$ 500.00
15201	610700	Prior Supplemental Property Tax	\$ 0.21	\$ -	\$ -
15201	640101	Interest on Cash	\$ 6,292.09	\$ 2,969.41	\$ 2,500.00
15201	640103	Interest on Property Tax Collected	\$ 289.10	\$ -	\$ -
15201	652900	St- H/O Property Tax Rlf	\$ 250.58	\$ 243.38	\$ 250.00
15201	660202	Sp Asmt -Water	\$ 2,698.08	\$ 4,693.00	\$ 12,000.00
15201	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,402.19	\$ 2,007.00	\$ -
15201	660210	Sp Asmt - Delinquent Asmt	\$ 22,806.51	\$ -	\$ -
15201	660212	Service Charge - Water	\$ 67,263.94	\$ 69,410.80	\$ 81,609.00
15201	660223	Service Charge - Excess Water	\$ 2,477.08	\$ 1,330.85	\$ 1,903.00
15201	673000	Miscellaneous	\$ 1.97	\$ 164.38	\$ 150.00
15201	680350	Cash Flow Loan	\$ 72,000.00	\$ -	\$ -
TOTAL WATER REVENUE			\$ 209,781.68	\$ 112,588.08	\$ 130,170.00

MD-01 WATER SYSTEM EXPENSES:					
15201	720300	Communication Services	\$ 1,495.27	\$ 1,486.77	\$ 1,500.00
15201	720600	Insurance Expense	\$ 1,656.00	\$ 1,748.00	\$ 1,750.00
15201	720601	General Insurance	\$ 663.00	\$ 776.00	\$ 780.00
15201	720800	Maintenance -Equipment	\$ 35.23	\$ 283.85	\$ 50.00
15201	720907	Maintenance - Water System	\$ 11,234.50	\$ 21,931.27	\$ 15,000.00
15201	720913	Direct Maintenance Expense - DEGS	\$ 148,952.04	\$ 151,939.32	\$ 100,000.00
15201	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
15201	721302	Postage	\$ 96.47	\$ 52.80	\$ 50.00
15201	721400	Professional & Specialized Services	\$ 7,388.37	\$ 1,178.73	\$ -
15201	721403	Audit/Accounting Services	\$ 6,250.43	\$ 8,297.72	\$ 1,580.00

Maintenance District 5 – Mountain Ranches

2020-2021 Recommended Water and Operations & Maintenance Budget

Maintenance District 5 (Mountain Ranches) is located in Madera County Supervisorial District 1 on Road 400, approximately 1 mile northeast of Hensley Lake. The District was formed on November 27, 1962 by Resolution No. 62-395. The District provides water service to a residential community with 50 lots encompassing approximately 80 acres. The funding for the water system operations is derived from a combination of assessment and property taxes. The funding for road maintenance comes only from a portion of their property tax.

The Mountain Ranches Water System, State Identification Number 2000549, serves 27 improved units and 22 standby units. The system obtains its water from 2 hard rock wells with a combined production of 45 gallons per minute. The water is chlorinated at the wellhead and fed directly into the distribution main which back feeds a 20,000 gallon storage tank. The distribution system consists of 5,180 feet of AC water mains, 4 hydrants, consumer service lines and water meters. The pressure in the system is maintained by gravity.

The water rates are listed below. The meters are read and billed quarterly. There is a one-time water meter installation fee of \$100, but no connection fee.

MD-5 Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22	FY 22/23
Residential Improved	\$104.59	\$115.05	\$120.81
Standby (unimproved lots)	\$17.50	\$17.50	\$17.50
Volumetric Rate (per 1,000 Gallons)	\$4.75	\$5.23	\$5.50

MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-05 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	68,896.02	\$	60,134.44	\$	55,915.03
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MD-05 WATER REVENUE:					
15301	610100	Cur Sec Property Tax	\$ 9,671.69	\$ 11,080.50	\$ 10,375.00
15301	610200	Cur Unsecured Property Tax	\$ 416.69	\$ 601.46	\$ 510.00
15301	610300	Prior Secured Property Tax	\$ (3.35)	\$ -	\$ -
15301	610400	Prior Unsecured Property Tax	\$ 5.44	\$ -	\$ -
15301	610600	Current Supplemental Property Tax	\$ 350.36	\$ 166.06	\$ 258.21
15301	610700	Prior Supplemental Property Tax	\$ 0.07	\$ -	\$ -
15301	640101	Interest on Cash	\$ 1,257.80	\$ 1,358.72	\$ 1,310.00
15301	640103	Interest on Property Tax Collected	\$ 67.42	\$ -	\$ -
15301	652900	St- H/O Property Tax Rlf	\$ 84.26	\$ 79.22	\$ 80.00
15301	660202	Sp Asmt - Water/Sewer	\$ 21,468.46	\$ 5,670.00	\$ 4,620.00
15301	660209	Sp Asmt - Delinquent Asmt	\$ 464.12	\$ 1,282.16	\$ 875.00
15301	660210	Sp Asmt - Delinquent Asmt	\$ 3,733.69	\$ 4,595.92	\$ 4,164.00
15301	660212	Service Charge - Water	\$ 4,151.70	\$ 23,018.26	\$ 33,887.00
15301	660223	Service Charge - Excess Water	\$ 1,360.51	\$ 5,576.45	\$ 6,415.00
15301	673000	Miscellaneous	\$ 100.00	\$ 129.00	\$ 100.00
TOTAL WATER REVENUE			\$ 43,128.86	\$ 53,557.75	\$ 62,594.21

MD-05 WATER SYSTEM EXPENSES:					
15301	720300	Communication Services	\$ 181.36	\$ 181.28	\$ 185.00
15301	720600	Insurance Expense	\$ 499.00	\$ 523.00	\$ 525.00
15301	720601	General Insurance	\$ 175.00	\$ 204.00	\$ 210.00
15301	720800	Maintenance of Equipment	\$ 5.46	\$ 387.13	\$ -
15301	720907	Maintenance - Water System	\$ 2,829.20	\$ 4,202.62	\$ 5,794.13
15301	720913	Direct Maintenance Expense - DEGS	\$ 37,788.73	\$ 40,339.76	\$ 41,500.00
15301	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
15301	721302	Postage	\$ 24.50	\$ -	\$ -
15301	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
15301	721403	Audit/Accounting Services	\$ 3,370.52	\$ 622.03	\$ 750.00
15301	721427	Property Tax Admin Fee	\$ 251.22	\$ 255.00	\$ 255.00
15301	721498	S. D. Administration Overhead	\$ 1,434.12	\$ 7,072.78	\$ 7,000.00
15301	721900	Special Departmental Expense	\$ 370.00	\$ 380.00	\$ 385.00
15301	722101	Gas & Electricity	\$ 2,409.73	\$ 2,683.58	\$ 2,850.00
OPERATION EXPENSES			\$ 49,488.84	\$ 57,001.18	\$ 64,604.13

15301	731401	Interfund Expend - Cost Plan	\$ 1,327.63	\$ 241.77	\$ 330.11
INTERFUND EXPENSES			\$ 1,327.63	\$ 241.77	\$ 330.11

15301	740200	Buildings and Improvements	\$ -	\$ -	\$ 50,000.00
FIXED ASSETS			\$ -	\$ -	\$ 50,000.00

TOTAL WATER EXPENSES \$ 50,816.47 \$ 57,242.95 \$ 114,934.24

MD-05 ROAD EXPENSES:					
15302	720600	Insurance Expense	\$ 499.00	\$ 523.00	\$ 525.00
15302	720906	Mtce-Roads	\$ 130.97	\$ -	\$ 3,000.00
15302	721403	Audit/Accounting Services	\$ 370.68	\$ 11.21	\$ -
15302	721498	S. D. Administration Overhead	\$ 22.94	\$ -	\$ 50.00
15302	731401	Interfund Expend - Cost Plan	\$ 50.38	\$ -	\$ -
TOTAL ROAD EXPENSES			\$ 1,073.97	\$ 534.21	\$ 3,575.00

TOTAL ROAD EXPENSES \$ 1,073.97 \$ 534.21 \$ 3,575.00

MD-05 Funding Sources	\$ 112,024.88	\$ 113,692.19	\$ 118,509.24
MD-05 Financing Uses	\$ 51,890.44	\$ 57,777.16	\$ 118,509.24
BEGINNING FUND BALANCE			\$ -
MD-05 ENDING FUND BALANCE	\$ 60,134.44	\$ 55,915.03	\$ -

Maintenance District 6 - Lake Shore Park

2020-2021 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 6 (Lake Shore Park) is located in Madera County Supervisorial District 5 along Bass Lake's northeast shore and is accessed from County Road 274. The District was formed on February 26, 1963 by Resolution No. 63-109. This District provides water and sewer service for a small residential development. The funding for the water and sewer system operations comes from a combination of assessments and property taxes, while the funding for road maintenance comes only from a portion of their property tax.

The Lake Shore Water System, State Identification Number 2000550, provides water service to 47 improved units and 5 standby units. The water is furnished by 2 hard rock wells producing a total of 55 gpm. The distribution system consists of 3 storage tanks with a total capacity of 65,000 gallons, 2 pressure zones, and 5,025 feet of 4 and 6 inch AC pipe water mains.

The Lake Shore Wastewater Plant provides sewer service for 42 improved and 4 standby units and is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 85-158. The sewer collection system is made up of 7,461 feet of 4, 6 and 8 inch AC sewer mains.

Water and sewer rates were last set on November 5, 2007 by Resolution No. 2007-238 and are based on a flat rate structure. The current rate for improved lots is \$50.66 per month for water and \$94 per month for sewer. There are no standby rates or customer water meters.

The district is no longer operating under Compliance Orders for Arsenic and Uranium MCL. The system was re classified as a transient- non community water system.

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-06 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	823,273.44	\$	881,955.24	\$	1,032,573.50
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MD-06 REVENUE:					
15401	610100	Cur Sec Property Tax	\$ 113,047.87	\$ 132,064.68	\$ 122,550.00
15401	610200	Cur Unsecured Property Tax	\$ 4,887.77	\$ 7,195.40	\$ 6,040.00
15401	610300	Prior Secured Property Tax	\$ (39.34)	\$ -	\$ -
15401	610400	Prior Unsecured Property Tax	\$ 63.85	\$ -	\$ -
15401	610600	Current Supplemental Property Tax	\$ 3,914.14	\$ 1,962.76	\$ 2,940.00
15401	610700	Prior Supplemental Property Tax	\$ 0.70	\$ -	\$ -
15401	640101	Interest on Cash	\$ 15,390.82	\$ 18,971.28	\$ 17,180.00
15401	640103	Interest on Property Tax Collected	\$ 130.42	\$ -	\$ -
15401	652900	St- H/O Property Tax Rlf	\$ 988.60	\$ 947.64	\$ 968.00
15401	660209	Sp ASMT - Delinquent Svc Charge	\$ 578.64	\$ -	\$ -
15403	660212	Service Chg - Wtr/Sw r (Water)	\$ 27,639.83	\$ 27,948.62	\$ 28,572.00
15403	662757	SD- Water Connection	\$ -	\$ 11,615.65	\$ -
15404	660212	Service Chg - Wtr/Sw r (Sew er)	\$ 44,702.56	\$ 47,375.85	\$ 47,376.00
TOTAL REVENUE			\$ 211,305.86	\$ 248,081.88	\$ 225,626.00

MD-06 ROAD EXPENSES:					
15403	720600	Insurance Expense	\$ -	\$ 709.00	\$ 715.00
15402	720906	MTCE-ROADS	\$ 458.70	\$ -	\$ 50,000.00
15402	721403	Audit/Accounting Services	\$ 421.55	\$ 14.97	\$ -
15402	721498	SD-Admin Overhead	\$ 22.93	\$ 50.00	\$ 50.00
15402	731401	Interfund Expend - Cost Plan	\$ 30.57	\$ -	\$ -
TOTAL ROAD EXPENSES			\$ 933.75	\$ 773.97	\$ 50,765.00
TOTAL ROAD EXPENSES			\$ 933.75	\$ 773.97	\$ 50,765.00

MD-06 WATER SYSTEM EXPENSES:					
15403	720600	Insurance Expense	\$ 677.00	\$ 709.00	\$ 715.00
15403	720601	General Insurance	\$ 77.00	\$ 90.00	\$ 100.00
15403	720800	Maintenance of Equipment	\$ 18.94	\$ 26.95	\$ 50.00
15403	720907	Maintenance - Water System	\$ 12,666.32	\$ 5,856.03	\$ 7,500.00
15403	720913	Direct Maintenance Expense - DEGS	\$ 16,710.30	\$ 14,348.16	\$ 20,000.00
15403	721100	Memberships	\$ 75.00	\$ 75.00	\$ 80.00

15403	721302	Postage	\$ 133.52	\$ 53.90	\$ 100.00
15403	721306	Equipment < FA Limit	\$ -	\$ -	\$ 10,000.00
15403	721400	Professional & Specialized Services	\$ 239.09	\$ -	\$ -
15403	721403	Audit/Accounting Services	\$ 2,081.31	\$ 463.23	\$ 1,000.00
15403	721427	Property Tax Admin Fee	\$ 1,472.74	\$ 1,475.00	\$ 1,500.00
15403	721498	S. D. Administration Overhead	\$ 3,596.38	\$ 5,525.44	\$ 5,500.00
15403	721900	Special Departmental Expense	\$ 509.00	\$ 523.00	\$ 525.00
15403	722101	Gas & Electricity	\$ 4,430.17	\$ 4,248.88	\$ 4,600.00
OPERATION EXPENSES - WATER			\$ 42,686.77	\$ 33,394.59	\$ 51,670.00

15403	731401	Interfund Expend - Cost Plan	\$ 9,838.02	\$ 411.91	\$ 562.41
INTERFUND EXPENSES - WATER			\$ 9,838.02	\$ 411.91	\$ 562.41

15403	740200	Buildings and Improvements	\$ 35,209.91	\$ 2,550.45	\$ 750,000.00
FIXED ASSETS - WATER			\$ 35,209.91	\$ 2,550.45	\$ 750,000.00

15403	780100	Appropriation for Contingency	\$ -	\$ -	\$ 80,335.81
APPROP FOR CONT- WATER			\$ -	\$ -	\$ 80,335.81

TOTAL WATER EXPENSES \$ 87,734.70 \$ 36,356.95 \$ 882,568.22

MD-06 SEWER SYSTEM EXPENSES:					
15404	720300	Communication Services	\$ 623.40	\$ 623.40	\$ 650.00
15404	720600	Insurance Expense	\$ 677.00	\$ 709.00	\$ 715.00
15404	720601	General Insurance	\$ 77.00	\$ 90.00	\$ 100.00
15404	720800	Maintenance -Equipment	\$ 18.50	\$ 24.90	\$ 50.00
15404	720900	Maintenance Structures & Grounds	\$ 35.81	\$ -	\$ -
15404	720908	Maintenance - Sewer System	\$ 11,119.42	\$ 8,373.59	\$ 9,750.00
15404	720913	Direct Maintenance Expense - DEGS	\$ 28,289.05	\$ 26,554.34	\$ 30,000.00
15404	721100	Memberships	\$ 75.00	\$ 75.00	\$ 80.00
15404	721306	Equipment < FA Limit	\$ -	\$ -	\$ 10,000.00
15404	721400	Professional & Specialized Services	\$ -	\$ 590.00	\$ -
15404	721403	Audit/Accounting Services	\$ 2,065.77	\$ 447.03	\$ 1,000.00
15404	721427	Property Tax Admin Fee	\$ 1,472.74	\$ 1,475.00	\$ 1,500.00
15404	721498	S.D. Administration Overhead	\$ 3,617.92	\$ 5,909.46	\$ 5,500.00
15404	721900	Special Departmental Expense	\$ 7,431.00	\$ 9,661.00	\$ 10,000.00
15404	722101	Gas & Electricity	\$ 6,135.43	\$ 5,432.84	\$ 5,785.00
OPERATION EXPENSES - SEWER			\$ 61,638.04	\$ 59,965.56	\$ 75,130.00

15404	731401	Interfund Expend - Cost Plan	\$ 2,317.57	\$ 367.14	\$ 501.28
INTERFUND EXPENSES - SEWER			\$ 2,317.57	\$ 367.14	\$ 501.28

15404	740200	Buildings and Improvements			\$ 200,000.00
FIXED ASSETS - SEWER					\$ 200,000.00

15404	780100	Appropriation for Contingency	\$ -	\$ -	\$ 100,000.00
APPROP FOR CONT- SEWER			\$ -	\$ -	\$ 100,000.00

TOTAL SEWER EXPENSES \$ 63,955.61 \$ 60,332.70 \$ 375,631.28

MD-06 Funding Sources	\$ 1,034,579.30	\$ 1,130,037.12	\$ 1,258,199.50
MD-06 Financing Uses	\$ 152,624.06	\$ 97,463.62	\$ 1,258,199.50

BEGINNING FUND BALANCE

MD-06 ENDING FUND BALANCE \$ 881,955.24 \$ 1,032,573.50 \$ -

Maintenance District 7 – Marina View

2020-2021 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 7 (Marina View) is located in Madera County Supervisorial District 5 along Bass Lake's northeast shore and is accessed from County Road 274. The District was formed on June 25, 1963 by Resolution No. 63-286. This District provides water and sewer service for a small residential development. The funding for the water and sewer system operations comes from a combination of assessments and property taxes, while the funding for road maintenance comes only from a portion of property tax.

The Marina View Water System, State Identification Number 2000551, serves 83 improved units and 9 standby units. The water is furnished by 2 hard rock wells producing a total of 28 gpm. A third well (the test well) has had to be utilized to keep the system in water. This well is ran off of generator power and produces about 30 gpm. The distribution system consists of 2 storage tanks with a total capacity of 90,000 gallons and 4,250 feet of AC water mains.

The Wastewater Plant provides sewer service for 83 improved and 9 standby units and is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 85-058. The plant is an extended aeration plant designed to receive a maximum dry weather daily flow of 0.03 million gallons. The secondary treated and disinfected effluent is disposed of in a spray field next to the District on Forest Service lands. The collection system is made up of 7,285 feet of 2, 4, 6 and 8 inch gravity AC sewer mains. There is also one lift station that serves a portion of the system.

Water and sewer rates were last set on May 27, 2008 by Resolution No. 2008-130 and are based on a flat rate structure. The current rate for improved lots is \$39 per month for water service and \$75.66 per month for sewer service. Unimproved lots are charged a water and sewer standby fee of \$6.66 per month.

The water system is operating under Compliance Orders for Arsenic, Gross Alpha and Uranium MCL.

An increase of \$58.60 was approved on November 19, 2019 for a Point of Use device.

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-07 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 703,714.13	\$ 630,228.36	\$ 498,781.35
MD-07 WATER/SEWER REVENUE:					
15501	610100	Cur Sec Property Tax	\$ 59,475.29	\$ 69,130.14	\$ 64,300.00
15501	610200	Cur Unsecured Property Tax	\$ 2,558.48	\$ 3,748.62	\$ 3,150.00
15501	610300	Prior Secured Property Tax	\$ (20.59)	\$ -	\$ -
15501	610400	Prior Unsecured Property Tax	\$ 33.41	\$ -	\$ -
15501	610600	Current Supplemental Property Tax	\$ 2,120.99	\$ 1,025.42	\$ 1,575.00
15501	610700	Prior Supplemental Property Tax	\$ 0.39	\$ -	\$ -
15501	640101	Interest on Cash	\$ 12,827.56	\$ 12,923.62	\$ 12,875.00
15501	640103	Interest on Property Tax Collected	\$ 77.36	\$ -	\$ -
15501	640303	Other Rents/ Concessions	\$ 250.00	\$ 250.00	\$ 250.00
15501	652900	St- H/O Property Tax Rlf	\$ 517.38	\$ 493.70	\$ 505.00
15501	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,248.31	\$ 2,293.20	\$ 2,270.00
15503	630307	Other Fines	\$ -	\$ 480.00	\$ -
15503	660212	Service Chg-Wtr	\$ 35,340.19	\$ 59,049.27	\$ 97,529.00
15504	660212	Service Chg - Sw r	\$ 69,615.57	\$ 71,336.16	\$ 75,677.00
TOTAL WATER/SEWER REVENUE			\$ 185,044.34	\$ 220,730.13	\$ 258,131.00
MD-07 ROAD EXPENSES:					
15502	720600	Insurance Expense	\$ 732.00	\$ 766.00	\$ 770.00
15502	720906	MTCE-ROADS	\$ 8,825.37	\$ 818.94	\$ 20,000.00
15502	721403	Audit/Acctg Services	\$ 421.55	\$ 14.97	\$ -
15502	721427	Property Tax Admin Fee	\$ 1,540.10	\$ -	\$ -
15502	721498	SD-Admin Overhead	\$ 40.38	\$ -	\$ -
15502	731401	Interfund Expend - Cost Plan	\$ 125.77	\$ -	\$ -
TOTAL ROAD EXPENSES			\$ 11,685.17	\$ 1,599.91	\$ 20,770.00
MD-07 WATER SYSTEM EXPENSES:					
15503	720300	Communication Services	\$ 623.40	\$ 623.40	\$ 625.00
15503	720600	Insurance Expense	\$ 734.00	\$ 768.00	\$ 770.00
15503	720601	General Insurance	\$ 300.00	\$ 351.00	\$ 355.00
15503	720800	Maintenance -Equipment	\$ 37.28	\$ 251.67	\$ -
15503	720907	Maintenance - Water System	\$ 3,326.30	\$ 46,068.24	\$ 115,000.00
15503	720913	Direct Maintenance Expense - DEGS	\$ 56,647.95	\$ 42,948.88	\$ 43,500.00

15503	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
15503	721302	Postage	\$ 190.63	\$ 231.55	\$ 200.00
15503	721400	Professional & Specialized Services	\$ 437.20	\$ -	\$ -
15503	721403	Audit/Accounting Services	\$ 2,248.66	\$ 434.97	\$ 500.00
15503	721498	S.D. Administration Overhead	\$ 5,245.40	\$ 7,709.66	\$ 7,750.00
15503	721600	Rent & Leases - Equipment	\$ 13,684.00	\$ -	\$ -
15503	721602	Rent & Lease Other Equipment	\$ 3,728.43	\$ 14,527.76	\$ 15,000.00
15503	721900	Special Departmental Expense	\$ 874.00	\$ 1,096.00	\$ 1,150.00
15503	722101	Gas & Electricity	\$ 19,823.06	\$ 19,788.33	\$ 20,000.00

OPERATION EXPENSES - WATER \$ **107,975.31** \$ **134,874.46** \$ **204,925.00**

15503	731401	Interfund Expend - Cost Plan	\$ 7,975.27	\$ 743.23	\$ 1,014.78
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INTERFUND EXPENSES - WATER \$ **7,975.27** \$ **743.23** \$ **1,014.78**

15503	740200	Buildings and Improvements	\$ 62,888.21	\$ 137,778.24	\$ 150,000.00
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FIXED ASSETS - WATER \$ **62,888.21** \$ **137,778.24** \$ **150,000.00**

15503	780100	Appropriation for Contingency	\$ -	\$ -	\$ 150,000.00
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APPROP FOR CONTING - WATER \$ **-** \$ **-** \$ **150,000.00**

TOTAL WATER EXPENSES \$ **178,838.79** \$ **273,395.93** \$ **505,939.78**

MD-07 SEWER SYSTEM EXPENSES:					
15504	720600	Insurance Expense	\$ 732.00	\$ 768.00	\$ 770.00
15504	720601	General Insurance	\$ 300.00	\$ 351.00	\$ 355.00
15504	720800	Maintenance of Equipment	\$ 37.28	\$ 218.28	\$ -
15504	720908	Maintenance - Sewer System	\$ 11,371.47	\$ 15,895.40	\$ 16,000.00
15504	720913	Direct Maintenance Expense - DEGS	\$ 26,765.52	\$ 40,883.38	\$ 40,000.00
15504	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
15504	721306	Equipment < FA Limit	\$ -	\$ -	\$ 10,000.00
15504	721403	Audit/Accounting Services	\$ 2,248.66	\$ 434.97	\$ 500.00
15504	721498	S. D. Administration Overhead	\$ 5,391.64	\$ 7,136.98	\$ 7,750.00
15504	721700	Rents/Leases-Bldg/Land	\$ 312.28	\$ 312.28	\$ 315.00
15504	721900	Special Departmental Expense	\$ 5,207.00	\$ 5,988.30	\$ 6,000.00
15504	722101	Gas & Electricity	\$ 6,954.21	\$ 5,974.39	\$ 6,470.00

OPERATION EXPENSES - SEWER \$ **59,395.06** \$ **78,037.98** \$ **88,235.00**

15504	731401	Interfund Expend - Cost Plan	\$ -	\$ 743.23	\$ 1,014.78
INTERFUND EXPENSES - SEWER			\$ -	\$ 743.23	\$ 1,014.78
15504	780100	Appropriation for Contingency	\$ -		\$ 140,952.79
APPROP FOR CONTING - SEWER			\$ -	\$ -	\$ 140,952.79
TOTAL SEWER EXPENSES			\$ 68,006.15	\$ 78,781.21	\$ 230,202.57
MD-07 Funding Sources			\$ 888,758.47	\$ 850,958.49	\$ 756,912.35
MD-07 Financing Uses			\$ 258,530.11	\$ 352,177.14	\$ 756,912.35
MD-07 ENDING FUND BALANCE			\$ 630,228.36	\$ 498,781.35	\$ -

Maintenance District 8A – North Fork

2020-2021 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 8A (North Fork) is located in Madera County Supervisorial District 5 in the town of North Fork. The District was formed on February 1, 1966 by Resolution No. 66-35. This district provides water and sewer service for both residential and commercial properties. The funding for the water and sewer system operations comes from a combination of assessment and property taxes.

The North Fork Water System, State Identification Number 2000561, provides water service to 129.46 improved units and 24.12 standby units. The water is furnished by a hard rock well producing a total of 270 gpm. The distribution system consists of a 204,000 gallon storage tank, 8,950 feet of 6, 8 and 10 inch C-900 PVC water mains, 15 fire hydrants, commercial and residential meters.

The North Fork Wastewater Plant provides sewer service for 162.56 improved units and 36.02 standby units. The plant is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 94-353. The wastewater plant is extended aeration and designed to receive a maximum dry weather daily flow of 0.06 million gallons, but is limited in capacity to 38,000 gallons per day due to its effluent disposal capacity. The secondary treated and disinfected effluent is pumped to a 23 acre foot effluent pond before being disposed of on a 20 acre spray field.

Water and sewer rates were last set on November 5, 2007 by Resolution No. 2007-241 and are based on a flat rate structure. The current rates for improved lots is \$50 per month for water service and \$86 per month for residential sewer or \$92 per month for commercial sewer service. The standby rate for sewer is \$5.95 per month; and there is no standby rate for water.

The water system is operating under a Compliance Order for Arsenic MCL.

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-08A FUND BEGINNING BALANCE					
			\$ 489,552.65	\$ 558,770.40	\$ 608,448.19

MD-08A WATER REVENUE:					
15601	640103	Interest on Property Tax Collected	\$ 82.33	\$ -	\$ -
15601	654501	St- Water Grant	\$ 9,204.00	\$ -	\$ -
15601	660209	Sp Asmt - Delinquent Svc Chg	\$ 8,208.67	\$ -	\$ 8,000.00
15601	660212	Service Chg - Water	\$ 67,419.91	\$ 69,213.28	\$ 77,076.00
15601	673000	Miscellaneous	\$ -	\$ 25.00	\$ -
TOTAL WATER REVENUE			\$ 84,914.91	\$ 69,213.28	\$ 85,076.00

MD-08A WATER SYSTEM EXPENSES:					
15601	720300	Communication Services	\$ 338.35	\$ 1,366.92	\$ 1,375.00
15601	720600	Insurance Expense	\$ 1,267.00	\$ 1,270.00	\$ 1,280.00
15601	720601	General Insurance	\$ 2,587.50	\$ 3,027.00	\$ 3,030.00
15601	720800	Maintenance of Equipment	\$ 40.95	\$ 57.34	\$ 50.00
15601	720907	Maintenance - Water System	\$ 2,498.92	\$ 26,852.42	\$ 20,000.00
15601	720913	Direct Maintenance Expense - DEGS	\$ 11,740.56	\$ 13,442.46	\$ 20,000.00
15601	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
15601	721302	Postage	\$ 211.31	\$ 50.60	\$ -
15601	721400	Professional & Specialized Services	\$ 12,241.66	\$ -	\$ -
15601	721403	Audit/Accounting Services	\$ 1,993.86	\$ 328.40	\$ 300.00
15601	721498	S.D. Administration Overhead	\$ 5,819.05	\$ 8,715.42	\$ 10,000.00
15601	721900	Special Departmental Expense	\$ 546.00	\$ 605.00	\$ 625.00
15601	722101	Gas & Electricity	\$ 6,372.33	\$ 5,601.98	\$ 6,500.00
OPERATION EXPENSES - WATER			\$ 45,732.49	\$ 61,392.54	\$ 63,235.00

15601	731401	Interfund Expend - Cost Plan	\$ 5,580.52	\$ 1,433.62	\$ 1,957.43
INTERFUND EXPENSES - WATER			\$ 5,580.52	\$ 1,433.62	\$ 1,957.43

15601	740200	Buildings and Improvements	\$ -	\$ -	\$ 50,050.39
FIXED ASSETS - WATER			\$ -	\$ -	\$ 50,050.39

15601	750104	Opt Trans Out Debt Service Fund	\$ 6,800.00	\$ 144.76	\$ -
OTHER FINANCING OBLIGATIONS			\$ 6,800.00	\$ 144.76	\$ -

	TOTAL WATER EXPENSES	\$ 58,113.01	\$ 62,970.92	\$ 115,242.82
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MD-08A SEWER REVENUE:					
15602	610100	Cur Sec Property Tax	\$ 15,409.60	\$ 15,520.94	\$ 15,450.00
15602	610200	Cur Unsecured Property Tax	\$ 530.60	\$ 379.94	\$ 455.00
15602	610300	Prior Secured Property Tax	\$ (4.23)	\$ -	\$ -
15602	610400	Prior Unsecured Property Tax	\$ 6.87	\$ -	\$ -
15602	610600	Current Supplemental Property Tax	\$ 447.34	\$ 216.55	\$ 331.00
15602	610700	Prior Supplemental Property Tax	\$ 0.09	\$ -	\$ -
15602	640101	Interest on Cash	\$ 9,508.79	\$ 12,313.21	\$ 10,900.00
15602	640103	Interest on Property Tax Collected	\$ 247.70	\$ -	\$ -
15602	652900	St- H/O Property Tax Rlf	\$ 106.34	\$ 50.04	\$ 50.00
15602	660209	Sp Asmt - Delinquent Svc Chg	\$ 40,717.47	\$ 20,954.31	\$ 20,000.00
15602	660212	Service Chg - Wtr/Sw r	\$ 143,810.56	\$ 143,820.85	\$ 171,906.00
TOTAL SEWER REVENUE			\$ 210,781.13	\$ 193,255.84	\$ 219,092.00

MD-08A SEWER SYSTEM EXPENSES:					
15602	720300	Communication Services	\$ 1,013.29	\$ -	\$ 1,250.00
15602	720600	Insurance Expense	\$ 2,820.00	\$ 2,141.00	\$ 2,150.00
15602	720601	General Insurance	\$ 2,587.50	\$ 3,027.00	\$ 3,030.00
15602	720800	Maintenance -Equipment	\$ 40.95	\$ 75.65	\$ 100.00
15602	720908	Maintenance - Sew er System	\$ 22,451.72	\$ 15,015.67	\$ 30,000.00
15602	720913	Direct Maintenance Expense - DEGS	\$ 68,262.72	\$ 66,392.90	\$ 70,000.00
15602	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
15602	721306	Equipment < FA Limit	\$ 692.00	\$ -	\$ 25,000.00
15602	721400	Professional & Specialized Services	\$ -	\$ -	\$ 75,000.00
15602	721403	Audit/Accounting Services	\$ 2,768.14	\$ 578.84	\$ 517.00
15602	721427	Property Tax Admin Fee	\$ 316.76	\$ 325.00	\$ 325.00
15602	721498	S.D. Administration Overhead	\$ 6,533.46	\$ 8,500.36	\$ 9,000.00
15602	721900	Special Departmental Expense	\$ 15,075.00	\$ 17,155.50	\$ 17,500.00
15602	722101	Gas & Electricity	\$ 29,949.55	\$ 25,821.74	\$ 27,800.00
OPERATION EXPENSES - SEWER			\$ 152,586.09	\$ 139,108.66	\$ 261,747.00

15602	731401	Interfund Expend - Cost Plan	\$ 6,779.19	\$ 1,711.75	\$ 2,337.18
INTERFUND EXPENSES - SEWER			\$ 6,779.19	\$ 1,711.75	\$ 2,337.18

15602	740200	Buildings and Improvements	\$ -	\$ -	\$ 50,000.00
15602	740301	Equipment	\$ -	\$ -	\$ 50,000.00
FIXED ASSETS - SEWER			\$ -	\$ -	\$ 100,000.00

15602	750104	Opt Trans Out Debt Service Fund	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
OTHER FINANCING OBLIGATIONS			\$ 9,000.00	\$ 9,000.00	\$ 9,000.00

15602	780100	Appropriation for Contingency	\$ -	\$ -	\$ 424,289.19
APPROP FOR CONT- SEWER			\$ -	\$ -	\$ 424,289.19

**TOTAL SEWER SYSTEM
EXPENSES**

\$ 168,365.28 \$ 149,820.41 \$ 797,373.37

MD-08A System Funding Sources	\$ 785,248.69	\$ 821,239.52	\$ 912,616.19
MD-08A System Financing Uses	\$ 226,478.29	\$ 212,791.33	\$ 912,616.19
	\$ 558,770.40	\$ 608,448.19	\$ -

Maintenance District 8A – North Fork (other)

2020-2021 Recommended Water and Sewer Other Budgets

1560 Sewer: 100% of the District's share of property tax supports the Sewer System Operations and Maintenance. In March 1988, \$147,000 of revenue bonds was sold to Farmers Home Administration to help construct the Wastewater Treatment Plant. The interest rate is 5% with a term of 40 years. Final payment is due July 1, 2027. The District has \$62,541 in the Construction Fund (1563), which provides a reserve.

1563 Construction: This fund is being used for the improvements of the water system and was created as a capital project fund to account for costs of constructing a new plant or other major improvements. This should not be confused with a capital improvement fund, which would accumulate money for future plant expansion. The capital project fund accumulates the actual construction costs because they are not part of normal operations that are accounted for in Fund 1560 and because the total costs of the project must be capitalized and the cost depreciated of the life of the improvement. Only the annual depreciation amount is to be recorded as part of the normal operations.

1561 and 1562: Assessment District Debt Service and Assessment District Reserve Fund. The recent facilities improvements required the District to borrow funds in the form of bonds or Certificates of Participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

WATER: in 1994, a Safe Water Drinking Water Loan was obtained for \$114,450. The interest rate is 2.965% with a 25 year term. The final payment is was made April 2020.

1564 and 1565: Assessment District Debt Service and Assessment District Reserve Fund. The recent facilities improvements required the District to borrow funds in the form of bonds or Certificates of Participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-08A BOND FUND ADMN BALANCE					

MD-8A BOND BEGINNING FUND BALANCE	\$	5,674.14	\$	6,258.95	\$ 6,833.47
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MD-08A BOND REVENUE:					
15610	640101	Interest on Cash	\$ 87.31	\$ 104.52	\$ 105.00
15610	680206	Opt Trans In Operating Fund	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
TOTAL BOND REVENUE			\$ 9,087.31	\$ 9,104.52	\$ 9,105.00

MD-08A BOND EXPENSES:					
15610	730200	Bond Redemptions	\$ 5,300.00	\$ 5,600.00	\$ 5,900.00
15610	730400	Interest On Bonds	\$ 3,202.50	\$ 2,930.00	\$ 2,790.00
15610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 7,248.47
TOTAL BOND EXPENSES			\$ 8,502.50	\$ 8,530.00	\$ 15,938.47

MD-08A Funding Sources	\$	14,761.45	\$	15,363.47	\$ 15,938.47
MD-08A Financing Uses	\$	8,502.50	\$	8,530.00	\$ 15,938.47
MD-08A BOND ENDING FUND BALANCE	\$	6,258.95	\$	6,833.47	\$ -

MD-08A BOND RESERVE FUND ADMIN					
MD-8A BOND RESERVE BEG FUND BAL			\$ 14,635.49	\$ 14,894.21	\$ 15,199.50

MD-08A BOND RESERVE REVENUE:					
15620	640101	Interest on Cash	\$ 258.72	\$ 305.29	\$ 310.00
TOTAL BOND RESERVE REVENUE			\$ 258.72	\$ 305.29	\$ 310.00

MD-08A BOND RESERVE EXPENSES:					
15620	780100	Appropriation for Contingency	\$ -	\$ -	\$ 15,509.50
TOTAL BOND RESERVE EXPENSES			\$ -	\$ -	\$ 15,509.50

MD-08A Funding Sources	\$	14,894.21	\$	15,199.50	\$ 15,509.50
MD-08A Financing Uses	\$	-	\$	-	\$ 15,509.50
MD-08A BOND RESERVE END FUND BAL	\$	14,894.21	\$	15,199.50	\$ -

MD-08A CONSTRUCTION FUND ADMIN				
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MD-8A CONSTRUCTION BEG FUND BAL	\$	389,322.85	\$	280,506.32	\$	293,273.68
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MD-08A CONSTRUCTION REVENUE:				
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15630	640101	Interest on Cash	\$	6,384.34	\$	4,940.01	\$	5,000.00
15630	654501	St- Water Grant	\$	22,460.45	\$	118,458.04	\$	48,000.00
TOTAL CONSTRUCTION REVENUE			\$	28,844.79	\$	123,398.05	\$	53,000.00

MD-08A CONSTRUCTION EXPENSES:				
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15630	721400	Prof & Spec Svc	\$	32,117.50	\$	16,925.91	\$	48,000.00
15630	721403	Audit/Accounting Services	\$	-	\$	8,400.00	\$	10,000.00
15630	721498	SD- Admin Overhead	\$	188.20	\$	715.82	\$	700.00
15630	740100	Land	\$	-	\$	-	\$	85,000.00
15630	740200	Buildings and Improvements	\$	105,355.62	\$	84,588.96	\$	-
15630	780100	Appropriation for Contingency	\$	-	\$	-	\$	202,573.68
TOTAL CONSTRUCTION EXPENSES			\$	137,661.32	\$	110,630.69	\$	346,273.68

MD-08A Funding Sources	\$	418,167.64	\$	403,904.37	\$	346,273.68
MD-08A Financing Uses	\$	137,661.32	\$	110,630.69	\$	346,273.68
MD-08A CONST ENDING FUND BAL	\$	280,506.32	\$	293,273.68	\$	-

MD-08A CLEAN WATER DEBT				
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15640	482100	F/B Unres Des Bond Res	\$	5,955.56	\$	6,324.20	\$	3,293.89
MD-8A CLEAN WATER DEBT BEG FUND BAL			\$	5,955.56	\$	6,324.20	\$	3,293.89

MD-08A CLEAN WATER DEBT REVENUE:				
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15640	640101	Interest on Cash	\$	83.66	\$	82.44	\$	50.00
15640	680206	Opt Trans In Operating Fund	\$	6,800.00	\$	144.76	\$	-
TOTAL CLEAN WATER DEBT REVENUE			\$	6,883.66	\$	227.20	\$	50.00

MD-08A CLEAN WATER DEBT EXPENSES:				
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15640	730300	Retire Other L-T Debt	\$	6,188.00	\$	3,162.78	\$	1,000.00
15640	730500	Interest Other L - T Debt	\$	327.02	\$	94.73	\$	1,000.00
15640	780100	Appropriation for Contingency	\$	-	\$	-	\$	1,343.89
TOTAL CLEAN WATER DEBT EXP			\$	6,515.02	\$	3,257.51	\$	3,343.89

MD-08A Funding Sources	\$	12,839.22	\$	6,551.40	\$	3,343.89
MD-08A Financing Uses	\$	6,515.02	\$	3,257.51	\$	3,343.89
MD-08A CLEAN WATER DEBT END FUND BAL	\$	6,324.20	\$	3,293.89	\$	-

MD-08A CLEAN WATER DEBT RESERVE								
15650	482100	F/B Unres Des Bond Res	\$	8,723.60	\$	8,877.82	\$	9,059.80
MD-8A CLEAN WATER DEBT RES BEG BAL			\$	8,723.60	\$	8,877.82	\$	9,059.80

MD-08A CLEAN WATER DEBT RESERVE REVENUE:								
15650	640101	Interest on Cash	\$	154.22	\$	181.98	\$	190.00
TOTAL CLEAN WATER DEBT RES REV			\$	154.22	\$	181.98	\$	190.00

MD-08A CLEAN WATER DEBT RESERVE EXPENSES:								
15650	780100	Appropriation For Contingency	\$	-	\$	-	\$	9,249.80
TOTAL CLEAN WTR DEBT RES EXP			\$	-	\$	-	\$	9,249.80

MD-08A Funding Sources	\$	8,877.82	\$	9,059.80	\$	9,249.80
MD-08A Financing Uses	\$	-	\$	-	\$	9,249.80
MD-08A CLEAN WATER DEBT RES END BAL	\$	8,877.82	\$	9,059.80	\$	-

Maintenance District 10A – Madera Ranchos

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 10A (Madera Ranchos), is located in Madera County Supervisorial District 1. The District is located south east of Madera in the vicinity of Avenue 12 and Road 36 ½. The District was formed on March 21, 1995 by Resolution No. 95-078 and provides water for residential and commercial services. The system was originally a private water company and was taken over by the County at the request of the property owners and the State in 1996.

The Madera Ranchos State Water System, State Identification Number 2010008, provides service to 939 improved units and 51 standby units. There are currently 6 wells in the system, 3 active and 3 inactive. The 3 active wells (New Fender, Kensington & Dublin) are currently producing a combined total of 2200 gpm. The system has no storage reservoirs. All wells pump directly into hydro pneumatic tanks then into the distribution system through a combination of 4, 6, 8, and 10 inch steel, AC and PVC water mains. The Charlton well is out of service in need of rehab.

The Kensington well is operating under a compliance order for Manganese maximum contaminant level violation.

Water rates were last set October 12, 2010 by Resolution 2010-240. All rates are shown on the below table. In addition to the base rate, “Commercial Metered” pays \$0.004 per cubic foot for consumption between 5,001 and 10,000 cubic feet; and \$0.008 per cubic foot for consumption greater than 10,001 cubic feet.

MD-10A Monthly Water Service Rates

Residential/Commercial ACO \$8.50

Standby Water Rate \$1.66

Unit Type	FY 20/21	FY21/22	FY22/23	FY23/24
Residential 1”	\$59.84	\$65.83	\$69.78	\$73.27
1 ¼”	\$89.76	\$98.75	\$104.67	\$109.91
1 ½”	\$119.68	\$131.66	\$139.56	\$146.54
2”	\$191.49	\$210.66	\$223.30	\$234.47
3”	\$382.98	\$421.32	\$446.60	\$468.93
4”	\$598.40	\$658.30	\$697.80	\$732.70
6”	\$1,196.80	\$1,316.60	\$1,395.60	\$1,465.40
8”	\$1,914.88	\$2,106.56	\$2,232.96	\$2,344.64

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-10A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 500,395.05	\$ 259,352.92	\$ 8,300.52
MD-10A WATER REVENUE:					
15830	630307	Other Fines	\$ 534.98	\$ -	\$ -
15830	630321	Delinquent Bill Penalty	\$ 5.35	\$ -	\$ -
15830	640101	Interest on Cash	\$ 8,737.76	\$ 6,722.75	\$ 6,500.00
15830	640103	Interest on Property Tax Collected	\$ 45.09	\$ -	\$ -
15830	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 35,390.21	\$ 34,922.14	\$ 35,156.00
15830	660212	Service Chg - Wtr/Sw r (Water)	\$ 482,201.11	\$ 522,159.32	\$ 691,958.00
15830	660219	Service Chg - ACO Reserve	\$ -	\$ -	\$ -
15830	660223	Service Chg - Excess Water	\$ 9,310.75	\$ 97.84	\$ -
15830	660233	Sp Asmt- Dist Admin & Fees	\$ 160.78	\$ -	\$ -
15830	662757	SD - Water	\$ 5,859.35	\$ -	\$ -
15830	673000	Miscellaneous	\$ -	\$ 175.00	\$ 150.00
TOTAL WATER REVENUE			\$ 542,245.38	\$ 564,077.05	\$ 733,764.00
MD-10A WATER SYSTEM EXPENSES:					
15830	720300	Communication Services	\$ 2,877.30	\$ 2,493.45	\$ 3,000.00
15830	720600	Insurance Expense	\$ 15,725.00	\$ 16,473.00	\$ 16,500.00
15830	720601	General Insurance	\$ 4,199.00	\$ 4,912.00	\$ 5,000.00
15830	720800	Maintenance -Equipment	\$ 1,075.09	\$ 1,148.43	\$ 1,000.00
15830	720907	Maintenance - Water System	\$ 15,407.39	\$ 121,439.86	\$ 35,000.00
15830	720913	Direct Maintenance Expense - DEGS	\$ 340,212.16	\$ 267,755.94	\$ 275,000.00
15830	721100	Memberships	\$ 150.00	\$ 150.00	\$ 155.00
15830	721302	Postage	\$ 556.15	\$ 13.75	\$ 1,250.00
15830	721400	Professional & Specialized Services	\$ 13,043.52	\$ -	\$ -
15830	721403	Audit/Accounting Services	\$ 10,766.71	\$ 7,934.52	\$ 8,000.00
15830	721498	S.D Administration Overhead	\$ 140,381.79	\$ 113,510.72	\$ 120,000.00
15830	721900	Special Departmental Expense	\$ 13,902.93	\$ 7,509.42	\$ 10,500.00
15830	722101	Gas & Electricity	\$ 182,928.37	\$ 263,292.30	\$ 255,059.23
OPERATION EXPENSES			\$ 741,225.41	\$ 806,633.39	\$ 730,464.23

15830	731401	Interfund Expend - Cost Plan	\$ 31,093.12	\$ 8,496.06	\$ 11,600.29
INTERFUND EXPENSES			\$ 31,093.12	\$ 8,496.06	\$ 11,600.29
TOTAL WATER EXPENSES			\$ 783,287.51	\$ 815,129.45	\$ 742,064.52
MD-10A Funding Sources			\$ 1,042,640.43	\$ 823,429.97	\$ 742,064.52
MD-10A Financing Uses			\$ 783,287.51	\$ 815,129.45	\$ 742,064.52
NET (Revenue- Expenses)					
BEGINNING FUND BALANCE					
MD-10A ENDING FUND BALANCE			\$ 259,352.92	\$ 8,300.52	\$ -

Maintenance District 10A – Madera Ranchos (other)

2020-2021 Recommended Other Budget

1584 ACO: This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures.

1585 and 1586 Assessment District Debt Service and Assessment District Reserve Fund: The 1996 facility purchase and improvements required the District to borrow funds in the form of bonds or Certificates of Participation (COP). In 1996, \$2,857,234 of special assessment bonds were sold to bond underwriter Miller & Schroeder Financial, Inc. Proceeds were used to purchase and improve the water system. Interest rates ranged from 5.3% to 5.5%. The term of the bonds was 15 years with the final payment due September 2, 2011. In early 2009, \$25,000 was transferred from the Improvement Fund to pay the bond off early. In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves were established according to the terms of the bond or COP financing agreements.

1587 Improvement Fund: This is the capital project fund for the most recent planned expenditures.

MD-10A MADRERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD10A ACO FUND ADMIN:					
MD-10A ACO BEGINNING FUND BALANCE			\$ 60,233.77	\$ 52,147.44	\$ 50,894.91
MD10A ACO REVENUE:					
15840	640101	Interest on Cash	\$ 1,355.90	\$ 1,805.21	\$ 1,580.00
15840	660219	Service Charge ACO Reserve	\$ 90,557.77	\$ 96,942.26	\$ 100,980.00
TOTAL ACO REVENUE			\$ 91,913.67	\$ 98,747.47	\$ 102,560.00
MD10A ACO EXPENSES:					
15840	730503	Interest On Spec Dist Loans	\$ -	\$ -	\$ 3,454.91
15840	790500	Cash Flow Loan	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00
TOTAL ACO EXPENSES			\$ 100,000.00	\$ 100,000.00	\$ 153,454.91
MD-10A Funding Sources			\$ 152,147.44	\$ 150,894.91	\$ 153,454.91
MD-10A Financing Uses			\$ 100,000.00	\$ 100,000.00	\$ 153,454.91
MD-10A ACO ENDING FUND BALANCE			\$ 52,147.44	\$ 50,894.91	\$ -
MD10A BONDS FUND ADMIN:					
1585	482100	F/B Unres Des Bond Res	\$ 44.33	\$ 45.12	\$ 46.04
MD-10A BONDS BEGINNING FUND BALANCE			\$ 44.33	\$ 45.12	\$ 46.04
MD10A BOND REVENUE:					
15850	640101	Interest on Cash	\$ 0.79	\$ 0.92	\$ 1.50
TOTAL BOND REVENUE			\$ 0.79	\$ 0.92	\$ 1.50
MD-10A BOND EXPENSES:					
15850	750102	OP Trans Out - ACO Fund	\$ -	\$ -	\$ 47.54
TOTAL BOND EXPENSES			\$ -	\$ -	\$ 47.54
MD-10 Funding Sources			\$ 45.12	\$ 46.04	\$ 47.54
MD-10 Financing Uses			\$ -	\$ -	\$ 47.54
MD-10A BOND ENDING FUND BALANCE			\$ 45.12	\$ 46.04	\$ (0.00)

MD10A DEBT SVC PREPAY FD ADMIN:			
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MD-10A DEBT SVS PREPAY BEG FUND BAL	\$	21,720.23	\$	22,104.18	\$	22,554.27
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MD10A DEBT SERVICE PREPAY REVENUE			
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15860	640101	Interest on Cash	\$	383.95	\$	450.09	\$	450.00
TOTAL DEBT SERVICE PREPAY REVENUE			\$	383.95	\$	450.09	\$	450.00

MD10A DEBT SERVICE PREPAY EXPENSES:			
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15860	750102	OP Trans Out - ACO Fund	\$	-	\$	-	\$	23,004.27
TOTAL DEBT SERVICE PREPAY EXPENSES			\$	-	\$	-	\$	23,004.27

MD10A Funding Sources	\$	22,104.18	\$	22,554.27	\$	23,004.27
MD-10A Financing Uses	\$	-	\$	-	\$	23,004.27
MD-10A DEBT SERV PREPAY END FUND BAL	\$	22,104.18	\$	22,554.27	\$	-

MD10A IMPROVEMENT FUND ADMIN:			
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MD-10A DEBT IMPROV BEG FUND BAL	\$	1,532,625.35	\$	1,171,226.65	\$	1,289,573.21
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MD10A IMPROVEMENT FUND REVENUE:			
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15870	640101	Interest on Cash	\$	25,835.57	\$	23,048.69	\$	25,000.00
15870	654501	ST- Water Grant	\$	54,164.00	\$	349,861.00	\$	5,048,469.00
15870	680350	Cash Flow Loan	\$	-	\$	-	\$	850,000.00
TOTAL IMPROVEMENT FUND REVENUE			\$	79,999.57	\$	372,909.69	\$	5,923,469.00

MD10A IMPROVEMENT FUND EXPENSES:			
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15870	721400	Professional & Specialized Services	\$	-	\$	254,563.13	\$	355,000.00
15870	740200	Buildings and Improvements	\$	441,398.27	\$	-	\$	6,858,042.21
TOTAL IMPROV FUND EXPENSES			\$	441,398.27	\$	254,563.13	\$	7,213,042.21

MD-10A Funding Sources	\$	1,612,624.92	\$	1,544,136.34	\$	7,213,042.21
MD-10A Financing Uses	\$	441,398.27	\$	254,563.13	\$	7,213,042.21
MD-10A IMPROVE FUND END FUND BAL	\$	1,171,226.65	\$	1,289,573.21	\$	-

Maintenance District 19A- Parkwood

2020-2021 Recommended Water, Sewer, and Street Lights Operations & Maintenance Budget

Maintenance District 19A (Parkwood), is located in Madera County Supervisorial District 4. The District was formed on July 18, 1978 by Resolution No. 78-427. Parkwood is located south of Madera City Limits in the area of Hwy 145 and Avenue 13. The District provides water, sewer, and lighting services. There are 31 street lights in the District and they are maintained by Special District's personnel.

The Parkwood Water System, State Identification Number 2010004, provides water service to MD-19A and MD-19B for a total of 632.6 improved units. The system consists of 3 wells (only 1 of which is active), hydro-pneumatic tanks and the distribution lines. The distribution system currently has no reservoirs and is comprised of 21,085 feet of 6 and 8 inch AC mains.

Through grant funding provided by the Federal Government, a storage tank was built to provide a quarter million gallons of storage and help with peak water demands. A booster pump station takes stored water from the tank to pressurize the distribution system.

The Parkwood Sewer System, MRP# 85-109, provides sewer service to zone A which consists of 287.6 improved units. The system consists of a clay pipe collection system, one raw sewage pumping station, extended aeration treatment process and evaporation/percolation ponds.

Water and sewer rates were last approved on August 13, 2019 with an annual Consumer Price Index adjustment. The current rates are \$28.54 for water service, \$43.64 for sewer service, \$1.08 for street lights and \$7.55 for ACO.

“Total Debt Owed” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

The CPI for FY20 is unknown at the time of printing.

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-19A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 172,144.44	\$ 139,636.13	\$ 48,887.35
MD-19A PARKWOOD & SUNNYWOOD REVENUE:					
16600	610100	Cur Sec Property Tax	\$ 8,311.59	\$ 9,752.10	\$ 9,031.00
16600	610200	Cur Unsecured Property Tax	\$ 350.99	\$ 520.22	\$ 435.00
16600	610300	Prior Secured Property Tax	\$ (2.82)	\$ -	\$ -
16600	610400	Prior Unsecured Property Tax	\$ 4.58	\$ -	\$ -
16660	610600	Current Supplemental Property Tax	\$ 282.20	\$ 141.24	\$ 211.00
16600	610700	Prior Supplemental Property Tax	\$ 0.06	\$ -	\$ -
16600	640101	Interest on Cash	\$ 4,101.63	\$ 2,441.75	\$ 1,500.00
16600	640103	Interest on Property Tax Collected	\$ 63.76	\$ -	\$ -
16600	652900	St- H/O Property Tax Rlf	\$ 70.92	\$ 68.50	\$ 69.00
16600	660209	Sp Asmt - Delinquent Svc Chg	\$ 13,862.76	\$ 15,755.76	\$ 14,809.00
16600	680218	Op Trans In - Debt	\$ -	\$ -	\$ 66,792.00
TOTAL REVENUE			\$ 27,045.67	\$ 28,679.57	\$ 92,847.00
MD-19A WATER REVENUE:					
16601	630307	Other Fines/Penalties	\$ 85.00	\$ -	\$ -
16601	660212	Service Chg - Wtr/Sw r	\$ 86,012.13	\$ 89,935.33	\$ 98,497.00
16601	662753	SD - Water Sales To SD	\$ 97,052.24	\$ 100,000.00	\$ 100,000.00
16601	673000	Miscellaneous	\$ -	\$ 75.00	\$ -
TOTAL WATER REVENUE			\$ 183,149.37	\$ 189,935.33	\$ 198,497.00
MD-19A WATER SYSTEM EXPENSES:					
16601	720600	Insurance Expense	\$ 15,175.00	\$ 15,898.00	\$ 15,900.00
16601	720601	General Insurance	\$ 1,234.50	\$ 1,444.00	\$ 1,450.00
16601	720800	Maintenance -Equipment	\$ 108.16	\$ 151.33	\$ 150.00
16601	720907	Maintenance - Water System	\$ 22,618.69	\$ 59,231.85	\$ 30,000.00
16601	720913	Direct Maintenance Expense - DEGS	\$ 73,085.15	\$ 98,922.54	\$ 100,000.00
16601	721100	Memberships	\$ 193.40	\$ 96.74	\$ 100.00
16601	721306	Equipment < FA Limit	\$ -	\$ -	\$ 3,500.00
16601	721403	Audit/Accounting Services	\$ 2,572.05	\$ 1,121.47	\$ 1,200.00
16601	721427	Property Tax Admin Fee	\$ 105.59	\$ -	\$ -

16601	721498	SD-Administration Overhead	\$ 13,831.57	\$ 17,613.96	\$ 17,500.00
16601	721602	Rent & Lease Other Equip	\$ 7,655.04	\$ 22,841.18	\$ 10,000.00
16601	721900	Special Departmental Expense	\$ 2,976.00	\$ 3,273.60	\$ 3,300.00
16601	722101	Gas & Electricity	\$ 50,369.79	\$ 50,006.31	\$ 53,294.44
OPERATION EXPENSES - WATER			\$ 190,211.59	\$ 270,601.53	\$ 236,394.44

16601	731401	Interfund Expend - Cost Plan	\$ 7,373.68	\$ 2,575.32	\$ 3,516.28
INTERFUND EXPENSES - WATER			\$ 7,373.68	\$ 2,575.32	\$ 3,516.28

16601	740200	Buildings and Improvements	\$ -	\$ -	\$ 15,500.00
16601	740301	Equipment	\$ -	\$ -	\$ 25,000.00
FIXED ASSETS - WATER			\$ -	\$ -	\$ 40,500.00

TOTAL WATER EXPENSES \$ 197,585.27 \$ 273,176.85 \$ 280,410.72

MD-19A SEWER SYSTEM REVENUES:					
16602	660212	Service Chg - Wtr/Sw r	\$ 128,564.12	\$ 135,030.84	\$ 150,610.00
TOTAL SEWER REVENUE			\$ 128,564.12	\$ 135,030.84	\$ 150,610.00

MD-19A SEWER SYSTEM EXPENSES:					
16602	720601	General Insurance	\$ 1,234.50	\$ 1,444.00	\$ 1,450.00
16602	720800	Maintenance -Equipment	\$ 108.16	\$ 151.33	\$ 150.00
16602	720900	Maintenance Structures & Grounds	\$ 138.02	\$ -	\$ 1,000.00
16602	720908	Maintenance - Sewer System	\$ 3,772.67	\$ 8,663.42	\$ 20,000.00
16602	720913	Direct Maintenance Expense - DEGS	\$ 107,368.32	\$ 95,968.26	\$ 101,650.00
16602	721100	Memberships	\$ 193.40	\$ 96.74	\$ 100.00
16602	721306	Equipment < FA Limit	\$ -	\$ -	\$ 3,500.00
16602	721400	Professional & Specialized Services	\$ 3,375.00	\$ 115.20	\$ -
16602	721403	Audit/Accounting Services	\$ 3,438.67	\$ 1,121.47	\$ 1,200.00
16602	721427	Property Tax Admin Fee	\$ 105.58	\$ -	\$ -
16602	721498	SD-Administration Overhead	\$ 18,217.68	\$ 16,198.44	\$ 17,200.00
16602	721602	Rent/Lease Other Equipment	\$ 329.35	\$ -	\$ -
16602	721900	Special Departmental Expense	\$ 18,663.00	\$ 21,392.00	\$ 21,500.00
16602	722101	Gas & Electricity	\$ 11,365.58	\$ 13,103.63	\$ 14,164.35
OPERATION EXPENSES - SEWER			\$ 168,309.93	\$ 158,254.49	\$ 181,914.35

16602	731401	Interfund Expend - Cost Plan	\$ 5,143.22	\$ 2,575.31	\$ 3,516.28
INTERFUND EXPENSES - SEWER			\$ 5,143.22	\$ 2,575.31	\$ 3,516.28

16602	740200	Buildings and Improvements	\$ -	\$ -	\$ 12,500.00
16602	740301	Equipment	\$ -	\$ 12,672.83	\$ 12,500.00
FIXED ASSETS - SEWER			\$ -	\$ 12,672.83	\$ 25,000.00

TOTAL SEWER EXPENSES \$ 173,453.15 \$ 173,502.63 \$ 210,430.63

MD-19A SEWER SYSTEM REVENUES:					
16603	660203	Sp Asmt - Lights	\$ 3,378.27	\$ 3,413.88	\$ 3,727.00
			\$ 3,378.27	\$ 3,413.88	\$ 3,727.00

MD-19A STREET LIGHT EXPENSES:					
16603	720913	Direct Maintenance Expense - DEGS	\$ 381.52	\$ 202.03	\$ 500.00
16603	721498	SD-Administration Overhead	\$ 222.59	\$ -	\$ -
16603	722101	Gas & Electricity	\$ 2,850.71	\$ 926.89	\$ 3,227.00
16603	731401	Interfund Expend - Cost Plan	\$ 152.50	\$ -	\$ -
OPERATION EXPENSES - LIGHTS			\$ 3,607.32	\$ 1,128.92	\$ 3,727.00

TOTAL STREET LIGHT EXPENSES \$ 3,607.32 \$ 1,128.92 \$ 3,727.00

MD-19A Funding Sources	\$ 514,281.87	\$ 496,695.75	\$ 494,568.35
MD-19A Financing Uses	\$ 374,645.74	\$ 447,808.40	\$ 494,568.35
MD-19A ENDING FUND BALANCE	\$ 139,636.13	\$ 48,887.35	\$ -

Maintenance District 19A- Parkwood (other)

2020-2021 Recommended Other Budgets

1661 ACO (Water & Sewer): This fund was established to accumulate funds for future non-routine operating expenses. These might be emergency or planned expenditures.

1670 Improvement Fund: Assessment District Debt Service Fund. The facilities improvements required the District to borrow funds in the form of bonds or Certificates of Participation (COP). In 1978, \$378,800 of Special Assessment bonds was sold to Farmers Home Administration to finance the water system. The interest rate is 5% with a term of 40 years. The final payment is due July 2, 2017. In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments that accounts for the accumulation of funds dedicated to the debt service payments. Funds are transferred between these accounts as required for debt service payments.

MD-19A PARKWOOD

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
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MD-19A ACO FUND ADMIN:

MD-19A ACO BEG FUND BALANCE	\$	147,637.64	\$	128,106.94	\$	182,768.42
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MD-19A ACO REVENUE:

16610	640101	Interest on Cash	\$ 2,409.09	\$ 3,030.18	\$ 2,719.00
16610	660219	Service Charge ACO Reserve	\$ 48,355.99	\$ 51,631.30	\$ 57,362.00
MD-19A ACO REVENUE			\$ 50,765.08	\$ 54,661.48	\$ 60,081.00

MD-19A ACO EXPENSES:

16610	730308	Cash Flow Payback	\$ 70,295.78	\$ -	\$ -
16610	750101	Opt Trans Out Opn Fund	\$ -	\$ -	\$ 122,849.42
16610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 120,000.00
TOTAL MD-19A ACO EXPENSES			\$ 70,295.78	\$ -	\$ 242,849.42

MD-19A ACO Funding Sources	\$ 198,402.72	\$ 182,768.42	\$ 242,849.42
MD-19A ACO Financing Uses	\$ 70,295.78	\$ -	\$ 242,849.42
MD-19A ACO ENDING FUND BALANCE	\$ 128,106.94	\$ 182,768.42	\$ -

MD-19A IMPROVEMENT FUND:

MD-19A IMPROVE FUND BEG FUND BAL	\$ 55,087.54	\$ (100,863.95)	\$ (220,686.20)
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MD-19A IMPROVEMENT FUND REVENUE:

16620	640101	Interest on Cash	\$ 1,861.96	\$ 3,274.54	\$ -
16620	654501	St - Water Grant	\$ 146,943.00	\$ 301,625.00	\$ 3,069,780.00
TOTAL MD-19A IMPROVE FUND REV			\$ 148,804.96	\$ 304,899.54	\$ 3,069,780.00

MD-19A IMPROVEMENT EXPENSES:

16620	721400	Professional & Specialized Services	\$ -	\$ 6,779.76	\$ 146,180.00
16620	721403	Audit and Accounting Services	\$ -	\$ 5,607.66	\$ -
16620	730308	Cash Flow Payback	\$ -	\$ 250,000.00	\$ -
16620	730503	Interest on Special District Loans	\$ -	\$ 11,135.14	\$ -
16620	740200	Buildings and Improvements	\$ 304,756.45	\$ 151,199.23	\$ 2,923,600.00
TOTAL MD-19A IMPROVE FUND EXP			\$ 304,756.45	\$ 424,721.79	\$ 3,069,780.00

MD-19A Improvement Fund Funding Sources	\$ 203,892.50	\$ 204,035.59	\$ 2,849,093.80
MD-19A Improvement Fund Financing Uses	\$ 304,756.45	\$ 424,721.79	\$ 3,069,780.00
MD-19A IMPROVE FUND ENDING BAL	\$ (100,863.95)	\$ (220,686.20)	\$ (220,686.20)

MD-19A IMPROVEMENT BOND:				
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MD-19A IMPROVE BOND BEG FUND BAL	\$	62,024.00	\$	64,177.14	\$	65,492.62
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MD-19A IMPROVEMENT BOND REVENUE:				
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16700	640101	Interest on Cash	\$	1,098.10	\$	1,315.48	\$	1,300.00
16700	640103	Interest on Property Tax Collected	\$	10.48	\$	-	\$	-
16700	660210	Sp Asmt- Bonds Deliquent Asmt	\$	1,044.56	\$	-	\$	-
TOTAL MD-19A IMPROVE BOND REV			\$	2,153.14	\$	1,315.48	\$	1,300.00

MD-19A IMPROVEMENT BOND EXPENSES:				
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16700	750101	Opt Trans Out Opn Fund	\$	-	\$	-	\$	66,792.62
TOTAL MD-19A IMPROV BOND EXP			\$	-	\$	-	\$	66,792.62

MD-19A Improvement Bond Funding Sources	\$	64,177.14	\$	65,492.62	\$	66,792.62
MD-19A Improvement Bond Financing Uses	\$	-	\$	-	\$	66,792.62
MD-19A IMPROVE BOND ENDING FUND BAL	\$	64,177.14	\$	65,492.62	\$	-

Maintenance District 19B – Sayre Ranch 3

2020-2021 Recommended Water and Lighting Operations & Maintenance Budget

Maintenance District 19B (Sayre Ranch 3), is located in Madera County Supervisorial District 4 and is located to the south of Madera City limits adjacent to MD-19A. The District was formed on July 18, 1978 by Resolution No. 78-427. Water service is provided to the District by way of Maintenance District 19A. Additionally, there are 41 street lights included in this District which are maintained by PG&E.

The water and street light rates were last approved on August 13, 2019 with an annual Consumer Price Index adjustment. The rates for this District are \$28.45 for water service, \$1.73 for street lights and a \$7.54 ACO charge. There is one standby (unimproved) unit billed at \$8.15 per month. Sewer services to MD-19B are provided by the City of Madera.

The CPI for FY20 is unknown at the time of printing.

MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-19B FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 75,180.37	\$ 56,465.67	\$ 33,629.11
MD-19B WATER REVENUE:					
16801	630307	Other Fines	\$ 255.00	\$ 44.00	\$ -
16801	640101	Interest on Cash	\$ 2,560.07	\$ 2,423.01	\$ 2,000.00
16801	640103	Interest on Property Tax Collected	\$ 7.65	\$ -	\$ -
16801	660209	Sp Asmt - Delinquent Svc Chg	\$ 7,766.37	\$ 6,305.56	\$ 7,035.00
16801	660212	Service Chg - Wtr/Sw r	\$ 98,491.81	\$ 109,132.70	\$ 120,827.82
TOTAL REVENUE			\$ 109,080.90	\$ 117,905.27	\$ 129,862.82
MD-19B WATER SYSTEM EXPENSES:					
16801	720800	Maintenance of Equipment	\$ 191.74	\$ 268.29	\$ 250.00
16801	720913	Direct Maintenance Expense - DEGS	\$ 1,280.03	\$ 4,370.18	\$ 5,000.00
16801	721403	Audit/Accounting Services	\$ 2,593.60	\$ 1,915.13	\$ 1,890.00
16801	721498	SD-Administration Overhead	\$ 20,414.02	\$ 25,338.20	\$ 25,000.00
16801	721940	SD- Water Purchase	\$ 97,052.24	\$ 100,000.00	\$ 100,000.00
OPERATION EXPENSES - WATER			\$ 121,531.63	\$ 131,623.51	\$ 131,890.00
16801	731401	Interfund Expend - Cost Plan	\$ 4,164.81	\$ 3,089.31	\$ 4,218.07
INTERFUND EXPENSES - WATER			\$ 4,164.81	\$ 3,089.31	\$ 4,218.07
16801	780100	Appropriation for Contingency	\$ -	\$ -	\$ 27,383.66
APPROP FOR CONT - WATER			\$ -	\$ -	\$ 27,383.66
TOTAL WATER EXPENSES			\$ 125,696.44	\$ 134,712.82	\$ 163,491.73

Maintenance District 22A – Oakhurst

2020-2021 Recommended Sewer Operations & Maintenance Budget

Maintenance District 22A (Oakhurst), is located in Madera County Supervisorial District 5 in the community of Oakhurst. The District was formed on December 14, 1971 by Resolution No. MD 22 71-A-4 and provides wastewater collection, treatment and disposal to businesses and residents within the District's boundaries.

The Oakhurst Sewer System, WDR # 97-015, provides sewer service to 1,604.20 improved units and 468.30 standby units. The collection system is made up of over 7 miles of 4, 6, 8, 10, and 12 inch sewer mains and 8 sewer pumping stations. The plant consists of a headworks with a mechanical screen, 0.65 mgd oxidation ditch, three 40 foot secondary clarifiers, chlorine disinfection facilities, 0.25 mg of aerobic digesters, belt filter press, septage receiving, effluent pumps, 149 acre feet of effluent storage, 84 acres of spray fields, and 6 runoff pumping stations.

Sewer rates were last set November 6, 2007 by Resolution No. 2007-244, where active units are charged a monthly rate of \$52.66 per equivalent dwelling unit (EDU). Standby rates are \$8.33 per unit per month.

MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-22A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 1,221,161.47	\$ 1,116,450.29	\$ 348,305.61

MD-22A SEWER REVENUE:					
17100	610100	Cur Sec Property Tax	\$ 85,473.15	\$ 95,376.94	\$ 90,425.00
17100	610200	Cur Unsecured Property Tax	\$ 2,798.98	\$ 3,995.40	\$ 3,400.00
17100	610300	Prior Secured Property Tax	\$ (22.27)	\$ -	\$ -
17100	610400	Prior Unsecured Property Tax	\$ 36.15	\$ -	\$ -
17100	610600	Current Supplemental Property Tax	\$ 2,276.79	\$ 1,103.00	\$ 1,680.00
17100	610700	Prior Supplemental Property Tax	\$ 0.42	\$ -	\$ -
17100	640101	Interest on Cash	\$ 22,114.08	\$ 24,009.09	\$ 12,000.00
17100	640103	Interest on Property Tax Collected	\$ 127.77	\$ -	\$ -
17100	652900	St- H/O Property Tax Rlf	\$ 559.68	\$ 526.20	\$ 525.00
17100	660209	Sp Asmt - Delinquent Svc Chg (Sew er)	\$ 41,133.66	\$ 68,622.54	\$ 54,850.00
17100	660212	Service Chg - Wtr/Sw r	\$ 1,015,156.86	\$ 1,015,496.90	\$ 1,060,336.00
17100	660229	MD-22A Septage Fees	\$ 172,642.38	\$ 98,811.50	\$ 100,000.00
17100	662756	SD - Sew er Connection	\$ -	\$ 5,520.00	\$ -
17100	672004	Sale of Other	\$ 2,835.62	\$ -	\$ -
17100	673000	Miscellaneous	\$ 13,684.00	\$ 459.75	\$ -
TOTAL REVENUE			\$ 1,358,817.27	\$ 1,313,921.32	\$ 1,323,216.00

MD-22A SEWER SYSTEM EXPENSES:					
17100	720300	Communication Services	\$ 4,688.54	\$ 4,808.94	\$ 5,000.00
17100	720500	Household Expense	\$ 2,163.82	\$ 3,790.02	\$ 5,000.00
17100	720502	Refuse Disposal	\$ 4,350.12	\$ 6,041.89	\$ 6,500.00
17100	720600	Insurance Expense	\$ 19,142.00	\$ 19,150.00	\$ 19,500.00
17100	720601	General Insurance	\$ 12,830.00	\$ 15,008.00	\$ 15,500.00
17100	720800	Maintenance -Equipment	\$ 7,276.77	\$ 5,105.19	\$ 10,000.00
17100	720900	Maintenance Structures & Grounds	\$ 38.77	\$ -	\$ -
17100	720908	Maintenance - Sew er System	\$ 176,715.40	\$ 234,402.97	\$ 300,000.00
17100	720913	Direct Maintenance Expense - DEGS	\$ 447,183.57	\$ 381,749.34	\$ 425,000.00
17100	721100	Memberships	\$ 153.10	\$ 150.00	\$ 155.00
17100	721302	Postage	\$ 30.38	\$ 55.00	\$ 1,000.00
17100	721306	Equipment < FA Limit	\$ -	\$ -	\$ 50,000.00
17100	721400	Professional & Specialized Services	\$ 23,983.69	\$ 16,900.18	\$ 25,000.00
17100	721403	Audit/Accounting Services	\$ 8,963.88	\$ 4,233.71	\$ 4,250.00

17100	721427	Property Tax Admin Fee	\$ 1,667.53	\$ 2,000.00	\$ 2,000.00
17100	721498	SD-Administration Overhead	\$ 50,770.83	\$ 70,118.24	\$ 72,258.74
17100	721700	Rent/Lease Building/Land	\$ 41,927.58	\$ 43,141.80	\$ 45,000.00
17100	721800	Small Tools & Instruments	\$ 697.96	\$ -	\$ -
17100	721900	Special Departmental Expense	\$ 35,223.38	\$ 42,333.20	\$ 40,000.00
17100	722101	Gas & Electricity	\$ 176,211.48	\$ 209,239.40	\$ 210,000.00
17100	722102	Sewer & Water Charges	\$ 852.38	\$ 889.30	\$ 1,000.00
OPERATION EXPENSES			\$ 1,014,871.18	\$ 1,059,117.18	\$ 1,237,163.74

17100	731401	Interfund Expend - Cost Plan	\$ 56,668.37	\$ 14,177.72	\$ 19,357.87
INTERFUND EXPENSES			\$ 56,668.37	\$ 14,177.72	\$ 19,357.87

17100	740200	Buildings and Improvements	\$ 56,988.90	\$ 67,756.44	\$ 50,000.00
17100	740301	Equipment/Furniture > \$ 5,000	\$ -	\$ -	\$ 100,000.00
FIXED ASSETS			\$ 56,988.90	\$ 67,756.44	\$ 50,000.00

17100	750102	Opt Trans Out ACO Fund	\$ 50,000.00	\$ -	\$ 50,000.00
17100	750104	Opt Trans Out Debt Service Fund	\$ 275,000.00	\$ 250,000.00	\$ 275,000.00
17100	750105	Opt Trans Out Bond Res Fund	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
17100	750119	Opt Trans Out Improvement Fund	\$ -	\$ 681,014.66	\$ 30,000.00
OTHER FINANCING OBLIGATIONS			\$ 335,000.00	\$ 941,014.66	\$ 365,000.00

17100	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ -

TOTAL SEWER EXPENSES \$ 1,463,528.45 \$ 2,082,066.00 \$ 1,671,521.61

MD-22A Funding Sources	\$ 2,579,978.74	\$ 2,430,371.61	\$ 1,671,521.61
MD-22A Financing Uses	\$ 1,463,528.45	\$ 2,082,066.00	\$ 1,671,521.61
NET (Revenue - Expenses)			

BEGINNING FUND BALANCE

MD-22A ENDING FUND BALANCE \$ 1,116,450.29 \$ 348,305.61 \$ -

Maintenance District 22A – Oakhurst (other)

2020-2021 Recommended Other Budgets

1711 ACO Fund: This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or contingent short term expenditures.

1714 Improvement Fund: This is the capital project fund for major sewer plant expansion.

1715 and 1716 Assessment District Debt Service and Assessment District Reserve Funds: The recent sewer plant expansion required the District to borrow significant funds in the form of bonds and Certificates of Participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund (1715) to record the actual debt service payments and the reserve fund (1716) that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond and COP financing agreements and with USDA's Rural Utility Services, which purchased all of the District's bonds and COPs. Funds are transferred between 1715 and 1716 as required for debt service payments.

1717 and 1718 COP Debt Service and COP Debt Service Reserve: These funds parallel the purpose of funds 1715 and 1716, but for COP's.

1719 Sewer Master Plan Recovery Fund: Resolution No. 2007-244 authorized the collection of sewer fees in part to accumulate \$300,000 for a Sewer Master Plan expenditure. This fund is complete and to be closed.

The District has been authorized the following loans and grants for Rural Utilities Services:

Title	Loan/Grant Award	Interest Rate	Maturity
Assessment District Bonds Series 2004-A	\$ 1,514,958.00	4.50%	9/2/2043
Assessment District Bonds Series 2004-B	\$ 6,956,106.00	4.50%	9/2/2043
Revenue Bond Series 2004-C	\$ 3,091,781.00	4.50%	9/2/2043
Financial Assistance Grants	\$ 2,114,810.00	N/A	N/A

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-22A USDA RESERVE FUND:					
MD-22A USDA RESERVE FUND BEG FUND BAL			\$ 26,657.63	\$ 37,164.68	\$ 47,926.46
MD-22A USDA RESERVE FUND REVENUE:					
17080	640101	Interest on Cash	\$ 507.05	\$ 761.78	\$ 765.00
17080	680206	Op Trans In - Operating Fund	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
TOTAL MD-22A USDA RES FUND REV			\$ 10,507.05	\$ 10,761.78	\$ 10,765.00
MD-22A USDA RESERVE FUND EXPENSES:					
17080	780100	Appropriation for Contingency	\$ -	\$ -	\$ 58,691.46
TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSE			\$ -	\$ -	\$ 58,691.46
MD-22A USDA Reserve Funding Sources			\$ 37,164.68	\$ 47,926.46	\$ 58,691.46
MD-22A USDA Reserve Financing Uses			\$ -	\$ -	\$ 58,691.46
MD-22A USDA RESERVE ENDING FUND BAL			\$ 37,164.68	\$ 47,926.46	\$ -
MD-22A USDA DEBT SVC FD ADMIN:					
MD-22A USDA .DEBT SVC BEG FUND BAL			\$ 12,212.70	\$ 28,476.03	\$ 19,277.28
MD-22A USDA DEBT SVC REVENUE:					
17090	640101	Interest on Cash	\$ 1,013.33	\$ 1,449.25	\$ 1,100.00
17090	680206	Op Trans In - Operating Fund	\$ 125,000.00	\$ 100,000.00	\$ 115,000.00
TOTAL MD-22A USDA DEBT SVC REVENUE			\$ 126,013.33	\$ 101,449.25	\$ 116,100.00
MD-22A USDA DEBT SVC EXPENSES:					
17090	730200	Bond Redemptions	\$ 49,000.00	\$ 51,000.00	\$ 52,000.00
17090	730500	Interest Other L-T Debt	\$ 60,750.00	\$ 59,648.00	\$ 58,500.00
17090	780100	Appropriation for Contingency	\$ -	\$ -	\$ 24,877.28
TOTAL MD-22A USDA DEBT SVC EXPENSES:			\$ 109,750.00	\$ 110,648.00	\$ 135,377.28
MD-22A USDA Debt Service Funding Sources			\$ 138,226.03	\$ 129,925.28	\$ 135,377.28
MD-22A USDA Debt Service Financing Uses			\$ 109,750.00	\$ 110,648.00	\$ 135,377.28
MD-22A USDA DEBT SVC ENDING FUND BAL			\$ 28,476.03	\$ 19,277.28	\$ -

MD-22A ACO FUND ADMIN:				
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MD-22A ACO BEGINNING FUND BALANCE		\$ 264,601.57	\$ 319,458.07	\$ 326,006.27
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MD-22A ACO REVENUE:				
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17110	640101	Interest on Cash	\$ 4,856.50	\$ 6,548.20	\$ 6,500.00
17110	680206	Op Trans In - Operations Fund	\$ 50,000.00	\$ -	\$ 50,000.00
MD-22A ACO REVENUE			\$ 54,856.50	\$ 6,548.20	\$ 56,500.00

MD-22A ACO EXPENSES:				
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17110	780100	Appropriation for Contingency	\$ -	\$ -	\$ 382,506.27
TOTAL MD-22A ACO EXPENSES			\$ -	\$ -	\$ 382,506.27

MD-22A ACO Funding Sources		\$ 319,458.07	\$ 326,006.27	\$ 382,506.27
MD-22A ACO Financing Uses		\$ -	\$ -	\$ 382,506.27
MD-22A ACO ENDING FUND BALANCE		\$ 319,458.07	\$ 326,006.27	\$ -

MD-22A IMPROVEMENT FUND ADMIN:				
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MD-22A IMPROVE FUND BEG FUND BAL		\$ 749,008.90	\$ 2,799,844.06	\$ 771,583.08
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MD-22A IMPROVEMENT REVENUE:				
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17140	640101	Interest on Cash	\$ 26,835.16	\$ 56,942.56	\$ 25,000.00
17140	673300	Contributions	\$ 2,024,000.00	\$ 20,705.00	\$ -
17140	680206	Op Trans In - Operating Fund	\$ -	\$ 681,014.66	\$ 30,000.00
TOTAL MD-22A IMPROVEMENT REVENUE			\$ 2,050,835.16	\$ 758,662.22	\$ 55,000.00

MD-22A IMPROVEMENT EXPENSES:				
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17140	740200	Buildings & Improvements	\$ -	\$ 2,786,923.20	\$ 826,583.08
TOTAL MD-22A IMPROVE EXPENSES			\$ -	\$ 2,786,923.20	\$ 826,583.08

MD-22A Improvement Funding Sources		\$ 2,799,844.06	\$ 3,558,506.28	\$ 826,583.08
MD-22A Improvement Financing Uses		\$ -	\$ 2,786,923.20	\$ 826,583.08
MD-22A IMPROVE ENDING FUND BALANCE		\$ 2,799,844.06	\$ 771,583.08	\$ -

MD-22A ASMT DIST DEBT SVC:			
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MD-22A ASMT DIST DEBT SVC BEG FUND BAL	\$ 958,468.67	\$ 620,580.48	\$ 776,869.51
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MD-22A ASMT DIST DEBT SVC REVENUE:			
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17150	640101	Interest on Cash	\$ 14,587.90	\$ 10,249.92	\$ 12,425.00
17150	640103	Interest on Property Tax Collected	\$ 412.35	\$ -	\$ -
17150	660205	Sp Asmt - Bonds	\$ 478,753.99	\$ 576,838.03	\$ 527,000.00
17150	673000	Miscellaneous	\$ -	\$ 1,980.00	\$ -

TOTAL MD-22A ASMT DIST DEBT SVC REV	\$ 493,754.24	\$ 587,087.95	\$ 539,425.00
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MD-22A ASMT DIST DEBT SVC EXPENSES			
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17150	721403	Audit/Acctg/Services	\$ 10,227.13	\$ 10,249.92	\$ 15,000.00
17150	721498	SD- Admin Overhead	\$ 16.59	\$ -	\$ -
17150	730200	Bond Redemptions	\$ 526,200.00	\$ 141,000.00	\$ 160,000.00
17150	730400	Interest On Bonds	\$ 295,198.71	\$ 279,549.00	\$ 288,709.00
17150	780100	Appropriation for Contingency	\$ -	\$ -	\$ 852,585.51

TOTAL MD-22A ASMT DIST DEBT SVC EXP	\$ 831,642.43	\$ 430,798.92	\$ 1,316,294.51
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MD-22A Asmt Dist Debt SVC Funding Sources	\$ 1,452,222.91	\$ 1,207,668.43	\$ 1,316,294.51
MD-22A Asmt Dist Debt SVC Financing Uses	\$ 831,642.43	\$ 430,798.92	\$ 1,316,294.51

MD-22A ASMT DIST DEBT SVC ENDING FUND BAL	\$ 620,580.48	\$ 776,869.51	\$ -
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MD-22A ASMT DIST RESERVE FUND:			
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MD-22A ASMT DIST RESERVE FUND BEG FUND BAL	\$ 125,640.93	\$ 127,861.94	\$ 130,482.83
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MD-22A ASMT DIST RESERVE FUND REVENUE:			
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17160	640101	Interest on Cash	\$ 2,221.01	\$ 2,620.89	\$ 2,700.00
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TOTAL MD-22A ASMT DIST RES FUND REV	\$ 2,221.01	\$ 2,620.89	\$ 2,700.00
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MD-22A ASMT DIST RESERVE FUND EXPENSES:			
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17160	780100	Appropriation for Contingency	\$ -	\$ -	\$ 133,182.83
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TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSE	\$ -	\$ -	\$ 133,182.83
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MD-22A Asmt Dist Reserve Funding Sources	\$ 127,861.94	\$ 130,482.83	\$ 133,182.83
MD-22A Asmt Dist Reserve Financing Uses	\$ -	\$ -	\$ 133,182.83

MD-22A ASMT DIST RESERVE ENDING FUND BAL	\$ 127,861.94	\$ 130,482.83	\$ -
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MD-22A COP DEBT SVC FD ADMIN:			
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MD-22A COP DEBT SVC BEG FUND BAL	\$	7,969.91	\$	12,407.88	\$	17,053.95
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MD-22A COP DEBT SVC REVENUE:			
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17170	640101	Interest on Cash	\$	473.31	\$	597.41	\$	675.00
17170	680206	Op Trans In - Operating Fund	\$	150,000.00	\$	150,000.00	\$	150,000.00
TOTAL MD-22A COP DEBT SVC REVENUE			\$	150,473.31	\$	150,597.41	\$	150,675.00

MD-22A COP DEBT SVC EXPENSES:			
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17170	730200	Bond Redemption	\$	54,000.00	\$	56,400.00	\$	59,000.00
17170	730500	Interest Other L-T Debt	\$	92,035.34	\$	89,551.34	\$	86,955.00
17170	780100	Appropriation for Contingency	\$	-	\$	-	\$	21,773.95
TOTAL MD-22A COP DEBT SVC EXPENSES:			\$	146,035.34	\$	145,951.34	\$	167,728.95

MD-22A COP Dept Service Funding Sources	\$	158,443.22	\$	163,005.29	\$	167,728.95
MD-22A COP Debt Service Financing Uses	\$	146,035.34	\$	145,951.34	\$	167,728.95
MD-22A COP DEBT SVC ENDING FUND BAL	\$	12,407.88	\$	17,053.95	\$	-

MD-22A COP DEBT SVC RESERVE FD ADMIN:			
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MD-22A COP DEBT SVC RESERVE BEG FUND BAL	\$	153,689.74	\$	156,406.57	\$	159,612.55
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MD-22A COP DEBT SVC RESERVE REVENUE:			
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17180	640101	Interest on Cash	\$	2,716.83	\$	3,205.98	\$	3,500.00
TOTAL MD-22A COP DEBT SVC RES REV			\$	2,716.83	\$	3,205.98	\$	3,500.00

MD-22A COP DEBT SVC RESERVE EXPENSES:			
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17180	780100	Appropriation for Contingency	\$	-	\$	-	\$	163,112.55
TOTAL MD-22A COP DEBT SVC RESERVE EXPENSES:			\$	-	\$	-	\$	163,112.55

MD-22A COP Dept Serv Res Funding Sources	\$	156,406.57	\$	159,612.55	\$	163,112.55
MD-22A COP Debt Serv Res Financing Uses	\$	-	\$	-	\$	163,112.55
MD-22A COP DEBT SVC RES ENDING FUND BAL	\$	156,406.57	\$	159,612.55	\$	-

Maintenance District 24 – Teaford Meadows

2020-2021 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 24 (Teaford Meadows) is located in Madera County Supervisorial District 5 on County Road 223 midway between the towns of Oakhurst and North Fork. The District was formed on April 9, 1968 by Resolution No. 68-164 to operate and maintain the water system, sewer system, and roads for a small residential community within its boundaries.

The Teaford Meadows Water System, State Identification Number 2000552, provides service to 66 improved units and 6 standby units. In addition, there are 8 contract water service connections consisting of 7 improved units and 1 standby unit. The system has three hard rock wells (wells #2,3 and 4). Well # 3 is outside of the district and not utilized due to heavy iron contamination. The wells pump directly into the distribution system that consists of 6,300 feet of 4 and 6 inch AC water mains which back feed a 115,000 gallon storage tank.

The Teaford Meadows Sewer System, WDR #85-110, provides service to 59 improved units and 5 standby units. The sewer system consists of 4,330 feet of 4, 6, and 8 inch AC main collection system, 0.025 MGD extended aeration treatment plant and effluent disposal spray fields.

Water and sewer rates are billed monthly and were last approved on September 10, 2019 with an annual Consumer Price Index adjustment. The contract water rates are \$51.42 per month for improved parcels and \$5.50 for standby. The contract sewer rates are \$51.42 per month for improved and \$5.50 per month for standby.

The CPI for FY20 is unknown at the time of printing.

The water system is operating under a Compliance Order for an Arsenic MCL violation.

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-24 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 241,543.71	\$ 236,911.22	\$ 250,420.52

MD-24 WATER/SEWER REVENUE:					
17401	610100	Cur Sec Property Tax	\$ 32,913.31	\$ 38,793.10	\$ 35,850.00
17401	610200	Cur Unsecured Property Tax	\$ 1,405.89	\$ 2,091.12	\$ 1,750.00
17401	610300	Prior Secured Property Tax	\$ (11.31)	\$ -	\$ -
17401	610400	Prior Unsecured Property Tax	\$ 18.35	\$ -	\$ -
17401	610600	Current Supplemental Property Tax	\$ 1,169.13	\$ 566.64	\$ 867.00
17401	610700	Prior Supplemental Property Tax	\$ 0.22	\$ -	\$ -
17401	640101	Interest on Cash	\$ 4,588.71	\$ 3,674.22	\$ 4,131.00
17401	640103	Interest on Property Tax Collected	\$ 42.51	\$ -	\$ -
17401	652900	St- H/O Property Tax Rlf	\$ 284.24	\$ 275.40	\$ 279.00
17401	654501	ST- Water Grant	\$ 18,199.00	\$ 147,566.00	\$ 220,000.00
17401	660209	Sp Asmt - Delinq Svc Chg (Water/Sew er)	\$ 3,117.04	\$ -	\$ -
TOTAL REVENUE			\$ 61,727.09	\$ 192,966.48	\$ 262,877.00

MD-24 ROAD EXPENSES:					
17402	720600	Insurance Expense	\$ 1,087.00	\$ 758.00	\$ 760.00
17402	720906	MTCE-ROADS	\$ 2,955.09	\$ 2,621.27	\$ 3,000.00
17402	721403	Audit/Accounting Services	\$ 381.30	\$ 11.21	\$ -
17402	721498	SD-Admin Overhead	\$ 34.22	\$ -	\$ -
17402	731401	Interfund Expend - Cost Plan	\$ 45.76	\$ -	\$ -
TOTAL ROAD EXPENSES			\$ 4,503.37	\$ 3,390.48	\$ 3,760.00

MD-24 WATER REVENUE:					
17403	660212	Service Chg - Wtr/Sw r	\$ 32,060.37	\$ 35,095.72	\$ 42,921.00
17403	660217	Service Chg - Water Only	\$ 4,883.29	\$ 4,935.96	\$ -
TOTAL REVENUE			\$ 36,943.66	\$ 40,031.68	\$ 42,921.00

MD-24 WATER SYSTEM EXPENSES:					
17403	720300	Communication Services	\$ 623.40	\$ 623.40	\$ 625.00
17403	720600	Insurance Expense	\$ 544.00	\$ 760.00	\$ 775.00
17403	720601	General Insurance	\$ 186.00	\$ 217.50	\$ 220.00
17403	720800	Maintenance of Equipment	\$ 65.24	\$ 41.28	\$ 50.00

17403	720907	Maintenance - Water System	\$ 1,668.81	\$ 3,772.99	\$ 5,000.00
17403	720913	Direct Maintenance Expense - DEGS	\$ 10,177.81	\$ 11,141.60	\$ 12,500.00
17403	721100	Memberships	\$ 75.00	\$ 75.00	\$ 80.00
17403	721302	Postage	\$ 190.34	\$ 79.20	\$ 100.00
17403	721306	Equipment < FA Limit	\$ -	\$ -	\$ 10,000.00
17403	721400	Professional & Specialized Services	\$ 18,939.30	\$ 4,480.36	\$ 4,500.00
17403	721403	Audit/Accounting Services	\$ 1,732.42	\$ 9,581.35	\$ 2,000.00
17403	721498	SD-Administration Overhead	\$ 4,345.89	\$ 6,183.50	\$ 6,250.00
17403	721900	Special Departmental Expense	\$ 1,763.70	\$ 1,543.70	\$ 1,650.00
17403	722101	Gas & Electricity	\$ 11,832.03	\$ 12,200.24	\$ 12,650.00
OPERATION EXPENSES - WATER			\$ 52,143.94	\$ 50,700.12	\$ 56,400.00

17403	731401	Interfund Expend - Cost Plan	\$ 1,712.52	\$ 591.00	\$ 806.93
INTERFUND EXPENSES - WATER			\$ 1,712.52	\$ 591.00	\$ 806.93

17403	740100	Land	\$ -	\$ -	\$ 15,000.00
17403	740200	Buildings and Improvements	\$ 18,656.36	\$ 154,442.65	\$ 220,000.00
FIXED ASSETS - WATER			\$ 18,656.36	\$ 154,442.65	\$ 235,000.00

17403	780100	Appropriation for Contingency	\$ -	\$ -	\$ 109,007.24
APPROP FOR CONT - WATER			\$ -	\$ -	\$ 109,007.24

TOTAL WATER EXPENSES \$ 72,512.82 \$ 205,733.77 \$ 401,214.17

MD-24 SEWER REVENUE:					
17404	660212	Service Chg - Wtr/Swr	\$ 31,603.62	\$ 33,274.65	\$ 37,837.00
TOTAL REVENUE			\$ 31,603.62	\$ 33,274.65	\$ 37,837.00

MD-24 SEWER SYSTEM EXPENSES:					
17404	720600	Insurance Expense	\$ 544.00	\$ 760.00	\$ 775.00
17404	720601	General Insurance	\$ 186.00	\$ 217.50	\$ 220.00
17404	720800	Maintenance -Equipment	\$ 28.81	\$ 36.69	\$ 50.00
17404	720908	Maintenance - Sewer System	\$ 11,557.72	\$ 7,676.67	\$ 25,000.00
17404	720913	Direct Maintenance Expense - DEGS	\$ 29,496.48	\$ 21,809.28	\$ 25,000.00
17404	721100	Memberships	\$ 75.00	\$ 75.00	\$ 80.00
17404	721306	Equipment < FA Limit	\$ -	\$ -	\$ 10,000.00
17404	721400	Professional & Specialized Services	\$ -	\$ 1,180.00	\$ 1,250.00

17404	721403	Audit/Accounting Services	\$ 1,670.13	\$ 155.86	\$ 1,000.00
17404	721427	Property Tax Admin Fee	\$ 844.69	\$ 850.00	\$ 850.00
17404	721498	SD-Administration Overhead	\$ 4,436.79	\$ 6,697.56	\$ 6,500.00
17404	721900	Special Departmental Expense	\$ 2,573.00	\$ 2,954.00	\$ 3,000.00
17404	722101	Gas & Electricity	\$ 4,499.28	\$ 4,088.86	\$ 4,635.00
OPERATION EXPENSES - SEWER			\$ 55,911.90	\$ 46,501.42	\$ 78,360.00
17404	731401	Interfund Expend - Cost Plan	\$ 1,978.77	\$ 528.32	\$ 721.35
INTERFUND EXPENSES - SEWER			\$ 1,978.77	\$ 528.32	\$ 721.35
17404	780100	Appropriation for Contingency	\$ -	\$ -	\$ 110,000.00
APPROP FOR CONT - SEWER			\$ -	\$ -	\$ 110,000.00
TOTAL SEWER EXPENSES			\$ 57,890.67	\$ 47,029.74	\$ 189,081.35
MD-24 Funding Sources			\$ 371,818.08	\$ 503,184.03	\$ 594,055.52
MD-24 Financing Uses			\$ 134,906.86	\$ 252,763.51	\$ 594,055.52
MD-24 ENDING FUND BALANCE			\$ 236,911.22	\$ 250,420.52	\$ -

Maintenance District 27 – Goldside Estates

2020-2021 Recommended Sewer & Drainage Operations & Maintenance Budget

Maintenance District 27 (Goldside Estates) is located in Madera County Supervisorial District 5 between the communities of Ahwahnee and Oakhurst. The District was formed on August 22, 1972 by Resolution No. 72-424 and provides wastewater and drainage services for 142 residential lots.

The Goldside Estates Sewer System, MRP #95-133, provides sewer service to 140 improved units and 2 standby units. The system consists of a collection system made up of 8,610 feet of 4, 6, and 8 inch diameter Asbestos Cement (AC) sewer mains, a sewer pumping (lift) station, a 0.05 mgd extended aeration tertiary sewer treatment plant, an effluent pond, and a golf course for disposing the sewer effluent. The District's drainage system consists of culverts and ditches located throughout the District that collect runoff from the hillsides and roads.

The sewer rates are billed monthly as stated below.

MD-27 Sewer Service Rates

Unit Type	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Residential Improved	\$118.75	\$122.34	\$126.04	\$129.85
Drainage Maintenance	\$0.83	\$0.83	\$0.83	\$0.83
Standby (unimproved lots)	\$36.00	\$36.00	\$36.00	\$36.00

MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-27S FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 53,569.68	\$ 5,979.38	\$ 2,439.95
MD-27S SEWER REVENUE:					
17701	610100	Cur Sec Property Tax	\$ 94.30	\$ 106.18	\$ 100.00
17701	610200	Cur Unsecured Property Tax	\$ 0.14	\$ -	\$ -
17701	640101	Interest on Cash	\$ 1,146.40	\$ 728.46	\$ 700.00
17701	640103	Interest on Property Tax Collected	\$ 21.12	\$ -	\$ -
17701	660209	Sp Asmt - Delinquent Svc Chg (Sew er)	\$ 11,843.31	\$ 13,113.46	\$ 13,000.00
17701	660212	Service Chg - Wtr/Sw r (Sew er)	\$ 117,975.96	\$ 161,586.75	\$ 200,364.00
17701	673000	Miscellaneous	\$ 146.87	\$ 25.00	\$ 100.00
17701	680207	Opt Trans In ACO Fund	\$ -	\$ -	\$ 958.22
TOTAL REVENUE			\$ 131,228.10	\$ 175,559.85	\$ 215,222.22
MD-27S SEWER SYSTEM EXPENSES:					
17701	720300	Communication Services	\$ 682.73	\$ 1,315.48	\$ 1,350.00
17701	720600	Insurance Expense	\$ 1,834.00	\$ 1,922.00	\$ 1,930.00
17701	720601	General Insurance	\$ 1,362.00	\$ 1,593.00	\$ 1,600.00
17701	720800	Maintenance - Equipment	\$ 116.35	\$ 162.80	\$ 150.00
17701	720908	Maintenance - Sew er System	\$ 23,628.78	\$ 21,037.13	\$ 22,500.00
17701	720913	Direct Maintenance Expense - DEGS	\$ 74,446.67	\$ 76,981.16	\$ 77,000.00
17701	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
17701	721302	Postage	\$ 132.90	\$ 183.77	\$ -
17701	721306	Equipment < FA Limit	\$ -	\$ -	\$ 10,000.00
17701	721403	Audit/Accounting Services	\$ 4,825.22	\$ 1,147.35	\$ 1,200.00
17701	721498	SD-Administration Overhead	\$ 15,365.64	\$ 18,798.42	\$ 20,000.00
17701	721800	Small Tools & Instruments	\$ -	\$ 34.47	\$ -
17701	721900	Special Departmental Expense	\$ 19,115.00	\$ 22,554.18	\$ 22,750.00
17701	722101	Gas & Electricity	\$ 20,652.64	\$ 22,782.15	\$ 23,500.00
17701	722102	Sew er & Water Charges	\$ 1,406.25	\$ 983.73	\$ 1,100.00
OPERATION EXPENSES			\$ 163,718.18	\$ 169,645.64	\$ 183,230.00

17701	731401	Interfund Expend - Cost Plan	\$ 6,900.22	\$ 1,253.64	\$ 1,711.68
INTERFUND EXPENSES			\$ 6,900.22	\$ 1,253.64	\$ 1,711.68
17701	750104	Opt Trans Out Debt Service Fund	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
17701	750105	Opt Trans Out Bond Res Fund	\$ 200.00	\$ 200.00	\$ 200.00
OTHER FINANCING OBLIGATIONS			\$ 8,200.00	\$ 8,200.00	\$ 8,200.00
17701	780100	Appropriation for Contingency	\$ -	\$ -	\$ 24,520.49
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 24,520.49
TOTAL SEWER EXPENSES			\$ 178,818.40	\$ 179,099.28	\$ 217,662.17
MD-27S Funding Sources			\$ 184,797.78	\$ 181,539.23	\$ 217,662.17
MD-27S Financing Uses			\$ 178,818.40	\$ 179,099.28	\$ 217,662.17
MD-27S ENDING FUND BALANCE			\$ 5,979.38	\$ 2,439.95	\$ -

MD-27D GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-27D FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 13,273.48	\$ 14,082.90	\$ 15,462.30
MD-27D DRAINAGE REVENUE:					
17740	640101	Interest on Cash	\$ 247.16	\$ 298.34	\$ 275.00
17740	660216	Service Chg - Drainage	\$ 1,239.13	\$ 1,353.28	\$ 1,414.00
TOTAL REVENUE			\$ 1,486.29	\$ 1,651.62	\$ 1,689.00
MD-27D DRAINAGE SYSTEM EXPENSES:					
17740	720911	Maintenance - Drainage System	\$ -	\$ -	\$ 14,651.30
17740	720913	Direct Maintenance Expense - DEGS	\$ 676.87	\$ 272.22	\$ 2,500.00
OPERATING EXPENSES			\$ 676.87	\$ 272.22	\$ 17,151.30
TOTAL DRAINAGE EXPENSES			\$ 676.87	\$ 272.22	\$ 17,151.30
MD-27D Funding Sources			\$ 14,759.77	\$ 15,734.52	\$ 17,151.30
MD-27D Financing Uses			\$ 676.87	\$ 272.22	\$ 17,151.30
MD-27D ENDING FUND BALANCE			\$ 14,082.90	\$ 15,462.30	\$ -

Maintenance District 27 – Goldside Estates (other)

2020-2021 Recommended Other Budget

1773 and 1775 Assessment District Debt Service and Assessment District Reserve Funds: The recent facilities improvements required the District to borrow funds in the form of bonds or Certificates of Participation (COP). On December 19th 1999, the District received the \$175,190 loan from Rural Utilities Services (RUS). The interest rate is 3.25% with a term of 40 years. Semi-annual payments each September and March will vary depending on the number of bonds that mature each payment date. In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

MD-27 GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-27 ACO FUND ADMIN:					
MD-27 ACO BEGINNING FUND BALANCE			\$ 903.39	\$ 919.37	\$ 938.22
MD-27 ACO REVENUE:					
17710	640101	Interest on Cash	\$ 15.98	\$ 18.85	\$ 20.00
MD-27 ACO REVENUE			\$ 15.98	\$ 18.85	\$ 20.00
MD-27 ACO EXPENSES:					
17710	750101	Opt Trans Out Opn Fund	\$ -	\$ -	\$ 958.22
TOTAL MD-27 ACO EXPENSES			\$ -	\$ -	\$ 958.22
MD-27 ACO Funding Sources			\$ 919.37	\$ 938.22	\$ 958.22
MD-27 ACO Financing Uses			\$ -	\$ -	\$ 958.22
MD-27 ACO ENDING FUND BALANCE			\$ 919.37	\$ 938.22	\$ (0.00)
MD-27 IMPROVEMENT FUND ADMIN:					
MD-27 IMPROVE FUND BEG FUND BALANCE			\$ 5,922.30	\$ 6,026.98	\$ 6,150.51
MD-27 IMPROVEMENT FUND REVENUE:					
17720	640101	Interest on Cash	\$ 104.68	\$ 123.53	\$ 130.00
TOTAL MD-27 IMPROVE FUND REVENUE			\$ 104.68	\$ 123.53	\$ 130.00
MD-27 IMPROVEMENT FUND EXPENSES:					
17720	740200	Buildings and Improvements	\$ -	\$ -	\$ 6,280.51
TOTAL MD-27 IMPROVE FUND EXP			\$ -	\$ -	\$ 6,280.51
MD-27 Improve Fund Funding Sources			\$ 6,026.98	\$ 6,150.51	\$ 6,280.51
MD-27 Improve Fund Financing Uses			\$ -	\$ -	\$ 6,280.51
MD-27 IMPROVE FUND ENDING FUND BAL			\$ 6,026.98	\$ 6,150.51	\$ -
MD-27 DEBT SVC FUND ADMIN:					
17730	482100	F/B Unres Des Bond Reserve	\$ 1,320.23	\$ 1,538.67	\$ 1,776.71
MD-27 DEBT SVC FUND BEG FUND BAL			\$ 1,320.23	\$ 1,538.67	\$ 1,776.71

MD-27 DEBT SVC FUND REVENUE:					
17730	640101	Interest on Cash	\$ 36.31	\$ 27.53	\$ 31.00
17730	680206	Op Trans In - Operating Fund	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
TOTAL MD-27 DEBT SVC FUND REVENUE			\$ 8,036.31	\$ 8,027.53	\$ 8,031.00

MD-27 DEBT SVC FUND EXPENSES:					
17730	730200	Bond	\$ 3,900.00	\$ 4,000.00	\$ 4,200.00
17730	730500	Int Other L-T Debt	\$ 3,917.87	\$ 3,789.49	\$ 3,656.24
17730	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,951.47
TOTAL MD-27 DEBT SVC FUND EXPENSES			\$ 7,817.87	\$ 7,789.49	\$ 9,807.71

MD-27 Debt SVC Fund Funding Sources	\$ 9,356.54	\$ 9,566.20	\$ 9,807.71
MD-27 Debt SVC Fund Financing Uses	\$ 7,817.87	\$ 7,789.49	\$ 9,807.71
MD-27 DEBT SVC FUND ENDING FUND BAL	\$ 1,538.67	\$ 1,776.71	\$ -

MD-27 BOND RESERVE FD ADMIN:					
MD-27 BOND RESERVE BEG FUND BAL			\$ 9,462.19	\$ 9,832.19	\$ 10,235.99

MD-27 BOND RESERVE REVENUE:					
17750	640101	Interest on Cash	\$ 170.00	\$ 203.80	\$ 220.00
17750	680206	Op Trans In - Operating Fund	\$ 200.00	\$ 200.00	\$ 200.00
TOTAL MD-27 BOND RESERVE REVENUE			\$ 370.00	\$ 403.80	\$ 420.00

MD-27 BOND RESERVE EXPENSES					
17750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 10,655.99
TOTAL MD-27 BOND RESERVE EXPENSES			\$ -	\$ -	\$ 10,655.99

MD-27 Bond Reserve Funding Sources	\$ 9,832.19	\$ 10,235.99	\$ 10,655.99
MD-27 Bond Reserve Financing Uses	\$ -	\$ -	\$ 10,655.99
MD-27 BOND RESERVE END FUND BAL	\$ 9,832.19	\$ 10,235.99	\$ -

Maintenance District 28 – Ripperdan

2020-2021 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 28 (Ripperdan) is located in Madera County Supervisorial District 1, seven miles south of Madera on State Highway 145. The District was formed on March 23, 1972 by Resolution No. 72-267 and provides water and sewer service to this small community.

The Ripperdan Water System, State Identification Number 2000553, provides water service for 16 improved units and 1 contract unit. The system consists of one well with two pumps with the ability of producing 150 gpm. The well pumps into a hydro-pneumatic tank which pressurizes the distribution system made up of 994 feet of 4 inch Asbestos Cement (AC) pipe and 430 feet of 2 inch PVC pipe. There is 1 fire hydrant which is located at the well site.

The Ripperdan Sewer System, MRP# 90-261, provides sewer service for 16 improved units. The sewer system consists of a collection system made up of 1,270 feet of 4 and 6 inch AC pipe, one lift station with two pumps, an extended aeration treatment process with seepage pits for disposal of effluent. The sludge produced is hauled offsite for disposal.

The water and sewer rates are billed as stated below. There are no standby units. The District's greatest challenge is providing services at reasonable rates due to its small size, cumulative debt and resulting scale of economy.

“**Total Debt Owed**” is based on cumulative debt through the end of FY18, minus debt repayments made. Any new debt in FY19 is an “estimate” at the time of printing

MD-28 Monthly Water and Sewer Service Rates

Unit Type	FY 20/21	FY 21/22
Water Residential Improved	\$87.33	\$89.95
Sewer Residential Improved	\$77.37	\$79.70
Water Standby (unimproved lots)	\$55.00	\$55.00
Contract Water/Sewer Standby (unimproved lots)	\$26.67	\$26.67

MD-28 RIPPERDAN

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-28 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	2,931.53	\$	1,574.22	\$	638.18
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MD-28 WATER/SEWER REVENUE:					
17801	610100	Cur Sec Property Tax	\$ 3,921.52	\$ 3,906.83	\$ 3,915.00
17801	610200	Cur Unsecured Property Tax	\$ 149.41	\$ 107.56	\$ 128.00
17801	610300	Prior Secured Property Tax	\$ (1.20)	\$ -	\$ -
17801	610400	Prior Unsecured Property Tax	\$ 1.95	\$ -	\$ -
17801	610600	Current Supplemental Property Tax	\$ 121.42	\$ 61.29	\$ 91.00
17801	610700	Prior Supplemental Property Tax	\$ 0.04	\$ -	\$ -
17801	620300	Construction Permit	\$ 63.00	\$ -	\$ -
17801	640101	Interest on Cash	\$ 112.25	\$ 98.26	\$ 100.00
17801	640103	Interest on Property Tax Collected	\$ 4.57	\$ -	\$ -
17801	652900	St- H/O Property Tax Rlf	\$ 30.06	\$ 28.34	\$ 29.00
17801	654501	St-Water Grant	\$ -	\$ -	\$ 500,000.00
17801	660209	Sp Asmt - Delinquent Svc Chg	\$ 232.68	\$ 2,092.00	\$ 4,000.00
17801	660212	Service Chg - Wtr/Sw r	\$ 14,520.31	\$ 15,492.74	\$ 17,815.00
17801	660217	Service Chg - Water Only	\$ 162.40	\$ -	\$ -
17803	660212	Service Chg - Wtr/Sw r	\$ 11,198.88	\$ 11,902.23	\$ 14,855.00
17801	680350	Cash Flow Loan	\$ 30,000.00	\$ 15,000.00	\$ -
TOTAL REVENUE			\$ 60,517.29	\$ 48,689.25	\$ 540,933.00

MD-28 WATER SYSTEM EXPENSES:					
17801	720600	Insurance Expense	\$ 394.00	\$ 394.00	\$ 400.00
17801	720601	General Insurance	\$ 80.00	\$ 187.00	\$ 195.00
17801	720800	Maintenance - Equipment	\$ 13.92	\$ 19.48	\$ 15.00
17801	720907	Maintenance - Water System	\$ 1,156.26	\$ 2,946.39	\$ 2,500.00
17801	720913	Direct Maintenance Expense - DEGS	\$ 21,494.97	\$ 14,977.96	\$ 11,684.71
17801	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
17801	721302	Postage	\$ 18.66	\$ 18.70	\$ 19.00
17801	721400	Professional & Specialized Services	\$ 2,983.82	\$ 864.06	\$ 308,600.00
17801	721403	Audit/Accounting Services	\$ 2,705.18	\$ 8,658.77	\$ 1,750.00
17801	721427	Property Tax Admin Fee	\$ 91.02	\$ -	\$ -
17801	721498	SD-Administration Overhead	\$ 2,593.19	\$ 2,607.60	\$ 2,650.00
17801	721900	Special Departmental Expense	\$ 481.00	\$ 380.00	\$ 395.00
17801	722101	Gas & Electricity	\$ 4,628.30	\$ 5,173.86	\$ 5,329.00
OPERATION EXPENSES			\$ 36,715.32	\$ 36,302.82	\$ 333,612.71

17801	731401	Interfund Expend - Cost Plan	\$ 666.48	\$ 148.00	\$ 202.00
INTERFUND EXPENSES			\$ 666.48	\$ 148.00	\$ 202.00

17801	740300	Buildings and Improvements	\$ 563.85	\$ -	\$ 191,400.00
FIXED ASSETS			\$ 563.85	\$ -	\$ 191,400.00

TOTAL WATER EXPENSES \$ 37,945.65 \$ 36,450.82 \$ 525,214.71

MD-28 SEWER SYSTEM EXPENSES:					
17803	720600	Insurance Expense	\$ 394.00	\$ 394.00	\$ 400.00
17803	720601	General Insurance	\$ 80.00	\$ 80.00	\$ 90.00
17803	720800	Maintenance - Equipment	\$ -	\$ 17.42	\$ 15.00
17803	720908	Maintenance - Sewer System	\$ 4,203.37	\$ 972.61	\$ 2,500.00
17803	720913	Direct Maintenance Expense - DEGS	\$ 15,915.48	\$ 6,942.72	\$ 8,500.00
17803	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
17803	721403	Audit/Accounting Services	\$ 21.62	\$ -	\$ -
17803	721498	SD-Administration Overhead	\$ -	\$ 1,590.72	\$ 1,600.00
17803	721900	Special Departmental Expense	\$ 2,573.00	\$ 2,954.00	\$ 2,975.00
OPERATION EXPENSES			\$ 23,262.47	\$ 13,026.47	\$ 16,155.00

17803	731401	Interfund Expend - Cost Plan	\$ 666.48	\$ 148.00	\$ 201.47
INTERFUND EXPENSES			\$ 666.48	\$ 148.00	\$ 201.47

TOTAL SEWER EXPENSES \$ 23,928.95 \$ 13,174.47 \$ 16,356.47

MD-28 Funding Sources	\$ 63,448.82	\$ 50,263.47	\$ 541,571.18
MD-28 Financing Uses	\$ 61,874.60	\$ 49,625.29	\$ 541,571.18
MD-28 ENDING FUND BALANCE	\$ 1,574.22	\$ 638.18	\$ -

Debt as of 6/30/2019 \$ 73,137.07

Maintenance District 33 – Fairmead

2020-2021 Recommended Water and Street Lights Operations & Maintenance Budget

Maintenance District 33, Fairmead, is located in Madera County Supervisorial District 2, midway between the cities of Madera and Chowchilla at Avenue 19 ½ and State Route 99. The District was formed on July 12, 1977 by Resolution No. 77-438. This District provides water and street light services for a residential community.

The Fairmead Water System, State Identification No. 2000554, provides water service to 181.15 improved units and 63 standby units. The system consists of two wells and a distribution system. The main well pumps directly into a hydro-pneumatic tank where the water is chlorinated before entering the distribution mains. The distribution system is comprised of 20,532 feet of 6 inch AC pipe and 18 fire hydrants. There are no consumer meters in the system. In April of 2011, a new 212,000 gallon storage tank, boost pump system, hydro-pneumatic tank and backup power generation was completed and went online.

The water rates were last set on July 18, 2017 by Resolution No. 2017-083 and are based on a flat rate structure with an annual Consumer Price Index adjustment. The rates are \$65.00 plus the CPI (which is unknown at the time of printing) per month for improved lots and \$5 per month for standby lots.

The CPI for FY20 is unknown at the time of printing.

“Total Debt Owed” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-33 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 16,785.19	\$ 8,445.93	\$ -
MD-33 WATER REVENUE:					
18401	610100	Cur Sec Property Tax	\$ 11,125.15	\$ 11,540.21	\$ 11,330.00
18401	610200	Cur Unsecured Property Tax	\$ 418.27	\$ 315.64	\$ 366.00
18401	610300	Prior Secured Property Tax	\$ (3.35)	\$ -	\$ -
18401	610400	Prior Unsecured Property Tax	\$ 5.43	\$ -	\$ -
18401	610600	Current Supplemental Property Tax	\$ 342.33	\$ 176.35	\$ 250.00
18401	610700	Prior Supplemental Property Tax	\$ 0.07	\$ -	\$ -
18401	630321	Delinquent Bill Penalty	\$ 11.47	\$ -	\$ -
18401	640101	Interest on Cash	\$ 457.17	\$ 637.92	\$ 547.55
18401	640103	Interest on Property Tax Collected	\$ 96.17	\$ -	\$ -
18401	652900	St- H/O Property Tax Rlf	\$ 84.14	\$ 83.14	\$ 85.00
18401	660209	Sp Asmt - Delinquent Svc Chg	\$ 18,314.42	\$ 17,709.42	\$ 18,005.00
18401	660212	Service Chg - Wtr/Sw r	\$ 112,078.01	\$ 127,632.93	\$ 149,364.00
18401	673000	Miscellaneous	\$ -	\$ 50.00	\$ 50.00
18401	680350	Cash Flow Loan	\$ 55,000.00	\$ 7,500.00	\$ -
TOTAL REVENUE			\$ 197,929.28	\$ 165,645.61	\$ 179,997.55
MD-33 WATER SYSTEM EXPENSES:					
18401	720300	Communication Services	\$ 871.64	\$ 877.61	\$ 890.00
18401	720600	Insurance Expense	\$ 5,436.00	\$ 5,695.00	\$ 5,700.00
18401	720601	General Insurance	\$ 772.00	\$ 904.00	\$ 915.00
18401	720800	Maintenance -Equipment	\$ 140.50	\$ 274.62	\$ 150.00
18401	720907	Maintenance - Water System	\$ 6,322.70	\$ 9,076.17	\$ 7,500.00
18401	720913	Direct Maintenance Expense - DEGS	\$ 109,196.34	\$ 79,569.92	\$ 86,320.51
18401	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
18401	721302	Postage	\$ 146.51	\$ 0.55	\$ -
18401	721400	Professional & Specialized Services	\$ 2,897.73	\$ 1,029.96	\$ -
18401	721403	Audit/Accounting Services	\$ 5,880.57	\$ 1,988.12	\$ 1,842.24
18401	721427	Property Tax Admin Fee	\$ 251.22	\$ -	\$ -
18401	721498	SD-Administration Overhead	\$ 27,137.84	\$ 27,505.06	\$ 27,600.00

18401	721900	Special Departmental Expense	\$ 1,865.00	\$ 1,902.00	\$ 1,915.00
18401	722101	Gas & Electricity	\$ 36,266.50	\$ 39,952.95	\$ 41,150.00
18401	722103	PG&E - St Lights	\$ 3,839.62	\$ 3,543.47	\$ 3,650.00
OPERATION EXPENSES			\$ 201,174.17	\$ 172,469.43	\$ 177,782.75

18401	731401	Interfund Expend - Cost Plan	\$ 5,094.37	\$ 1,622.11	\$ 2,214.79
INTERFUND EXPENSES			\$ 5,094.37	\$ 1,622.11	\$ 2,214.79

TOTAL WATER EXPENSES \$ 206,268.54 \$ 174,091.54 \$ 179,997.54

MD-33 Funding Sources	\$ 214,714.47	\$ 174,091.54	\$ 179,997.55
MD-33 Financing Uses	\$ 206,268.54	\$ 174,091.54	\$ 179,997.54
MD-33 ENDING FUND BALANCE	\$ 8,445.93	\$ -	\$ 0.00

Debt as of 6/30/2019 \$ 182,194.81

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-33 IMPROVEMENT FUND ADMIN:					
		MD-33 IMPROVE FUND BEG FUND BAL	\$ 8,191.52	\$ 8,337.65	\$ 8,508.55
MD-33 IMPROVEMENT REVENUE:					
18440	640101	Interst on Cash	\$ 146.13	\$ 170.90	\$ 185.00
18440	654501	St-Water Grant	\$ -	\$ -	\$ 1,561,481.00
TOTAL MD-33 IMPROVEMENT REVENUE			\$ 146.13	\$ 170.90	\$ 1,561,666.00
MD-33 IMPROVEMENT EXPENSES:					
18440	721400	Professional & Specialized Services	\$ -	\$ -	\$ 405,000.00
18440	740200	Buildings and Improvements	\$ -	\$ -	\$ 1,165,174.55
TOTAL MD-33 IMPROVE EXPENSES			\$ -	\$ -	\$ 1,570,174.55
MD-33 Improvement Funding Sources			\$ 8,337.65	\$ 8,508.55	\$ 1,570,174.55
MD-33 Improvement Financing Uses			\$ -	\$ -	\$ 1,570,174.55
MD-33 IMPROVE ENDING FUND BALANCE			\$ 8,337.65	\$ 8,508.55	\$ -

Maintenance District 36 – Eastin Arcola

2020-2021 Recommended Water Operations and Septic Maintenance Budget

Maintenance District 36 (Eastin Arcola) is located in Madera County Supervisorial District 1, about eight miles south of the City of Madera at Avenue 8 ½ and Road 29 ½. The District was formed on July 13, 1982 by Resolution No. 82-370 and provides water service and septic maintenance for residential lots and a commercial property.

The Eastin Arcola Water System, State Identification No. 2000727, provides water service to 25.50 improved units and 3 standby units. The system consists of 2 wells, a hydro-pneumatic tank and 2,605 feet of 6 and 8 inch Asbestos Cement (AC) pipe.

We provide septic maintenance to 16 improved units and 2 standby units. The system consists of each home having its own septic tank and seepage pits. A septic pumping service pumps half of the septic tanks every other year, so that every tank gets pumped every three years.

The water rates and septic maintenance rates were last set on October 10, 2017 by Resolution No. 2017-135 and are stated below.

“**Total Debt Owed**” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

MD-36 Monthly Water and Sewer Service Rates

Unit Type	FY 20/21	FY 21/22
Water Residential & Commercial Improved	\$91.94	\$93.86
Septic Tank Maintenance (SFD)	\$24.31	\$25.04
Septic Tank Maintenance (Duplex)	\$12.16	\$12.52
Water Standby (unimproved lots)	\$11.66	\$11.66

MD-36 EASTIN ARCOLA

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-36 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 15,782.88	\$ 3,035.48	\$ 51.15
MD-36 WATER REVENUE:					
18701	640101	Interest on Cash	\$ 412.08	\$ 210.50	\$ 150.00
18701	640103	Interest on Property Tax Collected	\$ 1.00	\$ -	\$ -
18701	654501	St-Water Grant	\$ -	\$ -	\$ 500,000.00
18701	660210	Sp Asmt - Delinquent Asmt	\$ 1,160.84	\$ 195.50	\$ 2,000.00
18701	660212	Service Chg - Wtr	\$ 24,214.11	\$ 26,230.96	\$ 28,208.00
18701	680350	Cash Flow Loan	\$ -	\$ 6,600.00	\$ -
TOTAL REVENUE			\$ 25,788.03	\$ 33,236.96	\$ 530,358.00
MD-36 WATER SYSTEM EXPENSES:					
18701	720600	Insurance Expense	\$ 438.00	\$ 459.00	\$ 465.00
18701	720601	General Insurance	\$ 121.50	\$ 142.00	\$ 150.00
18701	720800	Maintenance -Equipment	\$ 7.40	\$ 20.46	\$ 15.00
18701	720907	Maintenance - Water System	\$ 843.83	\$ 3,111.14	\$ 2,000.00
18701	720913	Direct Maintenance Expense - DEGS	\$ 23,375.19	\$ 23,635.20	\$ 19,409.15
18701	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
18701	721302	Postage	\$ 21.72	\$ -	\$ -
18701	721400	Professional & Specialized Services	\$ -	\$ -	\$ 360,000.00
18701	721403	Audit/Accounting Services	\$ 1,928.64	\$ 3,128.48	\$ 250.00
18701	721498	SD-Administration Overhead	\$ 3,090.63	\$ 2,840.06	\$ 3,000.00
18701	721900	Special Departmental Expense	\$ 370.00	\$ 380.00	\$ 385.00
18701	722101	Gas & Electricity	\$ 3,504.22	\$ 4,137.62	\$ 4,261.00
18701	730308	Cash Flow Payback	\$ -	\$ -	\$ -
18701	730503	Interest on Special District Loans	\$ 751.78	\$ -	\$ -
OPERATION EXPENSES - WATER			\$ 34,602.91	\$ 38,003.96	\$ 390,085.15
18701	731401	Interfund Expend - Cost Plan	\$ 1,900.58	\$ 237.30	\$ 324.00
INTERFUND EXPENSES - WATER			\$ 1,900.58	\$ 237.30	\$ 324.00
18701	740200	Buildings and Improvements	\$ 425.22	\$ 998.50	\$ 140,000.00
FIXED ASSETS - WATER			\$ 425.22	\$ 998.50	\$ 140,000.00
TOTAL WATER EXPENSES			\$ 36,928.71	\$ 39,239.76	\$ 530,409.15

MD-36 SEWER REVENUE:					
18702	660212	Service Chg - Sw r	\$ 3,540.50	\$ 3,643.95	\$ 3,792.00
TOTAL REVENUE			\$ 3,540.50	\$ 3,643.95	\$ 3,792.00

MD-36 SEWER SYSTEM EXPENSES:					
18702	720600	Insurance Expense	\$ 42.00	\$ 43.00	\$ 50.00
18702	720601	General Insurance	\$ 121.50	\$ 142.00	\$ 150.00
18702	720800	Maintenance of Equipment	\$ 5.83	\$ -	\$ -
18702	720908	Maintenance of Sewer	\$ 1,850.00	\$ 370.00	\$ 3,592.00
18702	720913	Direct Maintenance Expense - DEGS	\$ 468.94	\$ -	\$ -
18702	721403	Audit/Accounting Services	\$ 1,443.19	\$ 62.36	\$ -
18702	721498	SD-Administration Overhead	\$ 1,096.04	\$ 8.12	\$ -
OPERATING EXPENSES - SEWER			\$ 5,027.50	\$ 625.48	\$ 3,792.00

18702	731401	Interfund Expend - Cost Plan	\$ 119.72	\$ -	\$ -
INTERFUND EXPENSES - SEWER			\$ 119.72	\$ -	\$ -

TOTAL SEWER EXPENSES \$ 5,147.22 \$ 625.48 \$ 3,792.00

MD-36 Funding Sources	\$ 45,111.41	\$ 39,916.39	\$ 534,201.15
MD-36 Financing Uses	\$ 42,075.93	\$ 39,865.24	\$ 534,201.15
MD-36 ENDING FUND BALANCE	\$ 3,035.48	\$ 51.15	\$ -

Debt as of 6/30/2019 \$ 43,265.90

Maintenance District 37 - La Vina

2020-2021 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 37 (La Vina) was formed on July 13, 1982 by Resolution No. 82-371. The District is located 7 miles southwest of the City of Madera at Avenue 9 and Road 23½ and is situated within County Supervisorial District 1. This District provides water, sewer and street light service for a small residential development and a commercial property.

The La Vina Water System, State Identification Number 2000728, serves water to 176.6 improved units and 2 standby units. The system consists of two wells with a combined production of 665 gallons per minute that pump into a pressure system that is alternated each month due to the system demands not requiring both wells. The distribution mains consist of 3,910 feet of 6 and 8 inch AC pipe with no consumer water meters.

The Sewer System, MRP# 95-157, provides sewer service to 176.6 improved units and 2 standby units. The system consists of 3,850 feet of 4 and 6 inch AC pipe collection system, a raw sewage pumping station consisting of two pumps that alternate, a manifold of large septic tanks and a manifold of seepage pits.

The water and sewer rates are billed monthly and were last set in 1995. The current rate per improved residential unit is \$17 per month for water service and \$27 per month for sewer service. The current improved rate for the commercial unit is \$33.60 per month for water service and \$52.80 per month for sewer service. Water standby units are charged \$2 per month and Sewer standby units are charged \$3 per month.

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-37 WATER REVENUE:					
			\$ 102,577.30	\$ 65,650.72	\$ 22,438.61
MD-37 WATER REVENUE:					
18801	630307	Other Fines	\$ 32.34	\$ -	\$ -
18801	640101	Interest on Cash	\$ 2,068.96	\$ 1,346.29	\$ -
18801	640103	Interest on Property Tax Collected	\$ 4.51	\$ -	\$ -
18801	660209	Sp Asmt - Delinquent Svc Chg	\$ 5,240.00	\$ 5,476.00	\$ 5,133.00
18801	660212	Service Chg - Wtr/Sw r	\$ 32,682.01	\$ 33,764.01	\$ 36,393.00
18801	673000	Miscellaneous	\$ -	\$ 104.00	\$ -
18801	680200	Operating Transfer	\$ -	\$ -	\$ 250,000.00
TOTAL WATER REVENUE			\$ 40,027.82	\$ 40,690.30	\$ 291,526.00
MD-37 WATER SYSTEM EXPENSES:					
18801	720600	Insurance Expense	\$ 1,612.00	\$ 3,377.00	\$ 3,380.00
18801	720601	General Insurance	\$ 617.50	\$ 722.00	\$ 725.00
18801	720800	Maintenance -Equipment	\$ 41.89	\$ 59.03	\$ 50.00
18801	720907	Maintenance - Water System	\$ 2,675.71	\$ 3,679.95	\$ 6,000.00
18801	720913	Direct Maintenance Expense - DEGS	\$ 37,034.77	\$ 40,207.62	\$ 42,500.00
18801	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
18801	721302	Postage	\$ 168.98	\$ 112.20	\$ -
18801	721400	Professional & Specialized Services	\$ 203.02	\$ 192.03	\$ -
18801	721403	Audit/Accounting Services	\$ 1,818.00	\$ 2,862.08	\$ 450.00
18801	721498	SD-Administration Overhead	\$ 5,457.21	\$ 7,475.50	\$ 7,500.00
18801	721900	Special Departmental Expense	\$ 802.00	\$ 898.20	\$ 950.00
18801	722101	Gas & Electricity	\$ 19,406.25	\$ 20,808.64	\$ 22,000.00
OPERATING EXPENSES - WATER			\$ 69,912.33	\$ 80,469.25	\$ 83,630.00
18801	731401	Interfund Expend - Cost Plan	\$ 2,920.26	\$ 1,563.46	\$ 2,134.71
INTERFUND EXPENSES - WATER			\$ 2,920.26	\$ 1,563.46	\$ 2,134.71
18801	780100	Appropriation for Contingency	\$ -	\$ -	\$ 134,781.82
APPROP FOR CONT - WATER			\$ -	\$ -	\$ 134,781.82
TOTAL WATER EXPENSES			\$ 72,832.59	\$ 82,032.71	\$ 220,546.53

MD-37 SEWER REVENUE:					
18802	660212	Service Chg - Wtr/Swr	\$ 51,706.81	\$ 53,583.00	\$ 57,785.00
TOTAL SEWER REVENUE			\$ 51,706.81	\$ 53,583.00	\$ 57,785.00

MD-37 SEWER SYSTEM EXPENSES:					
18802	720300	Communication Services	\$ 563.40	\$ 563.40	\$ 565.00
18802	720600	Insurance Expense	\$ 1,612.00	\$ 3,377.00	\$ 3,380.00
18802	720601	General Insurance	\$ 617.50	\$ 722.00	\$ 725.00
18802	720800	Maintenance -Equipment	\$ 41.89	\$ 85.26	\$ 50.00
18802	720908	Maintenance - Sewer System	\$ 5,108.22	\$ 14,249.92	\$ 7,500.00
18802	720913	Direct Maintenance Expense - DEGS	\$ 30,016.07	\$ 20,181.94	\$ 25,000.00
18802	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
18802	721306	Equipment < FA Limit	\$ -	\$ -	\$ 12,000.00
18802	721403	Audit/Accounting Services	\$ 1,337.99	\$ 192.03	\$ 412.08
18802	721498	SD-Administration Overhead	\$ 5,201.76	\$ 7,010.06	\$ 7,250.00
18802	721900	Special Departmental Expense	\$ 5,145.00	\$ 5,907.00	\$ 6,000.00
18802	722101	Gas & Electricity	\$ 1,268.89	\$ 1,110.73	\$ 1,225.00
OPERATING EXPENSES - SEWER			\$ 50,987.72	\$ 53,474.34	\$ 64,182.08

18802	731401	Interfund Expend - Cost Plan	\$ 4,160.02	\$ 1,572.42	\$ 2,146.93
INTERFUND EXPENSES - SEWER			\$ 4,160.02	\$ 1,572.42	\$ 2,146.93

18802	780100	Appropriation for Contingency	\$ -	\$ -	\$ 84,124.07
APPROP FOR CONT - SEWER			\$ -	\$ -	\$ 84,124.07

TOTAL SEWER EXPENSES \$ 55,147.74 \$ 55,046.76 \$ 150,453.08

MD-37 STREET LIGHT EXPENSES:					
18803	720913	Direct Maintenance Expense - DEGS	\$ 50.59	\$ -	\$ 250.00
18803	721498	SD-Administration Overhead	\$ 222.46	\$ -	\$ -
18803	722101	Gas & Electricity	\$ 407.83	\$ 405.94	\$ 500.00
OPERATION EXPENSES - LIGHTS			\$ 680.88	\$ 405.94	\$ 750.00

TOTAL STREET LIGHT EXPENSES \$ 680.88 \$ 405.94 \$ 750.00

MD-37 Funding Sources	\$ 194,311.93	\$ 159,924.02	\$ 371,749.61
MD-37 Financing Uses	\$ 128,661.21	\$ 137,485.41	\$ 371,749.61
ENDING FUND BALANCE	\$ 65,650.72	\$ 22,438.61	\$ -

Maintenance District 37 - La Vina (other)

2020-2021 Recommended Other Budget

1881 ACO Fund: This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. This fund is not expected to accumulate money for major plant acquisitions or other improvements. That would be a capital improvement fund, which the District does not currently have.

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD37 ACO FUND ADMIN:					
		MD-37 ACO BEGINNING FUND BALANCE	\$ 648,986.90	\$ 660,459.57	\$ 671,205.21
MD37 ACO REVENUE:					
18810	640101	Interest on Cash	\$ 11,472.67	\$ 13,537.98	\$ 12,500.00
18810	654501	St- Grant	\$ -	\$ -	\$ 290,000.00
		MD-37 ACO REVENUE	\$ 11,472.67	\$ 13,537.98	\$ 302,500.00
MD37 ACO EXPENSES:					
18810	721400	Professional & Specialized Services	\$ -	\$ -	\$ 50,000.00
18810	721403	Audit/Accounting Services	\$ -	\$ 2,792.34	\$ -
18810	750101	Opt Trans Out Opn Fund	\$ -	\$ -	\$ 250,000.00
18810	740200	Buildings and Improvements	\$ -	\$ -	\$ 240,000.00
18810	780100	Appropriation for Contingency	\$ -	\$ -	\$ 433,705.21
		TOTAL MD-37 ACO EXPENSES	\$ -	\$ 2,792.34	\$ 973,705.21
			\$ 660,459.57	\$ 673,997.55	\$ 973,705.21
			\$ -	\$ 2,792.34	\$ 973,705.21
		MD-37 ACO ENDING FUND BALANCE	\$ 660,459.57	\$ 671,205.21	\$ -

Maintenance District 40A – Sunset Ridge

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 40A (Sunset Ridge) is located 3 miles south of Coarsegold, west of State Route 41 on Sunset Ridge Road in Madera County Supervisorial District 5. The District was formed on November 27, 1990 by Resolution No. 90-312. This District provides water service for a small residential development.

The Sunset Ridge Water System, State Identification Number 2000851, serves 27 improved units and 4 standby units. The system consists of 3 wells and have a combined production of 80 gallons per minute, 2 storage tanks with a combined capacity of 12,000 gallons and hydro-pneumatic tanks. The system is gravity fed from the storage tanks and comprised of 450 feet of 3 inch and 8,900 feet of 2 inch PVC pipe. There are consumer water meters, but no fire hydrants.

A rate increase was approved on September 10, 2019. The current monthly rates are set at a flat rate of \$132.24 per improved connection and \$30 per standby connection.

“**Total Debt Owed**” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

The water rates are listed below.

MD-40A Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22	FY 22/23	FY23/24
Residential Improved	\$152.08	\$159.69	\$167.68	\$176.07

MD-40A SUNSET RIDGE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-40A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 6,696.12	\$ 6,818.79	\$ 6,871.99
MD-40A WATER REVENUE:					
19300	640101	Interest on Cash	\$ 150.95	\$ 249.58	\$ 500.00
19300	640103	Interest on Property Tax Collected	\$ 0.33	\$ -	\$ -
19300	660209	Sp Asmt - Delinquent Service Charge	\$ 383.30	\$ 114.98	\$ -
19300	660212	Service Chg - Wtr/Sw r	\$ 13,150.88	\$ 32,873.17	\$ 50,713.20
19300	680350	Cash Flow Loan	\$ 29,000.00	\$ -	\$ -
TOTAL REVENUE			\$ 42,685.46	\$ 33,237.73	\$ 51,213.20
MD-40A WATER SYSTEM EXPENSES:					
19300	720300	Communication Services	\$ 867.19	\$ 869.43	\$ 875.00
19300	720600	Insurance Expense	\$ 1,389.00	\$ 1,455.00	\$ 1,475.00
19300	720601	General Insurance	\$ 182.00	\$ 212.00	\$ 220.00
19300	720800	Maintenance of Equipment	\$ 25.40	\$ 35.54	\$ 35.00
19300	720907	Maintenance - Water System	\$ 8,951.01	\$ 2,161.63	\$ 14,035.08
19300	720913	Direct Maintenance Expense - DEGS	\$ 18,410.53	\$ 11,808.25	\$ 15,500.00
19300	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
19300	721302	Postage	\$ 34.20	\$ 51.15	\$ -
19300	721403	Audit/Accounting Services	\$ 1,227.55	\$ 261.69	\$ 265.00
19300	721498	SD-Administration Overhead	\$ 4,193.64	\$ 5,985.02	\$ 6,500.00
19300	721900	Special Departmental Expense	\$ 817.00	\$ 380.00	\$ 550.00
19300	722101	Gas & Electricity	\$ 5,427.00	\$ 4,573.05	\$ 5,150.00
19300	730308	Cash Flow Payback	\$ -	\$ 5,000.00	\$ 10,500.00
19300	730503	Interest on Special District Loans	\$ -	\$ -	\$ 2,500.00
OPERATION EXPENSES			\$ 41,674.52	\$ 32,942.76	\$ 57,755.08
19300	731401	Interfund Expend - Cost Plan	\$ 888.27	\$ 241.77	\$ 330.11
INTERFUND EXPENSES			\$ 888.27	\$ 241.77	\$ 330.11
TOTAL WATER EXPENSES			\$ 42,562.79	\$ 33,184.53	\$ 58,085.19

MD-40A Funding Sources	\$ 49,381.58	\$ 40,056.52	\$ 58,085.19
MD-40A Financing Uses	\$ 42,562.79	\$ 33,184.53	\$ 58,085.19
MD-40A ENDING FUND BALANCE	\$ 6,818.79	\$ 6,871.99	\$ -

Debt as of 6/30/2019 \$ 105,353.00

Maintenance District 42 –Meadow View

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 42 (Meadow View) is located about 2 miles southeast of Oakhurst off Road 426 and Meadow View Drive in Madera County Supervisorial District 5. The District was formed on March 21, 1989 by Resolution No. 89-65 and provides water service for a small residential development.

The Meadow View Water System, State Identification Number 2000737, serves 35 improved units and 2 standby units. The system consists of 2 wells with a combined production of 45 gallons per minute supplying 2 storage tanks with a combined capacity of 50,000 gallons. The distribution system consists of 6,400 feet of 2, 3 and 6 inch PVC mains, five fire hydrants and customer water meters.

The district is operating under a Compliance Order for Arsenic, Gross Alpha and Uranium MCL.

The water rates are listed below.

MD-42 Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22	FY 22/23
Residential Improved	\$74.47	\$78.20	\$82.11
Standby (unimproved lots)	\$22.00	\$22.00	\$22.00
Volumetric Rate (per 100 CF)	\$0.93	\$0.98	\$1.03

MD-42 MEADOW VIEW

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-42 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	2,612.82	\$	(2,391.86)	\$	1,979.68
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MD-42 WATER REVENUE:					
19501	640101	Interest on Cash	\$ 182.12	\$ 121.00	\$ 155.00
19501	640103	Interest on Property Tax Collected	\$ 0.38	\$ -	\$ -
19501	660209	Sp Astm - Delinquent Service	\$ 440.70	\$ 1,038.80	\$ 750.00
19501	660212	Service Chg - Wtr/Sw r	\$ 24,411.06	\$ 30,276.00	\$ 31,805.00
19501	660223	Service Chg - Excess Water	\$ 1,454.88	\$ 5,332.65	\$ 5,000.00
19501	673000	Miscellaneous	\$ -	\$ 25.00	\$ 25.00
19501	680350	Cash Flow Loan	\$ 8,700.00	\$ -	\$ -
TOTAL REVENUE			\$ 35,189.14	\$ 36,793.45	\$ 37,735.00

MD-42 WATER SYSTEM EXPENSES:					
19501	720600	Insurance Expense	\$ 1,380.00	\$ 1,446.00	\$ 1,450.00
19501	720601	General Insurance	\$ 223.00	\$ 261.00	\$ 265.00
19501	720800	Maintenance of Equipment	\$ 30.33	\$ 42.42	\$ 45.00
19501	720907	Maintenance - Water System	\$ 9,878.42	\$ 3,630.92	\$ 10,611.76
19501	720913	Direct Maintenance Expense - DEGS	\$ 13,685.60	\$ 13,895.30	\$ 14,500.00
19501	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
19501	721302	Postage	\$ 78.43	\$ 20.35	\$ -
19501	721400	Professional & Specialized Services	\$ 559.34	\$ 1,110.55	\$ 500.00
19501	721403	Audit/Accounting Services	\$ 2,813.37	\$ 388.72	\$ 300.00
19501	721498	SD-Administration Overhead	\$ 4,414.31	\$ 6,466.54	\$ 6,500.00
19501	721900	Special Departmental Expense	\$ 600.00	\$ 412.76	\$ 550.00
19501	722101	Gas & Electricity	\$ 4,051.72	\$ 4,283.94	\$ 4,415.00
OPERATION EXPENSES			\$ 37,864.52	\$ 32,108.50	\$ 39,286.76

19501	731401	Interfund Expend - Cost Plan	\$ 2,329.30	\$ 313.41	\$ 427.92
INTERFUND EXPENSES			\$ 2,329.30	\$ 313.41	\$ 427.92

TOTAL WATER EXPENSES	\$	40,193.82	\$	32,421.91	\$	39,714.68
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MD-42 Funding Sources	\$	37,801.96	\$	34,401.59	\$	39,714.68
MD-42 Financing Uses	\$	40,193.82	\$	32,421.91	\$	39,714.68
MD-42 ENDING FUND BALANCE			\$	(2,391.86)	\$	1,979.68

Debt as of 6/30/2019	\$	15,700.00
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Maintenance District 43 – Miami Creek Knolls

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 43 (Miami Creek Knolls) is located between the communities of Ahwahnee and Oakhurst off State Route 49 at Lauri Lane in Madera County Supervisorial District 5. This District was formed on February 6, 1990 by Resolution No. 90-020 and provides water service to a small residential development.

The Miami Creek Knolls Water System, State Identification Number 2000557, serves 26 improved units. The water is furnished by the District's 1 hard rock well and an intertie with Maintenance District 60, Dillon Estates. The hard rock well that grant funding supplied MD43 utilizes MD60 Dillon Estates infrastructure to deliver water to MD43.

In 2017 the construction for MD43 was completed. The water system now has 8 inch PVC water mains that meet current fire flow standards, fire hydrants, and state of the art consumer water meters. Water is still supplied utilizing an intertie with MD60 Dillon Estates. The districts share 2 wells and utilize the same 180,000 gallon storage tank and pressure/ boost pump system.

The water rates were last set on November 5, 2007 by Resolution No. 2007-240. The current rate for improved lots is \$101.33 per month and there are no standby rates.

MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-43 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 46,804.23	\$ 36,209.22	\$ 41,060.46
MD-43 WATER REVENUE:					
19600	640101	Interest on Cash	\$ 910.81	\$ 871.09	\$ 890.00
19600	640103	Interest on Property Tax Collected	\$ 4.48	\$ -	\$ -
19600	660209	Sp Asmt - Delinquent Svc Chg	\$ 5,210.44	\$ 6,144.16	\$ 6,000.00
19600	660212	Service Chg - Wtr/Sw r	\$ 24,433.42	\$ 25,497.64	\$ 31,615.00
TOTAL REVENUE			\$ 30,559.15	\$ 32,512.89	\$ 38,505.00
MD-43 WATER SYSTEM EXPENSES:					
19600	720600	Insurance Expense	\$ 690.00	\$ 690.00	\$ 700.00
19600	720601	General Insurance	\$ 661.00	\$ 773.00	\$ 780.00
19600	720800	Maintenance of Equipment	\$ 21.32	\$ 29.81	\$ 35.00
19600	720907	Maintenance - Water System	\$ 1,319.54	\$ 2,305.23	\$ 6,500.00
19600	720913	Direct Maintenance Expense - DEGS	\$ 8,598.57	\$ 12,179.72	\$ 13,500.00
19600	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
19600	721302	Postage	\$ 16.17	\$ -	\$ -
19600	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
19600	721400	Professional & Specialized Services	\$ 5,102.85	\$ -	\$ -
19600	721403	Audit/Accounting Services	\$ 5,114.61	\$ 384.63	\$ 210.08
19600	721498	SD-Administration Overhead	\$ 3,844.73	\$ 5,821.52	\$ 6,000.00
19600	721900	Special Departmental Expense	\$ 488.80	\$ 388.00	\$ 500.00
19600	722101	Gas & Electricity	\$ 4,206.71	\$ 4,706.92	\$ 4,850.00
19600	730308	Cash Flow Payback	\$ 2,000.00	\$ -	\$ -
OPERATION EXPENSES			\$ 32,214.30	\$ 27,428.83	\$ 38,225.08
19600	731401	Interfund Expend - Cost Plan	\$ 8,939.86	\$ 232.82	\$ 317.88
19600	750119	Operating Trans Out- Improv Fund	\$ -	\$ -	\$ 20,233.95
INTERFUND EXPENSES			\$ 8,939.86	\$ 232.82	\$ 20,551.83
19600	740200	Buildings and Improvements	\$ -	\$ -	\$ 20,788.55
FIXED ASSETS			\$ -	\$ -	\$ 20,788.55
TOTAL WATER EXPENSES			\$ 41,154.16	\$ 27,661.65	\$ 79,565.46

MD-43 Funding Sources	\$ 77,363.38	\$ 68,722.11	\$ 79,565.46
MD-43 Financing Uses	\$ 41,154.16	\$ 27,661.65	\$ 79,565.46
MD-43 ENDING FUND BALANCE	\$ 36,209.22	\$ 41,060.46	\$ (0.00)

MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-43 IMPROVEMENT FUND ADMIN:			\$ (16,127.66)	\$ (15,103.40)	\$ (13,896.88)
MD-43 IMPROVE FUND BEG FUND BAL			\$ (16,127.66)	\$ (15,103.40)	\$ (13,896.88)

MD-43 IMPROVEMENT REVENUE:					
19610	640101	Interst on Cash	\$ 1,024.26	\$ 1,206.52	\$ 1,000.00
19610	680200	Operating Transfer In	\$ -	\$ -	\$ 20,233.95
TOTAL MD-43 IMPROVEMENT REVENUE			\$ 1,024.26	\$ 1,206.52	\$ 21,233.95

MD-43 IMPROVEMENT EXPENSES:					
19610	730308	Cash Flow Payback	\$ -	\$ -	\$ 80,000.00
TOTAL MD-43 IMPROVE EXPENSES			\$ -	\$ -	\$ 80,000.00

MD-43 Improvement Funding Sources	\$ (15,103.40)	\$ (13,896.88)	\$ 7,337.07
MD-43 Improvement Financing Uses	\$ -	\$ -	\$ 80,000.00
MD-43 IMPROVE ENDING FUND BALANCE	\$ (15,103.40)	\$ (13,896.88)	\$ (72,662.93)

Maintenance District 46 – Ahwahnee

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 46 (Ahwahnee) is located between the communities of Ahwahnee and Oakhurst, north of Highway 49 at Harmony Lane in Madera County Supervisorial District 5. The District was formed on November 27, 1990 by Resolution No. 90-310 and provides water service to a residential development.

The Ahwahnee Water System, State Identification Number 2000293, serves 93 improved units and 17 standby units. The water is furnished by 3 hard rock wells with a combined production of 230 gpm and 3 boost pump stations to supply 2 storage tanks with a combined capacity of 185,000 gallons. The majority of the system is gravity fed through 27,800 feet of 2, 3, 4, 6 and 8 inch PVC water mains. There are also consumer water meters.

The water rates were last set on February 1, 2005 by Ordinance No. 604. The current tiered rate for improved lots is \$100.73 per month for base annual water use up to 24,064 cubic feet, with an additional charge of \$5.95 per 400 cubic foot up to 60,000 cubic feet. For water used in excess of 60,000 cubic feet per year, and an additional charge of \$7.45 per 400 cubic foot is applied. The standby rates are \$29.33 per month. Water meters are required and have a \$100 fee. The District also has a \$3,000 connection fee.

MD-46 AHWAHNEE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-46 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 232,254.21	\$ 183,204.31	\$ 155,740.66
MD-46 WATER REVENUE:					
19901	640101	Interest on Cash	\$ 3,679.96	\$ 3,849.38	\$ 3,750.00
19901	654501	St- Grant	\$ 64,467.00	\$ 33,449.00	\$ 449,000.00
19901	660209	Sp Asmt - Delinquent Svc Chg	\$ 7,903.86	\$ 8,788.96	\$ 8,350.00
19901	660212	Service Chg - Wtr/Sw r	\$ 105,227.02	\$ 112,151.14	\$ 115,827.00
19901	660223	Service Chg - Excess Water	\$ 12,478.04	\$ 13,389.00	\$ 12,900.00
TOTAL REVENUE			\$ 193,755.88	\$ 171,627.48	\$ 589,827.00
MD-46 WATER SYSTEM EXPENSES:					
19901	720300	Communication Services	\$ 1,246.80	\$ 1,704.53	\$ 1,750.00
19901	720600	Insurance Expense	\$ 5,360.00	\$ 5,615.00	\$ 5,625.00
19901	720601	General Insurance	\$ 1,369.00	\$ 1,602.00	\$ 1,625.00
19901	720800	Maintenance -Equipment	\$ 87.67	\$ 122.66	\$ 150.00
19901	720907	Maintenance - Water System	\$ 18,010.22	\$ 7,216.00	\$ 12,500.00
19901	720913	Direct Maintenance Expense - DEGS	\$ 89,679.64	\$ 46,232.38	\$ 55,717.00
19901	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
19901	721302	Postage	\$ 63.21	\$ -	\$ -
19901	721306	Equipment < FA Limit	\$ 2,473.05	\$ -	\$ 10,000.00
19901	721400	Professional & Specialized Services	\$ 31,013.53	\$ 25,222.41	\$ 249,000.00
19901	721403	Audit/Accounting Services	\$ 3,988.52	\$ 8,304.28	\$ 864.52
19901	721498	SD-Administration Overhead	\$ 21,954.51	\$ 15,368.78	\$ 20,000.00
19901	721602	Rent & Lease Other Equip	\$ 100.00	\$ -	\$ -
19901	721900	Special Departmental Expense	\$ 762.00	\$ 874.00	\$ 1,000.00
19901	722101	Gas & Electricity	\$ 39,693.88	\$ 44,951.55	\$ 46,300.00
OPERATION EXPENSES			\$ 215,952.03	\$ 157,363.59	\$ 404,681.52
19901	731401	Interfund Expend - Cost Plan	\$ 5,361.25	\$ 796.95	\$ 1,088.14
INTERFUND EXPENSES			\$ 5,361.25	\$ 796.95	\$ 1,088.14

19901	740200	Buildings and Improvements	\$ 21,492.50	\$ 40,930.59	\$ 225,000.00
FIXED ASSETS			\$ 21,492.50	\$ 40,930.59	\$ 225,000.00
19901	780100	Appropriation for Contingency	\$ -	\$ -	\$ 114,798.00
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 114,798.00
TOTAL WATER EXPENSES			\$ 242,805.78	\$ 199,091.13	\$ 745,567.66
MD-46 Funding Sources			\$ 426,010.09	\$ 354,831.79	\$ 745,567.66
MD-46 Financing Uses			\$ 242,805.78	\$ 199,091.13	\$ 745,567.66
MD-46 ENDING FUND BALANCE			\$ 183,204.31	\$ 155,740.66	\$ -

Maintenance District 58 – Sierra Highlands

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 58 (Sierra Highlands) is located between the communities of Oakhurst and North Fork at Road 223 and Church Ranch Road in Madera County Supervisorial District 5. The District was formed on November 19, 1991 by Resolution No. 91-345 and provides water service to a small residential development.

The Sierra Highlands Water System, State Identification Number 2000865, serves 26 improved units and 3 standby units. The water is furnished by the District's hard rock well with a production of 50 gallons per minute that pumps to supply a storage tank with a capacity of 65,000 gallons. The system also contains a 900 gallon hydro-pneumatic tank and a single 5 hp 75 gpm boost pump. The water is distributed through 9,555 feet of 2 ¼, 4 and 6 inch PVC water mains. There are consumer water meters and three fire hydrants.

The water rates are listed below.

MD-58 Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Residential Improved	\$72.96	\$76.61	\$80.45	\$84.48
Standby (unimproved lots)	\$30.00	\$30.00	\$30.00	\$30.00

MD-58 SIERRA HIGHLANDS

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-58 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 19,764.68	\$ 13,647.76	\$ 8,973.14
MD-58 WATER REVENUE:					
21101	640101	Interest on Cash	\$ 406.97	\$ 364.49	\$ 350.00
21101	640103	Interest on Property Tax Collected	\$ 11.72	\$ -	\$ -
21101	654501	St- Grant	\$ -	\$ -	\$ 500,000.00
21101	660209	Sp Asmt - Delinquent Svc Chg	\$ 944.87	\$ 787.42	\$ 800.00
21101	660210	Sp Asmt - Delinquent Asmt	\$ 870.28	\$ -	\$ -
21101	660212	Service Chg - Wtr/Sw r	\$ 19,618.59	\$ 23,108.70	\$ 23,843.00
TOTAL REVENUE			\$ 21,852.43	\$ 24,260.61	\$ 524,993.00
MD-58 WATER SYSTEM EXPENSES:					
21101	720300	Communication Services	\$ 563.40	\$ 563.40	\$ 565.00
21101	720600	Insurance Expense	\$ 2,041.00	\$ 2,138.00	\$ 2,140.00
21101	720601	General Insurance	\$ 301.00	\$ 352.00	\$ 360.00
21101	720800	Maintenance -Equipment	\$ 23.77	\$ 33.24	\$ 25.00
21101	720907	Maintenance - Water System	\$ 682.00	\$ 1,000.00	\$ 10,000.00
21101	720913	Direct Maintenance Expense - DEGS	\$ 8,309.95	\$ 6,608.28	\$ 11,570.48
21101	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
21101	721302	Postage	\$ 15.19	\$ 15.95	\$ -
21101	721400	Professional & Specialized Services	\$ 4,958.69	\$ 1,497.66	\$ 315,000.00
21101	721403	Audit/Accounting Services	\$ 2,751.10	\$ 7,498.34	\$ 250.00
21101	721498	SD-Administration Overhead	\$ 3,510.36	\$ 4,917.76	\$ 4,500.00
21101	721900	Special Departmental Expense	\$ 536.20	\$ 380.00	\$ 400.00
21101	722101	Gas & Electricity	\$ 3,175.40	\$ 3,556.74	\$ 3,700.00
OPERATION EXPENSES			\$ 27,018.06	\$ 28,711.37	\$ 348,660.48
21101	731401	Interfund Expend - Cost Plan	\$ 951.29	\$ 223.86	\$ 305.66
INTERFUND EXPENSES			\$ 951.29	\$ 223.86	\$ 305.66
21101	740200	Buildings and Improvements	\$ -	\$ -	\$ 185,000.00
FIXED ASSETS			\$ -	\$ -	\$ 185,000.00
TOTAL WATER EXPENSES			\$ 27,969.35	\$ 28,935.23	\$ 533,966.14

MD-58 Funding Sources	\$ 41,617.11	\$ 37,908.37	\$ 533,966.14
MD-58 Financing Uses	\$ 27,969.35	\$ 28,935.23	\$ 533,966.14
MD-58 ENDING FUND BALANCE	\$ 13,647.76	\$ 8,973.14	\$ -

Maintenance District 60A – Dillon Estates

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 60-A (Dillon Estates) is located between the communities of Ahwahnee and Oakhurst, north of Hwy 49 at Sunrise Lane in Madera County Supervisorial District 5. The District was formed on April 7, 1992 by Resolution No. 92-108 and provides water service to a residential development.

The Dillon Estates Water System, State Identification Number 2000846, serves 38 improved units. The water is furnished by 1 hard rock well with a production of 30 gpm supplying a newly installed 180,000 gallon storage tank. With the additional water from MD43 Well #5, combined production is 145 gpm. A new boost pump package system pulls water from the storage tank and pressurizes the distribution system through a hydro-pneumatic tank. There is also a dedicated pump for fire suppression with an emergency back-up power generator. The distribution system consists of 4,900 feet of 2, 4 and 6 inch PVC water mains. This system is also physically connected to Maintenance District 43, Miami Creek Knolls. There are consumer water meters and fire hydrants.

The rates were last approved on September 10, 2019. The current rate for improved lots is \$101.33 per month. The standby rate for unimproved lots is \$25 per month.

“**Total Debt Owed**” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

The water rates are listed below.

MD-60A Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22	FY 22/23	FY23/24
Residential Improved	\$102.98	\$105.67	\$108.44	\$111.30

MD-60A DILLON ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-60A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 25,897.67	\$ 8,286.68	\$ 9,588.88
MD-60A WATER REVENUE:					
21400	640101	Interest on Cash	\$ 508.23	\$ 306.96	\$ 407.00
21400	640103	Interest on Property Tax Collected	\$ 0.38	\$ -	\$ -
21400	660209	Sp Asmt - Delinquent Svc Chg	\$ 436.30	\$ 747.96	\$ 595.00
21400	660212	Service Chg - Wtr/Sw r	\$ 26,562.62	\$ 38,041.52	\$ 46,958.00
21400	673000	Miscellaneous	\$ -	\$ 70.00	\$ 50.00
TOTAL REVENUE			\$ 27,507.53	\$ 39,166.44	\$ 47,960.00
MD-60A WATER SYSTEM EXPENSES:					
21400	720300	Communication Services	\$ 823.96	\$ 895.17	\$ 900.00
21400	720600	Insurance Expense	\$ 2,041.00	\$ 1,124.00	\$ 1,130.00
21400	720601	General Insurance	\$ 259.00	\$ 303.00	\$ 310.00
21400	720800	Maintenance of Equipment	\$ 31.12	\$ 43.57	\$ 50.00
21400	720907	Maintenance - Water System	\$ 2,903.03	\$ 2,675.52	\$ 4,500.00
21400	720913	Direct Maintenance Expense - DEGS	\$ 20,273.62	\$ 16,007.66	\$ 26,319.28
21400	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
21400	721302	Postage	\$ 19.60	\$ 20.90	\$ -
21400	721306	Equipment < FA Limit	\$ 1,421.79	\$ -	\$ -
21400	721403	Audit/Accounting Services	\$ 3,453.06	\$ 419.22	\$ 450.00
21400	721498	SD-Administration Overhead	\$ 5,268.74	\$ 7,859.16	\$ 7,500.00
21400	721900	Special Departmental Expense	\$ 378.00	\$ 404.76	\$ 425.00
21400	722101	Gas & Electricity	\$ 6,310.17	\$ 7,621.28	\$ 7,850.00
21400	730308	Cash Flow Loan Payback	\$ -	\$ -	\$ 7,500.00
OPERATION EXPENSES			\$ 43,333.09	\$ 37,524.24	\$ 57,084.28
21400	731401	Interfund Expend - Cost Plan	\$ 1,785.43	\$ 340.00	\$ 464.60
INTERFUND EXPENSES			\$ 1,785.43	\$ 340.00	\$ 464.60
TOTAL WATER EXPENSES			\$ 45,118.52	\$ 37,864.24	\$ 57,548.88
MD-60A Funding Sources			\$ 53,405.20	\$ 47,453.12	\$ 57,548.88
MD-60A Financing Uses			\$ 45,118.52	\$ 37,864.24	\$ 57,548.88
MD-60A ENDING FUND BALANCE			\$ 8,286.68	\$ 9,588.88	\$ (0.00)

Debt as of 6/30/2019 \$ 30,262.22

Maintenance District 63A – Coarsegold South

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 63-A (Coarsegold South) is located south of the town of Coarsegold, off State Route 41 at Veater Ranch Road in Madera County Supervisorial District 5. The District was formed on November 12, 1996 by Resolution No. 96-319 and provides water service to a residential development.

The Coarsegold South Water System, State Identification Number 2000757, serves 84 improved units and 18 standby units. The water is furnished by the District's 2 hard rock wells with a combined production of 250 gallons per minute that supply an iron and manganese removal plant. After treatment, the water is pumped up to 2 storage tanks with the combined capacity of 250,000 gallons. The distribution system is gravity fed through 6, 8 and 10 inch PVC water mains. There are consumer meters and fire hydrants.

A tiered water rate structure was set on June 15, 2004 by Resolution No. 2004-180. The current rate for improved lots is \$92.40 per month with an additional \$6.20 per every 1000 gallons for water used in excess of 78,540 gallons per quarter. The standby rate was set on September 28, 2004 by Resolution No. 2004-264. The current rate for standby lots is \$72 per month.

MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-63A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 632,146.11	\$ 640,630.37	\$ 647,478.47
MD-63A WATER REVENUE:					
21750	640101	Interest on Cash	\$ 11,456.41	\$ 13,706.45	\$ 15,000.00
21750	640103	Interest on Property Tax Collected	\$ 4.37	\$ -	\$ -
21750	660209	Sp Asmt - Delinquent Svc Chg	\$ 5,078.20	\$ 6,366.90	\$ 4,500.00
21750	660212	Service Chg - Wtr/Sw r	\$ 96,025.92	\$ 104,136.16	\$ 108,691.00
21750	660223	Service Chg - Excess Water	\$ 4,116.35	\$ 2,410.66	\$ 3,250.00
WATER REVENUE			\$ 116,681.25	\$ 126,620.17	\$ 131,441.00
MD-63A WATER SYSTEM EXPENSES:					
21750	720300	Communication Services	\$ 1,190.48	\$ 623.40	\$ 1,250.00
21750	720600	Insurance Expense	\$ 1,484.00	\$ 1,484.00	\$ 1,490.00
21750	720601	General Insurance	\$ 1,132.00	\$ 1,324.00	\$ 1,330.00
21750	720800	Maintenance -Equipment	\$ 83.58	\$ 116.95	\$ 100.00
21750	720907	Maintenance - Water System	\$ 7,270.03	\$ 38,471.77	\$ 20,000.00
21750	720913	Direct Maintenance Expense - DEGS	\$ 53,934.71	\$ 41,748.58	\$ 55,000.00
21750	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
21750	721302	Postage	\$ 55.37	\$ -	\$ -
21750	721306	Equipment < FA Limit	\$ -	\$ -	\$ 15,000.00
21750	721403	Audit/Accounting Services	\$ 3,788.14	\$ 913.92	\$ 1,000.00
21750	721498	SD-Administration Overhead	\$ 12,928.23	\$ 13,844.64	\$ 14,250.00
21750	721900	Special Departmental Expense	\$ 674.00	\$ 677.69	\$ 685.00
21750	722101	Gas & Electricity	\$ 19,243.13	\$ 19,682.85	\$ 20,275.00
OPERATION EXPENSES			\$ 101,933.67	\$ 119,037.80	\$ 130,530.00
21750	731401	Interfund Expend - Cost Plan	\$ 6,263.32	\$ 734.27	\$ 1,002.55
INTERFUND EXPENSES			\$ 6,263.32	\$ 734.27	\$ 1,002.55

21750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 647,386.92
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 647,386.92
TOTAL WATER EXPENSES			\$ 108,196.99	\$ 119,772.07	\$ 778,919.47
MD-63A Funding Sources			\$ 748,827.36	\$ 767,250.54	\$ 778,919.47
MD-63A Financing Uses			\$ 108,196.99	\$ 119,772.07	\$ 778,919.47
MD-63A ENDING FUND BALANCE			\$ 640,630.37	\$ 647,478.47	\$ -

Maintenance District 73A – Quartz Mountain

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 73A (Quartz Mountain) is located south of the town of Coarsegold and east of State Route 41 at Road 417 in Madera County Supervisorial District 5. The District was formed on August 11, 1992 by Resolution No. 92-261 and provides water service to a residential development.

The Quartz Mountain Water System, State Identification Number 2000690, serves 128 improved units and 12 standby units. Water is furnished by 2 hard rock wells with a combined production of 100 gallons per minute. The wells supply a 125,000 gallon storage tank through a dedicated fill line. The distribution system is gravity fed through 21,800 feet of 2 ½, 3, 4, 6 and 10 inch PVC water mains. There are consumer water meters and fire hydrants.

The rates are listed below.

“**Total Debt Owed**” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

The water rates are listed below.

MD-73 Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22
Residential Improved	\$69.54	\$71.63
Standby (unimproved lots)	\$20.00	\$20.00
Volumetric Rate (per 100 CF)	\$0.92	\$0.95

MD-73A QUARTZ MOUNTAIN

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-73A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 34,590.92	\$ 44,143.41	\$ 55,205.70
MD-73A WATER REVENUE:					
22800	640101	Interest on Cash	\$ 1,115.13	\$ 1,675.85	\$ 1,750.00
22800	640103	Interest on Property Tax Collected	\$ 2.06	\$ -	\$ -
22800	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,397.32	\$ 3,242.80	\$ 2,820.00
22800	660212	Service Chg - Wtr/Sw r	\$ 95,912.38	\$ 107,620.76	\$ 109,098.00
22800	660223	Service Chg - Excess Water	\$ 12,448.57	\$ 21,428.17	\$ 22,100.00
TOTAL REVENUE			\$ 111,875.46	\$ 133,967.58	\$ 135,768.00
MD-73A WATER SYSTEM EXPENSES:					
22800	720300	Communication Services	\$ 2,013.43	\$ 2,013.61	\$ 2,025.00
22800	720600	Insurance Expense	\$ 2,373.00	\$ 2,486.00	\$ 2,490.00
22800	720601	General Insurance	\$ 2,243.00	\$ 2,623.00	\$ 2,630.00
22800	720800	Maintenance of Equipment	\$ 798.31	\$ 159.37	\$ 150.00
22800	720907	Maintenance - Water System	\$ 6,930.15	\$ 7,975.00	\$ 26,750.00
22800	720913	Direct Maintenance Expense - DEGS	\$ 35,950.52	\$ 27,171.54	\$ 30,000.00
22800	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
22800	721302	Postage	\$ 75.46	\$ -	\$ -
22800	721306	Equipment < FA Limit	\$ -	\$ -	\$ 10,000.00
22800	721403	Audit/Accounting Services	\$ 3,607.27	\$ 1,212.88	\$ 1,275.00
22800	721498	SD-Administration Overhead	\$ 13,978.55	\$ 18,271.36	\$ 15,500.00
22800	721900	Special Departmental Expense	\$ 1,018.00	\$ 1,020.00	\$ 1,050.00
22800	722101	Gas & Electricity	\$ 20,914.58	\$ 22,039.20	\$ 22,700.00
22800	730308	Cash Flow Payback	\$ 8,106.76	\$ 34,646.10	\$ 42,700.96
22800	730503	Interest on Special District Loans	\$ 241.70	\$ 2,000.00	\$ 2,000.00
OPERATION EXPENSES			\$ 98,400.73	\$ 121,768.06	\$ 159,420.96
22800	731401	Interfund Expend - Cost Plan	\$ 3,922.24	\$ 1,137.23	\$ 1,552.74
INTERFUND EXPENSES			\$ 3,922.24	\$ 1,137.23	\$ 1,552.74

22800	740301	Equipment	\$ -	\$ -	\$ 30,000.00
FIXED ASSETS			\$ -	\$ -	\$ 30,000.00
TOTAL WATER EXPENSES			\$ 102,322.97	\$ 122,905.29	\$ 190,973.70
MD-73A Funding Sources			\$ 146,466.38	\$ 178,110.99	\$ 190,973.70
MD-73A Financing Uses			\$ 102,322.97	\$ 122,905.29	\$ 190,973.70
MD-73A ENDING FUND BALANCE			\$ 44,143.41	\$ 55,205.70	\$ -
Debt as of 6/30/2019				\$ 106,497.37	

Maintenance District 85 – Valeta

20120-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 85 (Valeta) is located west of the City of Chowchilla on State Hwy 233 and Avenue 23 ½ in Madera County Supervisorial District 2. The District was formed on December 14, 1993 by Resolution No. 93-370 and provides water service to a residential development.

The Valeta Water System, State Identification Number 2000511, serves 20 improved units and 1 standby unit. A 50 year old well is the only source of water for the District. The well now produces about 40 gpm after deepening, re-casing and equipping the well in August 2009. The well can either pump into a 2,500 gallon storage tank or directly into a hydro-pneumatic tank to feed the distribution system which consists of 2 and 4 inch PVC water mains. There are no consumer water meters or fire hydrants.

The cost of deepening and equipping the well exceeded the District's funds and a 10 year loan of \$40,000 was made through the Engineering Trust Account and will make a final Debt Service payment in December 2019. There are no standby rates.

The water rates are listed below.

“**Total Debt Owed**” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

The water rates are listed below.

MD-85 Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Residential Improved	\$147.18	\$153.07	\$159.20	\$165.57

MD-85 VALETA

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-85 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 12,953.04	\$ 5,833.06	\$ 36.86
MD-85 WATER REVENUE:					
24000	640101	Interest on Cash	\$ 436.82	\$ 300.48	\$ 250.00
24000	640103	Interest on Property Tax Collected	\$ 4.18	\$ -	\$ -
24000	654501	St- Water Grant	\$ -	\$ -	\$ 500,000.00
24000	660209	Sp Asmt - Delinquent Svc Chg	\$ 4,856.08	\$ 3,584.32	\$ 3,500.00
24000	660212	Service Chg - Wtr/Sw r	\$ 21,501.51	\$ 26,673.40	\$ 35,323.00
24000	660231	Sp Asmt - Bus Improv Dst	\$ 4,074.55	\$ 3,759.96	\$ -
24000	680350	Cash Flow Loan	\$ -	\$ 7,400.00	\$ -
TOTAL REVENUE			\$ 30,873.14	\$ 41,718.16	\$ 539,073.00
MD-85 WATER SYSTEM EXPENSES:					
24000	720600	Insurance Expense	\$ 164.00	\$ 172.00	\$ 175.00
24000	720601	General Insurance	\$ 74.00	\$ 86.00	\$ 90.00
24000	720800	Maintenance - Equipment	\$ 16.39	\$ 22.93	\$ 15.00
24000	720907	Maintenance - Water System	\$ 1,205.91	\$ 4,159.89	\$ 1,500.00
24000	720913	Direct Maintenance Expense - DEGS	\$ 20,649.05	\$ 22,415.82	\$ 22,115.33
24000	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
24000	721302	Postage	\$ 13.23	\$ -	\$ -
24000	721400	Professional & Specialized Services	\$ 82.97	\$ 518.43	\$ 337,000.00
24000	721403	Audit/Accounting Services	\$ 2,962.09	\$ 5,160.91	\$ 175.00
24000	721498	SD-Administration Overhead	\$ 2,728.31	\$ 3,944.58	\$ 4,000.00
24000	721900	Special Departmental Expense	\$ 370.00	\$ 380.00	\$ 395.00
24000	722101	Gas & Electricity	\$ 8,117.08	\$ 10,250.22	\$ 10,250.00
OPERATION EXPENSES			\$ 36,533.03	\$ 47,260.78	\$ 375,865.33
24000	730501	Interest Installment Contracts	\$ 209.06	\$ 74.49	\$ -
24000	731401	Interfund Expend - Cost Plan	\$ 1,251.03	\$ 179.09	\$ 244.53
INTERFUND EXPENSES			\$ 1,460.09	\$ 253.58	\$ 244.53

24000	740200	Buildings and Improvements	\$ -	\$ -	\$ 163,000.00
24000	740301	Equipment	\$ -	\$ -	\$ -
FIXED ASSETS			\$ -	\$ -	\$ 163,000.00

TOTAL WATER EXPENSES **\$ 37,993.12** **\$ 47,514.36** **\$ 539,109.86**

MD-85 Funding Sources	\$ 43,826.18	\$ 47,551.22	\$ 539,109.86
MD-85 Financing Uses	\$ 37,993.12	\$ 47,514.36	\$ 539,109.86
MD-85 ENDING FUND BALANCE	\$ 5,833.06	\$ 36.86	\$ -

Debt as of 6/30/2019 **\$ 2,052.00**

Maintenance District 95 – Ranchos West

2020-2021 Recommended Water Operations & Maintenance Budget

Maintenance District 95 (Ranchos West) is located one-half a mile north of Avenue 12 on Marciel Avenue accessed from Road 35 in Madera County Supervisorial District 1. The District was formed on June 20, 1995 by Resolution No. 95-157 and provides water service to a small residential development.

The Ranchos West Water System, State Identification No. 2000692, provides residential water service to 27 improved units and 2.5 standby units. The system consists of 2 active wells with a combined production of approximately 350 gpm. These wells pump and deliver water to a 139,200 gallon storage tank, with boost pumps to supply a pressurized system. The distribution system is looped and primarily consists of 8 inch C-900 PVC mains. The system also contains fire hydrants and consumer meters.

The water rates were last set in 2005. The monthly flat rate for improved parcels is \$83.33 and \$15 for standby parcels.

“Total Debt Owed” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

MD-95 RANCHOS WEST

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
MD-95 FUND ADMN FUND BALANCE					
2500	491100	F/B Unreserved Undistributed	\$ 10,626.32	\$ 3,917.69	\$ -
BEGINNING FUND BALANCE			\$ 10,626.32	\$ 3,917.69	\$ -

MD-95 WATER REVENUE:					
25001	630307	Other Fines/Penalties	\$ 75.00	\$ -	\$ -
25001	640101	Interest on Cash	\$ 144.24	\$ 81.52	\$ 50.00
25001	640103	Interest on Property Tax Collected	\$ 0.57	\$ -	\$ -
25001	660209	Sp Asmt - Delinquent Svc	\$ 666.64	\$ -	\$ -
25001	660212	Service Chg - Wtr/Sw r	\$ 27,189.45	\$ 27,316.84	\$ 27,448.00
25001	680350	Cash Flow Loan	\$ 37,000.00	\$ 39,000.00	\$ 45,899.11
TOTAL REVENUE			\$ 65,075.90	\$ 66,398.36	\$ 73,397.11

MD-95 WATER SYSTEM EXPENSES:					
25001	720300	Communication Services	\$ 248.07	\$ 255.18	\$ 260.00
25001	720600	Insurance Expense	\$ 1,305.00	\$ 1,367.00	\$ 1,370.00
25001	720601	General Insurance	\$ 386.00	\$ 451.00	\$ 455.00
25001	720800	Maintenance of Equipment	\$ 23.77	\$ 33.24	\$ 30.00
25001	720907	Maintenance - Water System	\$ 2,535.61	\$ 1,763.35	\$ 2,500.00
25001	720913	Direct Maintenance Expense - DEGS	\$ 28,612.23	\$ 25,238.44	\$ 26,925.00
25001	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
25001	721302	Postage	\$ 30.65	\$ -	\$ -
25001	721403	Audit/Accounting Services	\$ 3,382.98	\$ 346.49	\$ 350.00
25001	721498	SD-Administration Overhead	\$ 3,819.43	\$ 4,729.32	\$ 4,275.00
25001	721900	Special Departmental Expense	\$ 370.00	\$ 466.20	\$ 420.00
25001	722101	Gas & Electricity	\$ 28,832.38	\$ 35,273.83	\$ 36,332.00
OPERATION EXPENSES			\$ 69,696.12	\$ 70,074.05	\$ 73,067.00

25001	731401	Interfund Expend - Cost Plan	\$ 2,088.41	\$ 242.00	\$ 330.11
INTERFUND EXPENSES			\$ 2,088.41	\$ 242.00	\$ 330.11

TOTAL WATER EXPENSES	\$ 71,784.53	\$ 70,316.05	\$ 73,397.11
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MD-95 Funding Sources	\$ 75,702.22	\$ 70,316.05	\$ 73,397.11
MD-95 Financing Uses	\$ 71,784.53	\$ 70,316.05	\$ 73,397.11
MD-95 ENDING FUND BALANCE	\$ 3,917.69	\$ -	\$ -

Debt as of 6/30/2019 \$ 107,000.00

Service Area 1 - Indian Lakes

2020-2021 Recommended Water Operations & Maintenance Budget

County Service Area 1 (Indian Lakes) is located 3 miles south of Coarsegold and East of Hwy 41, on County Road 417 in Madera County Supervisorial District 5. The District was formed June 14, 1966 by Resolution No. 66-168.

The Indian Lakes Water System, State Identification Number 2010011, provides water service to 476.5 improved units and 41 standby units. The system consists of 3 wells with a combined production of approximately 550 gallons per minute, an Iron and Manganese removal plant, a 750,000 gallon storage tank, boost pumps, a hydro pneumatic tank, distribution mains and fire hydrants.

The plant consists of a chlorine contact tank, three sand/media filters vessels, a 60,000 gallon backwash tank, chlorine metering pump and tank, associated piping valves and meters, and a Programmable Logic Controller (PLC). The plant process uses chlorine to oxidize the iron and manganese, which is then filtered out through the sand/media filter vessels. The filtered water is then sent to the storage tank. The variable frequency drive boost pumps draw water from the storage tank and pressurize the distribution system. The distribution system consists of 56,100 feet of 4, 6, 8 and 10 inch cement lined steel mains, three pressure zones, fire hydrants and consumer water meters.

The rates were last set on October 10, 2017, by Resolution 2017-134 and are stated below. The water meters in this district are read and billed quarterly. **“Total Debt Owed”** is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

SA-1 Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22
Residential Improved 1" Mtr	\$48.12	\$49.57
Commercial Improved 2" Mtr	\$67.46	\$69.49
Debt Service	\$2.66	\$2.66
Standby (unimproved lots)	\$2.00	\$2.00
Volumetric Rate (per 100 CF)	\$0.84	\$0.87

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-1 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 18,103.93	\$ 78,122.61	\$ 43,650.88
CSA-1 WATER REVENUE:					
47001	610100	Cur Sec Property Tax	\$ 56,189.55	\$ 56,038.34	\$ 56,115.00
47001	610200	Cur Unsecured Property Tax	\$ 2,400.40	\$ 1,770.54	\$ 2,075.00
47001	610300	Prior Secured Property Tax	\$ (19.31)	\$ -	\$ -
47001	610400	Prior Unsecured Property Tax	\$ 31.34	\$ -	\$ -
47001	610600	Current Supplemental Property Tax	\$ 1,971.10	\$ 1,000.46	\$ 1,490.00
47001	610700	Prior Supplemental Property Tax	\$ 0.36	\$ -	\$ -
47001	640101	Interest on Cash	\$ 1,952.74	\$ 3,108.77	\$ 2,525.00
47001	640103	Interest on Property Tax Collected	\$ 77.68	\$ -	\$ -
47001	652900	St- H/O Property Tax Rlf	\$ 485.30	\$ 233.19	\$ 350.00
47001	660209	Sp Asmt - Delinquent Svc Chg	\$ 11,710.20	\$ 14,749.86	\$ 13,500.00
47001	660212	Service Chg - Wtr/Sw r	\$ 237,998.54	\$ 258,375.61	\$ 291,924.00
47001	660223	Service Chg - Excess Water	\$ 44,050.99	\$ 44,375.67	\$ 44,250.00
47001	662757	SD - Water Connection	\$ 4,730.52	\$ -	\$ -
47001	673000	Miscellaneous	\$ -	\$ 350.00	\$ 150.00
TOTAL REVENUE			\$ 361,579.41	\$ 380,002.44	\$ 412,379.00
CSA-1 WATER SYSTEM EXPENSES:					
47001	720300	Communication Services	\$ 1,367.84	\$ 1,325.54	\$ 1,400.00
47001	720600	Insurance Expense	\$ 12,206.00	\$ 12,787.00	\$ 12,790.00
47001	720601	General Insurance	\$ 3,049.00	\$ 3,567.00	\$ 3,575.00
47001	720800	Maintenance -Equipment	\$ 462.85	\$ 1,924.49	\$ 2,000.00
47001	720907	Maintenance - Water System	\$ 20,011.59	\$ 62,504.14	\$ 68,906.46
47001	720913	Direct Maintenance Expense - DEGS	\$ 110,797.15	\$ 114,900.72	\$ 115,000.00
47001	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00
47001	721302	Postage	\$ 286.46	\$ -	\$ -
47001	721306	Equipment < FA Limit	\$ -	\$ -	\$ 15,000.00
47001	721400	Professional & Specialized Services	\$ 2,890.00	\$ 1,438.00	\$ -

Service Area 1 - Indian Lakes (other)

2020-2021 Recommended Other Budget

4703 Assessment District Debt Service Fund: The facility improvements in 2001 required the District to borrow funds in the form of bonds or Certificates of Participation (COP). Rural Utilities Service (RUS) loaned this District \$632,140 by assessment district bonds. The interest rate is 4.25%, with the annual payments approximately \$33,500 and the last payment scheduled for September 2, 2042. In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments.

RUS also loaned the District \$185,000 by Certificates of Participation. The interest rate is 4.25%, with the annual payments approximately \$9,800 and the last payment scheduled for September 2, 2042 also. Indian Lakes received approval from the Rural Utilities Services of USDA for loans and grants totaling \$912,240 to finance improvements to the water system.

4704 Assessment District Reserve Fund: The County established the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

In order to receive this funding, the County had to allocate all of the property tax revenue to the water operations. Consequently, since July 1, 2002, none of the estimated revenue is allocated to road maintenance.

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-1 ASST DIST DEBT SVC FUND:					

CSA-1 ASST DIST DEBT SVC F A FUND BEG FUND BA	\$ 54,804.32	\$ 77,469.90	\$ 90,385.92
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CSA-1 ASST DIST DEBT SVC REVENUE:					
47030	640101	Interest on Cash	\$ 556.53	\$ 893.25	\$ 950.00
47030	640103	Interest on Property Tax Collected	\$ 41.31	\$ -	\$ -
47030	660205	Sp Asmt - Bonds	\$ 39,633.52	\$ 37,945.16	\$ 38,775.00
47030	660210	Sp Asmt - Delinquent Asmt	\$ 718.39	\$ 164.32	\$ 500.00
47030	680200	Operating Transfer	\$ 153,382.54	\$ -	\$ -
CSA-1 ASST DIST DEBT SVC REVENUE			\$ 194,332.29	\$ 39,002.73	\$ 40,225.00

CSA-1 ASST DIST DEBT SVC EXPENSES:					
47030	721403	Audit/Acctg Svcs	\$ 5,199.93	\$ 5,226.12	\$ 5,500.00
47030	721498	SD Admin Overhead	\$ 51.32	\$ -	\$ -
47030	730200	Bond Redemptions	\$ 149,730.00	\$ 7,740.00	\$ 15,000.00
47030	730400	Interest on Bonds	\$ 16,685.46	\$ 13,120.59	\$ 25,000.00
47030	780100	Appropriation for Contingency	\$ -	\$ -	\$ 85,110.92
TOTAL CSA-1 ASST DIST DEBT SVC EXP			\$ 171,666.71	\$ 26,086.71	\$ 130,610.92

CSA-1 Asst Dist Debt Svc Fund Sources	\$ 249,136.61	\$ 116,472.63	\$ 130,610.92
CSA-1 Asst Dist Debt Svc Fin Uses	\$ 171,666.71	\$ 26,086.71	\$ 130,610.92

CSA-1 ASST DIST DEBT SVC END FUND BAL	\$ 77,469.90	\$ 90,385.92	\$ -
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CSA-1 DEBT SVC FUND:					
CSA-1 DEBT SVC FUND BEG FUND BAL					
	\$ 153,097.87	\$ 6,679.82	\$ 10,093.28		

CSA-1 DEBT SVC REVENUE:					
47040	640101	Interest on Cash	\$ 2,711.00	\$ 703.45	\$ 750.00
47040	660225	Service Charge - Debt Service	\$ 13,974.58	\$ 12,430.87	\$ 14,500.00
CSA-1 DEBT SVC REVENUE			\$ 16,685.58	\$ 13,134.32	\$ 15,250.00

CSA-1 DEBT SVC EXPENSES:					
47040	730200	Bond Redemptions	\$ 3,460.00	\$ 3,610.00	\$ 3,760.00
47040	730500	Interest Other L-T Debt	\$ 6,261.09	\$ 6,110.86	\$ 5,954.25
47040	750101	Opt Trans Out	\$ 153,382.54	\$ -	\$ -
47040	780100	Appropriation for Contingency	\$ -	\$ -	\$ 15,629.03
TOTAL CSA-1 DEBT SVC EXPENSES			\$ 163,103.63	\$ 9,720.86	\$ 25,343.28

CSA-1 Debt Svc Funding Sources	\$ 169,783.45	\$ 19,814.14	\$ 25,343.28
CSA-1 Debt Svc Financing Uses	\$ 163,103.63	\$ 9,720.86	\$ 25,343.28
CSA-1 DEBT SVC ENDING FUND BALANCE	\$ 6,679.82	\$ 10,093.28	\$ -

CSA-1 RESERVE FUND:					
4705	482100	F/B Unres Des Bond Res	\$ 54,271.62	\$ 55,230.99	\$ 56,363.11
CSA-1 RESERVE FUND BEG FUND BAL			\$ 54,271.62	\$ 55,230.99	\$ 56,363.11

CSA-1 RESERVE REVENUE:					
47050	640101	Interest on Cash	\$ 959.37	\$ 1,132.12	\$ 1,250.00
CSA-1 RESERVE REVENUE			\$ 959.37	\$ 1,132.12	\$ 1,250.00

CSA-1 RESERVE EXPENSES:					
47050	780100	Appropriation for Contingency	\$ -	\$ -	\$ 57,613.11
TOTAL CSA-1 RESERVE EXPENSES			\$ -	\$ -	\$ 57,613.11

CSA-1 Reserve Funding Sources	\$ 55,230.99	\$ 56,363.11	\$ 57,613.11
CSA-1 Reserve Financing Uses	\$ -	\$ -	\$ 57,613.11
CSA-1 RESERVE ENDING FUND BALANCE	\$ 55,230.99	\$ 56,363.11	\$ -

Service Area 2A - Bass Lake

2020-2021 Recommended Sewer Operations & Maintenance Budget

County Service Area 2A (Bass Lake) is located along Bass Lake's northeast and southwest shores in Madera County Supervisorial District 5. The District was formed on October 21, 1975 by Resolution No. 75-004. This Service Area provides sewer service for a resort area including both residential and commercial connections. The funding for the sewer system operations comes from assessments.

The Bass Lake Sewer System provides sewer collection, treatment and disposal services to 1,555.70 improved sewer units and 257.30 standby units in County Service Areas 2A and 2B. The treatment plant is operated under WDR 5-00-232, limiting sewage treatment to a maximum daily flow of 0.65 million gallons. Due to the fluctuations in populations in a resort community, the flows in the system vary widely. The average daily winter flow is only 0.092 MG whereas the average daily summer flow is 0.275 MG. The flows during summer holidays and weekends are considerably higher, with the Fourth of July holiday having flows nearing the limit.

The plant, collection system and disposal system were built in the mid 1970's and consist of two circular plants (each with aeration basins, clarifiers and aerobic digesters), a chlorine contact tank, over 102,000 feet of 4, 6, 8, and 10 inch sewer mains, 17 lift stations, 12.9 acre foot effluent storage pond, 31 acres of spray fields, and sludge drying beds. A treatment plant and lift station renovation was completed in 2019. This retrofitted new pumps and emergency power to 10 of the lift stations. The treatment plant received updated clarifier drives, ras/was pumps, new aeration blowers, a 150,000 gallon equalization basin with 3 submersible pumps and a sludge dewatering screw press.

The sewer rates were last approved on September 10, 2019 and include an annual Consumer Price Index adjustment. The current rate for improved lots is \$411 per sewer unit, per year. There are no standby rates. An additional ACO charge of \$60 per sewer unit for both improved and standby units was approved was also approved via Resolution 2013-140. All charges are included on the annual property tax bill.

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-2A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 230,158.01	\$ 185,949.16	\$ 156,551.70
CSA-2A SEWER REVENUE:					
47100	640101	Interest on Cash	\$ 5,197.28	\$ 4,210.60	\$ 4,000.00
47100	640103	Interest on Property Tax Collected	\$ 716.10	\$ -	\$ -
47100	660206	Sp Asmt - Sew er	\$ 547,760.00	\$ 511,085.50	\$ 600,860.00
47100	660210	Sp Asmt - Delinquent Asmt	\$ 13,838.35	\$ 11,934.78	\$ 12,750.00
47100	660212	Service Chg - Wtr/Sw r	\$ 84,258.67	\$ 83,884.96	\$ 84,809.00
TOTAL REVENUE			\$ 651,770.40	\$ 611,115.84	\$ 702,419.00
CSA-2A SEWER SYSTEM EXPENSES:					
47100	720300	Communication Services	\$ 4,923.77	\$ 11,477.31	\$ 12,000.00
47100	720500	Household Expense	\$ 1,766.94	\$ 3,193.35	\$ 3,250.00
47100	720502	Refuse Disposal	\$ 1,359.72	\$ 2,331.13	\$ 2,550.00
47100	720600	Insurance Expense	\$ 19,335.00	\$ 20,256.00	\$ 20,275.00
47100	720601	General Insurance	\$ 13,586.00	\$ 15,893.00	\$ 15,900.00
47100	720800	Maintenance -Equipment	\$ 720.12	\$ 3,172.34	\$ 2,500.00
47100	720900	Maintenance Structures & Grounds	\$ 1,857.42	\$ -	\$ -
47100	720908	Maintenance - Sew er System	\$ 71,093.19	\$ 68,270.97	\$ 150,000.00
47100	720913	Direct Maintenance Expense - DEGS	\$ 335,556.90	\$ 312,773.96	\$ 325,000.00
47100	721100	Memberships	\$ 84.70	\$ 75.00	\$ 75.00
47100	721306	Equipment < FA Limit	\$ -	\$ -	\$ 15,000.00
47100	721403	Audit/Accounting Services	\$ 3,673.90	\$ 104.73	\$ -
47100	721498	SD-Administration Overhead	\$ 13,007.46	\$ 21,999.22	\$ 23,500.00
47100	721800	Small Tools & Instruments	\$ 18.06	\$ 57.23	\$ 50.00
47100	721900	Special Departmental Expense	\$ 32,819.22	\$ 36,283.52	\$ 37,000.00
47100	722101	Gas & Electricity	\$ 124,393.94	\$ 130,548.97	\$ 150,000.00
47100	722102	Sew er & Water Charges	\$ 802.96	\$ 772.82	\$ 1,000.00
OPERATION EXPENSES			\$ 624,999.30	\$ 627,209.55	\$ 758,100.00

47100	731401	Interfund Expend - Cost Plan	\$ 30,318.21	\$ 13,303.75	\$ 18,164.58
INTERFUND EXPENSES			\$ 30,318.21	\$ 13,303.75	\$ 18,164.58
47100	740200	Buildings and Improvements	\$ -	\$ -	\$ 50,000.00
47100	740300	Equipment	\$ 40,661.74	\$ -	\$ 32,706.12
FIXED ASSETS			\$ 40,661.74	\$ -	\$ 82,706.12
TOTAL SEWER EXPENSES			\$ 695,979.25	\$ 640,513.30	\$ 858,970.70
CSA-2A Funding Sources			\$ 881,928.41	\$ 797,065.00	\$ 858,970.70
CSA-2A Financing Uses			\$ 695,979.25	\$ 640,513.30	\$ 858,970.70
CSA-2A ENDING FUND BALANCE			\$ 185,949.16	\$ 156,551.70	\$ -

Service Area 2A - Bass Lake (other)

2020-2021 Recommended Other Budget

4711 ACO Fund: This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major facility acquisitions or similar improvements. That would be a capital improvement fund, which the District does not currently have.

4712 Assessment District Debt Service and Assessment District Reserve Fund: Past improvements to the facilities required the District to borrow funds in the form of bonds or Certificates of Participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and reserve fund to that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-2A ACO FUND ADMIN FUND:					
CSA-2A ACO FUND BEGINNING FUND BALANCE			\$ 613,923.48	\$ 257,339.96	\$ 362,976.49
CSA-2A ACO FUND REVENUE:					
47110	640101	Interest on Cash	\$ 9,514.98	\$ 5,000.00	\$ 5,000.00
47110	640103	Interest on Property Tax	\$ 117.55	\$ -	\$ -
47110	660205	Sp Asmt - Bonds	\$ 577.80	\$ -	\$ -
47110	660219	Service Charge ACO Reserve	\$ 108,206.15	\$ 100,636.53	\$ 108,780.00
CSA-2A ACO FUND REVENUE			\$ 118,416.48	\$ 105,636.53	\$ 113,780.00
CSA-2A ACO FUND EXPENSES:					
47110	750102	Opt Trans Out	\$ 475,000.00	\$ -	\$ -
47110	780100	Appropriation for Contingency	\$ -	\$ -	\$ 476,756.49
TOTAL CSA-2A ACO FUND EXPENSES			\$ 475,000.00	\$ -	\$ 476,756.49
CSA-2A ACO Fund Funding Sources			\$ 732,339.96	\$ 362,976.49	\$ 476,756.49
CSA-2A ACO Fund Financing Uses			\$ 475,000.00	\$ -	\$ 476,756.49
CSA-2A ACO ENDING FUND BALANCE			\$ 257,339.96	\$ 362,976.49	\$ -
CSA-2A BOND FUND ADMIN:					
CSA-2A BOND FUND BEGINNING FUND BALANCE			\$ 5,901.46	\$ 6,005.78	\$ 6,128.87
CSA-2A BOND FUND REVENUE:					
47120	640101	Interest on Cash	\$ 104.32	\$ 123.09	\$ 130.00
CSA-2A BOND FUND REVENUE			\$ 104.32	\$ 123.09	\$ 130.00
CSA-2A BOND FUND EXPENSES:					
47120	780100	Appropriations for Contingency	\$ -	\$ -	\$ 6,258.87
TOTAL CSA-2A BOND FUND EXPENSES			\$ -	\$ -	\$ 6,258.87
CSA-2A Bond Fund Funding Sources			\$ 6,005.78	\$ 6,128.87	\$ 6,258.87
CSA-2A Bond Fund Financing Uses			\$ -	\$ -	\$ 6,258.87
CSA-2A BOND FUND ENDING FUND BALANCE			\$ 6,005.78	\$ 6,128.87	\$ -

ASST. DIST 13-01 PREPAYMENT FUND ADMIN:				
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PREPAY FUND BEGINNING BALANCE								
			\$	778.55	\$	26,164.52	\$	1,543.19
47130	640101	Interest on Cash	\$	832.56	\$	537.72	\$	150.00
PREPAY FUND REVENUE			\$	832.56	\$	537.72	\$	150.00

CSA-2A IMPROVE FUND REVENUE:								
47131	680301	Opt Trans In	\$	475,000.00	\$	-	\$	-
47131	680301	Bond Proceeds	\$	694,028.96	\$	-	\$	-
TOTAL CSA-2A IMPROVE FUND EXPENSES			\$	1,169,028.96	\$	-	\$	-

CSA-2A IMPROVE FUND EXPENSES:								
47131	740200	Building and Improvements	\$	1,144,475.55	\$	25,159.05	\$	-
47131	780100	Appropriation for Contingency	\$	-	\$	-	\$	1,693.19
TOTAL CSA-2A IMPROVE FUND EXPENSES			\$	1,144,475.55	\$	25,159.05	\$	1,693.19

CSA-2A Improve Fund Funding Sources	\$	1,170,640.07	\$	26,702.24	\$	1,693.19
CSA-2A Improve Fund Financing Uses	\$	1,144,475.55	\$	25,159.05	\$	1,693.19

CSA-2A IMPROVEMENT FUND ENDING FUND BALANC \$ **26,164.52** \$ **1,543.19** \$ **0.00**

CSA-2A DEBT SERVICE FUND:				
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DEBT SERVICE FUND BEGINNING BALANCE								
			\$	2,354,368.92	\$	2,543,083.39	\$	2,663,984.58

CSA-2A DEBT SERVICE FUND REVENUE:								
47140	640100	Interest Income	\$	0.63	\$	12.25	\$	50.00
47140	640101	Interest on Cash	\$	39,465.73	\$	48,261.72	\$	50,000.00
47140	640103	Interest on Property Tax	\$	910.85	\$	-	\$	-
47140	660205	SP ASMT - Bonds	\$	688,999.76	\$	612,089.72	\$	650,500.00
CSA-2A DEBT SERVICE FUND REVENUE			\$	729,376.97	\$	660,363.69	\$	700,550.00

CSA-2A DEBT SERVICE FUND EXPENSES:								
47140	730200	Bond Redemptions	\$	315,000.00	\$	325,000.00	\$	335,000.00
47140	730400	Interest on Bonds	\$	225,662.50	\$	214,462.50	\$	202,912.50
47140	780100	Appropriations for Contingency	\$	-	\$	-	\$	2,826,622.08
TOTAL CSA-2A IMPROVE FUND EXPENSES			\$	540,662.50	\$	539,462.50	\$	3,364,534.58

CSA-2A Debt Serv. Fund Funding Sources	\$	3,083,745.89	\$	3,203,447.08	\$	3,364,534.58
CSA-2A Debt Serv. Fund Financing Uses	\$	540,662.50	\$	539,462.50	\$	3,364,534.58

CSA-2A DEBT SERVICE FUND ENDING FUND BALANC \$ **2,543,083.39** \$ **2,663,984.58** \$ **-**

Service Area 2 B & C - Bass Lake

2020-2021 Recommended Water & Sewer Operations & Maintenance Budget

County Service Areas 2B & 2C (Wishon Cove) are located along Bass Lake's South Shore at County Road 222 and Emory Lane in Madera County Supervisorial District 5. The water district was formed on April 12, 1994 by Resolution No. 94-155. This Service Area provides water service for PG&E's campground and private residents on Emory Lane and at CSA-2C. The sewer service is provided by CSA-2A, Bass Lake.

The Wishon Cove Water System, State Identification Number 2000542, serves Service Areas 2B and 2C for a total of 76 improved units and 6 standby units. The system is classified as a Transient Non-Community Water system. The surface water is pumped from Bass Lake by submersible pumps and is treated by a 100 gpm capacity conventional filtration surface water treatment plant built in 1990. The water is chlorinated then pumped to a 43,000 gallon storage tank which gravity feeds the system. The distribution system delivers water to the residents and the campgrounds through a combination of 2 to 6 inch pipe. There is also a combination of wharf hydrants and fire boxes throughout the system. The plant has been slightly updated with a programmable logic controller (PLC) and a cellular SCADA monitoring system.

Currently, the water storage tank is in need of replacement. Tank replacement measures have been initiated.

The monthly rates for the water system are stated below. The sewer rates are the same as in CSA-2A of \$411 per improved unit plus the ACO charge of \$60 per sewer unit per year. The sewer charges are included on their annual property tax bill.

The water rates are listed below.

SA-2B/C Monthly Water Service Rates

Unit Type	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Residential & Commercial Improved	\$70.40	\$73.92	\$77.62	\$81.51
Standby (unimproved lots)	\$16.66	\$16.66	\$16.66	\$16.66

SA-2BC BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
SA-2BC FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 25,766.81	\$ 1,525.43	\$ 0.00
SA-2BC WATER REVENUE:					
47201	640101	Interest on Cash	\$ 424.38	\$ 280.21	\$ 250.00
47201	660212	Service Chg - Wtr/Sw r	\$ 35,514.97	\$ 59,255.26	\$ 65,204.00
TOTAL REVENUE			\$ 35,939.35	\$ 59,535.47	\$ 65,454.00
SA-2BC WATER SYSTEM EXPENSES:					
47201	720300	Communication Services	\$ 623.40	\$ 623.40	\$ 625.00
47201	720600	Insurance Expense	\$ 470.00	\$ 492.00	\$ 500.00
47201	720800	Maintenance -Equipment	\$ 29.62	\$ 36.57	\$ 35.00
47201	720907	Maintenance - Water System	\$ 6,450.74	\$ 8,607.01	\$ 7,500.00
47201	720913	Direct Maintenance Expense - DEGS	\$ 27,897.58	\$ 34,118.11	\$ 34,333.96
47201	721100	Memberships	\$ 84.70	\$ 75.00	\$ 75.00
47201	721302	Postage	\$ 14.21	\$ -	\$ -
47201	721306	Equipment < FA Limit	\$ -	\$ -	\$ 4,500.00
47201	721400	Professional & Specialized Services	\$ 7,310.00	\$ -	\$ -
47201	721403	Audit/Accounting Services	\$ 1,322.23	\$ 312.74	\$ 300.00
47201	721498	SD-Administration Overhead	\$ 4,205.72	\$ 6,546.96	\$ 6,500.00
47201	721900	Special Departmental Expense	\$ 984.00	\$ 880.00	\$ 1,000.00
47201	722101	Gas & Electricity	\$ 7,506.90	\$ 8,061.75	\$ 8,300.00
OPERATION EXPENSES			\$ 56,899.10	\$ 59,753.54	\$ 63,668.96
47201	731401	Interfund Expend - Cost Plan	\$ 3,281.63	\$ 1,307.36	\$ 1,785.04
INTERFUND EXPENSES			\$ 3,281.63	\$ 1,307.36	\$ 1,785.04
TOTAL WATER EXPENSES			\$ 60,180.73	\$ 61,060.90	\$ 65,454.00
SA-2BC Funding Sources			\$ 61,706.16	\$ 61,060.90	\$ 65,454.00
SA-2BC Financing Uses			\$ 60,180.73	\$ 61,060.90	\$ 65,454.00
SA-2BC ENDING FUND BALANCE			\$ 1,525.43	\$ 0.00	\$ 0.00

Service Area 3 – Parksdale

2020-2021 Recommended Water and Sewer Operations & Maintenance Budget

County Service Area 3 (Parksdale) is located southeast of the Madera City Limits. It encompasses the area between Road 28 on the west, Road 29½ on the east, Avenue 14 on the north, and Avenue 13 on the south. The service area is in Madera County Supervisorial District 4 and provides water and sewer service to residential and commercial connections within the District’s boundaries.

The Parksdale Water System, State Identification Number 2010006, provides water service to both CSA-3 and CSA-3B for a total of 523 improved units and 38 standby water units. The system consists of 3 wells with a combined production of 2,500 gallons per minute. All wells pump directly into a hydro-pneumatic tank then into the distribution system. One of the wells also has emergency power backup. The distribution consists of 33,654 feet of 6 and 8 inch AC water mains with 62 fire hydrants.

The Parksdale Sewer System provides wastewater collection service to 533.10 improved units and 44 standby units in CSA-3 and CSA-3B. CSA-3’s sewer collection system conveys wastewater through the District to an intertie with the City of Madera for treatment at the City’s Wastewater Treatment Plant. This collection system consists of 33,754 feet of 6, 8 and 10 inch sewer mains, a sewer pumping station and a sewer metering station.

The water and sewer rates were last set on December 12, 2017 and are stated below.

“**Total Debt Owed**” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

SA-3 Monthly Water and Sewer Service Rates

Unit Type	FY 20/21	FY 21/22
Water Residential Improved	\$49.68	\$51.18
Sewer Residential Improved	\$30.55	\$31.45
Water Standby (unimproved lots)	\$2.75	\$2.75
Sewer Standby (unimproved lots)	\$2.75	\$2.75
*Does not include City Sewer Rates.		

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-3 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 86,000.15	\$ 178,200.13	\$ 263,711.94
CSA-3 WATER/SEWER REVENUE:					
47301	610100	Cur Sec Property Tax	\$ 335.31	\$ 501.53	\$ 415.00
47301	610200	Cur Unsecured Property Tax	\$ 1.12	\$ 1.00	\$ 1.00
47301	610300	Prior Secured Property Tax	\$ (0.01)	\$ -	\$ -
47301	610400	Prior Unsecured Property Tax	\$ 0.01	\$ -	\$ -
47301	610600	Cur Supplemental Property Tax	\$ 0.56	\$ 0.54	\$ 0.50
47301	630307	Other Fines	\$ 75.00	\$ -	\$ -
47301	640101	Interest on Cash	\$ 2,986.76	\$ 5,667.13	\$ 6,500.00
47301	640103	Interest on Property Tax Collected (Water)	\$ 102.36	\$ -	\$ -
47301	652900	St - H/O Property Tax Relief	\$ 0.14	\$ 0.12	\$ 0.15
47301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 10,177.20	\$ 3,139.50	\$ 6,650.00
47301	660212	Service Chg - Wtr/Sw r (Water)	\$ 249,260.78	\$ 262,244.13	\$ 313,045.00
47301	662753	Service Chg - CSA-3B (Water)	\$ 54,148.94	\$ 50,000.00	\$ 50,000.00
47301	673000	Miscellaneous	\$ 168.44	\$ 123.00	\$ 150.00
47302	640103	Interest on Property Tax Collected	\$ 149.30	\$ -	\$ -
47302	660209	Sp Asmt - Delinquent Svc Chg (Sew er)	\$ 63,698.70	\$ 63,042.61	\$ 63,370.00
47302	660212	Service Chg - Wtr/Sw r (Sew er)	\$ 330,223.62	\$ 371,581.10	\$ 427,001.00
TOTAL REVENUE			\$ 711,328.23	\$ 756,300.66	\$ 867,132.65
CSA-3 WATER SYSTEM EXPENSES:					
47301	720600	Insurance Expense	\$ 20,877.00	\$ 21,870.50	\$ 21,900.00
47301	720601	General Insurance	\$ 1,354.00	\$ 1,584.00	\$ 1,590.00
47301	720800	Maintenance -Equipment	\$ 208.99	\$ 288.36	\$ 275.00
47301	720907	Maintenance - Water System	\$ 15,094.94	\$ 9,385.03	\$ 20,000.00
47301	720913	Direct Maintenance Expense - DEGS	\$ 92,166.42	\$ 77,621.98	\$ 100,000.00
47301	721100	Memberships	\$ 137.34	\$ 83.03	\$ 100.00
47301	721306	Equipment < FA Limit	\$ 2,396.71	\$ -	\$ 15,000.00
47301	721400	Professional & Specialized Services	\$ 41.48	\$ 5,961.17	\$ -
47301	721403	Audit/Accounting Services	\$ 3,343.62	\$ 8,956.41	\$ 2,500.00
47301	721498	SD-Administration Overhead	\$ 22,784.33	\$ 29,201.50	\$ 30,000.00
47301	721900	Special Departmental Expense	\$ 3,953.00	\$ 4,076.20	\$ 4,250.00

47301	722101	Gas & Electricity	\$ 83,012.53	\$ 68,001.52	\$ 75,500.00
47301	730308	Cash Flow Payback	\$ -	\$ 67,132.00	\$ 67,132.00
47301	730503	Interest on Special District Loans	\$ -		\$ 5,000.00
OPERATION EXPENSES - WATER			\$ 245,370.36	\$ 294,161.70	\$ 343,247.00
47301	731401	Interfund Expend - Cost Plan	\$ 8,291.05	\$ 4,656.36	\$ 6,357.67
INTERFUND EXPENSES - WATER			\$ 8,291.05	\$ 4,656.36	\$ 6,357.67
47301	740200	Buildings and Improvements	\$ -	\$ -	\$ 50,000.00
47301	740301	Equipment	\$ -	\$ -	\$ 32,574.54
FIXED ASSETS - WATER			\$ -	\$ -	\$ 82,574.54
47301	780100	Appropriation for Contingency	\$ -	\$ -	\$ 100,000.00
APPROP FOR CONT - WATER			\$ -	\$ -	\$ 100,000.00
TOTAL WATER EXPENSES			\$ 253,661.41	\$ 298,818.06	\$ 532,179.21

CSA-3 SEWER SYSTEM EXPENSES:					
47302	720300	Communication Services	\$ 1,126.80	\$ 910.80	\$ 1,250.00
47302	720600	Insurance Expense	\$ 20,877.00	\$ 21,871.00	\$ 21,900.00
47302	720601	General Insurance	\$ 1,354.00	\$ 1,584.00	\$ 1,590.00
47302	720800	Maintenance - Equipment	\$ 209.75	\$ 293.51	\$ 275.00
47302	720908	Maintenance - Sewer System	\$ 1,642.10	\$ 233.43	\$ 2,500.00
47302	720913	Direct Maintenance Expense - DEGS	\$ 62,090.62	\$ 27,528.48	\$ 50,000.00
47302	721100	Memberships	\$ 137.34	\$ 83.04	\$ 150.00
47302	721302	Postage	\$ 326.34	\$ 3.85	\$ -
47302	721400	Professional & Specialized Services	\$ 82.85	\$ -	\$ -
47302	721403	Audit/Accounting Services	\$ 3,382.55	\$ 2,117.86	\$ 2,500.00
47302	721498	SD-Administration Overhead	\$ 29,685.31	\$ 28,847.00	\$ 30,000.00
47302	721900	Special Departmental Expense	\$ 2,379.00	\$ 2,723.00	\$ 2,800.00
47302	722101	Gas & Electricity	\$ 5,206.52	\$ 5,744.30	\$ 5,925.00
47302	722102	Sewer & Water Charges	\$ 209,809.44	\$ 231,200.64	\$ 241,725.00
47302	730308	Cash Flow Payback	\$ -	\$ 36,057.00	\$ 36,057.00
47302	730503	Interest on Special District Loans	\$ -		\$ 5,000.00
OPERATION EXPENSES - SEWER			\$ 338,309.62	\$ 359,197.91	\$ 401,672.00
47302	731401	Interfund Expend - Cost Plan	\$ 10,932.97	\$ 4,755.75	\$ 6,493.38
INTERFUND EXPENSES - SEWER			\$ 10,932.97	\$ 4,755.75	\$ 6,493.38

47302	740200	Buildings and Improvements	\$ -	\$ -	\$ 50,000.00
47302	740300	Equipment	\$ -	\$ -	\$ 25,000.00
FIXED ASSETS - SEWER			\$ -	\$ -	\$ 75,000.00

47302	780100	Appropriation for Contingency	\$ -	\$ -	\$ 100,000.00
APPROP FOR CONT - SEWER			\$ -	\$ -	\$ 100,000.00

TOTAL SEWER EXPENSES **\$ 349,242.59** **\$ 363,953.66** **\$ 583,165.38**

CSA-3 STREET LIGHT EXPENSES:					
47303	720909	Maintenance - Street Lights	\$ -	\$ 42.41	\$ -
47303	720913	Direct Maintenance Expense - DEGS	\$ 6,293.64	\$ -	\$ 5,500.00
47303	721498	SD-Administration Overhead	\$ 240.09	\$ -	\$ -
47303	722101	Gas & Electricity	\$ 9,090.51	\$ 7,974.72	\$ 10,000.00
47303	731401	Interfund Expend - Cost Plan	\$ 600.01	\$ -	\$ -
OPERATION EXPENSES - LIGHTS			\$ 16,224.25	\$ 8,017.13	\$ 15,500.00

TOTAL STREET LIGHT EXPENSES **\$ 16,224.25** **\$ 8,017.13** **\$ 15,500.00**

CSA-3 Funding Sources	\$ 797,328.38	\$ 934,500.79	\$ 1,130,844.59
CSA-3 Financing Uses	\$ 619,128.25	\$ 670,788.85	\$ 1,130,844.59
CSA-3 ENDING FUND BALANCE	\$ 178,200.13	\$ 263,711.94	\$ -

Debt as of 6/30/2019 **\$ 349,568.29**

Service Area 3 – Parksdale (other)

2019-2020 Recommended Water Other Budget

WATER: In 1978, \$398,000 of special assessment bonds was sold to Farmers Home Administration to help finance the water system. The interest rate is 5% with a 40 year term. Final payment is due July 2, 2017.

4732 Assessment District Debt Service and Assessment District Reserve Fund: Improvements to the facilities required the District to borrow funds in the form of bonds or Certificates of Participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-3 BOND FUND ADMIN:					
CSA-3 BOND FUND BEGINNING FUND BALANCE			\$ 55,201.98	\$ 59,172.58	\$ 60,709.76
CSA-3 BOND FUND REVENUE:					
47320	640101	Interest on Cash	\$ 994.86	\$ 1,212.84	\$ 1,300.00
47320	640103	Interest on Property Tax Collected	\$ 29.55	\$ -	\$ -
47320	660210	Sp Asmt - Delinquent Asmt	\$ 2,946.19	\$ 324.34	\$ -
CSA-3 BOND FUND REVENUE			\$ 3,970.60	\$ 1,537.18	\$ 1,300.00
CSA-3 BOND FUND EXPENSES:					
47320	780100	Appropriation for Contingency	\$ -	\$ -	\$ 62,009.76
TOTAL CSA-3 BOND FUND EXPENSES			\$ -	\$ -	\$ 62,009.76
CSA-3 Bond Fund Funding Sources			\$ 59,172.58	\$ 60,709.76	\$ 62,009.76
CSA-3 Bond Fund Financing Uses			\$ -	\$ -	\$ 62,009.76
CSA-3 BOND FUND ENDING FUND BALANCE			\$ 59,172.58	\$ 60,709.76	\$ -

Service Area 3B - Parksdale

2020-2021 Recommended Water, Sewer, Parks, Lighting, Drainage, Fire, and Road Budgets

County Service Area 3B (Parksdale) is located on the northwest corner of the intersection of Avenue 13 ½ and Road 29, which lies on the north side of CSA-3's service boundary. The service area is in Madera County Supervisorial District 4. This zone of benefit provides services for Self Help Enterprises residential subdivision. The assessed services in this zone of benefit include water, sewer, parks and landscaping, street light, storm drain, road maintenance, and fire protection.

The Parksdale Water System, State Identification Number 2010006, provides water service for CSA-3B. CSA-3's well #4 was developed by Self Help and annexed into the CSA-3 water system. All distribution mains are C-900 with customer meters and hydrants included in the system.

All of CSA-3B's sewer system is part of the CSA-3's Sewer collection system which conveys the wastewater through the District to an intertie with the City of Madera for treatment at the City's Wastewater Treatment Plant. The collection system includes sewer mains, a sewer pumping station and a sewer metering station.

The rates for these services were set by Resolution No. 2010-063 on March 23, 2010. The monthly rates per improved single family unit are \$26.27 for water, \$14.60 for County sewer collection, \$34.60 for City sewer treatment, \$2.33 for lighting, \$16.66 for parks, \$5.33 for storm drain, \$9 for roads, \$7.67 for fire, and \$13 for District administration. The standby rates for unimproved parcels are \$13. There are no property tax monies dedicated for this zone of benefit.

"Total Debt Owed" is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an "estimate" at the time of printing.

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-3B WATER SYSTEM:					
BEGINNING FUND BALANCE			\$ 127,971.51	\$ 131,607.14	\$ 192,294.06
CSA-3B REVENUES:					
47450	640101	Interest on Cash	\$ 9,795.27	\$ 12,827.29	\$ 15,000.00
CSA-3B FUND BALANCE			\$ 9,795.27	\$ 12,827.29	\$ 15,000.00
WATER SYSTEM REVENUES:					
47451	640103	Interest on Property Taxes	\$ 5.44	\$ -	\$ -
47451	660202	Spec Asmnt - Water	\$ 48,044.19	\$ 55,024.21	\$ 57,099.00
47451	660209	Sp Asmnt-Delinquent	\$ 6,326.32	\$ 10,817.64	\$ 8,575.00
47451	660233	Spec Asmnt - District Admin & Fees	\$ -	\$ 40,000.00	\$ 20,000.00
TOTAL WATER SYSTEM REVENUE			\$ 54,375.95	\$ 105,841.85	\$ 85,674.00
WATER SYSTEM EXPENSES:					
47451	720800	Maintenance -Equipment	\$ 37.28	\$ 52.18	\$ 50.00
47451	720907	Maintenance -Water Sys	\$ -	\$ 461.01	\$ -
47451	721302	Postage	\$ 126.83	\$ -	\$ -
47451	721403	Audit/Accounting Services	\$ 439.01	\$ 339.43	\$ 450.00
47451	721498	SD-Administration Overhead	\$ 4,298.07	\$ 5,651.60	\$ 4,975.00
47451	721940	SD- Water Purchase	\$ 54,148.94	\$ 50,000.00	\$ 50,000.00
47451	731401	Interfund Expend - Cost Plan	\$ 1,485.46	\$ 1,478.00	\$ 2,071.34
47451	740301	Equipment	\$ -	\$ -	\$ 50,000.00
47451	780100	Appropriation for Contingency	\$ -	\$ -	\$ 185,421.72
TOTAL WATER SYSTEM EXPENSES			\$ 60,535.59	\$ 57,982.22	\$ 292,968.06
WATER SYSTEM ENDING FUND BALANCE			\$ 131,607.14	\$ 192,294.06	\$ -
CSA-3B SEWER SYSTEM:					
BEGINNING FUND BALANCE			\$ 24,653.91	\$ 32,150.73	\$ 87,418.45
SEWER SYSTEM REVENUES:					
47452	660206	Spec Asmnt - Sewer	\$ 24,071.57	\$ 29,822.92	\$ 33,729.00
47452	660232	Spec Asmnt - City WWTP	\$ 48,675.85	\$ 52,538.89	\$ 56,970.00
47452	660233	Spec Asmnt - District Admin & Fees	\$ -	\$ 40,000.00	\$ 20,000.00
TOTAL SEWER SYSTEM REVENUE			\$ 72,747.42	\$ 122,361.81	\$ 110,699.00

CSA-3B SEWER SYSTEM EXPENSES					
47452	720800	Maintenance -Equipment	\$ 37.28	\$ 51.18	\$ 50.00
47452	720908	Maintenance - Sewer System	\$ -	\$ 217.68	\$ 1,000.00
47452	721400	Professional & Specialized Services	\$ 41.48	\$ -	\$ -
47452	721403	Audit/Accounting Services	\$ 439.01	\$ 339.43	\$ 450.00
47452	721498	SD-Administration Overhead	\$ 4,510.15	\$ 6,126.02	\$ 6,250.00
47452	722102	Sewer Charges	\$ 51,779.76	\$ 58,933.46	\$ 60,701.00
47452	731401	Interfund Expend - Cost Plan	\$ 8,480.20	\$ 1,477.50	\$ 2,017.34
47452	740301	Equipment	\$ -	\$ -	\$ 50,000.00
47452	780100	Appropriation for Contingency	\$ -	\$ -	\$ 77,699.11
TOTALSEWER SYSTEM EXPENSE			\$ 65,250.60	\$ 67,094.09	\$ 198,117.45
SEWER SYSTEM ENDING FUND BALANCE			\$ 32,150.73	\$ 87,418.45	\$ -

CSA-3B ROAD					
BEGINNING FUND BALANCE			\$ 90,210.16	\$ 107,308.76	\$ 117,404.51

CSA-03B ROAD REVENUES:					
47453	660201	Sp Asmt - Roads	\$ 17,214.59	\$ 18,225.72	\$ 19,467.00
TOTAL ROAD REVENUE			\$ 17,214.59	\$ 18,225.72	\$ 19,467.00

CSA-03B ROAD EXPENSES:					
47453	720906	Mtce - Roads	\$ -	\$ 8,125.85	\$ 136,871.51
47453	721403	Audit/Accounting Services	\$ 115.99	\$ 4.12	\$ -
TOTAL ROAD EXPENSES			\$ 115.99	\$ 8,129.97	\$ 136,871.51
ROAD ENDING FUND BALANCE			\$ 107,308.76	\$ 117,404.51	\$ -

CSA-3B STREET LIGHT					
BEGINNING FUND BALANCE			\$ 15,253.98	\$ 19,067.00	\$ 21,116.27

CSA-03B STREET LIGHT REVENUES:					
47454	660203	Spec Asmnt - Lights	\$ 4,845.40	\$ 4,998.01	\$ 5,039.00
TOTAL STREET LIGHT REVENUE			\$ 4,845.40	\$ 4,998.01	\$ 5,039.00

CSA-03B STREET LIGHT EXPENSES:					
47454	720909	Maintenance - Street Lights	\$	135.32	\$ 105.12 \$ 1,500.00
47454	721403	Audit/Accounting Services	\$	115.99	\$ 4.12 \$ -
47454	721498	SD-Administration Overhead	\$	34.19	\$ - \$ -
47454	722101	Gas & Electricity	\$	728.26	\$ 2,839.50 \$ 3,500.00
47454	731401	Interfund Expend - Cost Plan	\$	18.62	\$ - \$ -
47454	780100	Appropriation for Contingency	\$	-	\$ - \$ 21,155.27
TOTAL STREET LIGHT EXPENSES			\$	1,032.38	\$ 2,948.74 \$ 26,155.27
STREET LIGHTS ENDING FUND BALANCE			\$	19,067.00	\$ 21,116.27 \$ -

CSA-3B STORM DRAIN					
BEGINNING FUND BALANCE			\$	55,622.82	\$ 65,876.58 \$ 76,664.24

CSA-03B STORM DRAIN REVENUES:					
47455	660216	Svc Charge - Storm Drain	\$	10,369.75	\$ 10,791.78 \$ 11,528.00
TOTAL STORM DRAIN REVENUE			\$	10,369.75	\$ 10,791.78 \$ 11,528.00

CSA-03B STORM DRAIN EXPENSES:					
47455	720911	Maintenance - Storm Drain	\$	-	\$ - \$ 5,000.00
47455	721403	Audit/Accounting Services	\$	115.99	\$ 4.12 \$ -
47455	780100	Appropriation for Contingency	\$	-	\$ - \$ 83,192.24
TOTAL STORM DRAIN EXPENSES			\$	115.99	\$ 4.12 \$ 88,192.24
STORM DRAIN ENDING FUND BALANCE			\$	65,876.58	\$ 76,664.24 \$ -

CSA-3B FIRE PROTECTION					
BEGINNING FUND BALANCE			\$	21,825.19	\$ 36,483.16 \$ 32,004.18

CSA-03B FIRE PROTECTION REVENUES:					
47456	660221	Spec Asmnt - Fire Services	\$	14,718.96	\$ 15,525.14 \$ 16,590.00
TOTAL FIRE PROTECTION REVENUE			\$	14,718.96	\$ 15,525.14 \$ 16,590.00

CSA-03B FIRE PROTECTION EXPENSES:					
47456	721403	Audit/Accounting Services	\$	60.99	\$ 4.12 \$ -
47456	750100	Op Trans Out - General Fund	\$	-	\$ 20,000.00 \$ 40,000.00
47456	780100	Appropriation for Contingency	\$	-	\$ - \$ 8,594.18
TOTAL FIRE PROTECTION EXPENSES			\$	60.99	\$ 20,004.12 \$ 48,594.18
FIRE PROTECTION ENDING FUND BALANCE			\$	36,483.16	\$ 32,004.18 \$ -

CSA-3B PARKS OPERATIONS & MAINTENANCE EXPENSES:			
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BEGINNING FUND BALANCE	\$	131,267.56	\$	153,855.36	\$	187,483.78
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CSA-03B PARKS REVENUES:			
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47457	660204	Spec Asmnt - Parks/Land	\$	31,530.09	\$	33,632.54	\$	36,035.00
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TOTAL PARKS REVENUE	\$	31,530.09	\$	33,632.54	\$	36,035.00
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CSA-03B PARKS EXPENSES:			
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47457	720912	Maintenance - Parks Op & Maint	\$	8,739.36	\$	-	\$	35,000.00
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47457	721403	Audit/Accounting Services	\$	115.99	\$	4.12	\$	-
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47457	731401	Interfund Expend - Cost Plan	\$	86.94	\$	-	\$	-
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47457	780100	Appropriation for Contingency	\$	-	\$	-	\$	188,518.78
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TOTAL PARKS EXPENSES	\$	8,942.29	\$	4.12	\$	223,518.78
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CSA-03B PARKS ENDING FUND BALANCE	\$	153,855.36	\$	187,483.78	\$	-
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CSA-3B DISTRICT ADMIN EXPENSES:			
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BEGINNING FUND BALANCE	\$	88,371.55	\$	112,496.74	\$	57,210.81
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CSA-03B DISTRICT ADMIN REVENUE			
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47458	660233	Spec Asmnt - District Admin & Fees	\$	24,241.40	\$	24,718.19	\$	28,119.00
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	\$	24,241.40	\$	24,718.19	\$	28,119.00
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CSA-03B DISTRICT ADMIN EXPENSES			
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47458	721203	Spec Asmnt - Admin & Fees Water	\$	-	\$	40,000.00	\$	20,000.00
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47458	721203	Spec Asmnt - Admin & Fees Sew er	\$	-	\$	40,000.00	\$	20,000.00
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47458	721403	Audit/Accounting Services	\$	116.21	\$	4.12		
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47458	780100	Appropriation for Contingency	\$	-	\$	-	\$	45,329.81
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TOTAL DISTRICT ADMIN EXPENSES	\$	116.21	\$	80,004.12	\$	85,329.81
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CSA-03B DISTRICT ADMIN END FUND BAL	\$	112,496.74	\$	57,210.81	\$	-
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Debt as of 6/30/2019	\$	1,995.35
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Service Area 5 – Eastside Acres Village

2020-2021 Recommended Sewer and Street Lights Operations & Maintenance Budget

County Service Area 5 (Eastside Acres) is located on the west side of the County adjacent to the City of Firebaugh in Madera County Supervisorial District 1. The District was formed on May 12, 1981 by Resolution No. 81-286 to provide sewer and street lighting services for a this residential development.

The sewer system's State Identification Number is 3420045. This system provides sewer service to the residential development, and all aspects of budgeting, operations and maintenance is handled by the City of Firebaugh under a contract. Under the contract the City of Firebaugh will provide service limited to 100 connections or an average daily flow of 70,000 gallons; whichever is greater. Resolution No. 80-47 specifies fees to be paid to the City for each connection. These fees are directly invoiced by the City and are based upon the City's current service charge as set by their resolution.

There are 19 street lights in this District with maintenance and servicing performed by PG&E. There is no assessment for the streetlights and costs of operations are met by using property tax revenue. These property tax revenues are allocated for both road maintenance and street lighting operations.

SEWER: In 1982, \$125,200 of special assessment bonds was sold to Farmers Home Administration to help finance the sewer system. The interest rate is 5% with a 40 year term. Final payment is due July 2, 2021. Repayment is made through an annual billing to the property owners.

4751 Assessment District Debt Service and Assessment District Reserve Fund: Improvements to the facilities required the District to borrow funds in the form of bonds or Certificates of Participation (COP). In order to make the necessary semi-annual payments, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

CSA-5 EASTSIDE ACRES VILLAGE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-5 FUND ADMIN FUND:					
CSA-5 FUND BEGINNING FUND BALANCE			\$ 38,209.07	\$ 25,309.15	\$ 20,219.05
CSA-5 STREET LIGHT FUND REVENUE:					
47501	610100	Current Secured Property Tax	\$ 7,065.15	\$ 7,179.51	\$ 7,122.00
47501	610200	Current Unsecured Property Tax	\$ 300.29	\$ 225.62	\$ 262.00
47501	610300	Prior Secured Property Tax	\$ (2.42)	\$ -	\$ -
47501	610400	Prior Unsecured Property Tax	\$ 3.92	\$ -	\$ -
47501	610600	Current Supplemental Property Tax	\$ 250.34	\$ 126.51	\$ 188.00
47501	610700	Prior Supplemental Property Tax	\$ 0.06	\$ -	\$ -
47501	640101	Interest on Cash	\$ 534.88	\$ 531.22	\$ 533.00
47501	640103	Interest on Property Tax	\$ 8.11	\$ -	\$ -
47501	652900	St - H/O Property Tax Relief	\$ 60.70	\$ 59.42	\$ 60.00
TOTAL CSA-5 STREET LIGHT REVENUE			\$ 8,221.03	\$ 8,122.28	\$ 8,165.00
CSA-5 STREET LIGHT EXPENSES:					
47501	720600	Insurance Expense	\$ 282.00	\$ 296.00	\$ 300.00
47501	720601	General Insurance	\$ 1,755.00	\$ 2,053.00	\$ 2,065.00
47501	721427	Property Tax Admin Fee	\$ 182.04	\$ -	\$ -
47501	721498	SD- Admin Overhead	\$ 51.55	\$ -	\$ -
47501	722101	Gas & Electricity	\$ 2,604.36	\$ 2,415.36	\$ 3,000.00
47501	731401	Interfund Expend - Cost Plan	\$ 235.17	\$ -	\$ -
OPERATION EXPENSES			\$ 5,110.12	\$ 4,764.36	\$ 5,365.00
TOTAL STREET LIGHT EXPENSES			\$ 5,110.12	\$ 4,764.36	\$ 5,365.00
CSA-5 ROADS EXPENSES:					
47502	720906	MTCE - Roads	\$ 11,814.43	\$ 8,323.35	\$ 23,019.05
47502	721403	Audit/Accounting Services	\$ 4,108.60	\$ 124.67	\$ -
47502	721498	SD- Admin Overhead	\$ 34.22	\$ -	\$ -
47501	731401	Interfund Expend - Cost Plan	\$ 53.58	\$ -	\$ -
OPERATION EXPENSES			\$ 16,010.83	\$ 8,448.02	\$ 23,019.05
TOTAL CSA-5 ROAD EXPENSES			\$ 16,010.83	\$ 8,448.02	\$ 23,019.05

CSA-5 Fund Funding Sources	\$	46,430.10	\$	33,431.43	\$	28,384.05
CSA-5 Fund Financing Uses	\$	21,120.95	\$	13,212.38	\$	28,384.05
CSA-5 ENDING FUND BALANCE	\$	25,309.15	\$	20,219.05	\$	-

CSA-5 BOND FUND ADMIN:

CSA-5 BOND FUND BEGINNING FUND BALANCE	\$	14,688.09	\$	14,620.64	\$	15,195.74
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CSA-5 BOND FUND REVENUE:

47510	640101	Interest on Cash	\$	186.18	\$	198.16	\$	210.00
47510	640103	Interest on Property Tax Collected	\$	6.40	\$	-	\$	-
47510	660205	Sp Asmt - Bonds	\$	6,837.86	\$	7,226.94	\$	7,032.00
47510	660210	Sp Asmt - Delinquent Asmt	\$	52.11	\$	-	\$	-
CSA-5 BOND FUND REVENUE			\$	7,082.55	\$	7,425.10	\$	7,242.00

CSA-5 BOND FUND EXPENSES:

47510	730200	Bond Redemptions	\$	6,000.00	\$	6,000.00	\$	14,500.00
47510	730400	Interest on Bonds	\$	1,150.00	\$	850.00	\$	1,000.00
47510	780100	Appropriation for Contingency	\$	-	\$	-	\$	6,937.74
TOTAL CSA-5 BOND FUND EXPENSES			\$	7,150.00	\$	6,850.00	\$	22,437.74

CSA-5 Bond Fund Funding Sources	\$	21,770.64	\$	22,045.74	\$	22,437.74
CSA-5 Bond Fund Financing Uses	\$	7,150.00	\$	6,850.00	\$	22,437.74
CSA-5 BOND FUND ENDING FUND BALANCE	\$	14,620.64	\$	15,195.74	\$	-

Service Area 14 - Chuk-Chanse

2020–2021 Recommended Water, Sewer and Street Lights Operations & Maintenance Budget

County Service Area 14 (Chuk-Chanse) is located at County Road 28 ½ and Western Way in Madera County Supervisorial District 2. This service area provides water, sewer, lighting, and drainage services to residential users a commercial connection.

The Chuk-Chanse Water System, State Identification Number 2000724, provides water service to 31 residential improved units. The system consists of one well that had the production of 31 gallons per minute. This well due to the recent drought has dried up and emergency funding was acquired to drill a new well. This well was completed in 2016 and supplies over 100 gallons per minute the 48,000 gallon bolted steel storage tank. Two boost pumps draw chlorinated water from the storage tank and pump into the hydro-pneumatic tank to pressurize the system. The distribution system consists of 2,847 feet of 6 inch AC pipe and 7 fire hydrants. There are no consumer meters.

The Chuk-Chanse Sewer System, WDR# 85-025, serves 34 improved units. The system consists of treatment through sewer ponds and a collection system composed of 4,780 feet of 8 inch and 1,350 feet of 6 inch clay pipe, and a lift station.

There are four streetlights in the District in which PG&E performs the needed service and maintenance. The Drainage System is old and consists of two basins. This system is unfunded and therefore no maintenance has been performed.

The rates for the water and sewer services for improved lots were set by Ordinance No. 607 on February 1, 2005. The rate for improved residential water service is \$80.66 per month. The rate for improved residential sewer service is \$45.33 per month. The rate for street lights was set by Resolution 2009-013 on January 13, 2009 for the amount of \$7.54 per month.

“Total Debt Owed” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-14 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 57,083.82	\$ (6,443.55)	\$ 340.49
CSA-14 WATER/SEWER REVENUE:					
48300	640101	Interest on Cash	\$ 718.89	\$ 179.88	\$ 100.00
48300	640103	Interest on Property Tax Collected	\$ 8.47	\$ -	\$ -
48300	660209	Sp Asmt - Delinquent Svc Chg	\$ 9,842.94	\$ 7,163.11	\$ 8,503.00
48301	660212	Service Chg - Wtr/Sw r (Water)	\$ 20,631.11	\$ 25,891.26	\$ 30,005.00
48301	680350	Cash Flow Loan	\$ 38,000.00	\$ 6,500.00	
48302	660212	Service Chg - Wtr/Sw r (Sew er)	\$ 13,367.74	\$ 15,549.18	\$ 18,480.00
48302	680350	Cash Flow Loan	\$ -	\$ 40,000.00	\$ 32,000.00
48304	660203	Sp Asmt - Lights	\$ 2,019.65	\$ 2,507.26	\$ 2,895.00
TOTAL REVENUE			\$ 84,588.80	\$ 97,790.69	\$ 91,983.00
CSA-14 WATER SYSTEM EXPENSES:					
48301	720300	Communication Services	\$ 623.40	\$ 623.40	\$ 624.00
48301	720600	Insurance Expense	\$ 1,177.00	\$ 1,233.00	\$ 1,240.00
48301	720601	General Insurance	\$ 447.50	\$ 523.50	\$ 530.00
48301	720800	Maintenance of Equipment	\$ 13.02	\$ 17.77	\$ 15.00
48301	720907	Maintenance - Water System	\$ 2,342.67	\$ 2,717.99	\$ 3,000.00
48301	720913	Direct Maintenance Expense - DEGS	\$ 26,981.27	\$ 22,209.53	\$ 24,500.00
48301	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
48301	721302	Postage	\$ 37.14	\$ -	\$ 35.00
48301	721400	Professional & Specialized Services	\$ 2,628.56	\$ 32.00	\$ -
48301	721403	Audit/Accounting Services	\$ 2,400.88	\$ 206.26	\$ 250.00
48301	721498	SD- Administration Overhead	\$ 2,733.21	\$ 2,843.96	\$ 2,850.00
48301	721900	Special Departmental Expense	\$ 754.72	\$ 380.00	\$ 385.00
48301	722101	Gas & Electricity	\$ 4,472.02	\$ 4,423.04	\$ 4,555.00
48301	730308	Cash Flow Payback	\$ 50,000.00	\$ -	\$ -
48301	730503	Interest on Special District Loans	\$ 1,988.55	\$ -	\$ -
OPERATION EXPENSES - WATER			\$ 96,674.94	\$ 35,285.45	\$ 38,059.00
48301	731401	Interfund Expend - Cost Plan	\$ 1,439.03	\$ 278.00	\$ 379.01
INTERFUND EXPENSES - WATER			\$ 1,439.03	\$ 278.00	\$ 379.01
TOTAL WATER EXPENSES			\$ 98,113.97	\$ 35,563.45	\$ 38,438.01

CSA-14 SEWER SYSTEM EXPENSES:					
48302	720600	Insurance Expense	\$ 1,177.00	\$ 1,233.00	\$ 1,240.00
48302	720601	General Insurance	\$ 447.50	\$ 523.50	\$ 530.00
48302	720800	Maintenance of Equipment	\$ 13.09	\$ 18.34	\$ 15.00
48302	720908	Maintenance - Sewer System	\$ 146.74	\$ 1,192.75	\$ 2,021.47
48302	720913	Direct Maintenance Expense - DEGS	\$ 29,095.32	\$ 35,863.73	\$ 32,500.00
48302	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
48302	721403	Audit/Accounting Services	\$ 2,408.70	\$ 214.35	\$ 150.00
48302	721498	SD- Administration Overhead	\$ 2,775.37	\$ 2,369.70	\$ 2,575.00
48302	721900	Special Department Expense	\$ 10,460.00	\$ 12,009.00	\$ 10,500.00
48302	722101	Gas & Electricity	\$ 1,418.68	\$ 1,188.84	\$ 1,300.00
OPERATION EXPENSES - SEWER			\$ 48,017.40	\$ 54,688.21	\$ 50,906.47

48302	731401	Interfund Expend - Cost Plan	\$ 1,202.49	\$ 277.59	\$ 379.01
INTERFUND EXPENSES - SEWER			\$ 1,202.49	\$ 277.59	\$ 379.01

TOTAL SEWER EXPENSES \$ 49,219.89 \$ 54,965.80 \$ 51,285.48

CSA-14 STREET LIGHT EXPENSES:					
48304	721498	SD- Administration Overhead	\$ 188.23	\$ -	\$ 100.00
48304	722101	Gas & Electricity	\$ 558.85	\$ 477.40	\$ 2,500.00
48304	731401	Interfund Expend - Cost Plan	\$ 35.23	\$ -	\$ -
TOTAL STREET LIGHT EXPENSES			\$ 782.31	\$ 477.40	\$ 2,600.00

TOTAL STREET LIGHT EXPENSES \$ 782.31 \$ 477.40 \$ 2,600.00

CSA-14 Fund Funding Sources	\$ 141,672.62	\$ 91,347.14	\$ 92,323.49
CSA-14 Fund Financing Uses	\$ 148,116.17	\$ 91,006.65	\$ 92,323.49
CSA-14 ENDING FUND BALANCE	\$ (6,443.55)	\$ 340.49	\$ -

Debt as of 6/30/2019 \$ 57,272.12

Service Area 16 – Sumner Hill

2020-2021 Recommended Water and Sewer Operations & Maintenance Budget

County Service Area 16 (Sumner Hill) is located off County Road 204 at Killarney Drive in Madera County Supervisorial District 1 and provides residential water service and a community sewer leach field to a small residential community.

The Sumner Hill Water System, State Identification Number 2000729, provides residential water service to 41 improved units and 8 standby units. Surface water is pumped from the San Joaquin River by submersible pumps up to two 100 gallons per minute (gpm) conventional filtration package treatment plants where it is treated, filtered, and disinfected before being put into two 80,000 gallon water storage tanks. Boost pumps draw water from the storage tanks and pump it into a hydro-pneumatic tank to supply and pressurize the distribution system. The distribution system consists of 13,316 feet of 6 inch PVC water mains, with customer water meters and fire hydrants. The plant and boost pumps have emergency power backup, but the river pumps do not.

This service area provides a community sewer leach field to 41 improved units and 8 standby units. Each home has its own privately maintained septic tank. The septic tank effluents flow to a District maintained collection system. This system consists of two pump stations, sewer mains and a leach field. The system operates well, with the homeowners association policing themselves to insure that septic tanks are regularly pumped.

The water and sewer rates were last set on May 13, 2014 by Resolution 2014-070, which created a tiered structure and include an annual Consumer Price Index (CPI) adjustment. The current base water rate for an improved connection is \$138.36 for consumption up to 10,000 cubic feet. Any excess usage (between 10,001 and 20,000 cubic feet), is charged an additional \$0.03 per cubic foot. Excess water used over 20,001 cubic feet is charged an additional \$0.06 per cubic feet. In addition to the tiered water structure, there is a monthly ACO charge of \$85. Standby units for water are charged \$37.50 per month as well as the ACO charge. The monthly sewer rate is set at \$36.41. The district is operating under a Compliance Order for Stage 2 Disinfection byproduct rule.

“Total Debt Owed” is based on cumulative debt through the end of FY19, minus debt repayments made. Any new debt in FY20 is an “estimate” at the time of printing.

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-16 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 27,238.15	\$ (8,124.83)	\$ -
CSA-16 WATER/SEWER REVENUE:					
48501	640101	Interest on Cash	\$ 1,866.77	\$ 1,778.94	\$ 1,820.00
48501	640103	Interest on Property Tax Collected	\$ 5.40	\$ -	\$ -
48501	660209	Sp Asmt - Delinquent Svc Chg	\$ 6,275.10	\$ 8,026.82	\$ 7,150.00
48501	660212	Service Chg - Wtr/Sw r	\$ 85,860.07	\$ 85,295.62	\$ 89,586.00
48503	630307	Other Fines/Fore	\$ 50.00	\$ 50.00	\$ -
48503	660223	Svc Chg - Excess Water	\$ 13,003.74	\$ 18,686.85	\$ 15,845.30
48503	673000	Miscellaneous	\$ 9,999.84	\$ -	\$ -
48503	680200	Operating Transfer	\$ 47,000.00	\$ 51,000.00	\$ 69,500.00
48504	680200	Operating Transfer	\$ 20,000.00	\$ 7,000.00	\$ 6,000.00
TOTAL WATER/SEWER REVENUE			\$ 184,060.92	\$ 171,838.23	\$ 189,901.30
CSA-16 WATER SYSTEM EXPENSES:					
48503	720300	Communication Services	\$ 623.40	\$ 623.40	\$ 625.00
48503	720600	Insurance Expense	\$ 1,793.00	\$ 1,793.00	\$ 1,800.00
48503	720601	General Insurance	\$ 412.50	\$ 482.50	\$ 490.00
48503	720800	Maintenance -Equipment	\$ 231.01	\$ -	\$ 25.00
48503	720907	Maintenance - Water System	\$ 21,129.62	\$ 21,163.67	\$ 22,000.00
48503	720913	Direct Maintenance Expense - DEGS	\$ 119,506.06	\$ 69,142.00	\$ 94,500.00
48503	721100	Memberships	\$ 467.18	\$ 523.51	\$ 500.00
48503	721302	Postage	\$ 105.84	\$ 53.90	\$ 100.00
48503	721400	Professional & Specialized Services	\$ 6,266.02	\$ 800.00	\$ -
48503	721403	Audit/Accounting Services	\$ 1,769.29	\$ 254.08	\$ 197.96
48503	721498	SD-Administration Overhead	\$ 4,362.74	\$ 5,838.18	\$ 5,850.00
48503	721900	Special Departmental Expense	\$ 1,381.00	\$ 1,129.00	\$ 1,250.00
48503	722101	Gas & Electricity	\$ 35,368.05	\$ 38,441.17	\$ 39,594.00
48503	730308	Cash Flow Loan Payback	\$ -	\$ -	\$ -
OPERATION EXPENSES - WATER			\$ 193,415.71	\$ 140,244.41	\$ 166,931.96
48503	731401	Interfund Expend - Cost Plan	\$ 5,964.39	\$ 367.14	\$ 501.28
INTERFUND EXPENSES - WATER			\$ 5,964.39	\$ 367.14	\$ 501.28
TOTAL WATER EXPENSES			\$ 199,380.10	\$ 140,611.55	\$ 167,433.24

CSA-16 SEWER SYSTEM EXPENSES:					
48504	720600	Insurance Expense	\$ 1,793.00	\$ 1,793.00	\$ 1,800.00
48504	720601	General Insurance	\$ 412.50	\$ 482.50	\$ 490.00
48504	720800	Maintenance -Equipment	\$ 143.74	\$ 28.07	\$ 25.00
48504	720908	Maintenance - Sew er System	\$ 664.82	\$ 133.87	\$ 1,000.00
48504	720913	Direct Maintenance Expense - DEGS	\$ 7,338.68	\$ 11,474.96	\$ 9,500.00
48504	721100	Memberships	\$ 467.17	\$ 523.51	\$ 500.00
48504	721403	Audit/Accounting Services	\$ 1,769.29	\$ 254.08	\$ 197.96
48504	721498	SD-Administration Overhead	\$ 3,000.49	\$ 4,230.02	\$ 4,500.00
48504	721900	Special Departmental Expense	\$ 2,286.00	\$ 2,625.00	\$ 2,650.00
48504	722101	Gas & Electricity	\$ 1,403.99	\$ 1,189.70	\$ 1,303.81
OPERATION EXPENSES - SEWER			\$ 19,279.68	\$ 22,734.71	\$ 21,966.77
48504	731401	Interfund Expend - Cost Plan	\$ 764.12	\$ 367.14	\$ 501.28
INTERFUND EXPENSES - SEWER			\$ 764.12	\$ 367.14	\$ 501.28
TOTAL SEWER EXPENSES			\$ 20,043.80	\$ 23,101.85	\$ 22,468.05
CSA-16 Funding Sources			\$ 211,299.07	\$ 163,713.40	\$ 189,901.30
CSA-16 Financing Uses			\$ 219,423.90	\$ 163,713.40	\$ 189,901.29
CSA-16 ENDING FUND BALANCE			\$ (8,124.83)	\$ -	\$ 0.00
Debt as of 6/30/2019				\$ 202,558.77	

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-16 ACO FUND ADMIN FUND:					
CSA-16 ACO FUND BEGINNING CASH BALANCE			\$ 77,539.35	\$ 55,414.27	\$ 46,274.10
CSA-16 ACO FUND REVENUE:					
48530	640101	Interest on Cash	\$ 1,669.45	\$ 1,340.28	\$ 1,510.00
48530	660219	Service Charge ACO Reserve	\$ 43,205.47	\$ 47,519.55	\$ 49,980.00
CSA-16 ACO FUND REVENUE			\$ 44,874.92	\$ 48,859.83	\$ 51,490.00
CSA-16 ACO FUND EXPENSES:					
48530	750101	Opt Trans Out Opn Fund	\$ 67,000.00	\$ 58,000.00	\$ 97,764.10
48530	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
TOTAL CSA-16 ACO FUND EXPENSES			\$ 67,000.00	\$ 58,000.00	\$ 97,764.10
CSA-16 ACO Fund Funding Sources			\$ 122,414.27	\$ 104,274.10	\$ 97,764.10
CSA-16 ACO Fund Financing Uses			\$ 67,000.00	\$ 58,000.00	\$ 97,764.10
CSA-16 ACO ENDING CASH BALANCE			\$ 55,414.27	\$ 46,274.10	\$ -
CSA-16 IMPROVEMENT FUND ADMIN:					
IMPROVEMENT FUN BEGINNING BALANCE			\$ -	\$ 95,347.64	\$ 26,790.57
CSA-16 IMPROVEMENT FUND REVENUE:					
48540	673300	Contributions	\$ 223,230.00	\$ -	\$ 4,650,000.00
CSA-16 IMPROVE FUND REVENUE			\$ 223,230.00	\$ -	\$ 4,650,000.00
CSA-2A IMPROVE FUND EXPENSES:					
48540	721400	Professional & Specialized Services	\$ 127,882.36	\$ 66,107.07	\$ 376,790.57
48540	721403	Audit/Accounting Services	\$ -	\$ 2,450.00	\$ -
48540	740200	Building and Improvements	\$ -	\$ -	\$ 4,300,000.00
TOTAL CSA-16 IMPROVE FUND EXPENSES			\$ 127,882.36	\$ 68,557.07	\$ 4,676,790.57
CSA-16 Improve Fund Funding Sources			\$ 223,230.00	\$ 95,347.64	\$ 4,676,790.57
CSA-16 Improve Fund Financing Uses			\$ 127,882.36	\$ 68,557.07	\$ 4,676,790.57
CSA-16 IMPROVEMENT FUND ENDING FUND BALANC			\$ 95,347.64	\$ 26,790.57	\$ -

Service Area 19 – Rolling Hills

2020-2021 Recommended Water Operations & Maintenance Budget

In February 2019 County Service Area 19 (Rolling Hills) was sold to a private water company, Bakman Water Company. As of March 1, 2019 Bakman took possession of the water system and is now the owner/operator. Madera County will provide Road services with the tax allocation received within CSA19.

CSA-19 ROLLING HILLS

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-19 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 109,371.98	\$ 194,309.97	\$ 343,827.84
CSA-19 WATER REVENUE:					
48701	610100	Cur Sec Property Tax	\$ 28,677.28	\$ 28,697.74	\$ 28,687.51
48701	610200	Cur Unsecured Property Tax	\$ 1,219.77	\$ 902.22	\$ 1,061.00
48701	610300	Prior Secured Property Tax	\$ (9.81)	\$ -	\$ -
48701	610400	Prior Unsecured Property Tax	\$ 15.92	\$ -	\$ -
48701	610600	Current Supplemental Property Tax	\$ 1,010.43	\$ 509.20	\$ 500.00
48701	610700	Prior Supplemental Property Tax	\$ 0.19	\$ -	\$ -
48701	630307	Other Fines/Penalties	\$ 1,668.88	\$ -	\$ -
48701	640101	Interest on Cash	\$ 3,026.07	\$ 4,476.98	\$ 2,500.00
48701	640103	Interest on Property Tax Collected	\$ 45.70	\$ -	\$ -
48701	652900	St- H/O Property Tax Rlf	\$ 246.56	\$ 118.83	\$ 182.70
48701	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 6,323.32	\$ 5,552.18	\$ -
48701	660212	Service Chg - Wtr/Sw r (Water)	\$ 169,423.50	\$ 386.64	\$ -
48701	672004	Sale of Other	\$ 83,453.00	\$ 134,603.35	\$ -
48701	673000	Miscellaneous	\$ 50.00	\$ -	\$ -
48701	680301	Bond Proceeds	\$ 38,918.86	\$ -	\$ -
TOTAL REVENUE			\$ 334,069.67	\$ 175,247.14	\$ 32,931.20
CSA-19 WATER SYSTEM EXPENSES:					
48701	720300	Communication Services	\$ 1,246.80	\$ -	\$ -
48701	720600	Insurance Expense	\$ 9,503.00	\$ 9,956.00	\$ -
48701	720601	General Insurance	\$ 1,165.00	\$ 1,170.00	\$ -
48701	720800	Maintenance -Equipment	\$ 230.30	\$ -	\$ -
48701	720907	Maintenance - Water System	\$ 11,430.22	\$ -	\$ -
48701	720913	Direct Maintenance Expense - DEGS	\$ 55,863.73	\$ -	\$ -
48701	721100	Memberships	\$ 627.08	\$ -	\$ -
48701	721302	Postage	\$ 185.71	\$ -	\$ -
48701	721400	Professional & Specialized Services	\$ 56,301.94	\$ 2,589.67	\$ -
48701	721403	Audit/Accounting Services	\$ 6,719.50	\$ 124.67	\$ -
48701	721427	Property Tax Admin Fee	\$ 735.46	\$ -	\$ -
48701	721498	SD-Administration Overhead	\$ 23,025.28	\$ -	\$ -
48701	721900	Special Departmental Expense	\$ 2,760.00	\$ -	\$ -

48701	722101	Gas & Electricity	\$ 66,224.59	\$ -	\$ -
16610	730308	Cash Flow Payback	\$ -	\$ -	\$ 297,170.93
OPERATION EXPENSES			\$ 236,018.61	\$ 13,840.34	\$ 297,170.93

48701	731401	Interfund Expend - Cost Plan	\$ 11,484.91	\$ -	\$ -
INTERFUND EXPENSES			\$ 11,484.91	\$ -	\$ -

TOTAL WATER EXPENSES \$ 247,503.52 \$ 13,840.34 \$ 297,170.93

CSA-19 ROAD EXPENSES:					
48702	720906	MTCE-ROADS	\$ 770.25	\$ 11,888.93	\$ 79,588.11
48702	721498	SD-Administration Overhead	\$ 0.83	\$ -	\$ -
48702	731401	Interfund Expend - Cost Plan	\$ 857.08	\$ -	\$ -
TOTAL ROAD EXPENSES			\$ 1,628.16	\$ 11,888.93	\$ 79,588.11

CSA-19 Funding Sources	\$ 443,441.65	\$ 369,557.11	\$ 376,759.04
CSA-19 Financing Uses	\$ 249,131.68	\$ 25,729.27	\$ 376,759.04
CSA-19 ENDING FUND BALANCE	\$ 194,309.97	\$ 343,827.84	\$ -

Debt as of 6/30/2019 \$ 297,170.93

* It is anticipated the full debt will be repaid in FY 20/21 pending negotiations

Service Area 19 – Rolling Hills (other)

2020-2021 Recommended Other Budget

4875 and 4876 Assessment District Debt Service and Assessment District Reserve Fund: The recent water system improvements required the District to borrow funds in the form of bonds. In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. These reserves are established according to the terms of the bonds.

CSA-19 ROLLING HILLS OTHER

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-19 IMPROVEMENT FUND:					
CSA-19 IMPROVEMENT BEG FUND BAL			\$ 253.54	\$ 258.02	\$ 263.30
CSA-19 IMPROVEMENT REVENUE:					
48740	640101	Interest on Cash	\$ 4.48	\$ 5.28	\$ 5.50
CSA-19 IMPROVEMENT REVENUE			\$ 4.48	\$ 5.28	\$ 5.50
CSA-19 IMPROVEMENT EXPENSES:					
48740	780100	Appropriation for Contingency	\$ -	\$ -	\$ 268.80
TOTAL CSA-19 IMPROVEMENT EXPENSES			\$ -	\$ -	\$ 268.80
CSA-19 Improve Fund Funding Sources			\$ 258.02	\$ 263.30	\$ 268.80
CSA-19 Improve Fund Financing Uses			\$ -	\$ -	\$ 268.80
CSA-19 IMPROVEMENT FUND END FUND BAL			\$ 258.02	\$ 263.30	\$ (0.00)
CSA-19 DEBT SERVICE FUND:					
CSA-19 DEBT SERVICE FUND BEG FUND BAL			\$ 236,764.04	\$ 193,911.01	\$ 222,613.96
CSA-19 DEBT SERVICE FUND REVENUE:					
48750	640100	Interst Income	\$ -	\$ 1,571.07	\$ -
48750	640101	Interest on Cash	\$ 2,089.34	\$ 2,455.56	\$ 2,500.00
48750	640103	Interest on Property Tax Collected	\$ 345.28	\$ -	\$ -
48750	660205	Sp Asmt - Bonds	\$ 235,416.69	\$ 235,589.37	\$ 235,550.00
48750	660210	Sp Asmt - Delinquent Asmt	\$ 14,233.81	\$ 667.60	\$ 1,500.00
48750	660227	CSA-19 Cash Payments	\$ 6,062.33	\$ 6,048.30	\$ 6,050.00
CSA-19 DEBT SERV FUND REVENUE			\$ 258,147.45	\$ 244,760.83	\$ 245,600.00
CSA-19 DEBT SERVICE FUND EXPENSES:					
48750	721403	Audit/Acctg Svcs	\$ 8,969.28	\$ 4,684.80	\$ 10,000.00
48750	721498	SD- Admin Overhead	\$ 22.92	\$ -	\$ -
48750	730000	Other Charges	\$ -	\$ 1,200.00	\$ 1,500.00
48750	730200	Bond Redemptions	\$ 135,000.00	\$ 101,296.00	\$ 95,000.00
48750	730400	Interest on Bonds	\$ 157,008.28	\$ 108,877.08	\$ 96,281.25
48750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 265,432.71
TOTAL CSA-19 DEBT SERVICE FUND EXPENSES			\$ 301,000.48	\$ 216,057.88	\$ 468,213.96

CSA-19 Debt Serv Fund Funding Sources	\$ 494,911.49	\$ 438,671.84	\$ 468,213.96
CSA-19 Debt Serv Fund Financing Uses	\$ 301,000.48	\$ 216,057.88	\$ 468,213.96
CSA-19 DEBT SERVICE FUND ENDING FUND BAL	\$ 193,911.01	\$ 222,613.96	\$ -

Service Area 22D – Riverstone

2020-2021 Recommended Road Maintenance, Street Lighting & Landscape Maintenance Budget

Service Area 22D is located in Madera County Supervisory District 1, approximately 0.25 west of Highway 41 just south of Avenue 12. The parcels in this new District are continually being developed as the property is being subdivided. Currently there are approximately 700 lots, and the District is anticipated to grow by an average of 250 parcels annually.

Service Area 22D Riverstone was formed on August 9th, 2016 by Resolution 2016-226 and its boundaries consists of approximately 125.4 acres in size. When the District was formed a direct annual assessment of \$285.73 per single family detached residential unit, \$197.72 per multi-family and/or attached residential unit, and \$0.40 per square foot of building on commercial properties (non-residential land use). The above mentioned annual assessment plus inflationary index was allocated for maintenance on street lighting, landscaping, and road system.

CSA-22 D RIVERSTONE

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-22D FUND BALANCE					
4910	491100	F/B Unreserved Undistributed	\$ 94,502.55	\$ 124,037.76	\$ 179,317.58
BEGINNING FUND BALANCE			\$ 94,502.55	\$ 124,037.76	\$ 179,317.58
CSA-22D REVENUE:					
49100	640101	Interest on Cash	\$ -	\$ 2,053.94	\$ 4,150.00
49100	640103	Interest on Property Tax Collected	\$ 124.86	\$ -	\$ 150.00
49100	660200	Special Assessments.	\$ 145,137.00	\$ 259,740.00	\$ 269,621.00
49100	660210	Sp Asmt - Delinquent	\$ -	\$ 168.92	\$ -
TOTAL REVENUE			\$ 145,261.86	\$ 261,962.86	\$ 273,921.00
CSA-22D EXPENSES:					
49100	720600	Insurance Expense	\$ 250.00	\$ 350.00	\$ 350.00
49100	720906	Maintenance Roads	\$ 19,950.00	\$ 9,993.71	\$ 17,500.00
49100	721400	Professional & Specialized Services	\$ 70,253.60	\$ 167,147.11	\$ 379,088.58
49100	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 500.00
49100	721498	SD-Administration Overhead	\$ 1,754.11	\$ 3,782.02	\$ 4,000.00
49100	722101	Gas & Electricity	\$ 11,033.79	\$ 8,100.07	\$ 26,800.00
49100	72102	Sewer and Water Charges	\$ 12,485.15	\$ 17,310.13	\$ 25,000.00
49100	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
TOTAL EXPENSES			\$ 115,726.65	\$ 206,683.04	\$ 453,238.58
CSA-22D Funding Sources			\$ 239,764.41	\$ 386,000.62	\$ 453,238.58
CSA-22D Financing Uses			\$ 115,726.65	\$ 206,683.04	\$ 453,238.58
CSA-22D ENDING FUND BALANCE			\$ 124,037.76	\$ 179,317.58	\$ -

Service Area 22E – Tesoro Viejo

2020-2021 Recommended Road Maintenance, Street Lighting & Landscape Maintenance Budget

Service Area 22E is located in Madera County Supervisory District 1, approximately 2 miles north of Highway 41 just south of Avenue 12. The parcels in this new District are continually being developed as the property is being subdivided. Currently there are approximately 800 lots within Hillside Village A. When fully developed Tesoro Viejo will have roughly 5,200 homes.

The Board of Supervisors approved Resolution 2017-020 on February 7, 2017 creating Communities Facility District (CFD) No. 2017-1 (Tesoro Viejo). The CFD levies Special Taxes (Services and Facilities) for the maintenance of the County owned infrastructure and for the common facilities within Tesoro Viejo. The Services Special Tax funds such items as street lighting, road maintenance, landscape and trail maintenance.

CSA-22 E TESORO VIEJO

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
CSA-22E FUND BALANCE					
4920	491100	F/B Unreserved Undistributed	\$ -	\$ 482,226.09	\$ 823,490.42
BEGINNING FUND BALANCE			\$ -	\$ 482,226.09	\$ 823,490.42

CSA-22E REVENUE:					
49200	640101	Interest on Cash	\$ 1,958.90	\$ 10,908.65	\$ 15,000.00
49200	640103	Interest on Property Tax Collected	\$ 412.81	\$ -	\$ -
49200	660204	Sp Asmt - Parks/Land	\$ 479,854.38	\$ 505,952.86	\$ 521,131.00
TOTAL REVENUE			\$ 482,226.09	\$ 516,861.51	\$ 536,131.00

CSA-22E EXPENSES:					
49200	720600	Insurance Expense	\$ -	\$ 350.00	\$ 350.00
49200	720906	Maintenance Roads	\$ -	\$ -	\$ 100,000.00
49200	721400	Professional & Specialized Services	\$ -	\$ 167,147.11	\$ 515,000.00
49200	721403	Audit/Accounting Services	\$ -	\$ -	\$ -
49200	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 500.00
49200	721498	SD-Administration Overhead	\$ -	\$ -	\$ 2,500.00
49200	722101	Gas & Electricity	\$ -	\$ 8,100.07	\$ 41,271.42
49200	731400	Interfund Expend	\$ -	\$ -	\$ 400,000.00
49200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 300,000.00
TOTAL EXPENSES			\$ -	\$ 175,597.18	\$ 1,359,621.42

CSA-22E Funding Sources	\$ 482,226.09	\$ 999,087.60	\$ 1,359,621.42
CSA-22E Financing Uses	\$ -	\$ 175,597.18	\$ 1,359,621.42
CSA-22E ENDING FUND BALANCE	\$ 482,226.09	\$ 823,490.42	\$ -

LMD 2 – Broadview

2020-2021 Recommended Street Light Operations & Maintenance Budget

This Lighting Maintenance District provides street lighting services to the Broadview Terrace community with the town of Oakhurst. There are 32 streetlights that are serviced and maintained by PG&E. The revenue for this District comes from property taxes. The revenue and cash balance is adequate for the service provided.

Lighting Mtce 2 Broadview

ORG:	ACCT #	TITLE	ACTUAL 2018-2019	ESTIMATED 2019-2020	RECOMMENDED 2020-2021
LD-02 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 138,243.39	\$ 144,492.00	\$ 141,492.54
LD-02 LIGHTING DISTRICT REVENUE:					
15100	610100	Cur Sec Property Tax	\$ 8,036.95	\$ 7,977.38	\$ 8,005.00
15100	610200	Cur Unsecured Property Tax	\$ 343.32	\$ 252.05	\$ 297.00
15100	610300	Prior Secured Property Tax	\$ (2.76)	\$ -	\$ -
15100	610400	Prior Unsecured Property Tax	\$ 4.49	\$ -	\$ -
15100	610600	Current Supplemental Property Tax	\$ 279.34	\$ 142.71	\$ 211.00
15100	610700	Prior Supplemental Property Tax	\$ 0.06	\$ -	\$ -
15100	640101	Interest on Cash	\$ 2,453.70	\$ 2,983.22	\$ 2,718.00
15100	640103	Interest on Property Tax Collected	\$ 9.21	\$ -	\$ -
15100	652900	St- H/O Property Tax Rlf	\$ 69.42	\$ 66.40	\$ 67.00
TOTAL STREET LIGHT REVENUE			\$ 11,193.73	\$ 11,421.76	\$ 11,298.00
LD-02 LIGHTING DISTRICT EXPENSES:					
15100	721403	Audit/Accounting Services	\$ 740.68	\$ 10.49	\$ -
15100	721427	Prop Tax Admin Fee	\$ 207.53	\$ -	\$ 300.00
15100	721498	SD- Admin Overhead	\$ 0.19	\$ -	\$ -
15100	722101	Gas & Electricity	\$ 3,996.72	\$ 2,988.97	\$ 5,000.00
OPERATION EXPENSES			\$ 4,945.12	\$ 2,999.46	\$ 5,300.00
15100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 136,192.54
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 136,192.54
TOTAL STREET LIGHT EXPENSES			\$ 4,945.12	\$ 14,421.22	\$ 152,790.54
LD-02 Funding Sources			\$ 149,437.12	\$ 155,913.76	\$ 152,790.54
LD-02 Financing Uses			\$ 4,945.12	\$ 14,421.22	\$ 152,790.54
LD-02 ENDING FUND BALANCE			\$ 144,492.00	\$ 141,492.54	\$ -