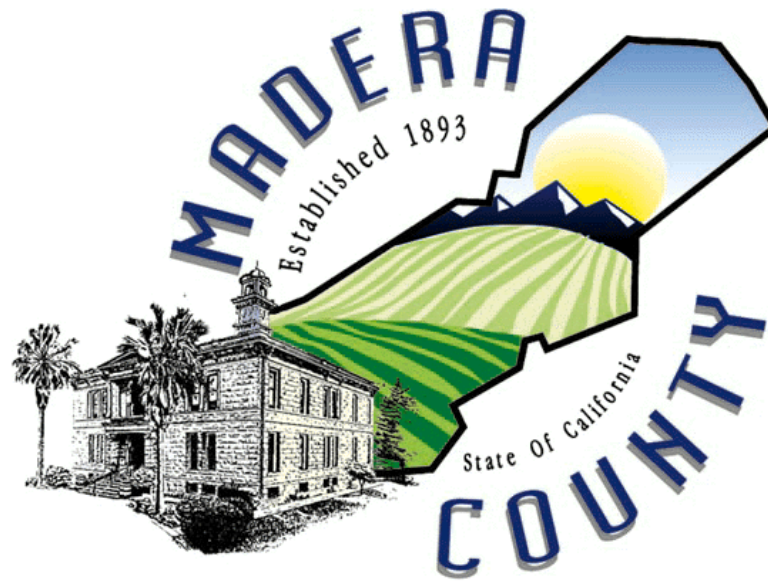
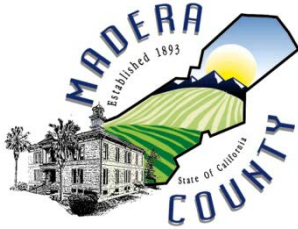


PROPOSED BUDGETS FOR SPECIAL DISTRICTS



FOR FISCAL YEAR ENDING JUNE 30, 2017

DEPARTMENT OF PUBLIC WORKS
MUNICIPAL SERVICES DIVISION



PUBLIC WORKS DEPARTMENT

Ahmad Alkhayyat, Director

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DATE: June 21, 2016

TO: Board of Supervisors

FROM: Ahmad Alkhayyat, Public Works Director

RE: Fiscal Year 2016-2017 Special Districts Budgets

Attached to this memo are the proposed 2016-2017 budgets for special districts prepared by Madera County Public Works Department.

“Special Districts” operate as enterprise funds that should not be supplemented by the General Fund. The costs to administer these funds are derived from the revenue generated by each of the districts.

The Department currently oversees 36 special districts established for the operation and maintenance of water, wastewater, drainage, parks or lighting. Of these 36 districts, there are 26 Maintenance Districts (MDs), 9 County Service Areas (CSAs), and 1 Lighting District (LD). The 2016-2017 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.

Special Districts staff will continue to work with the property owners to establish committees to collaborate with on the operations of their 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 obligations.

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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

2016-2017 Recommended Water Operations & Maintenance Budget

Maintenance District 1 (Hidden Lake Estates) is located in Madera County Supervisorial District 1 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 with an annual Consumer Price Index adjustment. The base rate of \$876 per year allows for water consumption up to 31,750 cubic feet. Usage which exceeds that volume is charged at the rate of \$2.33 per 100 cubic feet (or \$0.0233 per cubic foot). The base rate is billed annually and included with their property tax bill. The meters are read quarterly with any excess use charges billed separately in February. Unimproved lots are charged an annual standby rate of \$251. Other fees include a connection fee of \$5,000 and a water meter fee of \$100.

MD-01 HIDDEN LAKE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-01 FUND ADMN FUND BALANCE:					
1520	491100	F/B Unreserved Undistributed	\$ 77,358.01	\$ 111,109.28	\$ 100,547.93
BEGINNING FUND BALANCE			\$ 77,358.01	\$ 111,109.28	\$ 100,547.93

MD-01 WATER REVENUE:					
15201	610100	Cur Sec Property Tax	\$ 27,379.16	\$ 27,279.15	\$ 27,329.16
15201	610200	Cur Unsecured Property Tax	\$ 1,099.66	\$ 478.56	\$ 789.11
15201	610300	Prior Secured Property Tax	\$ (211.94)	\$ -	\$ -
15201	610400	Prior Unsecured Property Tax	\$ 38.70	\$ -	\$ 15.00
15201	610600	Current Supplemental Property Tax	\$ 333.71	\$ 354.03	\$ 343.87
15201	610700	Prior Supplemental Property Tax	\$ 1.75	\$ -	\$ 1.00
15201	630307	Other Fines/Penalties	\$ 75.00	\$ -	\$ -
15201	630321	Delinquent Bill Penalty	\$ 236.40	\$ 251.46	\$ -
15201	640101	Interest on Cash	\$ 577.77	\$ 470.59	\$ 524.18
15201	640103	Interest on Property Tax Collected	\$ 183.39	\$ -	\$ 50.00
15201	652900	St- H/O Property Tax Rlf	\$ 284.04	\$ 143.44	\$ 213.74
15201	660202	Sp Asmt -Water	\$ 73,957.26	\$ 71,653.50	\$ 82,833.00
15201	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,404.30	\$ -	\$ -
15201	660210	Sp Asmt - Delinquent Asmt	\$ 24,226.55	\$ 14,181.21	\$ 1,000.00
15201	660223	Service Charge - Excess Water	\$ 3,956.05	\$ -	\$ 1,000.00
15201	673000	Miscellaneous	\$ 25.00	\$ -	\$ -
15201	680206	Opt Trans In - Operating Fund	\$ 5,810.00	\$ -	\$ -
TOTAL WATER REVENUE			\$ 140,376.80	\$ 114,811.94	\$ 114,099.06

MD-01 WATER SYSTEM EXPENSES:					
15201	720300	Communication Services	\$ 1,275.45	\$ 1,586.40	\$ -
15201	720500	Household Expense	\$ 4.99	\$ -	\$ -
15201	720600	Insurance Expense	\$ 755.00	\$ 760.00	\$ 798.00
15201	720601	General Insurance	\$ 610.00	\$ 601.54	\$ 631.00
15201	720800	Maintenance -Equipment	\$ 435.48	\$ -	\$ 500.00
15201	720900	Maintenance Structures & Grounds	\$ 90.72	\$ 332.00	\$ -
15201	720907	Maintenance - Water System	\$ 2,841.40	\$ 8,479.56	\$ 22,778.00
15201	720913	Direct Maintenance Expense - DEGS	\$ 35,648.19	\$ 66,153.52	\$ 60,000.00
15201	720915	Sp Dist Water/Sewer Chemicals	\$ 1,977.99	\$ -	\$ -
15201	720916	Water/Sewer Testing	\$ 2,951.00	\$ -	\$ -

MD-01 HIDDEN LAKE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
15201	721000	Medical Dental & Lab Supplies	\$ 4.38	\$ -	\$ -
15201	721100	Memberships	\$ 152.94	\$ 162.65	\$ -
15201	721302	Postage	\$ 89.13	\$ -	\$ -
15201	721306	Equipment < FA Limit	\$ 28.83	\$ -	\$ 15,000.00
15201	721400	Professional & Specialized Services	\$ 4,647.29	\$ -	\$ 2,500.00
15201	721427	Property Tax Admin Fee	\$ 745.00	\$ 776.00	\$ 814.00
15201	721498	S.D. Administration Overhead	\$ 2,546.00	\$ 3,250.00	\$ 4,892.60
15201	721500	Pubs & Legal Notices	\$ -	\$ 95.40	\$ -
15201	721600	Rent & Leases - Equipment	\$ 34.55	\$ -	\$ -
15201	721800	Small Tools & Instruments	\$ 8.45	\$ -	\$ -
15201	721900	Special Departmental Expense	\$ 516.48	\$ 774.91	\$ 800.00
15201	721940	SD- Water Purchase	\$ 8,961.24	\$ 7,388.09	\$ 10,000.00
15201	722101	Gas & Electricity	\$ 13,453.14	\$ 12,787.79	\$ 14,125.00
OPERATION EXPENSES			\$ 77,777.65	\$ 103,147.86	\$ 132,838.60
15201	730301	Retire Installment Contracts	\$ 12,371.47	\$ 13,268.63	\$ 14,230.87
15201	730501	Interest Installment Contract	\$ 8,177.55	\$ 7,280.39	\$ 6,318.15
15201	731401	Interfund Expend - Cost Plan	\$ 1,233.00	\$ 1,205.85	\$ 1,199.10
INTERFUND EXPENSES			\$ 21,782.02	\$ 21,754.87	\$ 21,748.12
15201	780100	Appropriation for Contingency	\$ -	\$ -	\$ 55,060.27
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 55,060.27
TOTAL WATER EXPENSES			\$ 105,369.67	\$ 124,902.73	\$ 209,646.99
MD-01 ROAD EXPENSES:					
15202	720906	MTCE-ROADS	\$ 1,255.86	\$ 470.56	\$ 5,000.00
TOTAL ROAD EXPENSES			\$ 1,255.86	\$ 470.56	\$ 5,000.00
TOTAL ROAD EXPENSES			\$ 1,255.86	\$ 470.56	\$ 5,000.00
MD-01 Funding Sources			\$ 217,734.81	\$ 225,921.22	\$ 214,646.99
MD-01 Financing Uses			\$ 106,625.53	\$ 125,373.29	\$ 214,646.99

Maintenance District 1 – Hidden Lake (other)

2016-2017 Recommended Other Budget

15204 and 15205 MD-01 SDWSRF Debt Service Fund and SDWSRF Debt Service Reserve Fund: These funds were developed for the repayment of the loan portion of the \$130,000 Planning and Design funding provided through the Safe Drinking Water State Revolving Fund (SDWSRF). The funding is for the purpose of designing a new water treatment facility needed to bring the water quality and quantity in compliance with Safe Drinking Water Standards. The loan portion of the funding is \$26,000 and is being loaned at a zero percent interest rate for a period of five years. The Funding Agreement was approved on May 14, 2013 by Resolution 2013-080.

In order to make the necessary 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 financing agreement. Funds are transferred between these accounts as required for debt service payments.

MD-1 HIDDEN LAKE OTHER

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-01 DEBT SERVICE FUND BALANCE					
BEGINNING FUND BALANCE			\$ 5,810.00	\$ 11,620.00	\$ 13,546.41
MD-01 DEBT SERVICE REVENUE:					
15204	657129	Fed- Safe Drinking Water	\$ -	\$ 91,147.85	\$ 909,009.00
15204	680206	Opt Tran In Operations Fund	\$ 5,810.00	\$ -	\$ -
TOTAL DEBT SERVICE REVENUE			\$ 5,810.00	\$ 91,147.85	\$ 909,009.00
MD-01 DEBT SERVICE EXPENSES:					
15204	730300	Retire L/T Debt	\$ -	\$ 2,249.32	\$ 2,638.96
15204	740200	Buildings and Improvements	\$ -	\$ 86,972.12	\$ 909,009.00
15204	780100	Appropriation for Contingency	\$ -	\$ -	\$ 10,907.45
TOTAL DEBT SERVICE EXPENSES			\$ -	\$ 89,221.44	\$ 922,555.41
MD-01 Funding Sources			\$ 11,620.00	\$ 102,767.85	\$ 922,555.41
MD-01 Financing Uses			\$ -	\$ 89,221.44	\$ 922,555.41
MD-01 DEBT SERVICE ENDING FUND BALANCE			\$ 11,620.00	\$ 13,546.41	\$ -

Maintenance District 5 – Mountain Ranches

2016-2017 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 26 improved units and 23 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 were last set by Resolution No. 2009-346 and are based on a tiered rate structure with an annual Consumer Price Index adjustment. The residents are billed \$676 annually on their property tax bill for a base allocation of 36,000 gallons of water per quarter. The meters are read and billed quarterly; with any excess usage billed at the rate of \$3.04 per 500 gallons (or \$0.00304 per gallon). Unimproved lots are charged an annual standby rate of \$210. There is a one-time water meter installation fee of \$100, but no connection fee.

MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-05 FUND ADMN FUND BALANCE					
1530	491100	F/B Unreserved Undistributed	\$ 48,884.07	\$ 58,371.61	\$ 59,126.51
BEGINNING FUND BALANCE			\$ 48,884.07	\$ 58,371.61	\$ 59,126.51

MD-05 WATER REVENUE:					
15301	610100	Cur Sec Property Tax	\$ 7,956.14	\$ 7,937.16	\$ 7,946.65
15301	610200	Cur Unsecured Property Tax	\$ 334.57	\$ 145.34	\$ 239.96
15301	610300	Prior Secured Property Tax	\$ (59.55)	\$ -	\$ -
15301	610400	Prior Unsecured Property Tax	\$ 11.78	\$ -	\$ 2.00
15301	610600	Current Supplemental Property Tax	\$ 97.68	\$ 107.87	\$ 102.78
15301	610700	Prior Supplemental Property Tax	\$ 0.50	\$ -	\$ -
15301	620300	Construction Permits	\$ -	\$ 90.56	\$ -
15301	630321	Delinquent Bill Penalty	\$ 6.81	\$ -	\$ -
15301	640101	Interest on Cash	\$ 336.27	\$ 253.17	\$ 294.72
15301	640103	Interest on Property Tax Collected	\$ 37.78	\$ -	\$ 5.00
15301	652900	St- H/O Property Tax Rlf	\$ 86.50	\$ 43.76	\$ 65.13
15301	660202	Sp Asmt - Water/Sewer	\$ 19,852.69	\$ 19,245.00	\$ 22,406.00
15301	660210	Sp Asmt - Delinquent Asmt	\$ 4,357.50	\$ 742.41	\$ 500.00
15301	660223	Service Charge - Excess Water	\$ 2,109.48	\$ 627.58	\$ 250.00
TOTAL WATER REVENUE			\$ 35,128.15	\$ 29,192.85	\$ 31,812.23

MD-05 WATER SYSTEM EXPENSES:					
15301	720300	Communication Services	\$ 174.71	\$ 180.36	\$ -
15301	720500	Household Expenses	\$ 2.65	\$ -	\$ -
15301	720600	Insurance Expense	\$ 180.00	\$ 190.00	\$ 199.50
15301	720601	General Insurance	\$ 161.00	\$ 158.36	\$ 166.00
15301	720900	Maintenance Structures & Grounds	\$ -	\$ 332.00	\$ -
15301	720907	Maintenance - Water System	\$ 242.63	\$ -	\$ 17,213.00
15301	720913	Direct Maintenance Expense - DEGS	\$ 15,320.23	\$ 19,485.65	\$ 20,459.00
15301	720915	Sp Dist Water/Sewer Chemicals	\$ 521.06	\$ -	\$ -
15301	720916	Water/Sewer Testing	\$ 2,113.99	\$ -	\$ -
15301	721000	Medical Dental & Lab Supplies	\$ 2.33	\$ -	\$ -
15301	721100	Memberships	\$ 152.94	\$ 162.65	\$ -
15301	721302	Postage	\$ 18.28	\$ -	\$ -
15301	721306	Equipment < FA Limit	\$ 15.29	\$ -	\$ 5,000.00
15301	721400	Professional & Specialized Services	\$ 41.14	\$ -	\$ 1,000.00
15301	721427	Property Tax Admin Fee	\$ 227.00	\$ 237.00	\$ 248.00

MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
15301	721498	S. D. Administration Overhead	\$ 1,350.94	\$ 1,039.45	\$ 2,596.07
15301	721600	Rent & Leases - Equipment	\$ 18.33	\$ -	\$ -
15301	721800	Small Tools & Instruments	\$ 4.48	\$ -	\$ -
15301	721900	Special Departmental Expense	\$ 350.09	\$ 343.00	\$ 378.00
15301	722101	Gas & Electricity	\$ 2,354.70	\$ 2,669.64	\$ 2,803.00
OPERATION EXPENSES			\$ 23,251.79	\$ 24,798.11	\$ 50,062.57
15301	731401	Interfund Expend - Cost Plan	\$ 648.81	\$ 639.84	\$ 636.26
INTERFUND EXPENSES			\$ 648.81	\$ 639.84	\$ 636.26
15301	740301	Equipment/Furniture > \$5,000	\$ -	\$ -	\$ 20,000.00
FIXED ASSETS			\$ -	\$ -	\$ 20,000.00
15301	780100	Appropriation for Contingency	\$ -	\$ -	\$ 17,239.91
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 17,239.91
TOTAL WATER EXPENSES			\$ 23,900.60	\$ 25,437.95	\$ 87,938.74
MD-05 ROAD EXPENSES:					
15302	720906	MTCE-ROADS	\$ 1,740.01	\$ 3,000.00	\$ 3,000.00
TOTAL ROAD EXPENSES			\$ 1,740.01	\$ 3,000.00	\$ 3,000.00
TOTAL ROAD EXPENSES			\$ 1,740.01	\$ 3,000.00	\$ 3,000.00
MD-05 Funding Sources			\$ 84,012.22	\$ 87,564.46	\$ 90,938.74
MD-05 Financing Uses			\$ 25,640.61	\$ 28,437.95	\$ 90,938.74
MD-05 ENDING FUND BALANCE			\$ 58,371.61	\$ 59,126.51	\$ -

Maintenance District 6 - Lake Shore Park

2016-17 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 46 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 41 improved and 5 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 with an annual Consumer Price Index adjustment. The current rate for improved lots is \$49.33 per month for water and \$91.33 per month for sewer. There are no standby rates or customer water meters.

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-06 FUND ADMN FUND BALANCE					
1540	491100	F/B Unreserved Undistributed	\$ 563,047.05	\$ 666,078.35	\$ 554,753.81
BEGINNING FUND BALANCE			\$ 563,047.05	\$ 666,078.35	\$ 554,753.81

MD-06 REVENUE:					
15401	610100	Cur Sec Property Tax	\$ 86,827.00	\$ 85,975.48	\$ 86,401.00
15401	610200	Cur Unsecured Property Tax	\$ 3,659.52	\$ 1,577.33	\$ 2,618.00
15401	610300	Prior Secured Property Tax	\$ (653.62)	\$ -	\$ -
15401	610400	Prior Unsecured Property Tax	\$ 128.92	\$ -	\$ -
15401	610600	Current Supplemental Property Tax	\$ 1,068.90	\$ 1,177.54	\$ 1,123.00
15401	610700	Prior Supplemental Property Tax	\$ 5.45	\$ -	\$ -
15401	630321	Delinquent Bill penalty	\$ 1,084.23	\$ 269.19	\$ 250.00
15401	640101	Interest on Cash	\$ 3,104.46	\$ 2,475.42	\$ 2,789.00
15401	640103	Interest on Property Tax Collected	\$ 48.31	\$ -	\$ -
15401	652900	St- H/O Property Tax Rlf	\$ 946.28	\$ 475.04	\$ 710.00
15403	640103	Interest on Property Tax Collected	\$ 0.33	\$ -	\$ -
15403	654501	St - Water Grant	\$ -	\$ 2,556.91	\$ -
15403	657020	Fed- EPA Grant	\$ 238,234.54	\$ 5,062.45	\$ 168,759.00
15403	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 758.82	\$ -	\$ 1,701.00
15403	660212	Service Chg - Wtr/Swr (Water)	\$ 24,740.61	\$ 24,089.97	\$ 27,230.00
15403	660803	Engr. Services-Special Dist	\$ 75.00	\$ -	\$ -
15404	640103	Interest on Property Tax Collected	\$ 0.62	\$ -	\$ -
15404	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 1,409.18	\$ -	\$ 1,701.00
15404	660212	Service Chg - Wtr/Swr (Sewer)	\$ 40,536.85	\$ 39,307.04	\$ 44,934.00
TOTAL REVENUE			\$ 401,975.40	\$ 162,966.37	\$ 338,216.00

MD-06 ROAD EXPENSES:					
15402	720906	MTCE-ROADS	\$ -	\$ 1,409.75	\$ 20,000.00
TOTAL ROAD EXPENSES			\$ -	\$ 1,409.75	\$ 20,000.00
TOTAL ROAD EXPENSES			\$ -	\$ 1,409.75	\$ 20,000.00

MD-06 WATER SYSTEM EXPENSES:					
15403	720300	Communication Services	\$ 0.28	\$ -	\$ -
15403	720600	Insurance Expense	\$ 350.00	\$ 365.00	\$ 383.00
15403	720601	General Insurance	\$ 70.00	\$ 69.76	\$ 73.00

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
15403	720800	Maintenance of Equipment	\$ 34.72	\$ -	\$ -
15403	720907	Maintenance - Water System	\$ 1,562.35	\$ 2,285.50	\$ 5,000.00
15403	720913	Direct Maintenance Expense - DEGS	\$ 13,081.82	\$ 10,473.37	\$ 15,000.00
15403	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ 50.18	\$ -
15403	720916	Water/Sewer Testing	\$ 4,957.50	\$ -	\$ -
15403	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00
15403	721302	Postage	\$ 163.19	\$ 128.07	\$ -
15403	721306	Equipment < FA Limit	\$ 27.06	\$ 7,985.43	\$ 5,000.00
15403	721400	Professional & Specialized Services	\$ 1,413.20	\$ 1,632.80	\$ 1,500.00
15403	721403	Audit/Accounting Services	\$ 320.63	\$ 179.91	\$ 250.00
15403	721427	Property Tax Admin Fee	\$ 1,240.50	\$ 1,286.50	\$ 1,300.00
15403	721498	S. D. Administration Overhead	\$ 2,390.11	\$ 1,839.03	\$ 4,593.05
15403	721500	Pubs & Legal Notices	\$ -	\$ 67.50	\$ -
15403	721600	Rents & Leases - Equip	\$ 211.44	\$ -	\$ -
15403	721602	Rent & Lease Other Equip	\$ 268.50	\$ -	\$ -
15403	721800	Small Tools & Instruments	\$ 7.93	\$ -	\$ -
15403	721900	Special Departmental Expense	\$ 1,597.32	\$ 428.00	\$ 500.00
15403	722101	Gas & Electricity	\$ 4,718.52	\$ 6,051.01	\$ 6,353.00
OPERATION EXPENSES - WATER			\$ 32,491.54	\$ 32,923.39	\$ 40,037.05
15403	731401	Interfund Expend - Cost Plan	\$ 1,147.90	\$ 1,130.45	\$ 1,125.69
INTERFUND EXPENSES - WATER			\$ 1,147.90	\$ 1,130.45	\$ 1,125.69
15403	740200	Buildings and Improvements	\$ 229,680.32	\$ 201,179.98	\$ 168,759.00
FIXED ASSETS - WATER			\$ 229,680.32	\$ 201,179.98	\$ 168,759.00
15403	780100	Appropriation for Contingency	\$ -	\$ -	\$ 303,249.97
APPROP FOR CONT- WATER			\$ -	\$ -	\$ 303,249.97
TOTAL WATER EXPENSES			\$ 263,319.76	\$ 235,233.82	\$ 513,171.71
MD-06 SEWER SYSTEM EXPENSES:					
15404	720300	Communication Services	\$ 623.00	\$ 680.07	\$ -
15404	720600	Insurance Expense	\$ 181.00	\$ 190.00	\$ 200.00
15404	720601	General Insurance	\$ 72.00	\$ 69.77	\$ 73.00
15404	720800	Maintenance -Equipment	\$ 550.98	\$ -	\$ -

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
15404	720908	Maintenance - Sewer System	\$ 532.41	\$ 4,435.79	\$ 10,000.00
15404	720913	Direct Maintenance Expense - DEGS	\$ 13,303.63	\$ 15,726.98	\$ 17,000.00
15404	720915	Sp Dist Water/Sewer Chemicals	\$ 1,220.72	\$ -	\$ -
15404	720916	Water/Sewer Testing	\$ 2,327.66	\$ -	\$ -
15404	721100	Memberships	\$ 76.47	\$ 81.32	\$ 85.00
15404	721306	Equipment < FA Limit	\$ 24.11	\$ -	\$ 10,000.00
15404	721400	Professional & Specialized Services	\$ 74.27	\$ -	\$ 1,800.00
15404	721403	Audit/Accounting Services	\$ 299.54	\$ 172.02	\$ -
15404	721427	Property Tax Admin Fee	\$ 1,240.50	\$ 1,286.50	\$ 1,300.00
15404	721498	S.D. Administration Overhead	\$ 2,130.34	\$ 1,639.15	\$ 4,093.81
15404	721600	Rents & Leases - Equip	\$ 28.91	\$ -	\$ -
15404	721602	Rent/Lease Other Equipment	\$ -	\$ 49.50	\$ -
15404	721800	Small Tools & Instruments	\$ 7.07	\$ -	\$ -
15404	721900	Special Departmental Expense	\$ 6,810.79	\$ 6,787.00	\$ 7,000.00
15404	722101	Gas & Electricity	\$ 5,097.82	\$ 5,518.68	\$ 5,793.00
OPERATION EXPENSES - SEWER			\$ 34,601.22	\$ 36,636.78	\$ 57,344.81
15404	731401	Interfund Expend - Cost Plan	\$ 1,023.12	\$ 1,010.56	\$ 1,003.33
INTERFUND EXPENSES - SEWER			\$ 1,023.12	\$ 1,010.56	\$ 1,003.33
15404	780100	Appropriation for Contingency	\$ -	\$ -	\$ 301,449.96
APPROP FOR CONT- SEWER			\$ -	\$ -	\$ 301,449.96
TOTAL SEWER EXPENSES			\$ 35,624.34	\$ 37,647.34	\$ 359,798.10
MD-06 Funding Sources			\$ 965,022.45	\$ 829,044.72	\$ 892,969.81
MD-06 Financing Uses			\$ 298,944.10	\$ 274,290.91	\$ 892,969.81
MD-06 ENDING FUND BALANCE			\$ 666,078.35	\$ 554,753.81	\$ -

Maintenance District 7 – Marina View

2016-2017 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 40 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 with an annual Consumer Price Index adjustment. The current rate for improved lots is \$38 per month for water service and \$73.66 per month for sewer service. Unimproved lots are charged a water and sewer standby fee of \$6.66 per month. Additional revenues come from property taxes, however the amount varies based on the District's needs and priorities related to the water system, sewer system, and/or road maintenance.

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-07 FUND ADMN FUND BALANCE					
1550	491100	F/B Unreserved Undistributed	\$ 302,886.03	\$ 232,514.06	\$ 600,651.67
BEGINNING FUND BALANCE			\$ 302,886.03	\$ 232,514.06	\$ 600,651.67

MD-07 WATER/SEWER REVENUE:					
15501	610100	Cur Sec Property Tax	\$ 52,534.94	\$ 51,941.43	\$ 52,238.00
15501	610200	Cur Unsecured Property Tax	\$ 2,210.53	\$ 951.40	\$ 1,000.00
15501	610300	Prior Secured Property Tax	\$ (393.27)	\$ -	\$ -
15501	610400	Prior Unsecured Property Tax	\$ 77.88	\$ -	\$ 100.00
15501	610600	Current Supplemental Property Tax	\$ 641.38	\$ 710.95	\$ 676.00
15501	610700	Prior Supplemental Property Tax	\$ 3.25	\$ -	\$ -
15501	630321	Delinquent Bill Penalty	\$ 2,353.30	\$ 195.67	\$ 300.00
15501	640101	Interest on Cash	\$ 1,778.99	\$ 1,599.66	\$ 1,689.00
15501	640103	Interest on Property Tax Collected	\$ 29.60	\$ -	\$ -
15501	652900	St- H/O Property Tax Rlf	\$ 571.58	\$ 286.48	\$ 429.03
15501	660209	Sp Asmt - Delinquent Svc Chg	\$ 932.00	\$ -	\$ 2,856.00
15501	660212	Service Chg - Wtr/Swr	\$ 101,719.01	\$ 16,477.17	\$ -
15503	654501	St - Water Grant	\$ -	\$ 311,078.62	\$ 303,000.00
15503	660212	Service Chg-Wtr	\$ -	\$ 28,423.45	\$ 38,167.00
15504	660212	Service Chg - Swr	\$ -	\$ 54,580.28	\$ 73,685.00
TOTAL WATER/SEWER REVENUE			\$ 162,459.19	\$ 466,245.11	\$ 474,140.03

MD-07 ROAD EXPENSES:					
15502	720906	MTCE-ROADS	\$ -	\$ 246.68	\$ 14,000.00
15502	721427	Property Tax Admin Fee	\$ 1,498.00	\$ 1,551.00	\$ 1,600.00
TOTAL ROAD EXPENSES			\$ 1,498.00	\$ 1,797.68	\$ 15,600.00

MD-07 WATER SYSTEM EXPENSES:					
15503	720300	Communication Services	\$ 0.51	\$ -	\$ -
15503	720600	Insurance Expense	\$ 200.00	\$ 210.00	\$ 220.00
15503	720601	General Insurance	\$ 276.00	\$ 272.30	\$ 286.00
15503	720800	Maintenance -Equipment	\$ 61.02	\$ -	\$ -
15503	720907	Maintenance - Water System	\$ 6,382.66	\$ 814.28	\$ 10,000.00*
15503	720913	Direct Maintenance Expense - DEGS	\$ 21,973.81	\$ 18,509.00	\$ 25,000.00
15503	720915	Sp Dist Water/Sewer Chemicals	\$ 878.94	\$ 50.18	\$ -
15503	720916	Water/Sewer Testing	\$ 757.00	\$ -	\$ -
15503	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00

*Changed from \$7,500.00 during budget hearings due to emergency situation.

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
15503	721302	Postage	\$ 207.68	\$ 208.72	\$ -
15503	721306	Equipment < FA Limit	\$ 5,513.15	\$ -	\$ 3,000.00
15503	721400	Professional & Specialized Services	\$ 110.95	\$ 1,847.24	\$ 2,000.00
15503	721403	Audit/Accounting Services	\$ 615.12	\$ 355.77	\$ -
15503	721498	S.D. Administration Overhead	\$ 4,312.63	\$ 3,318.25	\$ 8,287.46
15503	721500	Pubs & Legal Notices	\$ -	\$ 67.50	\$ -
15503	721600	Rent & Leases - Equipment	\$ 58.53	\$ -	\$ -
15503	721800	Small Tools & Instruments	\$ 14.32	\$ -	\$ -
15503	721900	Special Departmental Expense	\$ 1,862.29	\$ 671.00	\$ 1,500.00
15503	722101	Gas & Electricity	\$ 7,681.93	\$ 8,342.24	\$ 8,759.00
OPERATION EXPENSES - WATER			\$ 50,983.01	\$ 34,747.81	\$ 56,637.46
15503	731401	Interfund Expend - Cost Plan	\$ 2,071.20	\$ 2,038.48	\$ 2,031.13
INTERFUND EXPENSES - WATER			\$ 2,071.20	\$ 2,038.48	\$ 2,031.13
15503	740200	Buildings and Improvements	\$ 134,952.09	\$ 9,380.31	\$ 303,000.00
FIXED ASSETS - WATER			\$ 134,952.09	\$ 9,380.31	\$ 318,000.00*
15503	780100	Appropriation for Contingency	\$ -	\$ -	\$ 307,147.76*
APPROP FOR CONTING - WATER			\$ -	\$ -	\$ 307,147.76
TOTAL WATER EXPENSES			\$ 188,006.30	\$ 46,166.60	\$ 686,316.35
MD-07 SEWER SYSTEM EXPENSES:					
15504	720300	Communication Services	\$ 0.51	\$ -	\$ -
15504	720600	Insurance Expense	\$ 200.00	\$ 210.00	\$ 220.00
15504	720601	General Insurance	\$ 276.00	\$ 272.29	\$ 286.00
15504	720800	Maintenance of Equipment	\$ 550.98	\$ -	\$ -
15504	720908	Maintenance - Sewer System	\$ 2,993.09	\$ 8,137.39	\$ 18,000.00**
15504	720913	Direct Maintenance Expense - DEGS	\$ 15,388.58	\$ 22,021.33	\$ 25,000.00
15504	720915	Sp Dist Water/Sewer Chemicals	\$ 889.09	\$ -	\$ -
15504	720916	Water/Sewer Testing	\$ 2,495.67	\$ -	\$ -
15504	721100	Memberships	\$ 76.47	\$ 81.32	\$ 85.00
15504	721306	Equipment < FA Limit	\$ 48.82	\$ -	\$ 13,000.00
15504	721400	Professional & Specialized Services	\$ 157.00	\$ -	\$ 3,000.00
15504	721403	Audit/Accounting Services	\$ 615.21	\$ 355.77	\$ 500.00

*Additional Fixed Asset Account 740301 - Equipment was added to Org 15503 with a budget of \$15,000 during budget hearings due to an emergency. Appropriation for Contingency was adjusted accordingly due to the additional Fixed Asset and increase to 720907.

**Budget amount was changed from \$10,000 to \$18,000 during budget hearings due to an emergency.

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
15504	721498	S. D. Administration Overhead	\$ 4,312.63	\$ 3,318.25	\$ 8,287.46
15504	721600	Rent & Leases - Equipment	\$ 58.53	\$ -	\$ -
15504	721700	Rents/Leases-Bldg/Land	\$ 293.37	\$ 296.30	\$ 300.00
15504	721800	Small Tools & Instruments	\$ 14.32	\$ -	\$ -
15504	721900	Special Departmental Expense	\$ 7,145.67	\$ 7,100.00	\$ 7,500.00
15504	722101	Gas & Electricity	\$ 5,778.92	\$ 6,303.91	\$ 6,618.00
OPERATION EXPENSES - SEWER			\$ 41,294.86	\$ 48,096.56	\$ 74,796.46
15504	731401	Interfund Expend - Cost Plan	\$ 2,032.00	\$ 2,046.66	\$ 2,031.13
INTERFUND EXPENSES - SEWER			\$ 2,032.00	\$ 2,046.66	\$ 2,031.13
15504	780100	Appropriation for Contingency	\$ -	\$ -	\$ 273,647.76*
APPROP FOR CONTING - SEWER			\$ -	\$ -	\$ 273,647.76
TOTAL SEWER EXPENSES			\$ 43,326.86	\$ 50,143.22	\$ 388,475.35
MD-07 Funding Sources			\$ 465,345.22	\$ 698,759.17	\$ 1,074,791.70
MD-07 Financing Uses			\$ 232,831.16	\$ 98,107.50	\$ 1,074,791.70
MD-07 ENDING FUND BALANCE			\$ 232,514.06	\$ 600,651.67	\$ -

*Additional Fixed Asset Account 740301 - Equipment was added to Org 15504 with a budget of \$30,000 during budget hearings due to an emergency. Appropriation for Contingency was adjusted accordingly due to the additional Fixed Asset and increase to 720908 as noted on page 19.

Maintenance District 8A – North Fork

2016-2017 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 116.26 improved units and 33.7 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 150.96 improved units and 44 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 with an annual Consumer Price Index adjustment. 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.

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-08A WATER REVENUE:					
1560	491100	Beginning Fund Balance	\$ (95,051.93)	\$ (62,911.70)	\$ (52,065.57)
15601	630321	Delinquent Bill Penalty	\$ 280.27	\$ 88.02	\$ 100.00
15601	660212	Service Chg - Water	\$ 70,985.61	\$ 58,008.28	\$ 78,288.00
15601	673000	Miscellaneous	\$ 50.00	\$ 591.90	\$ 50.00
TOTAL WATER REVENUE			\$ 71,315.88	\$ 58,688.20	\$ 78,438.00
MD-08A WATER SYSTEM EXPENSES:					
15601	720300	Communication Services	\$ 0.72	\$ -	\$ -
15601	720600	Insurance Expense	\$ 370.00	\$ 380.00	\$ 399.00
15601	720601	General Insurance	\$ 2,381.50	\$ 2,347.87	\$ 2,464.00
15601	720800	Maintenance of Equipment	\$ 34.72	\$ -	\$ -
15601	720907	Maintenance - Water System	\$ 93.18	\$ 1,217.02	\$ 10,000.00
15601	720913	Direct Maintenance Expense - DEGS	\$ 10,404.10	\$ 20,551.59	\$ 20,000.00
15601	720916	Water/Sewer Testing	\$ 686.00	\$ -	\$ -
15601	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00
15601	721302	Postage	\$ 199.38	\$ 83.79	\$ -
15601	721306	Equipment < FA Limit	\$ 68.39	\$ -	\$ 3,000.00
15601	721400	Professional & Specialized Services	\$ 835.87	\$ -	\$ -
15601	721403	Audit/Accounting Services	\$ 781.12	\$ 258.03	\$ 400.00
15601	721498	S.D. Administration Overhead	\$ 6,040.77	\$ 6,400.63	\$ 15,985.81
15601	721500	Pubs & Legal Notices	\$ 779.12	\$ -	\$ -
15601	721600	Rent & Lease - Equip	\$ 81.98	\$ -	\$ -
15601	721800	Small Tools & Instruments	\$ 20.05	\$ -	\$ -
15601	721900	Special Departmental Expense	\$ 767.97	\$ 915.00	\$ 1,000.00
15601	722101	Gas & Electricity	\$ 6,139.13	\$ 6,146.22	\$ 6,457.00
OPERATION EXPENSES - WATER			\$ 29,760.47	\$ 38,381.48	\$ 59,790.81
15601	731401	Interfund Expend - Cost Plan	\$ 2,901.18	\$ 2,860.59	\$ 3,917.88
INTERFUND EXPENSES - WATER			\$ 2,901.18	\$ 2,860.59	\$ 3,917.88
15601	750104	Opt Trans Out Debt Service Fund	\$ 6,514.00	\$ 6,600.00	\$ 6,800.00
OTHER FINANCING OBLIGATIONS			\$ 6,514.00	\$ 6,600.00	\$ 6,800.00
15601	780100	Appropriation for Contingency	\$ -	\$ -	\$ 7,929.31
APPROP FOR CONT- WATER			\$ -	\$ -	\$ 7,929.31

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
TOTAL WATER EXPENSES			\$ 39,175.65	\$ 47,842.07	\$ 78,438.00
		MD-08A Water Funding Sources	\$ (23,736.05)	\$ (4,223.50)	\$ 26,372.43
		MD-08A Water Financing Uses	\$ 39,175.65	\$ 47,842.07	\$ 78,438.00
MD-08A ENDING WATER FUND BALANCE			\$ (62,911.70)	\$ (52,065.57)	\$ (52,065.57)

SEWER REVENUE:					
1560	491100	Beginning Fund Balance	\$ 272,173.69	\$ 307,051.02	\$ 319,117.97
15602	610100	Cur Sec Property Tax	\$ 15,189.24	\$ 14,801.22	\$ 14,995.00
15602	610200	Cur Unsecured Property Tax	\$ 497.75	\$ 213.67	\$ 355.00
15602	610300	Prior Secured Property Tax	\$ (93.00)	\$ -	\$ -
15602	610400	Prior Unsecured Property Tax	\$ 17.43	\$ -	\$ 10.00
15602	610600	Current Supplemental Property Tax	\$ 148.61	\$ 158.07	\$ 153.00
15602	610700	Prior Supplemental Property Tax	\$ 0.77	\$ -	\$ -
15602	630321	Delinquent Bill Penalty	\$ 3,048.69	\$ 606.95	\$ 1,000.00
15602	640101	Interest on Cash	\$ 1,552.52	\$ 1,196.47	\$ 1,374.00
15602	640103	Interest on Property Tax Collected	\$ 30.59	\$ -	\$ -
15602	652900	St- H/O Property Tax Rlf	\$ 127.94	\$ 125.06	\$ 126.50
15602	660209	Sp Asmt - Delinquent Svc Chg	\$ 27,284.00	\$ -	\$ 66,675.00
15602	660212	Service Chg - Wtr/Swr	\$ 129,344.66	\$ 121,014.74	\$ 174,807.00
TOTAL SEWER REVENUE			\$ 177,149.20	\$ 138,116.18	\$ 259,495.50

MD-08A SEWER SYSTEM EXPENSES:					
15602	720300	Communication Services	\$ 1,042.34	\$ 1,155.65	\$ -
15602	720600	Insurance Expense	\$ 370.00	\$ 380.00	\$ 399.00
15602	720601	General Insurance	\$ 2,381.50	\$ 2,347.88	\$ 2,464.00
15602	720800	Maintenance -Equipment	\$ 810.91	\$ -	\$ -
15602	720900	Maintenance Structures & Grounds	\$ 135.72	\$ 126.45	\$ -
15602	720908	Maintenance - Sewer System	\$ 7,205.34	\$ 14,424.72	\$ 20,000.00
15602	720913	Direct Maintenance Expense - DEGS	\$ 58,817.25	\$ 49,309.75	\$ 55,000.00
15602	720915	Sp Dist Water/Sewer Chemicals	\$ 4,519.78	\$ 50.18	\$ -
15602	720916	Water/Sewer Testing	\$ 2,423.34	\$ -	\$ -
15602	721100	Memberships	\$ 76.47	\$ 81.32	\$ -
15602	721306	Equipment < FA Limit	\$ 88.79	\$ 6,011.90	\$ 15,000.00
15602	721400	Professional & Specialized Services	\$ 1,804.60	\$ -	\$ 6,000.00
15602	721403	Audit/Accounting Services	\$ 1,165.62	\$ 500.42	\$ 750.00
15602	721427	Property Tax Admin Fee	\$ 335.00	\$ 340.00	\$ 350.00

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
15602	721498	S.D. Administration Overhead	\$ 7,843.75	\$ 7,642.38	\$ 19,087.12
15602	721600	Rent & Lease - Equip	\$ 1,204.65	\$ -	\$ -
15602	721800	Small Tools & Instruments	\$ 26.04	\$ -	\$ -
15602	721900	Special Departmental Expense	\$ 10,014.61	\$ 9,930.00	\$ 10,250.00
15602	722101	Gas & Electricity	\$ 22,921.39	\$ 21,033.09	\$ 25,000.00
OPERATION EXPENSES - SEWER			\$ 123,187.10	\$ 113,333.74	\$ 154,300.12
15602	731401	Interfund Expend - Cost Plan	\$ 3,767.09	\$ 3,715.49	\$ 4,677.96
INTERFUND EXPENSES - SEWER			\$ 3,767.09	\$ 3,715.49	\$ 4,677.96
15602	750104	Opt Trans Out Debt Service Fund	\$ 8,690.00	\$ 9,000.00	\$ 9,500.00
OTHER FINANCING OBLIGATIONS			\$ 8,690.00	\$ 9,000.00	\$ 9,500.00
15602	780100	Appropriation for Contingency	\$ -	\$ -	\$ 410,135.39
APPROP FOR CONT- SEWER			\$ -	\$ -	\$ 410,135.39
TOTAL SEWER SYSTEM EXPENSES			\$ 142,271.87	\$ 126,049.23	\$ 578,613.47
MD-08A Sewer System Funding Sources			\$ 449,322.89	\$ 445,167.20	\$ 578,613.47
MD-08A Sewer System Financing Uses			\$ 142,271.87	\$ 126,049.23	\$ 578,613.47
MD-08A ENDING SEWER SYSTEM FUND BAL			\$ 307,051.02	\$ 319,117.97	\$ -

Maintenance District 8A – North Fork (other)

2016-2017 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 due in 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-08A BOND FUND ADMN BALANCE					
1561	482100	F/B Unres Des Bond Res	\$ 6,402.32	\$ 6,535.84	\$ 6,678.92
MD-8A BOND BEGINNING FUND BALANCE			\$ 6,402.32	\$ 6,535.84	\$ 6,678.92

MD-08A BOND REVENUE:					
15610	640101	Interest on Cash	\$ 13.52	\$ (1.92)	\$ -
15610	680206	Opt Trans In Operating Fund	\$ 8,690.00	\$ 8,690.00	\$ 8,690.00
TOTAL BOND REVENUE			\$ 8,703.52	\$ 8,688.08	\$ 8,690.00

MD-08A BOND EXPENSES:					
15610	730200	Bond Redemptions	\$ 4,170.00	\$ 2,030.00	\$ 4,200.00
15610	730400	Interest On Bonds	\$ 4,400.00	\$ 6,515.00	\$ 4,500.00
15610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 6,668.92
TOTAL BOND EXPENSES			\$ 8,570.00	\$ 8,545.00	\$ 15,368.92

MD-08A Funding Sources	\$ 15,105.84	\$ 15,223.92	\$ 15,368.92
MD-08A Financing Uses	\$ 8,570.00	\$ 8,545.00	\$ 15,368.92
MD-08A BOND ENDING FUND BALANCE	\$ 6,535.84	\$ 6,678.92	\$ -

MD-08A BOND RESERVE FUND ADMIN					
1562	482100	F/B Unres Des Bond Res	\$ 14,133.97	\$ 14,228.83	\$ 14,283.94
MD-8A BOND RESERVE BEG FUND BAL			\$ 14,133.97	\$ 14,228.83	\$ 14,283.94

MD-08A BOND RESERVE REVENUE:					
15620	640101	Interest on Cash	\$ 94.86	\$ 55.11	\$ 50.00
TOTAL BOND RESERVE REVENUE			\$ 94.86	\$ 55.11	\$ 50.00

MD-08A BOND RESERVE EXPENSES:					
15620	780100	Appropriation for Contingency	\$ -	\$ -	\$ 14,333.94
TOTAL BOND RESERVE EXPENSES			\$ -	\$ -	\$ 14,333.94

MD-08A Funding Sources	\$ 14,228.83	\$ 14,283.94	\$ 14,333.94
MD-08A Financing Uses	\$ -	\$ -	\$ 14,333.94
MD-08A BOND RESERVE END FUND BAL	\$ 14,228.83	\$ 14,283.94	\$ -

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-08A CONSTRUCTION FUND ADMIN					
1563	491100	F/B Unres Undes	\$ 364,138.92	\$ 314,107.09	\$ 323,869.04
MD-8A CONSTRUCTION BEG FUND BAL			\$ 364,138.92	\$ 314,107.09	\$ 323,869.04

MD-08A CONSTRUCTION REVENUE:					
15630	640101	Interest on Cash	\$ 2,412.31	\$ 1,244.73	\$ 1,828.00
15630	657129	Fed- Safe Drinking Water	\$ 25,098.98	\$ 10,410.43	\$ 272,234.24
TOTAL CONSTRUCTION REVENUE			\$ 27,511.29	\$ 11,655.16	\$ 274,062.24

MD-08A CONSTRUCTION EXPENSES:					
15630	740200	Buildings and Improvements	\$ 77,543.12	\$ 1,893.21	\$ 272,234.24
15630	780100	Appropriation for Contingency	\$ -	\$ -	\$ 325,697.04
TOTAL CONSTRUCTION EXPENSES			\$ 77,543.12	\$ 1,893.21	\$ 597,931.28

MD-08A Funding Sources	\$ 391,650.21	\$ 325,762.25	\$ 597,931.28
MD-08A Financing Uses	\$ 77,543.12	\$ 1,893.21	\$ 597,931.28
MD-08A CONST ENDING FUND BAL	\$ 314,107.09	\$ 323,869.04	\$ -

MD-08A CLEAN WATER DEBT					
15640	482100	F/B Unres Des Bond Res	\$ 196.19	\$ 187.22	\$ 177.91
MD-8A CLEAN WATER DEBT BEG FUND BAL			\$ 196.19	\$ 187.22	\$ 177.91

MD-08A CLEAN WATER DEBT REVENUE:					
15640	640101	Interest on Cash	\$ (7.95)	\$ (8.29)	\$ -
15640	680206	Opt Trans In Operating Fund	\$ 6,514.00	\$ 6,514.00	\$ 6,800.00
TOTAL CLEAN WATER DEBT REVENUE			\$ 6,506.05	\$ 6,505.71	\$ 6,800.00

MD-08A CLEAN WATER DEBT EXPENSES:					
15640	730300	Retire Other L-T Debt	\$ 5,500.74	\$ 3,299.84	\$ 5,833.02
15640	730500	Interest Other L - T Debt	\$ 1,014.28	\$ 3,215.18	\$ 680.92
15640	780100	Appropriation for Contingency	\$ -	\$ -	\$ 463.97
TOTAL CLEAN WATER DEBT EXP			\$ 6,515.02	\$ 6,515.02	\$ 6,977.91

MD-08A Funding Sources	\$ 6,702.24	\$ 6,692.93	\$ 6,977.91
MD-08A Financing Uses	\$ 6,515.02	\$ 6,515.02	\$ 6,977.91
MD-08A CLEAN WATER DEBT END FUND BAL	\$ 187.22	\$ 177.91	\$ -

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-08A CLEAN WATER DEBT RESERVE					
15650	482100	F/B Unres Des Bond Res	\$ 8,424.68	\$ 8,481.21	\$ 8,514.06
MD-8A CLEAN WATER DEBT RES BEG BAL			\$ 8,424.68	\$ 8,481.21	\$ 8,514.06
MD-08A CLEAN WATER DEBT RESERVE REVENUE:					
15650	640101	Interest on Cash	\$ 56.53	\$ 32.85	\$ 30.00
TOTAL CLEAN WATER DEBT RES REV			\$ 56.53	\$ 32.85	\$ 30.00
MD-08A CLEAN WATER DEBT RESERVE EXPENSES:					
15650	780100	Appropriation For Contingency	\$ -	\$ -	\$ 8,544.06
TOTAL CLEAN WTR DEBT RES EXP			\$ -	\$ -	\$ 8,544.06
MD-08A Funding Sources			\$ 8,481.21	\$ 8,514.06	\$ 8,544.06
MD-08A Financing Uses			\$ -	\$ -	\$ 8,544.06
MD-08A CLEAN WATER DEBT RES END BAL			\$ 8,481.21	\$ 8,514.06	\$ -

Maintenance District 10A – Madera Ranchos

2016-2017 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 938.8 improved units and 62.60 standby units. There are currently 6 wells in the system, 3 active and 3 inactive. The 3 active wells (Charlton, New Fender & Kensington) are currently producing a combined total of 1,590 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.

Construction of the above ground improvements to the new Dublin Well are near completion. The Department anticipates the Dublin Well will be online by July 2015. The addition of the Dublin Well should add another 800 gpm to the system.

Water rates were last set October 12, 2010 by Resolution 2010-240 with an annual Consumer Price Index adjustment. 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.

Monthly Water Service Rates				
Unit Type	Base Rate	ACO	Tier 1	Tier 2
Residential Improved	\$ 46.00	\$ 8.50	NA	NA
Commercial non-metered	\$ 39.00	\$ 8.50	NA	NA
Commercial metered	\$ 39.00	\$ 8.50	0.004/cu. ft.	0.008/cu. ft.
Standby (unimproved lots)	\$ 1.67	\$ 8.50	NA	NA

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-10A FUND ADMN FUND BALANCE					
1583	491100	F/B Unreserved Undistributed	\$ 297,497.13	\$ 351,949.43	\$ 404,734.31
BEGINNING FUND BALANCE			\$ 297,497.13	\$ 351,949.43	\$ 404,734.31

MD-10A WATER REVENUE:					
15830	630307	Other Fines	\$ 12,559.33	\$ 11,641.82	\$ 1,500.00
15830	630321	Delinquent Bill Penalty	\$ 19,202.24	\$ 6,391.62	\$ 2,500.00
15830	640101	Interest on Cash	\$ 2,343.49	\$ 1,928.62	\$ 2,136.06
15830	640103	Interest on Property Tax Collected	\$ 27.65	\$ -	\$ -
15830	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 37,620.84	\$ 1,796.82	\$ 63,454.00
15830	660212	Service Chg - Wtr/Swr (Water)	\$ 464,861.57	\$ 439,909.63	\$ 516,442.00*
15830	660223	Service Chg - Excess Water	\$ 5,076.78	\$ 1,564.53	\$ 1,000.00
15830	660803	Engineering Services - Special District	\$ 600.00	\$ 579.16	\$ 250.00
15830	673000	Miscellaneous	\$ 316.66	\$ 1,986.34	\$ 250.00
TOTAL WATER REVENUE			\$ 542,608.56	\$ 465,798.54	\$ 587,532.06

MD-10A WATER SYSTEM EXPENSES:					
15830	720200	Clothing & Personal Supplies	\$ 5.93	\$ -	\$ -
15830	720300	Communication Services	\$ 1,125.74	\$ 1,051.00	\$ -
15830	720500	Household Expense	\$ 95.05	\$ -	\$ -
15830	720600	Insurance Expense	\$ 3,000.00	\$ 3,200.00	\$ 3,360.00
15830	720601	General Insurance	\$ 3,864.00	\$ 3,810.00	\$ 4,000.00
15830	720800	Maintenance -Equipment	\$ 781.36	\$ 480.80	\$ -
15830	720900	Maintenance Structures & Grounds	\$ 181.44	\$ 496.97	\$ -
15830	720907	Maintenance - Water System	\$ 10,494.36	\$ 13,909.21	\$ 23,819.00*
15830	720913	Direct Maintenance Expense - DEGS	\$ 100,592.90	\$ 147,176.16	\$ 150,000.00
15830	720916	Water/Sewer Testing	\$ 5,149.00	\$ -	\$ -
15830	721000	Medical Dental & Lab Supplies	\$ 83.51	\$ -	\$ -
15830	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
15830	721302	Postage	\$ 1,332.58	\$ 972.16	\$ -
15830	721306	Equipment < FA Limit	\$ 779.65	\$ -	\$ 15,000.00
15830	721400	Professional & Specialized Services	\$ 3,486.65	\$ 6,300.00	\$ 7,000.00
15830	721403	Audit/Accounting Services	\$ 11,208.80	\$ 7,670.31	\$ 8,500.00
15830	721498	S.D Administration Overhead	\$ 48,519.46	\$ 37,532.25	\$ 93,738.16
15830	721500	Pubs & Legal Notices	\$ 50.70	\$ -	\$ -
15830	721602	Rent/Lease Other Equipment	\$ 1,137.86	\$ -	\$ -
15830	721800	Small Tools & Instruments	\$ 161.06	\$ -	\$ -

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
15830	721900	Special Departmental Expense	\$ 6,453.90	\$ 5,778.00	\$ 7,000.00
15830	722101	Gas & Electricity	\$ 153,435.46	\$ 152,605.58	\$ 161,710.41
OPERATION EXPENSES			\$ 352,092.35	\$ 381,145.09	\$ 474,292.57
15830	731401	Interfund Expend - Cost Plan	\$ 23,252.36	\$ 23,103.19	\$ 22,973.79
INTERFUND EXPENSES			\$ 23,252.36	\$ 23,103.19	\$ 22,973.79
15830	740200	Buildings and Improvements	\$ 93,204.90	\$ 8,765.38	\$ 50,000.00
15830	740301	Equipment	\$ 19,606.65	\$ -	\$ 0.00*
FIXED ASSETS			\$ 112,811.55	\$ 8,765.38	\$ 50,000.00
15830	780100	Appropriation for Contingency	\$ -	\$ -	\$ 445,000.01
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 445,000.01
TOTAL WATER EXPENSES			\$ 488,156.26	\$ 413,013.66	\$ 992,266.37
MD-10A Funding Sources			\$ 840,105.69	\$ 817,747.97	\$ 992,266.37
MD-10A Financing Uses			\$ 488,156.26	\$ 413,013.66	\$ 992,266.37
MD-10A ENDING FUND BALANCE			\$ 351,949.43	\$ 404,734.31	\$ -

*The following accounts were changed during budget hearings due to an emergency situation:

- 660212: changed from \$612,623 to \$516,442
- 740301: changed from \$100,000 to \$0
- 720907: changed from \$20,000 to \$23,819

Maintenance District 10A – Madera Ranchos (other)

2016-2017 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 MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015- 2016	RECOMMENDED 2016-2017
MD10A ACO FUND ADMIN:					
MD-10A ACO BEGINNING FUND BALANCE			\$ 870,756.08	\$ 68,238.01	\$ 163,710.77
MD10A ACO REVENUE:					
15840	640101	Interest on Cash	\$ 3,421.89	\$ 405.93	\$ 500.00
15840	640103	Interest on Property Tax Collected	\$ -	\$ (8.50)	\$ -
15840	660219	Service Charge ACO Reserve	\$ 89,248.41	\$ 95,075.33	\$ 100,062.00
15840	673000	Miscellaneous	\$ 4,811.63	\$ -	\$ -
TOTAL ACO REVENUE			\$ 97,481.93	\$ 95,472.76	\$ 100,562.00
MD10A ACO EXPENSES:					
15840	750119	Opt Trans Out Improvement Fund	\$ 900,000.00	\$ -	\$ -
15840	780100	Appropriation for Contingency	\$ -	\$ -	\$ 264,272.77
TOTAL ACO EXPENSES			\$ 900,000.00	\$ -	\$ 264,272.77
MD-10A Funding Sources			\$ 968,238.01	\$ 163,710.77	\$ 264,272.77
MD-10A Financing Uses			\$ 900,000.00	\$ -	\$ 264,272.77
MD-10A ACO ENDING FUND BALANCE			\$ 68,238.01	\$ 163,710.77	\$ -
MD10A BONDS FUND ADMIN:					
1585	482100	F/B Unres Des Bond Res	\$ 8,149.08	\$ 8,203.76	\$ 8,235.53
MD-10A BONDS BEGINNING FUND BALANCE			\$ 8,149.08	\$ 8,203.76	\$ 8,235.53
MD10A BOND REVENUE:					
15850	640101	Interest on Cash	\$ 54.68	\$ 31.77	\$ 35.00
TOTAL BOND REVENUE			\$ 54.68	\$ 31.77	\$ 35.00
MD-10A BOND EXPENSES:					
15850	780100	Appropriation for Contingency	\$ -	\$ -	\$ 8,270.53
TOTAL BOND EXPENSES			\$ -	\$ -	\$ 8,270.53
MD-10 Funding Sources			\$ 8,203.76	\$ 8,235.53	\$ 8,270.53
MD-10 Financing Uses			\$ -	\$ -	\$ 8,270.53
MD-10A BOND ENDING FUND BALANCE			\$ 8,203.76	\$ 8,235.53	\$ (0.00)

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015- 2016	RECOMMENDED 2016-2017
MD10A DEBT SVC PREPAY FD ADMIN:					
1586	482100	F/B Unres Des Bond Res	\$ 20,975.94	\$ 21,116.70	\$ 21,198.49
MD-10A DEBT SVS PREPAY BEG FUND BAL			\$ 20,975.94	\$ 21,116.70	\$ 21,198.49

MD10A DEBT SERVICE PREPAY REVENUE					
15860	640101	Interest on Cash	\$ 140.76	\$ 81.79	\$ 80.00
TOTAL DEBT SERVICE PREPAY REVENUE			\$ 140.76	\$ 81.79	\$ 80.00

MD10A DEBT SERVICE PREPAY EXPENSES:					
15860	780100	Appropriation for Contingency	\$ -	\$ -	\$ 21,278.49
TOTAL DEBT SERVICE PREPAY EXPENSES			\$ -	\$ -	\$ 21,278.49

MD10A Funding Sources	\$ 21,116.70	\$ 21,198.49	\$ 21,278.49
MD-10A Financing Uses	\$ -	\$ -	\$ 21,278.49
MD-10A DEBT SERV PREPAY END FUND BAL		\$ 21,116.70	\$ 21,198.49

MD10A IMPROVEMENT FUND ADMIN:					
1587	491100	F/B Unres Undes	\$ (0.46)	\$ 163,584.87	\$ 40,934.75
MD-10A DEBT IMPROV BEG FUND BAL			\$ (0.46)	\$ 163,584.87	\$ 40,934.75

MD10A IMPROVEMENT FUND REVENUE:					
15870	640101	Interest on Cash	\$ 2,670.33	\$ 839.66	\$ 209.00
15870	680207	Op Trans In - ACO Fund	\$ 900,000.00	\$ -	\$ -
15870	680350	Cash Flow Loan	\$ 750,000.00	\$ -	\$ -
TOTAL IMPROVEMENT FUND REVENUE			\$ 1,652,670.33	\$ 839.66	\$ 209.00

MD10A IMPROVEMENT FUND EXPENSES:					
15870	740200	Buildings and Improvements	\$ 1,489,085.00	\$ 123,489.78	\$ 41,143.75
TOTAL IMPROV FUND EXPENSES			\$ 1,489,085.00	\$ 123,489.78	\$ 41,143.75

MD-10A Funding Sources	\$ 1,652,669.87	\$ 164,424.53	\$ 41,143.75
MD-10A Financing Uses	\$ 1,489,085.00	\$ 123,489.78	\$ 41,143.75
MD-10A IMPROVE FUND END FUND BAL		\$ 163,584.87	\$ 40,934.75

Maintenance District 19A- Parkwood

2016-2017 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 is currently being built to provide a quarter million gallons of storage and help with peak water demands. A booster pump station will take stored water from the tank and 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 set on September 10, 2013 by Resolution 2013-141. The total monthly utility charge for an improved unit in MD-19A is \$76.21. The \$76.21 breakdown includes \$27.06 for water service, \$41.15 for sewer service, \$1.00 for street lights and \$7.00 for ACO. All rates include an annual Consumer Price Index adjustment which began July 1, 201

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-19A FUND ADMN FUND BALANCE					
1660	491100	F/B Unreserved Undistributed	\$ 54,198.29	\$ 83,757.90	\$ 80,155.08
BEGINNING FUND BALANCE			\$ 54,198.29	\$ 83,757.90	\$ 80,155.08

MD-19A PARKWOOD & SUNNYWOOD REVENUE:					
16600	610100	Cur Sec Property Tax	\$ 6,639.72	\$ 6,690.66	\$ 6,665.00
16600	610200	Cur Unsecured Property Tax	\$ 271.12	\$ 119.29	\$ 195.00
16600	610300	Prior Secured Property Tax	\$ (50.14)	\$ -	\$ -
16600	610400	Prior Unsecured Property Tax	\$ 9.54	\$ -	\$ 10.00
16660	610600	Current Supplemental Property Tax	\$ 80.41	\$ 87.61	\$ 84.00
16600	610700	Prior Supplemental Property Tax	\$ 0.41	\$ -	\$ -
16600	630307	Other Fines/Penalties	\$ 6,169.82	\$ 2,351.58	\$ 500.00
16600	630321	Delinquent Bill Penalty	\$ 9,185.39	\$ 3,743.09	\$ 1,500.00
16600	640101	Interest on Cash	\$ 358.64	\$ 495.66	\$ 427.00
16600	640103	Interest on Property Tax Collected	\$ 14.59	\$ -	\$ 5.00
16600	652900	St- H/O Property Tax Rlf	\$ 70.06	\$ 35.81	\$ 52.00
16600	660209	Sp Asmt - Delinquent Svc Chg	\$ 11,229.59	\$ 898.57	\$ 27,521.00
16600	660212	Service Chg - Wtr/Swr/Lights	\$ 175,169.42	\$ 194,677.94	\$ 238,857.00
16600	673000	Miscellaneous	\$ 100.00	\$ 117.29	\$ 75.00
16601	630307	Other Fines/Penalties	\$ -	\$ 1,474.28	\$ -
TOTAL REVENUE			\$ 209,248.57	\$ 210,691.78	\$ 275,891.00

MD-19A WATER REVENUE:					
16601	662753	SD - Water Sales To SD	\$ 58,725.19	\$ 60,000.00	\$ 63,000.00
TOTAL WATER REVENUE			\$ 58,725.19	\$ 60,000.00	\$ 63,000.00

MD-19A WATER SYSTEM EXPENSES:					
16601	720300	Communication Services	\$ 1.60	\$ -	\$ -
16601	720500	Household Expense	\$ 26.36	\$ -	\$ -
16601	720600	Insurance Expense	\$ 1,550.00	\$ 1,555.00	\$ 1,632.00
16601	720601	General Insurance	\$ 1,136.00	\$ 1,120.16	\$ 1,176.00
16601	720800	Maintenance -Equipment	\$ 638.07	\$ 418.00	\$ -
16601	720907	Maintenance - Water System	\$ 7,975.16	\$ 6,113.76	\$ 10,000.00
16601	720913	Direct Maintenance Expense - DEGS	\$ 21,390.68	\$ 35,471.50	\$ 50,000.00
16601	720915	Sp Dist Water/Sewer Chemicals	\$ 1,726.16	\$ -	\$ -
16601	721000	Medical Dental & Lab Supplies	\$ 23.16	\$ -	\$ -
16601	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
16601	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00
16601	721302	Postage	\$ 353.24	\$ -	\$ -
16601	721306	Equipment < FA Limit	\$ 152.34	\$ -	\$ 10,000.00
16601	721400	Professional & Specialized Services	\$ 68,407.78	\$ 21,317.01	\$ -
16601	721403	Audit/Accounting Services	\$ 1,810.63	\$ 1,032.09	\$ 1,500.00
16601	721427	Property Tax Admin Fee	\$ 91.50	\$ 96.50	\$ 100.00
16601	721498	SD-Administration Overhead	\$ 6,601.11	\$ 11,497.94	\$ 28,716.55
16601	721602	Rent & Lease Other Equip	\$ 182.65	\$ 2,456.40	\$ -
16601	721800	Small Tools & Instruments	\$ 44.67	\$ -	\$ -
16601	721900	Special Departmental Expense	\$ 3,948.30	\$ 3,302.50	\$ 3,500.00
16601	722101	Gas & Electricity	\$ 31,038.82	\$ 41,459.95	\$ 43,531.00
OPERATION EXPENSES - WATER			\$ 147,174.70	\$ 125,922.14	\$ 150,240.55
16601	731401	Interfund Expend - Cost Plan	\$ 9,940.94	\$ 7,077.62	\$ 7,037.99
INTERFUND EXPENSES - WATER			\$ 9,940.94	\$ 7,077.62	\$ 7,037.99
16601	780100	Appropriation for Contingency	\$ -	\$ -	\$ 15,000.00
APPROP FOR CONT- WATER			\$ -	\$ -	\$ 15,000.00
TOTAL WATER EXPENSES			\$ 157,115.64	\$ 132,999.76	\$ 172,278.54
MD-19A SEWER SYSTEM EXPENSES:					
16602	720300	Communication Services	\$ 1.60	\$ -	\$ -
16602	720500	Household Expense	\$ 26.36	\$ -	\$ -
16602	720600	Insurance Expense	\$ 1,550.00	\$ 1,555.00	\$ 1,632.00
16602	720601	General Insurance	\$ 1,136.00	\$ 1,120.15	\$ 1,176.00
16602	720800	Maintenance -Equipment	\$ -	\$ 142.98	\$ -
16602	720900	Maintenance Structures & Grounds	\$ 2,574.94	\$ 996.04	\$ -
16602	720908	Maintenance - Sewer System	\$ 1,457.90	\$ 10,507.56	\$ 15,000.00
16602	720913	Direct Maintenance Expense - DEGS	\$ 23,262.94	\$ 69,806.38	\$ 65,000.00
16602	720915	Sp Dist Water/Sewer Chemicals	\$ 504.87	\$ -	\$ -
16602	720916	Water/Sewer Testing	\$ 4,993.00	\$ -	\$ -
16602	721000	Medical Dental & Lab Supplies	\$ 23.16	\$ -	\$ -
16602	721100	Memberships	\$ 76.47	\$ 81.32	\$ 85.00
16602	721306	Equipment < FA Limit	\$ 152.34	\$ -	\$ 10,000.00
16602	721400	Professional & Specialized Services	\$ 283.08	\$ -	\$ -
16602	721403	Audit/Accounting Services	\$ 1,837.65	\$ 1,032.09	\$ 1,500.00

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
16602	721427	Property Tax Admin Fee	\$ 91.50	\$ 96.50	\$ 100.00
16602	721498	SD-Administration Overhead	\$ 7,914.11	\$ 11,497.95	\$ 28,716.55
16602	721602	Rent/Lease Other Equipment	\$ 182.65	\$ 2,694.28	\$ -
16602	721800	Small Tools & Instruments	\$ 44.67	\$ -	\$ -
16602	721900	Special Departmental Expense	\$ 17,167.30	\$ 17,017.00	\$ 17,500.00
16602	722000	Transportation, Travel & Education	\$ -	\$ 22.60	\$ -
16602	722101	Gas & Electricity	\$ 7,680.76	\$ 13,471.81	\$ 14,144.00
OPERATION EXPENSES - SEWER			\$ 70,961.30	\$ 130,041.66	\$ 154,853.55
16602	731401	Interfund Expend - Cost Plan	\$ 6,463.15	\$ 7,077.62	\$ 7,037.99
INTERFUND EXPENSES - SEWER			\$ 6,463.15	\$ 7,077.62	\$ 7,037.99
16602	780100	Appropriation for Contingency	\$ -	\$ -	\$ 15,000.00
			\$ -	\$ -	\$ 15,000.00
TOTAL SEWER EXPENSES			\$ 77,424.45	\$ 137,119.28	\$ 176,891.54
MD-19A STREET LIGHT EXPENSES:					
16603	720913	Direct Maintenance Expense - DEGS	\$ -	\$ 662.17	\$ 500.00
16603	722101	Gas & Electricity	\$ 3,874.06	\$ 3,513.39	\$ 4,000.00
OPERATION EXPENSES - LIGHTS			\$ 3,874.06	\$ 4,175.56	\$ 4,500.00
16603	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,376.00
APPROP FOR CONT- LIGHTS			\$ -	\$ -	\$ 2,376.00
TOTAL STREET LIGHT EXPENSES			\$ 3,874.06	\$ 4,175.56	\$ 6,876.00
MD-19A Funding Sources			\$ 322,172.05	\$ 354,449.68	\$ 356,046.08
MD-19A Financing Uses			\$ 238,414.15	\$ 274,294.60	\$ 356,046.08
MD-19A ENDING FUND BALANCE			\$ 83,757.90	\$ 80,155.08	\$ -

Maintenance District 19A- Parkwood (other)

2016-2017 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-19A ACO FUND ADMIN:					
MD-19A ACO BEG FUND BALANCE			\$ 1,077.41	\$ 1,084.63	\$ 37,688.46
MD-19A ACO REVENUE:					
16610	640101	Interest on Cash	\$ 7.22	\$ 55.76	\$ 50.00
16610	660219	Servce Charge ACO Reserve	\$ -	\$ 36,548.07	\$ 53,222.00
MD-19A ACO REVENUE			\$ 7.22	\$ 36,603.83	\$ 53,272.00
MD-19A ACO EXPENSES:					
16610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 90,960.46
TOTAL MD-19A ACO EXPENSES			\$ -	\$ -	\$ 90,960.46
MD-19A ACO Funding Sources			\$ 1,084.63	\$ 37,688.46	\$ 90,960.46
MD-19A ACO Financing Uses			\$ -	\$ -	\$ 90,960.46
MD-19A ACO ENDING FUND BALANCE			\$ 1,084.63	\$ 37,688.46	\$ -
MD-19A IMPROVEMENT FUND:					
MD-19A IMPROVE FUND BEG FUND BAL			\$ -	\$ (6,937.60)	\$ 42,038.53
MD-19A IMPROVEMENT FUND REVENUE:					
16620	640101	Interest on Cash	\$ (208.33)	\$ 149.72	\$ 200.00
16620	654501	St - Water Grant	\$ 162,173.59	\$ 77,826.41	\$ 1,000,000.00
16620	657093	USDA Grant	\$ -	\$ 500,000.00	\$ -
TOTAL MD-19A IMPROVE FUND REV			\$ 161,965.26	\$ 577,976.13	\$ 1,000,200.00
MD-19A IMPROVEMENT EXPENSES:					
16620	740200	Buildings and Improvements	\$ 168,902.86	\$ 529,000.00	\$ 1,042,238.53
TOTAL MD-19A IMPROVE FUND EXP			\$ 168,902.86	\$ 529,000.00	\$ 1,042,238.53
MD-19A Improvement Fund Funding Sources			\$ 161,965.26	\$ 571,038.53	\$ 1,042,238.53
MD-19A Improvement Fund Financing Uses			\$ 168,902.86	\$ 529,000.00	\$ 1,042,238.53
MD-19A IMPROVE FUND ENDING BAL			\$ (6,937.60)	\$ 42,038.53	\$ -

MD-19A PARKWOOD

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-19A IMPROVEMENT BOND:					
		MD-19A IMPROVE BOND BEG FUND BAL	\$ 52,371.71	\$ 54,101.76	\$ 54,581.51
MD-19A IMPROVEMENT BOND REVENUE:					
16700	640101	Interest on Cash	\$ 279.52	\$ 166.95	\$ 160.00
16700	640103	Interest on Property Tax Collected	\$ 17.01	\$ -	\$ -
16700	660205	Sp Asmt- Bonds	\$ 17,901.92	\$ 17,816.96	\$ 17,250.00
16700	660210	Sp Asmt- Bonds Deliquent Asmt	\$ 1,631.60	\$ 770.84	\$ 500.00
		TOTAL MD-19A IMPROVE BOND REV	\$ 19,830.05	\$ 18,754.75	\$ 17,910.00
MD-19A IMPROVEMENT BOND EXPENSES:					
16700	730200	Bond Redemptions	\$ 16,000.00	\$ 17,000.00	\$ 17,000.00*
16700	730400	Interest On Bonds	\$ 2,100.00	\$ 1,275.00	\$ 425.00*
16700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 55,066.51*
		TOTAL MD-19A IMPROV BOND EXP	\$ 18,100.00	\$ 18,275.00	\$ 72,491.51
MD-19A IMPROVE BOND FUNDING SOURCES AND USES:					
		MD-19A Improvement Bond Funding Sources	\$ 72,201.76	\$ 72,856.51	\$ 72,491.51
		MD-19A Improvement Bond Financing Uses	\$ 18,100.00	\$ 18,275.00	\$ 72,491.51
		MD-19A IMPROVE BOND ENDING FUND BAL	\$ 54,101.76	\$ 54,581.51	\$ -

*The following accounts were changed during budget hearings due to an emergency situation:

- 730200: changed from \$16,700 to \$17,000
- 730400: changed from \$432.50 to \$425.00
- 780100: changed from \$55,359.01 to \$55,066.51

Maintenance District 19B – Sayre Ranch 3

2016-2017 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 set on September 10, 2013 by Resolution 2013-142. The rates for this District are \$35.47 per month which includes \$26.87 for water service, \$1.60 for street lights and a \$7.00 ACO charge. There is one standby (unimproved) unit billed at \$7.92 per month. The improved water, street lights, and ACO rates include an annual Consumer Price Index adjustment which began on July 1, 2016. Sewer services to MD-19B are provided by the City of Madera.

MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-19B FUND ADMN FUND BALANCE					
1680	491100	F/B Unreserved Undistributed	\$ 2,153.00	\$ 75,414.93	\$ 81,667.99
BEGINNING FUND BALANCE			\$ 2,153.00	\$ 75,414.93	\$ 81,667.99

MD-19B WATER REVENUE:					
16801	630307	Other Fines	\$ 3,535.48	\$ 615.00	\$ 500.00
16801	630321	Delinquent Bill Penalty	\$ 3,337.73	\$ 1,827.13	\$ 500.00
16801	640101	Interest on Cash	\$ 312.02	\$ 306.45	\$ 309.00
16801	640103	Interest on Property Tax Collected	\$ 5.95	\$ -	\$ -
16801	660209	Sp Asmt - Delinquent Svc Chg	\$ 13,497.32	\$ 283.37	\$ 14,767.00
16801	660212	Service Chg - Wtr/Swr	\$ 105,835.49	\$ 104,475.02	\$ 117,960.00
16801	673000	Miscellaneous	\$ 50.00	\$ -	\$ -
TOTAL REVENUE			\$ 126,573.99	\$ 107,506.97	\$ 134,036.00

MD-19B WATER SYSTEM EXPENSES:					
16801	720500	Household Expense	\$ 78.61	\$ -	\$ -
16801	720800	Maintenance of Equipment	\$ 650.97	\$ -	\$ -
16801	720913	Direct Maintenance Expense - DEGS	\$ 11,470.33	\$ 10,068.44	\$ 12,000.00
16801	721302	Postage	\$ 114.66	\$ -	\$ -
16801	721306	Equipment < FA Limit	\$ 202.92	\$ -	\$ -
16801	721400	Professional & Specialized Services	\$ 330.45	\$ -	\$ -
16801	721403	Audit/Accounting Services	\$ 2,702.96	\$ 1,829.62	\$ 2,000.00
16801	721498	SD-Administration Overhead	\$ 21,720.77	\$ 13,792.75	\$ 34,447.88
16801	721600	Rents/Leases Equip	\$ 22.65	\$ -	\$ -
16801	721602	Rent & Lease Other Equip	\$ 223.08	\$ -	\$ -
16801	721800	Small Tools & Instruments	\$ 246.60	\$ 150.00	\$ -
16801	721900	Special Dept. Exp	\$ 423.87	\$ -	\$ -
16801	721940	SD- Water Purchase	\$ -	\$ 60,000.00	\$ 63,000.00
16801	722000	Transportation, Travel & Education	\$ 71.42	\$ -	\$ -
OPERATION EXPENSES - WATER			\$ 38,259.29	\$ 85,840.81	\$ 111,447.88

16801	731401	Interfund Expend - Cost Plan	\$ 8,609.92	\$ 8,490.20	\$ 8,442.65
INTERFUND EXPENSES - WATER			\$ 8,609.92	\$ 8,490.20	\$ 8,442.65

16801	780100	Appropriation for Contingency	\$ -	\$ -	\$ 85,000.00
APPROP FOR CONT - WATER			\$ -	\$ -	\$ 85,000.00
TOTAL WATER EXPENSES			\$ 46,869.21	\$ 94,331.01	\$ 204,890.53

MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-19B STREET LIGHT EXPENSES:					
16802	722101	Gas & Electricity	\$ 6,442.85	\$ 6,922.90	\$ 7,500.00
OPERATION EXPENSES - LIGHTS			\$ 6,442.85	\$ 6,922.90	\$ 7,500.00
16802	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,313.46
APPROP FOR CONT - LIGHTS			\$ -	\$ -	\$ 3,313.46
TOTAL STREET LIGHT EXPENSES			\$ 6,442.85	\$ 6,922.90	\$ 10,813.46
MD-19B Funding Sources			\$ 128,726.99	\$ 182,921.90	\$ 215,703.99
MD-19B Financing Uses			\$ 53,312.06	\$ 101,253.91	\$ 215,703.99
MD-19B ENDING FUND BALANCE			\$ 75,414.93	\$ 81,667.99	\$ -

Maintenance District 22A – Oakhurst

2016-2017 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 1,583.3 improved units and 476.90 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 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 \$51.33 per equivalent dwelling unit (EDU) with an annual Consumer Price Index adjustment. Stand by rates are \$8.33 per unit per month.

MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-22A FUND ADMN FUND BALANCE					
1710	491100	F/B Unreserved Undistributed	\$ 574,669.95	\$ 656,910.51	\$ 685,055.25
BEGINNING FUND BALANCE			\$ 574,669.95	\$ 656,910.51	\$ 685,055.25

MD-22A SEWER REVENUE:					
1710	610100	Cur Sec Property Tax	\$ 80,887.42	\$ 80,592.56	\$ 80,740.00
1710	610200	Cur Unsecured Property Tax	\$ 2,457.11	\$ 1,092.96	\$ 1,775.00
1710	610300	Prior Secured Property Tax	\$ (459.99)	\$ -	\$ 100.00
1710	610400	Prior Unsecured Property Tax	\$ 85.85	\$ -	\$ 75.00
1710	610600	Current Supplemental Property Tax	\$ 731.29	\$ 784.62	\$ 757.00
1710	610700	Prior Supplemental Property Tax	\$ 3.81	\$ -	\$ 2.00
1710	620300	Construction Permits	\$ -	\$ 7.00	\$ -
1710	630321	Delinquent Bill Penalty	\$ 11,334.79	\$ 1,460.02	\$ 5,000.00
1710	640101	Interest on Cash	\$ 4,206.33	\$ 3,580.48	\$ 3,893.00
1710	640103	Interest on Property Tax Collected	\$ 154.57	\$ -	\$ 50.00
1710	652900	St- H/O Property Tax Rlf	\$ 630.18	\$ 317.01	\$ 473.00
1710	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 32,972.88	\$ 81,580.94	\$ 83,559.00
1710	660212	Service Chg - Wtr/Swr	\$ 919,687.74	\$ 913,402.00	\$ 1,024,018.00
1710	660218	Annex/Parcel Map Fees	\$ 990.00	\$ 990.00	\$ 990.00
1710	660224	MD-22A Sewer Recovery Fund	\$ 39.00	\$ 313.81	\$ 75.00
1710	660229	MD-22A Septage Fees	\$ 14,847.53	\$ 6,290.00	\$ 100,139.00
1710	662740	SD Application Fees	\$ 500.00	\$ -	\$ -
1710	672000	Other Sales	\$ 30,276.60	\$ -	\$ -
1710	673910	Misc Reimbursement - Insurance	\$ 4,000.00	\$ -	\$ -
1710	673920	Misc Reimbursement - Other	\$ 6,950.00	\$ 7,987.42	\$ -
1710	680216	Opt Trans In Bond Res. Fund	\$ 3,957.30	\$ -	\$ -
TOTAL REVENUE			\$ 1,114,252.41	\$ 1,098,398.82	\$ 1,301,646.00

MD-22A SEWER SYSTEM EXPENSES:					
1710	720300	Communication Services	\$ 3,674.50	\$ 3,664.39	\$ -
1710	720500	Household Expense	\$ 4,585.96	\$ 4,233.79	\$ 8,000.00
1710	720502	Refuse Disposal	\$ 1,936.00	\$ 2,933.45	\$ -
1710	720600	Insurance Expense	\$ 3,500.00	\$ 3,500.00	\$ 3,675.00
1710	720601	General Insurance	\$ 11,807.00	\$ 11,641.29	\$ 12,223.00
1710	720800	Maintenance -Equipment	\$ 9,166.24	\$ 9,620.86	\$ 10,000.00
1710	720900	Maintenance Structures & Grounds	\$ 369.40	\$ 117.94	\$ -
1710	720907	Maintenance - Water System	\$ (20.50)	\$ -	\$ -

MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
17100	720908	Maintenance - Sewer System	\$ 21,312.81	\$ 74,610.24	\$ 100,000.00
17100	720913	Direct Maintenance Expense - DEGS	\$ 285,099.40	\$ 248,954.84	\$ 270,000.00
17100	720915	Sp Dist Water/Sewer Chemicals	\$ 22,450.30	\$ 50.22	\$ -
17100	720916	Water/Sewer Testing	\$ 9,905.66	\$ -	\$ -
17100	721000	Medical Dental & Lab Supplies	\$ 11,635.22	\$ 269.75	\$ -
17100	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
17100	721200	Miscellaneous Expenses	\$ 250.00	\$ -	\$ -
17100	721302	Postage	\$ 226.77	\$ -	\$ -
17100	721304	Miscellaneous Office Supplies	\$ -	\$ 184.57	\$ -
17100	721306	Equipment < FA Limit	\$ 9,530.05	\$ 5,902.52	\$ 15,000.00
17100	721400	Professional & Specialized Services	\$ 22,059.08	\$ 2,167.38	\$ 5,000.00
17100	721403	Audit/Accounting Services	\$ 10,621.43	\$ 3,948.49	\$ 5,000.00
17100	721427	Property Tax Admin Fee	\$ 1,652.00	\$ 1,717.00	\$ 1,750.00
17100	721498	SD-Administration Overhead	\$ 82,007.10	\$ 63,298.70	\$ 158,090.79
17100	721600	Rent & Leases - Equipment	\$ 92.50	\$ -	\$ 5,000.00
17100	721602	Rent/Lease Other Equipment	\$ 1,463.52	\$ -	\$ -
17100	721700	Rent/Lease Building/Land	\$ 38,451.09	\$ 39,900.00	\$ 39,486.00
17100	721800	Small Tools & Instruments	\$ 493.35	\$ -	\$ 500.00
17100	721900	Special Departmental Expense	\$ 28,915.42	\$ 30,340.00	\$ 32,000.00
17100	722101	Gas & Electricity	\$ 121,258.91	\$ 152,411.13	\$ 160,031.00
17100	722102	Sewer & Water Charges	\$ 446.48	\$ 661.01	\$ 750.00
OPERATION EXPENSES			\$ 703,042.63	\$ 660,290.22	\$ 826,670.79
17100	731401	Interfund Expend - Cost Plan	\$ 39,385.28	\$ 38,963.86	\$ 38,745.64
INTERFUND EXPENSES			\$ 39,385.28	\$ 38,963.86	\$ 38,745.64
17100	740200	Buildings and Improvements	\$ 12,549.94	\$ -	\$ 50,000.00
17100	740300	Equipment	\$ -	\$ -	\$ 150,000.00
FIXED ASSETS			\$ 12,549.94	\$ -	\$ 200,000.00
17100	750102	Opt Trans Out ACO Fund	\$ -	\$ 75,000.00	\$ 75,000.00
17100	750104	Opt Trans Out USDA Debt Svc. Fund	\$ 82,034.00	\$ 77,500.00	\$ 150,000.00
17100	750104	Opt Trans Out Debt Service Fund	\$ 180,000.00	\$ 190,000.00	\$ 200,000.00
17100	750105	Opt Trans Out USDA Res Fund	\$ -	\$ 13,000.00	\$ 14,000.00
17100	750105	Opt Trans Out Bond Res Fund	\$ 15,000.00	\$ 15,500.00	\$ 16,000.00
OTHER FINANCING OBLIGATIONS			\$ 277,034.00	\$ 371,000.00	\$ 455,000.00

MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
17100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 466,284.82
		APPROPRIATION FOR CONTINGENCY	\$ -	\$ -	\$ 466,284.82
		TOTAL SEWER EXPENSES	\$ 1,032,011.85	\$ 1,070,254.08	\$ 1,986,701.25
		MD-22A Funding Sources	\$ 1,114,252.41	\$ 1,755,309.33	\$ 1,986,701.25
		MD-22A Financing Uses	\$ 1,032,011.85	\$ 1,070,254.08	\$ 1,986,701.25
		MD-22A ENDING FUND BALANCE	\$ 656,910.51	\$ 685,055.25	\$ -

Maintenance District 22A – Oakhurst (other)

2016-2017 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.

1712 Construction Fund: This fund was created as a project fund to account for costs of constructing 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 project fund accumulates the actual construction costs because they are not part of normal operations that are accounted for in Fund 1710 and because the total costs of the project must be capitalized with the cost depreciated over the life of the improvement. Only the annual depreciation amount is to be recorded as part of normal operations.

1713 Cash Pay Fund: To finance the major sewer plant expansion the District imposed a special assessment on property owners over the life of the future debt service payments. Property owners were given the option of paying their entire calculated assessment in advance. These payments were recorded in this fund, and the funds ultimately were transferred to the debt service funds (either 1715 or 1716) to retire debt.

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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-22A USDA RESERVE FUND:					
17080	491100	F/B Unrers Undes	\$ -	\$ 12,125.53	\$ 25,172.50
MD-22A USDA RESERVE FUND BEG FUND BAL			\$ -	\$ 12,125.53	\$ 25,172.50

MD-22A USDA RESERVE FUND REVENUE:					
17080	640101	Interest on Cash	\$ 0.53	\$ 46.97	\$ 50.00
17080	680206	Op Trans In - Operating Fund	\$ 12,125.00	\$ 13,000.00	\$ 14,000.00
TOTAL MD-22A USDA RES FUND REV			\$ 12,125.53	\$ 13,046.97	\$ 14,050.00

MD-22A USDA RESERVE FUND EXPENSES:					
17080	780100	Appropriation for Contingency	\$ -	\$ -	\$ 39,222.50
TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSES			\$ -	\$ -	\$ 39,222.50

MD-22A USDA Reserve Funding Sources	\$ 12,125.53	\$ 25,172.50	\$ 39,222.50
MD-22A USDA Reserve Financing Uses	\$ -	\$ -	\$ 39,222.50
MD-22A USDA RESERVE ENDING FUND BAL	\$ 12,125.53	\$ 25,172.50	\$ -

MD-22A USDA DEBT SVC FD ADMIN:					
17090	491100	F/B Unrers Undes	\$ -	\$ (27.25)	\$ (32,305.24)
MD-22A USDA .DEBT SVC BEG FUND BAL			\$ -	\$ (27.25)	\$ (32,305.24)

MD-22A USDA DEBT SVC REVENUE:					
17090	640101	Interest on Cash	\$ (42.53)	\$ 144.01	\$ 75.00
17090	680206	Op Trans In - Operating Fund	\$ 69,909.00	\$ 77,500.00	\$ 150,000.00
TOTAL MD-22A USDA DEBT SVC REVENUE			\$ 69,866.47	\$ 77,644.01	\$ 150,075.00

MD-22A USDA DEBT SVC EXPENSES:					
17090	730200	Retire Other L-T Debt	\$ 45,000.00	\$ 46,000.00	\$ 47,000.00
17090	730500	Interest Other L-T Debt	\$ 24,893.72	\$ 63,922.00	\$ 62,888.00
17090	780100	Appropriation for Contingency	\$ -	\$ -	\$ 7,881.76
TOTAL MD-22A USDA DEBT SVC EXPENSES:			\$ 69,893.72	\$ 109,922.00	\$ 117,769.76

MD-22A USDA Debt Service Funding Sources	\$ 69,866.47	\$ 77,616.76	\$ 117,769.76
MD-22A USDA Debt Service Financing Uses	\$ 69,893.72	\$ 109,922.00	\$ 117,769.76
MD-22A USDA DEBT SVC ENDING FUND BAL	\$ (27.25)	\$ (32,305.24)	\$ -

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-22A USDA DEBT SVC FD ADMIN:					
17090	491100	F/B Unrers Undes	\$ -	\$ (27.25)	\$ (32,305.24)
MD-22A USDA .DEBT SVC BEG FUND BAL			\$ -	\$ (27.25)	\$ (32,305.24)

MD-22A USDA DEBT SVC REVENUE:					
17090	640101	Interest on Cash	\$ (42.53)	\$ 144.01	\$ 75.00
17090	680206	Op Trans In - Operating Fund	\$ 69,909.00	\$ 77,500.00	\$ 150,000.00
TOTAL MD-22A USDA DEBT SVC REVENUE			\$ 69,866.47	\$ 77,644.01	\$ 150,075.00

MD-22A USDA DEBT SVC EXPENSES:					
17090	730200	Retire Other L-T Debt	\$ 45,000.00	\$ 46,000.00	\$ 47,000.00
17090	730500	Interest Other L-T Debt	\$ 24,893.72	\$ 63,922.00	\$ 62,888.00
17090	780100	Appropriation for Contingency	\$ -	\$ -	\$ 7,881.76
TOTAL MD-22A USDA DEBT SVC EXPENSES:			\$ 69,893.72	\$ 109,922.00	\$ 117,769.76

MD-22A USDA Debt Service Funding Sources	\$ 69,866.47	\$ 77,616.76	\$ 117,769.76
MD-22A USDA Debt Service Financing Uses	\$ 69,893.72	\$ 109,922.00	\$ 117,769.76
MD-22A USDA DEBT SVC ENDING FUND BAL	\$ (27.25)	\$ (32,305.24)	\$ -

MD-22A ACO FUND ADMIN:					
17110	481100	F/B Unres Des Cap Outlay			
17110	491100	F/B Unres Undes	\$ 116,053.78	\$ 116,832.61	\$ 192,285.15
MD-22A ACO BEGINNING FUND BALANCE			\$ 116,053.78	\$ 116,832.61	\$ 192,285.15

MD-22A ACO REVENUE:					
17110	640101	Interest on Cash	\$ 778.83	\$ 452.54	\$ 500.00
17110	680206	Op Trans In - Operations Fund	\$ -	\$ 75,000.00	\$ 75,000.00
MD-22A ACO REVENUE			\$ 778.83	\$ 75,452.54	\$ 75,500.00

MD-22A ACO EXPENSES:					
17110	780100	Appropriation for Contingency	\$ -	\$ -	\$ 267,785.15
TOTAL MD-22A ACO EXPENSES			\$ -	\$ -	\$ 267,785.15

MD-22A ACO Funding Sources	\$ 116,832.61	\$ 192,285.15	\$ 267,785.15
MD-22A ACO Financing Uses	\$ -	\$ -	\$ 267,785.15
MD-22A ACO ENDING FUND BALANCE	\$ 116,832.61	\$ 192,285.15	\$ -

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-22A IMPROVEMENT FUND ADMIN:					
17140	491100	F/B Unrers Undes	\$ 1,212,080.43	\$ 873,010.21	\$ 802,455.79
MD-22A IMPROVE FUND BEG FUND BAL			\$ 1,212,080.43	\$ 873,010.21	\$ 802,455.79

MD-22A IMPROVEMENT REVENUE:					
17140	640101	Interest on Cash	\$ 6,159.38	\$ 2,697.67	\$ 4,371.21
17140	657093	USDA Grant	\$ 600,588.88	\$ 501,857.24	\$ -
17140	659000	Other - Gov Agencies	\$ 2,835,000.00	\$ -	\$ -
TOTAL MD-22A IMPROVEMENT REVENUE			\$ 3,441,748.26	\$ 504,554.91	\$ 4,371.21

MD-22A IMPROVEMENT EXPENSES:					
17140	740200	Buildings & Improvements	\$ 3,780,818.48	\$ 575,109.33	\$ 50,000.00
17140	780100	Appropriation for Contingency	\$ -	\$ -	\$ 756,827.00
TOTAL MD-22A IMPROVE EXPENSES			\$ 3,780,818.48	\$ 575,109.33	\$ 806,827.00

MD-22A Improvement Funding Sources	\$ 4,653,828.69	\$ 1,377,565.12	\$ 806,827.00
MD-22A Improvement Financing Uses	\$ 3,780,818.48	\$ 575,109.33	\$ 806,827.00
MD-22A IMPROVE ENDING FUND BALANCE	\$ 873,010.21	\$ 802,455.79	\$ -

MD-22A ASMT DIST DEBT SVC:					
17150	491100	F/B Unrers Undes	\$ 695,357.31	\$ 725,295.77	\$ 779,019.23
MD-22A ASMT DIST DEBT SVC BEG FUND BAL			\$ 695,357.31	\$ 725,295.77	\$ 779,019.23

MD-22A ASMT DIST DEBT SVC REVENUE:					
17150	640101	Interest on Cash	\$ 3,404.78	\$ 2,658.36	\$ 2,717.16
17150	660205	Sp Asmt - Bonds	\$ 481,461.78	\$ 503,062.23	\$ 484,994.37
TOTAL MD-22A ASMT DIST DEBT SVC REV			\$ 484,866.56	\$ 505,720.59	\$ 487,711.53

MD-22A ASMT DIST DEBT SVC EXPENSES					
17150	741400	Professional & Specialized Services	\$ 4,250.00	\$ -	\$ -
17150	721403	Audit/Acctg/Services	\$ 5,077.92	\$ 5,208.38	\$ 5,500.00
17150	730200	Bond Redemptions	\$ 121,700.00	\$ 127,200.00	\$ 134,900.00
17150	730400	Interest On Bonds	\$ 328,150.18	\$ 319,588.75	\$ 315,267.15
17150	780100	Appropriation for Contingency	\$ -	\$ -	\$ 811,063.61
TOTAL MD-22A ASMT DIST DEBT SVC EXP			\$ 454,928.10	\$ 451,997.13	\$ 1,266,730.76

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
		MD-22A Asmt Dist Debt SVC Funding Sources	\$ 1,180,223.87	\$ 1,231,016.36	\$ 1,266,730.76
		MD-22A Asmt Dist Debt SVC Financing Uses	\$ 454,928.10	\$ 451,997.13	\$ 1,266,730.76
		MD-22A ASMT DIST DEBT SVC ENDING FUND BAL	\$ 725,295.77	\$ 779,019.23	\$ (0.00)

MD-22A ASMT DIST RESERVE FUND:					
17160	491100	F/B Unrers Undes	\$ 121,335.52	\$ 122,096.29	\$ 122,569.42
		MD-22A ASMT DIST RESERVE FUND BEG FUND BAL	\$ 121,335.52	\$ 122,096.29	\$ 122,569.42

MD-22A ASMT DIST RESERVE FUND REVENUE:					
17160	640101	Interest on Cash	\$ 760.77	\$ 473.13	\$ 457.36
		TOTAL MD-22A ASMT DIST RES FUND REV	\$ 760.77	\$ 473.13	\$ 457.36

MD-22A ASMT DIST RESERVE FUND EXPENSES:					
17160	780100	Appropriation for Contingency	\$ -	\$ -	\$ 123,026.78
		TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSES	\$ -	\$ -	\$ 123,026.78

		MD-22A Asmt Dist Reserve Funding Sources	\$ 122,096.29	\$ 122,569.42	\$ 123,026.78
		MD-22A Asmt Dist Reserve Financing Uses	\$ -	\$ -	\$ 123,026.78
		MD-22A ASMT DIST RESERVE ENDING FUND BAL	\$ 122,096.29	\$ 122,569.42	\$ -

MD-22A COP DEBT SVC FD ADMIN:					
17170	491100	F/B Unrers Undes	\$ 70,549.33	\$ 105,144.04	\$ 149,094.35
		MD-22A COP DEBT SVC BEG FUND BAL	\$ 70,549.33	\$ 105,144.04	\$ 149,094.35

MD-22A COP DEBT SVC REVENUE:					
17170	640101	Interest on Cash	\$ 846.80	\$ 118.90	\$ 241.00
17170	680206	Op Trans In - Operating Fund	\$ 180,000.00	\$ 190,000.00	\$ 200,000.00
		TOTAL MD-22A COP DEBT SVC REVENUE	\$ 180,846.80	\$ 190,118.90	\$ 200,241.00

MD-22A COP DEBT SVC EXPENSES:					
17170	730200	Retire Other L-T Debt	\$ 45,300.00	\$ 47,300.00	\$ 49,500.00
17170	730500	Interest Other L-T Debt	\$ 100,952.09	\$ 98,868.59	\$ 96,690.60
17170	780100	Appropriation for Contingency	\$ -	\$ -	\$ 203,144.75
		TOTAL MD-22A COP DEBT SVC EXPENSES:	\$ 146,252.09	\$ 146,168.59	\$ 349,335.35

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
		MD-22A COP Dept Service Funding Sources	\$ 251,396.13	\$ 295,262.94	\$ 349,335.35
		MD-22A COP Debt Service Financing Uses	\$ 146,252.09	\$ 146,168.59	\$ 349,335.35
		MD-22A COP DEBT SVC ENDING FUND BAL	\$ 105,144.04	\$ 149,094.35	\$ -

MD-22A COP DEBT SVC RESERVE FD ADMIN:					
17180	491100	F/B Unrers Undes	\$ 117,830.55	\$ 133,577.81	\$ 149,595.52
		MD-22A COP DEBT SVC RESERVE BEG FUND BAL	\$ 117,830.55	\$ 133,577.81	\$ 149,595.52

MD-22A COP DEBT SVC RESERVE REVENUE:					
17180	640101	Interest on Cash	\$ 747.26	\$ 517.71	\$ 565.31
17180	680206	Op Trans In - Operating Fund	\$ 15,000.00	\$ 15,500.00	\$ 16,000.00
		TOTAL MD-22A COP DEBT SVC RES REV	\$ 15,747.26	\$ 16,017.71	\$ 16,565.31

MD-22A COP DEBT SVC RESERVE EXPENSES:					
17180	780100	Appropriation for Contingency	\$ -	\$ -	\$ 166,160.83
		TOTAL MD-22A COP DEBT SVC RESERVE EXPENSES	\$ -	\$ -	\$ 166,160.83

		MD-22A COP Dept Serv Res Funding Sources	\$ 133,577.81	\$ 149,595.52	\$ 166,160.83
		MD-22A COP Debt Serv Res Financing Uses	\$ -	\$ -	\$ 166,160.83
		MD-22A COP DEBT SVC RES ENDING FUND BAL	\$ 133,577.81	\$ 149,595.52	\$ 0.00

Maintenance District 22F – Oakhurst Water

2016-2017 Recommended Water Budget

This Zone of Benefit was formed by Resolution 2005-072 for the purpose of providing water service to the Oakhurst community. The acquisition of the Hillview Water Company was the primary objective at the time. Since then, Hillview Water Company has made significant improvements including developing additional supply and is currently in the process of constructing a water treatment plant to improve quality.

There are currently no operational revenues or expenditures associated with this fund. The only revenue this fund receives is minor interest on unspent cash. Due to the recent improvements to their system, the acquisition of Hillview Water Company is no longer a goal. The Department recommends dissolving this Zone of Benefit and returning the cash balance to MD-22A ACO fund.

MD-22F HILLVIEW WATER

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-22F FUND ADMIN:					
1724	491100	F/S Unres Undes	\$ 2,951.41	\$ 2,971.22	\$ 2,982.73
MD-22F BEG FUND BALANCE			\$ 2,951.41	\$ 2,971.22	\$ 2,982.73
MD-22F REVENUE:					
17240	640101	Interest on Cash	\$ 19.81	\$ 11.51	\$ -
TOTAL MD-22F REVENUE			\$ 19.81	\$ 11.51	\$ -
MD-22F EXPENSES:					
17240	721500	Advertisement/Public & Legal Notices	\$ -	\$ -	\$ -
17240	750102	Opt Trans Out ACO Fund	\$ -	\$ -	\$ 2,982.73
17240	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
TOTAL MD-22F EXPENSES			\$ -	\$ -	\$ 2,982.73
MD-22F Funding Sources			\$ 2,971.22	\$ 2,982.73	\$ 2,982.73
MD-22F Financing Uses			\$ -	\$ -	\$ 2,982.73
MD-22F ENDING FUND BALANCE			\$ 2,971.22	\$ 2,982.73	\$ -

Maintenance District 24 – Teaford Meadows

2015-2016 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 59 improved units and 5 standby units. In addition, there are 8 contract water service connections consisting of 7 improved units and 1 standby unit. The system has four hard rock wells consisting of 2 active wells (#2 & #4) and 2 inactive wells (#1 & #2). 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 set on December 9, 2008 by Resolution No. 2008-273 with an annual Consumer Price Index adjustment. The current rates are \$97.33 per month for improved parcels and \$11 for standby. The contract water rates are \$56.33 per month for improved and \$5.33 per month for standby.

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-24 FUND ADMN FUND BALANCE					
1740	491100	F/B Unreserved Undistributed	\$ 122,046.02	\$ 169,236.51	\$ 211,498.82
BEGINNING FUND BALANCE			\$ 122,046.02	\$ 169,236.51	\$ 211,498.82

MD-24 WATER/SEWER REVENUE:					
17401	610100	Cur Sec Property Tax	\$ 28,800.72	\$ 29,174.16	\$ 27,566.00
17401	610200	Cur Unsecured Property Tax	\$ 1,200.62	\$ 530.27	\$ 1,109.00
17401	610300	Prior Secured Property Tax	\$ (216.76)	\$ -	\$ 100.00
17401	610400	Prior Unsecured Property Tax	\$ 42.29	\$ -	\$ 50.00
17401	610600	Current Supplemental Property Tax	\$ 353.09	\$ 388.72	\$ 245.00
17401	610700	Prior Supplemental Property Tax	\$ 1.81	\$ -	\$ -
17401	630321	Delinquent Bill Penalty	\$ 204.69	\$ -	\$ -
17401	640101	Interest on Cash	\$ 989.98	\$ 740.80	\$ 736.00
17401	640103	Interest on Property Tax Collected	\$ 42.14	\$ -	\$ 5.00
17401	652900	St- H/O Property Tax Rlf	\$ 310.38	\$ 159.54	\$ 313.00
17401	654501	ST- Water Grant	\$ -	\$ -	\$ 500,000.00
17401	660209	Sp Asmt - Delinq Svc Chg (Water/Sewer)	\$ 8,003.60	\$ -	\$ 3,081.00
17401	660212	Service Chg - Wtr/Swr	\$ 66,315.19	\$ 60,649.67	\$ 69,634.00
17401	630321	Delinquent Bill Penalty	\$ 1,467.40	\$ 242.42	\$ 250.00
17403	660217	Service Chg - Water Only	\$ 4,327.44	\$ 4,535.89	\$ 4,731.00
TOTAL REVENUE			\$ 111,842.59	\$ 96,421.47	\$ 607,820.00

MD-24 ROAD EXPENSES:					
17402	720906	MTCE-ROADS	\$ 440.41	\$ 257.98	\$ 2,000.00
TOTAL ROAD EXPENSES			\$ 440.41	\$ 257.98	\$ 2,000.00

MD-24 WATER SYSTEM EXPENSES:					
17403	720600	Insurance Expense	\$ 200.00	\$ 210.00	\$ 220.00
17403	720601	General Insurance	\$ 171.00	\$ 168.69	\$ 177.00
17403	720800	Maintenance of Equipment	\$ 34.72	\$ -	\$ -
17403	720907	Maintenance - Water System	\$ -	\$ 12,181.71	\$ 15,000.00
17403	720913	Direct Maintenance Expense - DEGS	\$ 6,425.09	\$ 3,106.23	\$ 8,000.00
17403	720916	Water/Sewer Testing	\$ 1,958.00	\$ -	\$ -
17403	721100	Memberships	\$ 76.47	\$ 81.33	\$ 90.00
17403	721302	Postage	\$ 201.74	\$ 70.56	\$ -
17403	721306	Equipment < FA Limit	\$ 38.82	\$ 2,572.43	\$ 10,000.00

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
17403	721400	Professional & Specialized Services	\$ 88.10	\$ -	\$ -
17403	721403	Audit/Accounting Services	\$ 524.32	\$ 312.75	\$ 500.00
17403	721498	SD-Administration Overhead	\$ 3,429.32	\$ 703.85	\$ 6,590.03
17403	721600	Rent & Leases - Equipment	\$ 46.55	\$ -	\$ -
17403	721900	Special Departmental Expense	\$ 573.30	\$ 535.00	\$ 600.00
17403	722101	Gas & Electricity	\$ 9,579.89	\$ 11,021.81	\$ 10,300.00
OPERATION EXPENSES - WATER			\$ 23,347.32	\$ 30,964.36	\$ 51,477.03
17403	731401	Interfund Expend - Cost Plan	\$ 1,646.98	\$ 1,624.52	\$ 1,615.12
INTERFUND EXPENSES - WATER			\$ 1,646.98	\$ 1,624.52	\$ 1,615.12
17403	740200	Buildings and Improvements	\$ -	\$ -	\$ 500,000.00
FIXED ASSETS - WATER			\$ -	\$ -	\$ 500,000.00
17403	780100	Appropriation for Contingency	\$ -	\$ -	\$ 109,872.38
APPROP FOR CONT - WATER			\$ -	\$ -	\$ 109,872.38
TOTAL WATER EXPENSES			\$ 24,994.30	\$ 32,588.88	\$ 662,964.53
MD-24 SEWER SYSTEM EXPENSES:					
17404	720300	Communication Services	\$ 0.37	\$ -	\$ -
17404	720600	Insurance Expense	\$ 200.00	\$ 210.00	\$ 220.00
17404	720601	General Insurance	\$ 171.00	\$ 168.69	\$ 177.00
17404	720800	Maintenance -Equipment	\$ 550.98	\$ -	\$ -
17404	720908	Maintenance - Sewer System	\$ 3,391.19	\$ 7,832.50	\$ 10,000.00
17404	720913	Direct Maintenance Expense - DEGS	\$ 13,484.14	\$ 1,553.70	\$ 12,000.00
17404	720915	Sp Dist Water/Sewer Chemicals	\$ 1,075.18	\$ -	\$ -
17404	720916	Water/Sewer Testing	\$ 3,887.00	\$ -	\$ -
17404	721100	Memberships	\$ 76.47	\$ 81.32	\$ -
17404	721306	Equipment < FA Limit	\$ 34.70	\$ 1,929.32	\$ 12,000.00
17404	721400	Professional & Specialized Services	\$ 587.61	\$ -	\$ 3,600.00
17404	721403	Audit/Accounting Services	\$ 434.15	\$ 250.22	\$ 500.00
17404	721427	Property Tax Admin Fee	\$ 814.00	\$ 863.00	\$ 850.00
17404	721498	SD-Administration Overhead	\$ 3,065.59	\$ 2,358.76	\$ 5,891.09
17404	721600	Rent & Leases - Equipment	\$ 41.61	\$ -	\$ -
17404	721800	Small Tools & Instruments	\$ 10.18	\$ -	\$ -
17404	721900	Special Departmental Expense	\$ 4,733.24	\$ -	\$ -

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
17404	722101	Gas & Electricity	\$ 5,187.68	\$ 4,871.13	\$ 5,400.00
		OPERATION EXPENSES - SEWER	\$ 37,745.09	\$ 20,118.64	\$ 50,638.09
17404	731401	Interfund Expend - Cost Plan	\$ 1,472.30	\$ 1,451.64	\$ 1,443.82
		INTERFUND EXPENSES - SEWER	\$ 1,472.30	\$ 1,451.64	\$ 1,443.82
17404	780100	Appropriation for Contingency	\$ -	\$ -	\$ 104,272.38
		APPROP FOR CONT - SEWER	\$ -	\$ -	\$ 104,272.38
		TOTAL SEWER EXPENSES	\$ 39,217.39	\$ 21,570.28	\$ 156,354.29
		MD-24 Funding Sources	\$ 233,888.61	\$ 265,657.98	\$ 819,318.82
		MD-24 Financing Uses	\$ 64,652.10	\$ 54,159.16	\$ 819,318.82
		MD-24 ENDING FUND BALANCE	\$ 169,236.51	\$ 211,498.82	\$ -

Maintenance District 27 – Goldside Estates

2016-2017 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 and were last set on February 1, 2005 by Ordinance No. 603 with an annual Consumer Price Index adjustment. The current sewer rates are \$77.73 per month for improved parcels and \$36 per month for standby. The drainage rates in this district are \$0.83 per month per parcel. As such, the total monthly charge for an improved lot is \$78.56

MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-27S FUND ADMN FUND BALANCE					
1770	491100	F/B Unreserved Undistributed	\$ 104,457.88	\$ 112,163.38	\$ 115,152.46
BEGINNING FUND BALANCE			\$ 104,457.88	\$ 112,163.38	\$ 115,152.46

MD-27S SEWER REVENUE:					
17701	610100	Cur Sec Property Tax	\$ 102.67	\$ 103.37	\$ 103.02
17701	610200	Cur Unsecured Property Tax	\$ 0.99	\$ 0.18	\$ 0.59
17701	630321	Delinquent Bill Penalty	\$ 1,860.32	\$ 1,198.20	\$ 500.00
17701	640101	Interest on Cash	\$ 755.18	\$ 531.25	\$ 643.22
17701	640103	Interest on Property Tax Collected	\$ 3.05	\$ -	\$ 1.00
17701	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 6,793.42	\$ -	\$ 22,718.00
17701	660212	Service Chg - Wtr/Swr (Sewer)	\$ 118,461.79	\$ 123,664.26	\$ 130,778.00
TOTAL REVENUE			\$ 127,977.42	\$ 125,497.26	\$ 154,743.82

MD-27S SEWER SYSTEM EXPENSES:					
17701	720300	Communication Services	\$ 1,197.08	\$ 1,269.46	\$ -
17701	720600	Insurance Expense	\$ 1,500.00	\$ 1,550.00	\$ 1,627.00
17701	720601	General Insurance	\$ 1,253.00	\$ 1,235.59	\$ 1,296.00
17701	720800	Maintenance -Equipment	\$ 750.55	\$ 4,016.07	\$ 5,000.00
17701	720900	Maintenance Structures & Grounds	\$ 105.72	\$ 633.92	\$ -
17701	720908	Maintenance - Sewer System	\$ 8,994.98	\$ 14,729.45	\$ 30,250.00
17701	720913	Direct Maintenance Expense - DEGS	\$ 30,745.83	\$ 39,100.01	\$ 41,718.00
17701	720915	Sp Dist Water/Sewer Chemicals	\$ 7,018.76	\$ 50.18	\$ -
17701	720916	Water/Sewer Testing	\$ 9,529.22	\$ 1,366.95	\$ -
17701	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
17701	721306	Equipment < FA Limit	\$ 82.35	\$ -	\$ 5,000.00
17701	721400	Professional & Specialized Services	\$ 235.60	\$ -	\$ 6,000.00
17701	721403	Audit/Accounting Services	\$ 1,636.94	\$ 1,210.19	\$ 1,300.00
17701	721498	SD-Administration Overhead	\$ 7,274.28	\$ 5,597.05	\$ 13,978.85
17701	721600	Rents & Leases - Equip	\$ 8.21	\$ -	\$ -
17701	721602	Rent/Lease Other Equipment	\$ 183.22	\$ -	\$ -
17701	721800	Small Tools & Instruments	\$ 24.15	\$ -	\$ -
17701	721900	Special Departmental Expense	\$ 17,522.24	\$ 17,483.00	\$ 17,500.00
17701	722101	Gas & Electricity	\$ 19,858.46	\$ 21,705.67	\$ 22,790.00
17701	722102	Sewer & Water Charges	\$ 504.80	\$ 752.69	\$ 800.00
OPERATION EXPENSES			\$ 108,578.33	\$ 110,862.88	\$ 147,424.85

MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
17701	731401	Interfund Expend - Cost Plan	\$ 3,493.59	\$ 3,445.30	\$ 3,426.00
INTERFUND EXPENSES			\$ 3,493.59	\$ 3,445.30	\$ 3,426.00
17701	740200	Buildings and Improvements	\$ -	\$ -	\$ 33,000.00
17701	740301	Equipment	\$ -	\$ -	\$ 10,000.00
FIXED ASSETS			\$ -	\$ -	\$ 43,000.00
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	\$ -	\$ -	\$ 67,845.43
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 67,845.43
TOTAL SEWER EXPENSES			\$ 120,271.92	\$ 122,508.18	\$ 269,896.28
MD-27S Funding Sources			\$ 232,435.30	\$ 237,660.64	\$ 269,896.28
MD-27S Financing Uses			\$ 120,271.92	\$ 122,508.18	\$ 269,896.28
MD-27S ENDING FUND BALANCE			\$ 112,163.38	\$ 115,152.46	\$ -

MD-27D GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-27D FUND ADMN FUND BALANCE					
1774	491100	F/B Unreserved Undistributed	\$ 9,098.11	\$ 9,536.56	\$ 11,052.28
BEGINNING FUND BALANCE			\$ 9,098.11	\$ 9,536.56	\$ 11,052.28
MD-27D DRAINAGE REVENUE:					
17740	640101	Interest on Cash	\$ 64.50	\$ 39.23	\$ 51.87
17740	660209	Sp Asmt - Delinquent Svc Chg	\$ (500.20)	\$ -	\$ -
17740	660216	Service Chg - Drainage	\$ 1,211.89	\$ 1,657.34	\$ 1,431.00
TOTAL REVENUE			\$ 776.19	\$ 1,696.57	\$ 1,482.87
MD-27D DRAINAGE SYSTEM EXPENSES:					
17740	720913	Direct Maintenance Expense - DEGS	\$ -	\$ 180.85	\$ 1,000.00
17740	721306	Equipment < FA Limit	\$ -	\$ -	\$ 500.00
17740	721403	Audit/Accounting Services	\$ 337.74	\$ -	\$ -
OPERATING EXPENSES			\$ 337.74	\$ 180.85	\$ 1,500.00
17740	780100	Appropriation for Contingency	\$ -	\$ -	\$ 11,035.15
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 11,035.15
TOTAL DRAINAGE EXPENSES			\$ 337.74	\$ 180.85	\$ 12,535.15
MD-27D Funding Sources			\$ 9,874.30	\$ 11,233.13	\$ 12,535.15
MD-27D Financing Uses			\$ 337.74	\$ 180.85	\$ 12,535.15
MD-27D ENDING FUND BALANCE			\$ 9,536.56	\$ 11,052.28	\$ -

Maintenance District 27 – Goldside Estates (other)

2016-2017 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-27 ACO FUND ADMIN:					
17710	491100	F/B Unres Undes	\$ 872.42	\$ 878.28	\$ 881.68
MD-27 ACO BEGINNING FUND BALANCE			\$ 872.42	\$ 878.28	\$ 881.68
MD-27 ACO REVENUE:					
17710	640101	Interest on Cash	\$ 5.86	\$ 3.40	\$ 3.00
MD-27 ACO REVENUE			\$ 5.86	\$ 3.40	\$ 3.00
MD-27 ACO EXPENSES:					
17710	780100	Appropriation for Contingency	\$ -	\$ -	\$ 884.68
TOTAL MD-27 ACO EXPENSES			\$ -	\$ -	\$ 884.68
MD-27 ACO Funding Sources			\$ 878.28	\$ 881.68	\$ 884.68
MD-27 ACO Financing Uses			\$ -	\$ -	\$ 884.68
MD-27 ACO ENDING FUND BALANCE			\$ 878.28	\$ 881.68	\$ (0.00)
MD-27 IMPROVEMENT FUND ADMIN:					
17720	481100	F/B Unres Des Cap Outlay	\$ 5,719.35	\$ 5,757.74	\$ 5,780.05
MD-27 IMPROVE FUND BEG FUND BALANCE			\$ 5,719.35	\$ 5,757.74	\$ 5,780.05
MD-27 IMPROVEMENT FUND REVENUE:					
17720	640101	Interest on Cash	\$ 38.39	\$ 22.31	\$ 20.00
TOTAL MD-27 IMPROVE FUND REVENUE			\$ 38.39	\$ 22.31	\$ 20.00
MD-27 IMPROVEMENT FUND EXPENSES:					
17720	780100	Appropriation for Contingency	\$ -	\$ -	\$ 5,800.05
TOTAL MD-27 IMPROVE FUND EXP			\$ -	\$ -	\$ 5,800.05
MD-27 Improve Fund Funding Sources			\$ 5,757.74	\$ 5,780.05	\$ 5,800.05
MD-27 Improve Fund Financing Uses			\$ -	\$ -	\$ 5,800.05
MD-27 IMPROVE FUND ENDING FUND BAL			\$ 5,757.74	\$ 5,780.05	\$ -

MD-27 GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-27 DEBT SVC FUND ADMIN:					
17730	482100	F/B Unres Des Bond Reserve	\$ 732.91	\$ 949.56	\$ 1,053.85
MD-27 DEBT SVC FUND BEG FUND BAL			\$ 732.91	\$ 949.56	\$ 1,053.85

MD-27 DEBT SVC FUND REVENUE:					
17730	640101	Interest on Cash	\$ 13.89	\$ (12.21)	\$ (5.00)
17730	680206	Op Trans In - Operating Fund	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
TOTAL MD-27 DEBT SVC FUND REVENUE			\$ 8,013.89	\$ 7,987.79	\$ 7,995.00

MD-27 DEBT SVC FUND EXPENSES:					
17730	730200	Bond	\$ 3,400.00	\$ 3,600.00	\$ 3,700.00
17730	730500	Int Other L-T Debt	\$ 4,397.24	\$ 4,283.50	\$ 4,164.87
17730	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,183.98
TOTAL MD-27 DEBT SVC FUND EXPENSES			\$ 7,797.24	\$ 7,883.50	\$ 9,048.85

MD-27 Debt SVC Fund Funding Sources		\$ 8,746.80	\$ 8,937.35	\$ 9,048.85
MD-27 Debt SVC Fund Financing Uses		\$ 7,797.24	\$ 7,883.50	\$ 9,048.85
MD-27 DEBT SVC FUND ENDING FUND BAL		\$ 949.56	\$ 1,053.85	\$ -

MD-27 BOND RESERVE FD ADMIN:					
17750	482100	F/B Unres Des Bond Res	\$ 8,350.84	\$ 8,607.06	\$ 8,840.40
MD-27 BOND RESERVE BEG FUND BAL			\$ 8,350.84	\$ 8,607.06	\$ 8,840.40

MD-27 BOND RESERVE REVENUE:					
17750	640101	Interest on Cash	\$ 56.22	\$ 33.34	\$ 40.00
17750	680206	Op Trans In - Operating Fund	\$ 200.00	\$ 200.00	\$ 200.00
TOTAL MD-27 BOND RESERVE REVENUE			\$ 256.22	\$ 233.34	\$ 240.00

MD-27 BOND RESERVE EXPENSES					
17750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 9,080.40
TOTAL MD-27 BOND RESERVE EXPENSES			\$ -	\$ -	\$ 9,080.40

MD-27 Bond Reserve Funding Sources		\$ 8,607.06	\$ 8,840.40	\$ 9,080.40
MD-27 Bond Reserve Financing Uses		\$ -	\$ -	\$ 9,080.40
MD-27 BOND RESERVE END FUND BAL		\$ 8,607.06	\$ 8,840.40	\$ -

Maintenance District 28 – Ripperdan

2016-2017 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 were last set on January 13, 2009 by Resolution No. 2009-014 and are based on a flat rate structure with an annual Consumer Price Index adjustment. The current monthly rates are \$127.33 for water and sewer service and \$62.50 for the water service contract. There are no standby units. The District's greatest challenge is providing services at reasonable rates due to its small size and resulting scale of economy.

MD-28 RIPPERDAN

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-28 FUND ADMN FUND BALANCE					
1780	491100	F/B Unreserved Undistributed	\$ 2,353.09	\$ 8,495.01	\$ 6,906.76
BEGINNING FUND BALANCE			\$ 2,353.09	\$ 8,495.01	\$ 6,906.76

MD-28 WATER/SEWER REVENUE:					
17801	610100	Cur Sec Property Tax	\$ 3,536.63	\$ 3,562.98	\$ 3,549.81
17801	610200	Cur Unsecured Property Tax	\$ 127.95	\$ 56.85	\$ 92.40
17801	610300	Prior Secured Property Tax	\$ (23.42)	\$ -	\$ -
17801	610400	Prior Unsecured Property Tax	\$ 4.49	\$ -	\$ 1.00
17801	610600	Current Supplemental Property Tax	\$ 37.79	\$ 41.23	\$ 39.51
17801	610700	Prior Supplemental Property Tax	\$ 0.19	\$ -	\$ -
17801	630321	Delinquent Bill Penalty	\$ 809.88	\$ 0.24	\$ 200.00
17801	640101	Interest on Cash	\$ 38.90	\$ 50.59	\$ 44.75
17801	640103	Interest on Property Tax Collected	\$ 3.23	\$ -	\$ -
17801	652900	St- H/O Property Tax Rif	\$ 32.96	\$ 16.85	\$ 24.91
17801	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,996.00	\$ -	\$ 3,084.00
17801	660212	Service Chg - Wtr/Swr	\$ 23,141.78	\$ 22,191.36	\$ 24,446.52
17801	660217	Service Chg - Water Only	\$ 701.32	\$ 745.09	\$ 763.92
TOTAL REVENUE			\$ 31,407.70	\$ 26,665.19	\$ 32,246.81

MD-28 WATER/SEWER SYSTEM EXPENSES:					
17801	720500	Household Expense	\$ 3.36	\$ -	\$ -
17801	720600	Insurance Expense	\$ 140.00	\$ 150.00	\$ 157.00
17801	720601	General Insurance	\$ 147.00	\$ 144.79	\$ 152.00
17801	720800	Maintenance - Equipment	\$ -	\$ 59.00	\$ 200.00
17801	720900	Maintenance - Bldgs & Improvements	\$ -	\$ 664.04	\$ -
17801	720907	Maintenance - Water System	\$ 127.53	\$ 1,092.00	\$ 3,500.00
17801	720908	Maintenance - Sewer System	\$ 1,099.54	\$ -	\$ 3,500.00
17801	720913	Direct Maintenance Expense - DEGS	\$ 11,060.88	\$ 14,199.95	\$ 15,334.00
17801	720916	Water/Sewer Testing	\$ 996.00	\$ -	\$ -
17801	721000	Med/Lab Supplies	\$ 2.95	\$ -	\$ -
17801	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
17801	721302	Postage	\$ 6.68	\$ -	\$ -
17801	721306	Equipment < FA Limit	\$ 19.41	\$ -	\$ 1,500.00
17801	721400	Professional & Specialized Services	\$ 72.49	\$ -	\$ 100.00
17801	721403	Audit/Accounting Services	\$ 234.62	\$ 132.92	\$ 165.00
17801	721427	Property Tax Admin Fee	\$ 87.00	\$ 90.00	\$ 95.00

MD-28 RIPPERDAN

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
17801	721498	SD-Administration Overhead	\$ 1,581.54	\$ 1,319.31	\$ 3,295.01
17801	721600	Rent & Lease Equip	\$ 23.27	\$ -	\$ 100.00
17801	721800	Small Tools & Instruments	\$ 5.69	\$ -	\$ -
17801	721900	Special Departmental Expense	\$ 5,053.15	\$ 5,042.00	\$ 5,100.00
17801	722101	Gas & Electricity	\$ 3,628.24	\$ 4,384.67	\$ 4,982.99
OPEERATION EXPENSES			\$ 24,442.29	\$ 27,441.33	\$ 38,346.00
17801	731401	Interfund Expend - Cost Plan	\$ 823.49	\$ 812.11	\$ 807.56
INTERFUND EXPENSES			\$ 823.49	\$ 812.11	\$ 807.56
TOTAL WATER EXPENSES			\$ 25,265.78	\$ 28,253.44	\$ 39,153.56
MD-28 Funding Sources			\$ 33,760.79	\$ 35,160.20	\$ 39,153.57
MD-28 Financing Uses			\$ 25,265.78	\$ 28,253.44	\$ 39,153.56
MD-28 ENDING FUND BALANCE			\$ 8,495.01	\$ 6,906.76	\$ 0.00

Maintenance District 33 – Fairmead

2016-2017 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 178.15 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 August 31, 2010 by Resolution No. 2010-211 and are based on a flat rate structure with an annual Consumer Price Index adjustment. The rates are \$38 per month for improved lots and \$5 per month for standby lots.

Additionally, there are 25 street lights within the District. However, there is no current assessment for street lights, and the water system O&M budget has to provide funds for their operation. A Proposition 218 election is needed to create an assessment for streetlight operations and maintenance.

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	RECOMMENDED 2015-2016	RECOMMENDED 2016-2017
MD-33 FUND ADMN FUND BALANCE					
1840	491100	F/B Unreserved Undistributed	\$ 6,210.88	\$ 273.39	\$ -
BEGINNING FUND BALANCE			\$ 6,210.88	\$ 273.39	\$ -

MD-33 WATER REVENUE:					
18401	610100	Cur Sec Property Tax	\$ 10,177.76	\$ 10,132.69	\$ 10,155.23
18401	610200	Cur Unsecured Property Tax	\$ 363.23	\$ 159.28	\$ 261.26
18401	610300	Prior Secured Property Tax	\$ (64.64)	\$ -	\$ -
18401	610400	Prior Unsecured Property Tax	\$ 12.74	\$ -	\$ 1.00
18401	610600	Current Supplemental Property Tax	\$ 105.03	\$ 116.54	\$ 110.79
18401	610700	Prior Supplemental Property Tax	\$ 0.53	\$ -	\$ -
18401	620300	Construction	\$ -	\$ 130.56	\$ -
18401	620301	Other Construction	\$ -	\$ 707.68	\$ -
18401	630307	Other Fines/Penalties	\$ 1,316.13	\$ -	\$ -
18401	630321	Delinquent Bill Penalty	\$ 6,515.88	\$ 1,924.47	\$ 500.00
18401	640101	Interest on Cash	\$ 96.99	\$ 72.44	\$ 84.72
18401	640103	Interest on Property Tax Collected	\$ 31.10	\$ -	\$ 1.00
18401	652900	St- H/O Property Tax Rif	\$ 93.56	\$ 47.13	\$ 70.35
18401	660209	Sp Asmt - Delinquent Svc Chg	\$ 18,758.64	\$ -	\$ 24,174.00
18401	660212	Service Chg - Wtr/Swr	\$ 67,963.24	\$ 71,599.52	\$ 86,720.00
18401	660803	Engr Services-Special Dist	\$ 150.00	\$ -	\$ -
18401	662757	SD-Water Connection	\$ 1,318.32	\$ -	\$ -
18401	673000	Miscellaneous	\$ 50.00	\$ -	\$ -
TOTAL REVENUE			\$ 106,888.51	\$ 84,890.31	\$ 122,078.33

MD-33 WATER SYSTEM EXPENSES:					
18401	720300	Communication Services	\$ 867.77	\$ 815.65	\$ -
18401	750500	Household Expense	\$ 18.13	\$ -	\$ -
18401	720600	Insurance Expense	\$ 975.00	\$ 1,000.00	\$ 1,050.00
18401	720601	General Insurance	\$ 711.00	\$ 700.93	\$ 735.00
18401	720800	Maintenance -Equipment	\$ 808.44	\$ -	\$ -
18401	720900	Maintenance - Bldgs & Improve	\$ 90.72	\$ 332.01	\$ -
18401	720907	Maintenance - Water System	\$ 3,625.59	\$ 6,277.53	\$ 12,500.00
18401	720913	Direct Maintenance Expense - DEGS	\$ 36,627.43	\$ 33,771.98	\$ 40,000.00
18401	720915	Sp Dist Water/Sewer Chemicals	\$ 1,801.77	\$ -	\$ -
18401	720916	Water/Sewer Testing	\$ 1,241.00	\$ -	\$ -

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	RECOMMENDED 2015-2016	RECOMMENDED 2016-2017
18401	721000	Medical Dental & Lab Supplies	\$ 15.93	\$ -	\$ -
18401	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
18401	721302	Postage	\$ 220.21	\$ -	\$ -
18401	721306	Equipment < FA Limit	\$ 2,529.68	\$ -	\$ -
18401	721400	Professional & Specialized Services	\$ 339.51	\$ -	\$ -
18401	721403	Audit/Accounting Services	\$ 2,472.20	\$ 1,183.25	\$ 1,500.00
18401	721427	Property Tax Admin Fee	\$ 244.00	\$ 255.00	\$ 267.00
18401	721498	SD-Administration Overhead	\$ 5,304.19	\$ 5,401.67	\$ 17,987.78
18401	721602	Rent & Lease Other Equip	\$ 334.47	\$ -	\$ -
18401	721900	Special Departmental Expense	\$ 2,381.88	\$ 2,047.19	\$ 2,250.00
18401	722101	Gas & Electricity	\$ 43,288.32	\$ 29,503.72	\$ 36,715.01
18401	722103	PG&E - St Lights	\$ 4,330.82	\$ 3,712.12	\$ 4,500.00
OPERATION EXPENSES			\$ 108,381.00	\$ 85,163.70	\$ 117,669.79
18401	731401	Interfund Expend - Cost Plan	\$ 4,445.00	\$ -	\$ 4,408.53
INTERFUND EXPENSES			\$ 4,445.00	\$ -	\$ 4,408.53
TOTAL WATER EXPENSES			\$ 112,826.00	\$ 85,163.70	\$ 122,078.32
MD-33 Funding Sources			\$ 113,099.39	\$ 85,163.70	\$ 122,078.33
MD-33 Financing Uses			\$ 112,826.00	\$ 85,163.70	\$ 122,078.32
MD-33 ENDING FUND BALANCE			\$ 273.39	\$ -	\$ 0.00

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-33 IMPROVEMENT FUND ADMIN:					
		MD-33 IMPROVE FUND BEG FUND BAL	\$ (17,710.43)	\$ 277,869.17	\$ 469,745.52
MD-33 IMPROVEMENT REVENUE:					
18440	640101	Interst on Cash	\$ (943.77)	\$ 1,074.49	\$ 1,000.00
18440	654501	St-Water Grant	\$ 368,143.87	\$ 358,697.09	\$ 500,000.00
18440	657129	Fed -Safe Drinking Water	\$ -	\$ 9,477.26	\$ -
18440	680350	Cash Flow Loan	\$ 450,000.00	\$ -	\$ -
TOTAL MD-33 IMPROVEMENT REVENUE			\$ 817,200.10	\$ 369,248.84	\$ 501,000.00
MD-33 IMPROVEMENT EXPENSES:					
18440	740200	Buildings and Improvements	\$ 521,620.50	\$ 177,372.49	\$ 970,745.52
TOTAL MD-33 IMPROVE EXPENSES			\$ 521,620.50	\$ 177,372.49	\$ 970,745.52
MD-33 Improvement Funding Sources			\$ 799,489.67	\$ 647,118.01	\$ 970,745.52
MD-33 Improvement Financing Uses			\$ 521,620.50	\$ 177,372.49	\$ 970,745.52
MD-33 IMPROVE ENDING FUND BALANCE			\$ 277,869.17	\$ 469,745.52	\$ -

Maintenance District 36 – Eastin Arcola

2016-2017 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 26.50 improved units and 2 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 March 24, 2009 by Resolution No. 2009-087 and are based on a flat rate structure with an Annual Consumer Price Index adjustment. The current rates per improved unit are \$43.33 per month for water service and \$15.33 per month for septic maintenance. Standby water units are charged \$11.66 per month.

MD-36 EASTIN ARCOLA

ORG:	ACCT #	TITLE	ACTUALS 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-36 FUND ADMN FUND BALANCE					
1870	491100	F/B Unreserved Undistributed	\$ 2,718.45	\$ 543.44	\$ (489.07)
BEGINNING FUND BALANCE			\$ 2,718.45	\$ 543.44	\$ (489.07)

MD-36 WATER REVENUE:					
18701	630307	Other Fines/Penalties	\$ 75.00	\$ -	\$ -
18701	630321	Delinquent Bill Penalty	\$ 80.62	\$ -	\$ 15.00
18701	640101	Interest on Cash	\$ 20.96	\$ 18.62	\$ 5.00
18701	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ -	\$ -	\$ 2,842.00
18701	660212	Service Chg - Wtr	\$ 12,291.70	\$ 11,273.53	\$ 13,479.00
TOTAL REVENUE			\$ 12,468.28	\$ 11,292.15	\$ 16,341.00

MD-36 WATER SYSTEM EXPENSES:					
18701	720300	Communication Services	\$ 0.16	\$ -	\$ -
18701	720500	Household Expense	\$ 2.70	\$ -	\$ -
18701	720600	Insurance Expense	\$ 40.00	\$ 40.00	\$ 40.00
18701	720601	General Insurance	\$ 111.50	\$ 110.06	\$ 115.00
18701	720900	Maintenance Structures & Grounds	\$ -	\$ 332.01	\$ -
18701	720907	Maintenance - Water System	\$ -	\$ 2,028.77	\$ 2,192.00
18701	720913	Direct Maintenance Expense - DEGS	\$ 8,455.28	\$ 5,899.27	\$ 7,200.00
18701	720916	Water/Sewer Testing	\$ 545.00	\$ -	\$ -
18701	721000	Med/Lb Supplies	\$ 2.37	\$ -	\$ -
18701	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
18701	721302	Postage	\$ 16.66	\$ -	\$ -
18701	721306	Equipment < FA Limit	\$ 15.59	\$ -	\$ -
18701	721400	Professional & Specialized Services	\$ 33.08	\$ -	\$ -
18701	721403	Audit/Accounting Services	\$ 143.65	\$ 115.00	\$ 150.00
18701	721498	SD-Administration Overhead	\$ 1,376.92	\$ 1,475.00	\$ 2,646.00
18701	721600	Rent & Leases - Equipment	\$ 18.68	\$ -	\$ -
18701	721800	Small Tools & Instruments	\$ 4.57	\$ -	\$ -
18701	721900	Special Departmental Expense	\$ 350.38	\$ 343.00	\$ 350.00
18701	722101	Gas & Electricity	\$ 2,074.31	\$ 2,207.17	\$ 2,407.00
OPERATION EXPENSES - WATER			\$ 13,343.79	\$ 12,712.93	\$ 15,265.00

18701	731401	Interfund Expend - Cost Plan	\$ 750.00	\$ 652.11	\$ 648.49
INTERFUND EXPENSES - WATER			\$ 750.00	\$ 652.11	\$ 648.49
TOTAL WATER EXPENSES			\$ 14,093.79	\$ 13,365.04	\$ 15,913.49

MD-36 EASTIN ARCOLA

ORG:	ACCT #	TITLE	ACTUALS 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-36 SEWER REVENUE:					
18702	630321	Delinquent Bill Penalty	\$ 94.22	\$ -	\$ -
18702	660212	Service Chg - Swr	\$ 2,298.50	\$ 2,178.07	\$ 2,943.00
TOTAL REVENUE			\$ 2,392.72	\$ 2,178.07	\$ 2,943.00
MD-36 SEWER SYSTEM EXPENSES:					
18702	720600	Insurance Expense	\$ 39.00	\$ 40.00	\$ 42.00
18702	720601	General Insurance	\$ 111.50	\$ 110.06	\$ 115.00
18702	721400	Professional & Specialized Services	\$ 2,220.00	\$ 370.00	\$ 2,324.44
18702	721403	Audit/Accounting Services	\$ 90.61	\$ 33.89	\$ 50.00
18702	721498	SD-Administration Overhead	\$ 81.11	\$ 479.74	\$ 350.00
OPERATING EXPENSES - SEWER			\$ 2,542.22	\$ 1,033.69	\$ 2,881.44
18702	731401	Interfund Expend - Cost Plan	\$ 400.00	\$ 104.00	\$ -
INTERFUND EXPENSES - SEWER			\$ 400.00	\$ 104.00	\$ -
TOTAL SEWER EXPENSES			\$ 2,942.22	\$ 1,137.69	\$ 2,881.44
MD-36 Funding Sources			\$ 17,579.45	\$ 14,013.66	\$ 18,794.93
MD-36 Financing Uses			\$ 17,036.01	\$ 14,502.73	\$ 18,794.93
MD-36 ENDING FUND BALANCE			\$ 543.44	\$ (489.07)	\$ -

Maintenance District 37 - La Vina

2016-2017 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 174.6 improved units and 3 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 175.6 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-37 WATER REVENUE:					
1880	491100	F/B Unreserved Undistributed	\$ 89,588.97	\$ 81,463.78	\$ 64,165.92
BEGINNING WATER FUND BALANCE			\$ 89,588.97	\$ 81,463.78	\$ 64,165.92
18801	630307	Other Fines	\$ 749.55	\$ 886.83	\$ -
18801	630321	Delinquent Bill Penalty	\$ 462.31	\$ -	\$ 200.00
18801	640101	Interest on Cash	\$ 1,328.42	\$ 786.38	\$ 500.00
18801	640103	Interest on Property Tax Collected	\$ 3.20	\$ -	\$ -
18801	660209	Sp Asmt - Delinquent Svc Chg	\$ 7,263.00	\$ 608.41	\$ 10,731.00
18801	660212	Service Chg - Wtr/Swr	\$ 32,341.48	\$ 32,543.74	\$ 36,009.00
18801	673000	Miscellaneous	\$ 25.00	\$ -	\$ -
TOTAL WATER REVENUE			\$ 42,172.96	\$ 34,825.36	\$ 47,440.00
MD-37 WATER SYSTEM EXPENSES:					
18801	720300	Communication Services	\$ 1.08	\$ -	\$ -
18801	720500	Household expense	\$ 17.77	\$ -	\$ -
18801	720600	Insurance Expense	\$ 580.00	\$ 600.00	\$ 630.00
18801	720601	General Insurance	\$ 568.00	\$ 560.18	\$ 588.00
18801	720907	Maintenance - Water System	\$ -	\$ 1,530.77	\$ 2,500.00
18801	720913	Direct Maintenance Expense - DEGS	\$ 16,227.85	\$ 18,491.89	\$ 22,000.00
18801	720916	Water/Sewer Testing	\$ 700.00	\$ -	\$ -
18801	721000	Medical Dental & Lab Supplies	\$ 15.61	\$ -	\$ -
18801	721100	Memberships	\$ 76.47	\$ 81.33	\$ 90.00
18801	721302	Postage	\$ 39.27	\$ -	\$ -
18801	721306	Equipment < FA Limit	\$ 102.70	\$ -	\$ -
18801	721400	Professional & Specialized Services	\$ 202.15	\$ -	\$ -
18801	721403	Audit/Accounting Services	\$ 1,174.73	\$ 398.75	\$ 550.00
18801	721498	SD-Administration Overhead	\$ 9,072.09	\$ 6,980.33	\$ 17,433.62
18801	721600	Rent & Leases - Equipment	\$ 123.13	\$ -	\$ -
18801	721800	Small Tools & Instruments	\$ 30.11	\$ -	\$ -
18801	721900	Special Departmental Expense	\$ 900.32	\$ 799.00	\$ 1,000.00
18801	722101	Gas & Electricity	\$ 16,109.86	\$ 18,371.89	\$ 19,289.00
OPERATING EXPENSES - WATER			\$ 45,941.14	\$ 47,814.14	\$ 64,080.62
18801	731401	Interfund Expend - Cost Plan	\$ 4,357.01	\$ 4,309.08	\$ 4,272.71
INTERFUND EXPENSES - WATER			\$ 4,357.01	\$ 4,309.08	\$ 4,272.71

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
18801	780100	Appropriation for Contingency	\$ -	\$ -	\$ 43,252.59
		APPROP FOR CONT - WATER	\$ -	\$ -	\$ 43,252.59
		TOTAL WATER EXPENSES	\$ 50,298.15	\$ 52,123.22	\$ 111,605.92
MD-37 Water Revenue			\$ 131,761.93	\$ 116,289.14	\$ 111,605.92
MD-37 Water Expenses			\$ 50,298.15	\$ 52,123.22	\$ 111,605.92
ENDING FUND BALANCE			\$ 81,463.78	\$ 64,165.92	\$ -

MD-37 SEWER REVENUE:					
1880	491100	F/B Unreserved Undistributed	\$ 99,802.00	\$ 89,500.94	\$ 81,986.41
BEGINNING SEWER FUND BALANCE			\$ 99,802.00	\$ 89,500.94	\$ 81,986.41

18802	630321	Delinquent Bill Penalty	\$ 2,799.84	\$ 832.07	\$ 200.00
18802	660212	Service Chg - Wtr/Swr	\$ 54,552.54	\$ 50,714.06	\$ 57,461.00
TOTAL SEWER REVENUE			\$ 57,352.38	\$ 51,546.13	\$ 57,661.00

MD-37 SEWER SYSTEM EXPENSES:					
18802	720300	Communication Services	\$ 564.49	\$ 611.11	\$ -
18802	720500	Household Expense	\$ 17.87	\$ -	\$ -
18802	720600	Insurance Expense	\$ 580.00	\$ 600.00	\$ 630.00
18802	720601	General Insurance	\$ 568.00	\$ 560.19	\$ 588.00
18802	720800	Maintenance -Equipment	\$ -	\$ 781.48	\$ -
18802	720900	Maintenance Structures & Grounds	\$ 181.44	\$ 664.04	\$ -
18802	720908	Maintenance - Sewer System	\$ 1,251.83	\$ 6,339.18	\$ 10,000.00
18802	720913	Direct Maintenance Expense - DEGS	\$ 23,492.74	\$ 20,190.29	\$ 22,000.00
18802	721000	Medical Dental & Lab Supplies	\$ 15.70	\$ -	\$ -
18802	721100	Memberships	\$ 76.47	\$ 81.32	\$ 90.00
18802	721306	Equipment < FA Limit	\$ 103.28	\$ -	\$ 5,000.00
18802	721400	Professional & Specialized Services	\$ 19,418.20	\$ 11,100.00	\$ 10,000.00
18802	721403	Audit/Accounting Services	\$ 1,843.01	\$ 961.72	\$ 1,200.00
18802	721498	SD-Administration Overhead	\$ 9,124.03	\$ 7,020.29	\$ 17,533.47
18802	721600	Rent & Leases - Equipment	\$ 123.83	\$ -	\$ -
18802	721800	Small Tools & Instruments	\$ 30.29	\$ -	\$ -
18802	721900	Special Departmental Expense	\$ 4,800.90	\$ 4,699.00	\$ 5,000.00
18802	722101	Gas & Electricity	\$ 1,079.40	\$ 1,142.96	\$ 1,500.00
OPERATING EXPENSES - SEWER			\$ 63,271.48	\$ 54,751.58	\$ 73,541.47

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
18802	731401	Interfund Expend - Cost Plan	\$ 4,381.96	\$ 4,309.08	\$ 4,297.19
INTERFUND EXPENSES - SEWER			\$ 4,381.96	\$ 4,309.08	\$ 4,297.19
18802	780100	Appropriation for Contingency	\$ -	\$ -	\$ 61,808.75
APPROP FOR CONT - SEWER			\$ -	\$ -	\$ 61,808.75
TOTAL SEWER EXPENSES			\$ 67,653.44	\$ 59,060.66	\$ 139,647.41
MD-37 Sewer Revenue			\$ 157,154.38	\$ 141,047.07	\$ 139,647.41
MD-37 Sewer Expenses			\$ 67,653.44	\$ 59,060.66	\$ 139,647.41
ENDING FUND BALANCE			\$ 89,500.94	\$ 81,986.41	\$ -
MD-37 STREET LIGHT EXPENSES:					
BEGINNING FUND BALANCE			\$ 16,348.42	\$ 15,946.88	\$ 15,536.70
			\$ 16,348.42	\$ 15,946.88	\$ 15,536.70
18803	720909	Maintenance - Street Lights	\$ -	\$ -	\$ 1,000.00
18803	720913	Direct Maintenance Expense - DEGS	\$ -	\$ -	\$ 1,000.00
18803	721602	Rent/Lease Other Equipment	\$ -	\$ -	\$ 500.00
18803	722101	Gas & Electricity	\$ 401.54	\$ 410.18	\$ 1,000.00
OPERATION EXPENSES - LIGHTS			\$ 401.54	\$ 410.18	\$ 3,500.00
18803	780100	Appropriation for Contingency	\$ -	\$ -	\$ 12,036.70
APPROP FOR CONT - LIGHTS			\$ -	\$ -	\$ 12,036.70
TOTAL STREET LIGHT EXPENSES			\$ 401.54	\$ 410.18	\$ 15,536.70
MD-37 Street Light Revenue			\$ 16,348.42	\$ 15,946.88	\$ 15,536.70
MD-37 Street Light Expenses			\$ 401.54	\$ 410.18	\$ 15,536.70
ENDING FUND BALANCE			\$ 15,946.88	\$ 15,536.70	\$ -

Maintenance District 37 - La Vina (other)

2016-2017 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	ACTUALS 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD37 ACO FUND ADMIN:					
		MD-37 ACO BEGINNING FUND BALANCE	\$ 659,444.96	\$ 663,870.47	\$ 666,441.93
MD37 ACO REVENUE:					
18810	640101	Interest on Cash	\$ 4,425.51	\$ 2,571.46	\$ 4,000.00
		MD-37 ACO REVENUE	\$ 4,425.51	\$ 2,571.46	\$ 4,000.00
MD37 ACO EXPENSES:					
18810	740200	Buildings and Improvements	\$ -	\$ -	\$ 160,000.00
18810	780100	Appropriation for Contingency	\$ -	\$ -	\$ 510,441.93
		TOTAL MD-37 ACO EXPENSES	\$ -	\$ -	\$ 670,441.93
MD-37 ACO Funding Sources			\$ 663,870.47	\$ 666,441.93	\$ 670,441.93
MD-37 ACO Financing Uses			\$ -	\$ -	\$ 670,441.93
		MD-37 ACO ENDING FUND BALANCE	\$ 663,870.47	\$ 666,441.93	\$ -

Maintenance District 40A – Sunset Ridge

2016-2017 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 with a combined production of 90 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.

The water rates are billed monthly and were last set in 1995. The current monthly rates are set at a flat rate of \$38.33 per improved connection and \$30 per standby connection.

MD-40A SUNSET RIDGE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-40A FUND ADMN FUND BALANCE					
1930	491100	F/B Unreserved Undistributed	\$ 819.66	\$ 759.64	\$ -
BEGINNING FUND BALANCE			\$ 819.66	\$ 759.64	\$ -
MD-40A WATER REVENUE:					
19300	630321	Delinquent Bill Penalty	\$ 224.46	\$ 339.45	\$ 50.00
19300	640101	Interest on Cash	\$ 13.66	\$ 13.81	\$ 1.00
19300	640103	Interest on Property Tax Collected	\$ 0.36	\$ -	\$ -
19300	660209	Sp Asmt - Delinquent Service Charge	\$ 805.00	\$ -	\$ 1,440.00
19300	660212	Service Chg - Wtr/Swr	\$ 12,822.90	\$ 12,792.32	\$ 13,858.00
19300	673000	Miscellaneous	\$ 25.00	\$ 28.75	\$ 20.00
TOTAL REVENUE			\$ 13,891.38	\$ 13,174.33	\$ 15,369.00
MD-40A WATER SYSTEM EXPENSES:					
19300	720300	Communication Services	\$ 742.22	\$ 762.86	\$ -
19300	720600	Insurance Expense	\$ 250.00	\$ 265.00	\$ 265.00
19300	720601	General Insurance	\$ 167.00	\$ 164.82	\$ 170.00
19300	720800	Maintenance of Equipment	\$ 34.72	\$ -	\$ -
19300	720907	Maintenance - Water System	\$ 663.73	\$ 500.75	\$ -
19300	720913	Direct Maintenance Expense - DEGS	\$ 3,928.66	\$ 5,839.05	\$ 6,463.00
19300	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ 50.18	\$ -
19300	720916	Water/Sewer Testing	\$ 1,372.00	\$ -	\$ -
19300	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
19300	721302	Postage	\$ 11.99	\$ -	\$ -
19300	721306	Equipment < FA Limit	\$ 15.88	\$ -	\$ -
19300	721400	Professional & Specialized Services	\$ 36.57	\$ 835.32	\$ -
19300	721403	Audit/Accounting Services	\$ 348.86	\$ 242.37	\$ -
19300	721498	SD-Administration Overhead	\$ 1,181.06	\$ 630.62	\$ 2,695.27
19300	721600	Rents & Leases - Equip	\$ 19.04	\$ -	\$ -
19300	721800	Small Tools & Instruments	\$ 4.66	\$ -	\$ -
19300	721900	Special Departmental Expense	\$ 350.67	\$ 343.00	\$ 350.00
19300	722101	Gas & Electricity	\$ 3,997.64	\$ 4,665.35	\$ 4,600.00
OPERATION EXPENSES			\$ 13,277.64	\$ 13,269.29	\$ 14,708.27
19300	731401	Interfund Expend - Cost Plan	\$ 673.76	\$ 664.68	\$ 660.73
INTERFUND EXPENSES			\$ 673.76	\$ 664.68	\$ 660.73
TOTAL WATER EXPENSES			\$ 13,951.40	\$ 13,933.97	\$ 15,369.00
MD-40A Funding Sources			\$ 14,711.04	\$ 13,933.97	\$ 15,369.00
MD-40A Financing Uses			\$ 13,951.40	\$ 13,933.97	\$ 15,369.00
MD-40A ENDING FUND BALANCE			\$ 759.64	\$ -	\$ -

Maintenance District 42 –Meadow View

2016-2017 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 34 improved units and 3 standby units. The system consists of 2 wells with a combined production of 55 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 water rates were last set on April 26, 2011 by Resolution No. 2011-086 and are based on a tiered rate structure with an annual Consumer Price Index adjustment. The base rate for improved lots is \$61.08 per month for usage not to exceed 10,500 cubic feet. Usage in excess of 10,500 cubic feet per quarter is charged a rate of \$0.03 per cubic feet. Unimproved lots are charged a standby rate of \$22 per month.

MD-42 MEADOW VIEW

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-42 FUND ADMN FUND BALANCE					
1950	491100	F/B Unreserved Undistributed	\$ 8,477.24	\$ 13,624.00	\$ 18,246.38
BEGINNING FUND BALANCE			\$ 8,477.24	\$ 13,624.00	\$ 18,246.38

MD-42 WATER REVENUE:					
19501	630321	Delinquent Bill Penalty	\$ 1,100.45	\$ 21.84	\$ -
19501	640101	Interest on Cash	\$ 78.69	\$ 81.24	\$ 79.97
19501	640103	Interest on Property Tax Collected	\$ 0.32	\$ -	\$ -
19501	660209	Sp Astm - Delinquent Service	\$ 728.76	\$ -	\$ -
19501	660212	Service Chg - Wtr/Swr	\$ 23,024.21	\$ 21,024.90	\$ 26,172.00
19501	660223	Service Chg - Excess Water	\$ 3,120.25	\$ 2,073.75	\$ 1,500.00
TOTAL REVENUE			\$ 28,052.68	\$ 23,201.73	\$ 27,751.97

MD-42 WATER SYSTEM EXPENSES:					
19501	720300	Communication Services	\$ 0.21	\$ -	\$ -
19501	720600	Insurance Expense	\$ 250.00	\$ 265.00	\$ 278.00
19501	720601	General Insurance	\$ 205.00	\$ 202.47	\$ 212.00
19501	720800	Maintenance of Equipment	\$ 34.72	\$ -	\$ -
19501	720907	Maintenance - Water System	\$ 374.73	\$ 1,608.64	\$ 6,575.00
19501	720913	Direct Maintenance Expense - DEGS	\$ 9,394.96	\$ 9,270.84	\$ 10,000.00
19501	720915	Sp Dist Water/Sewer Chemicals	\$ 579.24	\$ 50.18	\$ -
19501	720916	Water/Sewer Testing	\$ 1,206.00	\$ -	\$ -
19501	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
19501	721302	Postage	\$ 129.13	\$ 36.26	\$ -
19501	721306	Equipment < FA Limit	\$ 1,104.32	\$ -	\$ 5,376.46
19501	721400	Professional & Specialized Services	\$ 1,546.37	\$ -	\$ 2,000.00
19501	721403	Audit/Accounting Services	\$ 420.63	\$ 289.31	\$ 300.00
19501	721498	SD-Administration Overhead	\$ 1,766.61	\$ 1,359.28	\$ 3,394.86
19501	721600	Rent & Leases - Equipment	\$ 23.97	\$ -	\$ -
19501	721800	Small Tools & Instruments	\$ 5.86	\$ -	\$ -
19501	721900	Special Departmental Expense	\$ 354.73	\$ 343.00	\$ 350.00
19501	722101	Gas & Electricity	\$ 4,368.64	\$ 4,155.00	\$ 4,515.00
OPERATION EXPENSES			\$ 21,918.06	\$ 17,742.63	\$ 33,166.32

MD-42 MEADOW VIEW

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
19501	731401	Interfund Expend - Cost Plan	\$ 848.44	\$ 836.72	\$ 832.03
		INTERFUND EXPENSES	\$ 848.44	\$ 836.72	\$ 832.03
19501	740200	Buildings and Improvements	\$ 139.42	\$ -	\$ 12,000.00
		FIXED ASSETS	\$ 139.42	\$ -	\$ 12,000.00
		TOTAL WATER EXPENSES	\$ 22,905.92	\$ 18,579.35	\$ 45,998.35
		MD-42 Funding Sources	\$ 36,529.92	\$ 36,825.73	\$ 45,998.35
		MD-42 Financing Uses	\$ 22,905.92	\$ 18,579.35	\$ 45,998.35
		MD-42 ENDING FUND BALANCE	\$ 13,624.00	\$ 18,246.38	\$ (0.00)

MD-42 MEADOW VIEW

ORG:	ACCT #	TITLE	RECOMMENDED 2016-2017
MD-42 IMPROVEMENT FUND ADMIN:			
		MD-42 IMPROVE FUND BEG FUND BAL	\$ -
MD-42 IMPROVEMENT REVENUE:			
	640101	Interst on Cash	\$ -
	654501	St-Water Grant	\$ 4,438,584.00
		TOTAL MD-42 IMPROVEMENT REVENUE	\$ 4,438,584.00
MD-42 IMPROVEMENT EXPENSES:			
	740200	Buildings and Improvements	\$ 4,438,584.00
		TOTAL MD-42 IMPROVE EXPENSES	\$ 4,438,584.00
MD-42 IMPROVE FUNDING SOURCES:			
		MD-42 Improvement Funding Sources	\$ 4,438,584.00
		MD-42 Improvement Financing Uses	\$ 4,438,584.00
		MD-42 IMPROVE ENDING FUND BALANCE	\$ -

Maintenance District 43 – Miami Creek Knolls

2016-2017 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 Dillion Estates infrastructure to deliver water to MD43.

In 2009 the District was invited to apply for Proposition 84 Grant Funding. Subsequently, the funding application for the planning phase was approved and a contract was awarded. The planning and design process was recently completed and approved by the State. The construction phase should be complete early this summer and will include improvements such as the new water source, installation of 8 inch PVC water mains, consumer meters and fire hydrants.

The water rates were last set on November 5, 2007 by Resolution No. 2007-240 with an annual Consumer Price Index adjustment. The current rate for improved lots is \$98.66 per month and there are no standby rates.

MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-43 FUND ADMN FUND BALANCE					
1960	491100	F/B Unreserved Undistributed	\$ 29,654.61	\$ 23,215.26	\$ 31,868.69
BEGINNING FUND BALANCE			\$ 29,654.61	\$ 23,215.26	\$ 31,868.69

MD-43 WATER REVENUE:					
19600	630321	Delinquent Bill Penalty	\$ 1,011.11	\$ 3.19	\$ 150.00
19600	640101	Interest on Cash	\$ 166.13	\$ 129.16	\$ 147.65
19600	640103	Interest on Property Tax Collected	\$ 0.50	\$ -	\$ -
19600	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,130.00	\$ 419.24	\$ 5,794.39
19600	660212	Service Chg - Wtr/Swr	\$ 25,597.91	\$ 24,515.43	\$ 30,781.92
19600	673000	Miscellaneous	\$ 892.34	\$ -	\$ -
TOTAL REVENUE			\$ 28,797.99	\$ 25,067.02	\$ 36,873.96

MD-43 WATER SYSTEM EXPENSES:					
19600	720600	Insurance Expense	\$ 130.00	\$ 150.00	\$ 157.00
19600	720601	General Insurance	\$ 608.00	\$ 599.61	\$ 628.00
19600	720800	Maintenance of Equipment	\$ 83.94	\$ -	\$ -
19600	720907	Maintenance - Water System	\$ 2,685.37	\$ 1,746.14	\$ 10,000.00
19600	720913	Direct Maintenance Expense - DEGS	\$ 19,573.29	\$ 10,439.15	\$ 11,500.00
19600	720915	Sp Dist Water/Sewer Chemicals	\$ 414.18	\$ 50.18	\$ -
19600	720916	Water/Sewer Testing	\$ 1,070.00	\$ -	\$ -
19600	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
19600	721302	Postage	\$ 48.28	\$ -	\$ -
19600	721306	Equipment < FA Limit	\$ 15.29	\$ -	\$ 10,000.00
19600	721400	Professional & Specialized Services	\$ 4,795.43	\$ -	\$ -
19600	721403	Audit/Accounting Services	\$ 300.58	\$ 203.29	\$ 215.00
19600	721498	SD-Administration Overhead	\$ 1,376.10	\$ 1,039.45	\$ 2,596.07
19600	721500	Publications & Legal Notices	\$ 275.40	\$ -	\$ -
19600	721601	Rent/Lease Co Vehicle	\$ 198.86	\$ -	\$ -
19600	721800	Small Tools & Instruments	\$ 18.58	\$ -	\$ -
19600	721900	Special Departmental Expense	\$ 366.95	\$ 449.00	\$ 500.00
19600	722000	Trans/Travel/Educ	\$ 22.31	\$ -	\$ -
19600	722101	Gas & Electricity	\$ 1,816.03	\$ 934.28	\$ 2,000.00
OPERATION EXPENSES			\$ 33,951.53	\$ 15,773.75	\$ 37,761.07

MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
19600	731401	Interfund Expend - Cost Plan	\$ 1,285.81	\$ 639.84	\$ 636.26
		INTERFUND EXPENSES	\$ 1,285.81	\$ 639.84	\$ 636.26
19600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 30,345.31
		APPROPRIATION FOR CONTINGENCY	\$ -	\$ -	\$ 30,345.31
		TOTAL WATER EXPENSES	\$ 35,237.34	\$ 16,413.59	\$ 68,742.64
		MD-43 Funding Sources	\$ 28,797.99	\$ 25,067.02	\$ 68,742.64
		MD-43 Financing Uses	\$ 35,237.34	\$ 16,413.59	\$ 68,742.64
		MD-43 ENDING FUND BALANCE	\$ 23,215.26	\$ 31,868.69	\$ 0.00

MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUAL 2015	2014- ESTIMATED 2016	RECOMMENDED 2016-2017
MD-43 IMPROVEMENT FUND ADMIN:					\$ (1,400,176.49)
MD-43 IMPROVE FUND BEG FUND BAL			\$ (14,158.99)	\$ (80,438.79)	\$ (1,400,176.49)
MD-43 IMPROVEMENT REVENUE:					
19610	640101	Interst on Cash	\$ 270.57	\$ (216.72)	\$ -
19610	654501	St-Water Grant	\$ 71,585.08	\$ 785,287.73	\$ 1,500,000.00
19610	673920	Misc Reimbursement-Other	\$ 100.00	\$ -	\$ -
TOTAL MD-43 IMPROVEMENT REVENUE			\$ 71,955.65	\$ 785,071.01	\$ 1,500,000.00
MD-43 IMPROVEMENT EXPENSES:					
19610	740200	Buildings and Improvements	\$ 138,235.45	\$ 2,104,808.71	\$ 99,823.51
TOTAL MD-43 IMPROVE EXPENSES			\$ 138,235.45	\$ 2,104,808.71	\$ 99,823.51
MD-43 Improvement Funding Sources			\$ 57,796.66	\$ 704,632.22	\$ 99,823.51
MD-43 Improvement Financing Uses			\$ 138,235.45	\$ 2,104,808.71	\$ 99,823.51
MD-43 IMPROVE ENDING FUND BALANCE			\$ (80,438.79)	\$ (1,400,176.49)	\$ (0.00)

Maintenance District 46 – Ahwahnee

2016-2017 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 with an annual Consumer Price Index adjustment. The current tiered rate for improved lots is \$97.89 per month for base annual water use up to 24,064 cubic feet, with an additional charge of \$5.78 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 \$7.24 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-46 FUND ADMN FUND BALANCE					
1990	491100	F/B Unreserved Undistributed	\$ 209,718.64	\$ 262,681.65	\$ 281,597.15
BEGINNING FUND BALANCE			\$ 209,718.64	\$ 262,681.65	\$ 281,597.15

MD-46 WATER REVENUE:					
19901	630321	Delinquent Bill Penalty	\$ 2,789.17	\$ 1,381.72	\$ 250.00
19901	640101	Interest on Cash	\$ 1,559.55	\$ 1,116.46	\$ 1,338.00
19901	640103	Interest on Property Tax Collected	\$ 3.01	\$ -	\$ -
19901	660209	Sp Asmt - Delinquent Svc Chg	\$ 6,829.40	\$ -	\$ 7,133.00
19901	660212	Service Chg - Wtr/Swr	\$ 106,434.18	\$ 97,771.13	\$ 111,937.00
19901	660223	Service Chg - Excess Water	\$ 17,293.96	\$ 8,347.09	\$ 2,500.00
TOTAL REVENUE			\$ 134,909.27	\$ 108,616.40	\$ 123,158.00

MD-46 WATER SYSTEM EXPENSES:					
19901	720300	Communication Services	\$ 1,184.35	\$ 1,360.15	\$ -
19901	720600	Insurance Expense	\$ 1,000.00	\$ 1,100.00	\$ 1,150.00
19901	720601	General Insurance	\$ 1,260.00	\$ 1,242.55	\$ 1,250.00
19901	720800	Maintenance -Equipment	\$ 61.02	\$ 119.22	\$ 500.00
19901	720907	Maintenance - Water System	\$ 2,600.15	\$ 8,950.80	\$ 12,500.00
19901	720913	Direct Maintenance Expense - DEGS	\$ 24,570.35	\$ 37,260.43	\$ 39,000.00
19901	720915	Sp Dist Water/Sewer Chemicals	\$ 1,503.52	\$ 50.17	\$ -
19901	720916	Water/Sewer Testing	\$ 3,700.00	\$ 75.29	\$ -
19901	721000	Medical Dental & Lab Supplies	\$ 307.64	\$ -	\$ -
19901	721100	Memberships	\$ 152.94	\$ 162.65	\$ 162.65
19901	721302	Postage	\$ 325.48	\$ 102.90	\$ -
19901	721306	Equipment < FA Limit	\$ 56.47	\$ -	\$ 10,000.00
19901	721400	Professional & Specialized Services	\$ 164.27	\$ 900.00	\$ -
19901	721403	Audit/Accounting Services	\$ 1,199.01	\$ 836.63	\$ 1,000.00
19901	721498	SD-Administration Overhead	\$ 4,988.09	\$ 3,558.12	\$ 8,886.55
19901	721600	Rent & Lease Equip	\$ 67.70	\$ -	\$ -
19901	721800	Small Tools & Instruments	\$ 16.56	\$ -	\$ -
19901	721900	Special Departmental Expense	\$ 790.71	\$ 1,107.00	\$ 1,150.00
19901	722101	Gas & Electricity	\$ 35,602.39	\$ 30,586.33	\$ 37,382.10
OPERATION EXPENSES			\$ 79,550.65	\$ 87,412.24	\$ 112,981.30

MD-46 AHWAHNEE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
19901	731401	Interfund Expend - Cost Plan	\$ 2,395.61	\$ 2,288.66	\$ 2,177.96
INTERFUND EXPENSES			\$ 2,395.61	\$ 2,288.66	\$ 2,177.96
19901	740200	Buildings and Improvements	\$ -	\$ -	\$ 10,000.00
19901	740301	Equipment	\$ -	\$ -	\$ 10,000.00
FIXED ASSETS			\$ -	\$ -	\$ 20,000.00
19901	780100	Appropriation for Contingency	\$ -	\$ -	\$ 269,595.89
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 269,595.89
TOTAL WATER EXPENSES			\$ 81,946.26	\$ 89,700.90	\$ 404,755.15
MD-46 Funding Sources			\$ 344,627.91	\$ 371,298.05	\$ 404,755.15
MD-46 Financing Uses			\$ 81,946.26	\$ 89,700.90	\$ 404,755.15
MD-46 ENDING FUND BALANCE			\$ 262,681.65	\$ 281,597.15	\$ -

Maintenance District 58 – Sierra Highlands

2016-2017 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 25 improved units and 4 standby units. The water is furnished by the District's hard rock well with a production of 80 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 were last set on September 10, 2013 by Resolution 2013-143 with an annual Consumer Price Index adjustment. The current water rates are \$62.52 per month for improved lots and \$30 per month for standby.

MD-58 SIERRA HIGHLANDS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-58 FUND ADMN FUND BALANCE					
2110	491100	F/B Unreserved Undistributed	\$ 4,559.82	\$ 8,337.03	\$ 12,613.78
BEGINNING FUND BALANCE			\$ 4,559.82	\$ 8,337.03	\$ 12,613.78

MD-58 WATER REVENUE:					
21101	620300	Construction Permits	\$ -	\$ 7.60	\$ -
21101	630321	Delinquent Bill Penalty	\$ 221.60	\$ 322.80	\$ 50.00
21101	640101	Interest on Cash	\$ 64.94	\$ 55.67	\$ 60.31
21101	660212	Service Chg - Wtr/Swr	\$ 19,383.90	\$ 18,151.03	\$ 20,196.00
TOTAL REVENUE			\$ 19,670.44	\$ 18,537.10	\$ 20,306.31

MD-58 WATER SYSTEM EXPENSES:					
21101	720300	Communication Services	\$ 563.55	\$ 614.62	\$ -
21101	720600	Insurance Expense	\$ 370.00	\$ 385.00	\$ 404.00
21101	720601	General Insurance	\$ 277.00	\$ 273.11	\$ 286.00
21101	720800	Maintenance -Equipment	\$ 34.72	\$ -	\$ -
21101	720907	Maintenance - Water System	\$ 209.61	\$ 1,102.36	\$ 4,000.00
21101	720913	Direct Maintenance Expense - DEGS	\$ 6,811.11	\$ 6,026.59	\$ 6,750.00
21101	720916	Water/Sewer Testing	\$ 332.00	\$ -	\$ -
21101	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
21101	721302	Postage	\$ 12.38	\$ -	\$ -
21101	721306	Equipment < FA Limit	\$ 578.39	\$ -	\$ 1,000.00
21101	721400	Professional & Specialized Services	\$ 35.01	\$ -	\$ -
21101	721403	Audit/Accounting Services	\$ 325.75	\$ 226.77	\$ 350.00
21101	721498	SD-Administration Overhead	\$ 1,298.98	\$ 999.48	\$ 2,496.22
21101	721600	Rent & Lease - Equip	\$ 17.63	\$ -	\$ -
21101	721800	Small Tools & Instruments	\$ 4.31	\$ -	\$ -
21101	721900	Special Departmental Expense	\$ 349.51	\$ 343.00	\$ 355.00
21101	722101	Gas & Electricity	\$ 3,896.48	\$ 3,511.54	\$ 4,091.00
OPERATION EXPENSES			\$ 15,269.37	\$ 13,645.12	\$ 19,897.22

MD-58 SIERRA HIGHLANDS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
21101	731401	Interfund Expend - Cost Plan	\$ 623.86	\$ 615.23	\$ 611.79
		INTERFUND EXPENSES	\$ 623.86	\$ 615.23	\$ 611.79
21101	780100	Appropriation for Contingency	\$ -	\$ -	\$ 12,411.08
		APPROPRIATION FOR CONTINGENCY	\$ -	\$ -	\$ 12,411.08
		TOTAL WATER EXPENSES	\$ 15,893.23	\$ 14,260.35	\$ 32,920.09
		MD-58 Funding Sources	\$ 24,230.26	\$ 26,874.13	\$ 32,920.09
		MD-58 Financing Uses	\$ 15,893.23	\$ 14,260.35	\$ 32,920.09
		MD-58 ENDING FUND BALANCE	\$ 8,337.03	\$ 12,613.78	\$ (0.00)

Maintenance District 60A – Dillon Estates

2016-2017 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 64,000 gallon storage tank. With the additional water from MD43 Well #5, combined production is 210 gpm. The boost pump pulls water from the storage tank and pressurizes the distribution system through a hydro-pneumatic tank. 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.

MD-43's Proposition 84 Funding – planning and design phase is complete. The construction of improvements will be complete early this summer. This will provide the opportunity to consolidate the two water systems (which are already connected). This consolidation will provide the additional well, 180,000 gallon storage tank, emergency power backup, better economies of scale, and other updated improvements to the system.

The rates were last set on November 5, 2007 by Resolution No. 207-239 with an annual Consumer Price Index adjustment. The current rate for improved lots is \$60.66 per month. The standby rate for unimproved lots is \$25 per month.

MD-60A DILLON ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-60A FUND ADMN FUND BALANCE					
2140	491100	F/B Unreserved Undistributed	\$ 20,349.48	\$ 17,397.93	\$ 37,157.68
BEGINNING FUND BALANCE			\$ 20,349.48	\$ 17,397.93	\$ 37,157.68

MD-60A WATER REVENUE:					
21400	630321	Delinquent Bill Penalty	\$ 414.54	\$ 439.44	\$ 150.00
21400	640101	Interest on Cash	\$ 99.83	\$ 142.62	\$ 121.23
21400	640103	Interest on Property Tax Collected	\$ 0.43	\$ -	\$ -
21400	654501	St- Water Grant	\$ 9,558.16	\$ 16,464.51	\$ -
21400	660209	Sp Asmt - Delinquent Svc Chg	\$ 978.00	\$ -	\$ -
21400	660212	Service Chg - Wtr/Swr	\$ 24,260.60	\$ 27,278.32	\$ 27,660.00
TOTAL REVENUE			\$ 35,311.56	\$ 44,324.89	\$ 27,931.23

MD-60A WATER SYSTEM EXPENSES:					
21400	720300	Communication Services	\$ 681.01	\$ 832.00	\$ -
21400	720600	Insurance Expense	\$ 195.00	\$ 200.00	\$ 210.00
21400	720601	General Insurance	\$ 238.00	\$ 234.74	\$ 245.00
21400	720800	Maintenance of Equipment	\$ 61.02	\$ -	\$ -
21400	720907	Maintenance - Water System	\$ 7,423.69	\$ 631.48	\$ 3,500.00
21400	720913	Direct Maintenance Expense - DEGS	\$ -	\$ 10,029.43	\$ 11,000.00
21400	720915	Sp Dist Water/Sewer Chemicals	\$ 193.30	\$ 50.17	\$ -
21400	720916	Water/Sewer Testing	\$ 1,323.00	\$ -	\$ -
21400	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
21400	721302	Postage	\$ 52.92	\$ -	\$ -
21400	721306	Equipment < FA Limit	\$ 10,665.60	\$ -	\$ 1,000.00
21400	721400	Professional & Specialized Services	\$ 5,051.85	\$ 2,164.50	\$ -
21400	721403	Audit/Accounting Services	\$ 439.34	\$ 297.11	\$ 311.00
21400	721498	SD-Administration Overhead	\$ 417.34	\$ 1,519.20	\$ 3,794.26
21400	721600	Rent & Lease Equip	\$ 207.16	\$ -	\$ -
21400	721800	Small Tools & Instruments	\$ 6.55	\$ -	\$ -
21400	721900	Special Departmental Expense	\$ 409.55	\$ 396.00	\$ 415.00
21400	722101	Gas & Electricity	\$ 9,796.58	\$ 7,112.71	\$ 8,925.00
OPERATION EXPENSES			\$ 37,314.85	\$ 23,629.99	\$ 29,565.26

MD-60A DILLON ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
21400	731401	Interfund Expend - Cost Plan	\$ 948.26	\$ 935.15	\$ 929.91
		INTERFUND EXPENSES	\$ 948.26	\$ 935.15	\$ 929.91
21400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 34,593.74
		APPROPRIATION FOR CONTINGENCY	\$ -	\$ -	\$ 34,593.74
		TOTAL WATER EXPENSES	\$ 38,263.11	\$ 24,565.14	\$ 65,088.91
		MD-60A Funding Sources	\$ 55,661.04	\$ 61,722.82	\$ 65,088.91
		MD-60A Financing Uses	\$ 38,263.11	\$ 24,565.14	\$ 65,088.91
		MD-60A ENDING FUND BALANCE	\$ 17,397.93	\$ 37,157.68	\$ -

Maintenance District 63A – Coarsegold South

2016-2017 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 82 improved units and 20 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 with an annual Consumer Price Index adjustment. The current rate for improved lots is \$89.80 per month with an additional \$6.03 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 with an annual Consumer Price Index adjustment. The current rate for standby lots is \$69.96 per month.

MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-63A FUND ADMN FUND BALANCE					
2175	491100	F/B Unreserved Undistributed	\$ 450,763.65	\$ 205,794.31	\$ 225,768.36
BEGINNING FUND BALANCE			\$ 450,763.65	\$ 205,794.31	\$ 225,768.36

MD-63A WATER REVENUE:					
21750	630321	Delinquent Bill Penalty	\$ 1,414.90	\$ 80.79	\$ 50.00
21750	640101	Interest on Cash	\$ 3,229.38	\$ 2,062.62	\$ 2,646.00
21750	640103	Interest on Property Tax Collected	\$ 8.76	\$ -	\$ -
21750	660209	Sp Asmt - Delinquent Svc Chg	\$ 6,777.55	\$ -	\$ 12,485.00
21750	660212	Service Chg - Wtr/Swr	\$ 96,449.90	\$ 87,789.66	\$ 102,753.00
21750	660223	Service Chg - Excess Water	\$ 5,093.16	\$ 1,170.27	\$ -
TOTAL REVENUE			\$ 112,973.65	\$ 91,103.34	\$ 117,934.00

MD-63A WATER SYSTEM EXPENSES:					
21750	720300	Communication Services	\$ 623.91	\$ 680.07	\$ -
21750	720600	Insurance Expense	\$ 265.00	\$ 280.00	\$ 290.00
21750	720601	General Insurance	\$ 1,042.00	\$ 1,027.25	\$ 1,030.00
21750	720800	Maintenance -Equipment	\$ 34.73	\$ -	\$ -
21750	720907	Maintenance - Water System	\$ 1,620.37	\$ 4,608.68	\$ 10,000.00
21750	720913	Direct Maintenance Expense - DEGS	\$ 26,279.46	\$ 36,759.58	\$ 39,000.00
21750	720915	Sp Dist Water/Sewer Chemicals	\$ 2,190.02	\$ 50.17	\$ -
21750	720916	Water/Sewer Testing	\$ 1,253.00	\$ -	\$ -
21750	721000	Medical Dental & Lab Supplies	\$ 399.90	\$ -	\$ -
21750	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
21750	721302	Postage	\$ 39.47	\$ -	\$ -
21750	721306	Equipment < FA Limit	\$ 48.23	\$ 4,373.54	\$ 10,000.00
21750	721400	Professional & Specialized Services	\$ 148.79	\$ -	\$ -
21750	721403	Audit/Accounting Services	\$ 1,131.69	\$ 797.52	\$ 836.00
21750	721498	SD-Administration Overhead	\$ 4,260.66	\$ 3,278.28	\$ 8,187.61
21750	721600	Rent & Lease - Equip	\$ 57.83	\$ -	\$ -
21750	721800	Small Tools & Instruments	\$ 14.14	\$ -	\$ -
21750	721900	Special Departmental Expense	\$ 710.59	\$ 663.00	\$ 700.00
21750	722101	Gas & Electricity	\$ 15,624.01	\$ 16,430.59	\$ 17,251.00
OPERATION EXPENSES			\$ 55,896.74	\$ 69,111.33	\$ 87,459.61

21750	731401	Interfund Expend - Cost Plan	\$ 2,046.25	\$ 2,017.96	\$ 2,006.66
INTERFUND EXPENSES			\$ 2,046.25	\$ 2,017.96	\$ 2,006.66

MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
21750	740200	Buildings and Improvements	\$ -	\$ -	\$ 25,000.00
21750	740300	Equipment	\$ -	\$ -	\$ 25,000.00
FIXED ASSETS			\$ -	\$ -	\$ 50,000.00
21750	750102	Op Trans Out - ACO Fund	\$ 150,000.00	\$ -	\$ 50,000.00
21750	750119	Op Trans Out - Improvement Fund	\$ 150,000.00	\$ -	\$ 50,000.00
			\$ 300,000.00	\$ -	\$ 100,000.00
21750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 104,236.09
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 104,236.09
TOTAL WATER EXPENSES			\$ 357,942.99	\$ 71,129.29	\$ 343,702.36
MD-63A Funding Sources			\$ 563,737.30	\$ 296,897.65	\$ 343,702.36
MD-63A Financing Uses			\$ 357,942.99	\$ 71,129.29	\$ 343,702.36
MD-63A ENDING FUND BALANCE			\$ 205,794.31	\$ 225,768.36	\$ -

MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-63A ACO FUND ADMIN FUND:					
MD-63A ACO FUND BEGINNING FUND BALANCE			\$ -	\$ 150,000.00	\$ 150,000.00
MD-63A ACO FUND REVENUE:					
21751	680206	Opt Tran In- Operations Fund	\$ 150,000.00	\$ -	\$ 50,000.00
MD-63A ACO FUND REVENUE			\$ 150,000.00	\$ -	\$ 50,000.00
MD-63A ACO FUND EXPENSES:					
21751	780100	Appropriation for Contingency	\$ -	\$ -	\$ 200,000.00
TOTAL CSA-2A ACO FUND EXPENSES			\$ -	\$ -	\$ 200,000.00
MD-63A ACO Fund Funding Sources			\$ 150,000.00	\$ 150,000.00	\$ 200,000.00
MD-63A ACO Fund Financing Uses			\$ -	\$ -	\$ 200,000.00
MD-63A ACO ENDING FUND BALANCE			\$ 150,000.00	\$ 150,000.00	\$ -
MD-63A IMPROVEMENT FUND ADMIN:					
MD-63A IMPROVE FUND BEGINNING FUND BALANCE			\$ -	\$ 150,000.00	\$ 150,000.00
MD-63A IMPROVE FUND REVENUE:					
21752	680206	Opt Tans In- Opertaions Fund	\$ 150,000.00	\$ -	\$ 50,000.00
MD-63A BOND FUND REVENUE			\$ 150,000.00	\$ -	\$ 50,000.00
MD-63A IMPROVE FUND EXPENSES:					
21752	740200	Building and Improvements	\$ -	\$ -	\$ 200,000.00
21752	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
TOTAL MD-63A IMPROVE FUND EXPENSES			\$ -	\$ -	\$ 200,000.00
MD-63A Improve Fund Funding Sources			\$ 150,000.00	\$ 150,000.00	\$ 200,000.00
MD-63A Improve Fund Financing Uses			\$ -	\$ -	\$ 200,000.00
MD-63A IMPROVE FUND ENDING FUND BALANCE			\$ 150,000.00	\$ 150,000.00	\$ -

Maintenance District 73A – Quartz Mountain

2016-2017 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 127 improved units and 13 standby units. Water is furnished by 3 hard rock wells with a combined production of 145 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 current water fees are based on a tiered structure. The rates last went into effect in January 1, 2010 per Resolution No. 2009-357 with an annual Consumer Price Index adjustment. Improved parcels are allocated 10,500 cubic feet per quarter for a base fee of \$45.33 per month. Usage in excess of 10,500 cubic feet is charged at a rate of \$2.74 per 100 cubic feet. The standby rate is \$20 per month.

MD-73A QUARTZ MOUNTAIN

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-73A FUND ADMN FUND BALANCE					
2280	491100	F/B Unreserved Undistributed	\$ 130.90	\$ 5,046.63	\$ 5,435.24
BEGINNING FUND BALANCE			\$ 130.90	\$ 5,046.63	\$ 5,435.24
MD-73A WATER REVENUE:					
22800	630321	Delinquent Bill Penalty	\$ 1,695.36	\$ 432.51	\$ -
22800	640101	Interest on Cash	\$ 60.89	\$ 73.76	\$ 67.00
22800	640103	Interest on Property Tax Collected	\$ 1.37	\$ -	\$ -
22800	660209	Sp Asmt - Delinquent Svc Chg	\$ 7,374.80	\$ -	\$ 2,067.00
22800	660212	Service Chg - Wtr/Swr	\$ 67,184.08	\$ 64,873.86	\$ 72,746.00
22800	660223	Service Chg - Excess Water	\$ 5,260.81	\$ 1,628.02	\$ 1,000.00
TOTAL REVENUE			\$ 81,577.31	\$ 67,008.15	\$ 75,880.00
MD-73A WATER SYSTEM EXPENSES:					
22800	720300	Communication Services	\$ 1,853.51	\$ 1,858.99	\$ -
22800	720600	Insurance Expense	\$ 425.00	\$ 440.00	\$ 450.00
22800	720601	General Insurance	\$ 2,064.00	\$ 2,034.80	\$ 2,050.00
22800	720800	Maintenance of Equipment	\$ 1,752.49	\$ -	\$ -
22800	720907	Maintenance - Water System	\$ 2,474.57	\$ 3,021.66	\$ 5,200.00
22800	720913	Direct Maintenance Expense - DEGS	\$ 16,919.55	\$ 20,192.63	\$ 22,000.00
22800	720915	Sp Dist Water/Sewer Chemicals	\$ 2,026.76	\$ 50.14	\$ -
22800	720916	Water/Sewer Testing	\$ 2,386.00	\$ -	\$ -
22800	721100	Memberships	\$ 152.94	\$ 162.65	\$ 162.65
22800	721302	Postage	\$ 121.00	\$ -	\$ -
22800	721306	Equipment < FA Limit	\$ 1,263.35	\$ -	\$ 3,250.00
22800	721400	Professional & Specialized Services	\$ 212.54	\$ -	\$ -
22800	721403	Audit/Accounting Services	\$ 1,576.13	\$ 1,086.82	\$ 1,140.00
22800	721498	SD-Administration Overhead	\$ 7,464.49	\$ 5,077.33	\$ 12,680.81
22800	721602	Rent & Lease Other Equip	\$ 499.96	\$ -	\$ -
22800	721800	Small Tools & Instruments	\$ 90.78	\$ -	\$ -
22800	721900	Special Departmental Expense	\$ 1,171.03	\$ 1,015.00	\$ 1,050.00
22800	722000	Transportation, Travel & Education	\$ 26.29	\$ -	\$ -
22800	722101	Gas & Electricity	\$ 31,012.00	\$ 28,554.14	\$ 30,223.91
OPERATION EXPENSES			\$ 73,492.39	\$ 63,494.16	\$ 78,207.37
22800	731401	Interfund Expend - Cost Plan	\$ 3,169.19	\$ 3,125.38	\$ 3,107.87
INTERFUND EXPENSES			\$ 3,169.19	\$ 3,125.38	\$ 3,107.87
TOTAL WATER EXPENSES			\$ 76,661.58	\$ 66,619.54	\$ 81,315.24
MD-73A Funding Sources			\$ 81,708.21	\$ 72,054.78	\$ 81,315.24
MD-73A Financing Uses			\$ 76,661.58	\$ 66,619.54	\$ 81,315.24
MD-73A ENDING FUND BALANCE			\$ 5,046.63	\$ 5,435.24	\$ -

Maintenance District 85 – Valeta

2016-2017 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 water rates were last set on May 12, 2009 by Resolution No. 2009-120 with an annual Consumer Price Index adjustment. The current water rate is \$109.41. 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. The loan repayment was set on October 27, 2009 by Resolution No. 2009-295 for \$23.33 a month per improved lot. The total monthly rate for an improved lot is now \$130.80. There are no standby rates.

MD-85 VALETA

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-85 FUND ADMN FUND BALANCE					
2400	491100	F/B Unreserved Undistributed	\$ 17,798.20	\$ 23,967.80	\$ 8,429.40
BEGINNING FUND BALANCE			\$ 17,798.20	\$ 23,967.80	\$ 8,429.40

MD-85 WATER REVENUE:					
24000	630321	Delinquent Bill Penalty	\$ 852.82	\$ 62.50	\$ 25.00
24000	640101	Interest on Cash	\$ 86.24	\$ 85.10	\$ 85.67
24000	640103	Interest on Property Tax Collected	\$ 0.68	\$ -	\$ -
24000	654501	St- Water Grant	\$ 673.82	\$ -	\$ 500,000.00
24000	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,533.00	\$ -	\$ 1,395.00
24000	660212	Service Chg - Wtr/Swr	\$ 23,731.03	\$ 21,678.92	\$ 26,258.00
24000	660231	Sp Asmt - Bus Improv Dst	\$ 4,669.74	\$ 3,927.84	\$ 5,600.00
24000	673000	Miscellaneous	\$ 25.00	\$ 67.00	\$ -
TOTAL REVENUE			\$ 31,572.33	\$ 25,821.36	\$ 533,363.67

MD-85 WATER SYSTEM EXPENSES:					
24000	720500	Household Expenses	\$ 2.16	\$ -	\$ -
24000	720600	Insurance Expense	\$ 30.00	\$ 45.00	\$ 48.00
24000	720601	General Insurance	\$ 68.00	\$ 66.75	\$ 70.00
24000	720900	Maintenance Structures & Grounds	\$ -	\$ 332.01	\$ -
24000	720907	Maintenance - Water System	\$ 673.82	\$ 604.28	\$ 5,000.00
24000	720913	Direct Maintenance Expense - DEGS	\$ 12,250.97	\$ 12,015.89	\$ 13,000.00
24000	720915	Sp Dist Water/Sewer Chemicals	\$ 11.83	\$ -	\$ -
24000	720916	Water/Sewer Testing	\$ 827.00	\$ -	\$ -
24000	721000	Medical/Dental/Lab Supplies	\$ 1.79	\$ -	\$ -
24000	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
24000	721302	Postage	\$ 7.74	\$ -	\$ -
24000	721306	Equipment < FA Limit	\$ 11.76	\$ -	\$ 10,000.00
24000	721400	Professional & Specialized Services	\$ 26.07	\$ -	\$ -
24000	721403	Audit/Accounting Services	\$ 228.84	\$ 156.36	\$ 200.00
24000	721498	SD-Administration Overhead	\$ 1,039.19	\$ 799.59	\$ 1,996.98
24000	721600	Rent & Lease Equip	\$ 14.10	\$ -	\$ -
24000	721800	Small Tools & Instruments	\$ 3.45	\$ -	\$ -
24000	721900	Special Departmental Expense	\$ 346.61	\$ 343.00	\$ 350.00
24000	722101	Gas & Electricity	\$ 4,572.46	\$ 5,777.70	\$ 5,838.75
OPERATION EXPENSES			\$ 20,268.73	\$ 20,303.23	\$ 36,668.73

MD-85 VALETA

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
24000	730320	Loan Repay General Fund	\$ -	\$ 4,045.38	\$ 4,168.42
24000	730501	Interest Installment Contracts	\$ 708.95	\$ 589.54	\$ 466.49
24000	731400	Interfund Expenses	\$ 3,925.97	\$ -	\$ -
24000	731401	Interfund Expend - Cost Plan	\$ 499.08	\$ 492.19	\$ 489.43
INTERFUND EXPENSES			\$ 5,134.00	\$ 5,127.11	\$ 5,124.34
24000	740200	Buildings and Improvements	\$ -	\$ -	\$ 500,000.00
24000	740301	Equipment	\$ -	\$ 15,929.42	\$ -
FIXED ASSETS				\$ 15,929.42	\$ 500,000.00
TOTAL WATER EXPENSES			\$ 25,402.73	\$ 41,359.76	\$ 541,793.07
MD-85 Funding Sources			\$ 49,370.53	\$ 49,789.16	\$ 541,793.07
MD-85 Financing Uses			\$ 25,402.73	\$ 41,359.76	\$ 541,793.07
MD-85 ENDING FUND BALANCE			\$ 23,967.80	\$ 8,429.40	\$ -

Maintenance District 95 – Ranchos West

2016-2017 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 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.

MD-95 RANCHOS WEST

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
MD-95 FUND ADMN FUND BALANCE					
2500	491100	F/B Unreserved Undistributed	\$ 1,838.23	\$ 12,000.40	\$ 4,436.23
BEGINNING FUND BALANCE			\$ 1,838.23	\$ 12,000.40	\$ 4,436.23

MD-95 WATER REVENUE:					
25001	620300	Construction	\$ -	\$ 90.56	\$ -
25001	630307	Other Fines/Penalties	\$ 2,538.91	\$ 2,063.10	\$ 150.00
25001	630321	Delinquent Bill Penalty	\$ 1,631.15	\$ 42.54	\$ 75.00
25001	640101	Interest on Cash	\$ 52.55	\$ 41.59	\$ 47.07
25001	660209	Sp Asmt - Delinquent Svc	\$ -	\$ -	\$ -
25001	660212	Service Chg - Wtr/Swr	\$ 35,530.78	\$ 25,149.41	\$ 27,358.00
25001	680200	Operaing Transfer In	\$ -	\$ 18,000.00	\$ -
TOTAL REVENUE			\$ 39,753.39	\$ 45,387.20	\$ 27,630.07

MD-95 WATER SYSTEM EXPENSES:					
25001	720300	Communication Services	\$ 276.50	\$ 215.91	\$ -
25001	720500	Household Expenses	\$ 2.75	\$ -	\$ -
25001	720600	Insurance Expense	\$ 240.00	\$ 255.00	\$ 267.00
25001	720601	General Insurance	\$ 355.00	\$ -	\$ -
25001	720800	Maintenance of Equipment	\$ 961.50	\$ 120.52	\$ -
25001	720900	Maintenance - Bldgs & Improvement	\$ -	\$ 167.04	\$ -
25001	720907	Maintenance - Water System	\$ 984.13	\$ 1,734.14	\$ 3,677.65
25001	720913	Direct Maintenance Expense - DEGS	\$ 6,820.91	\$ 4,167.60	\$ 10,000.00
25001	720916	Water/Sewer Testing	\$ 2,017.84	\$ -	\$ -
25001	721000	Med/Dental Lab Supplies	\$ 2.41	\$ -	\$ -
25001	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
25001	721302	Postage	\$ 77.92	\$ 13.23	\$ -
25001	721304	Miscellaneous Office Supplies	\$ 83.66	\$ -	\$ -
25001	721306	Equipment < FA Limit	\$ 1,219.52	\$ 500.00	\$ -
25001	721400	Professional & Specialized Services	\$ 35.88	\$ 18,083.57	\$ -
25001	721403	Audit/Accounting Services	\$ 330.51	\$ 226.77	\$ 250.00
25001	721498	SD-Administration Overhead	\$ 1,063.24	\$ 215.95	\$ 2,695.92
25001	721600	Rent & Lease - Equip	\$ 509.72	\$ -	\$ -
25001	721800	Small Tools & Instruments	\$ 4.66	\$ -	\$ -
25001	721900	Special Departmental Expense	\$ 350.67	\$ 343.00	\$ 350.00
25001	722101	Gas & Electricity	\$ 12,655.36	\$ 26,081.54	\$ 14,000.00
OPERATION EXPENSES			\$ 28,145.12	\$ 52,286.92	\$ 31,405.57

MD-95 RANCHOS WEST

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
25001	731401	Interfund Expend - Cost Plan	\$ 1,446.10	\$ 664.45	\$ 660.73
		INTERFUND EXPENSES	\$ 1,446.10	\$ 664.45	\$ 660.73
		TOTAL WATER EXPENSES	\$ 29,591.22	\$ 52,951.37	\$ 32,066.30
		MD-95 Funding Sources	\$ 41,591.62	\$ 57,387.60	\$ 32,066.30
		MD-95 Financing Uses	\$ 29,591.22	\$ 52,951.37	\$ 32,066.30
		MD-95 ENDING FUND BALANCE	\$ 12,000.40	\$ 4,436.23	\$ -

Service Area 1 - Indian Lakes

2016-2017 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, 1996 by Resolution No. 66-168. The water system was private until operations were handed over to County Special Districts in 1990.

The Indian Lakes Water System, State Identification Number 2010011, provides water service to 473.5 improved units and 44 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 filters vessels, a 60,000 gallon backwash tank, chlorine metering pump and tank, associated piping valves and metes, 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 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 water rates are tiered with any excess charges billed once a year. The rates were last set in 2000 with a monthly base rate for improved parcels of \$21.34. There is an additional monthly fee of \$2.66 for debt service, for a total monthly charge of \$24. The standby or unimproved rate is \$2 per month. The base rate covers water usage up to 10,500 cubic feet per quarter. Consumption in excess of the base tier allotment are charged \$0.0151 per cubic feet. The water meters in this district are read annually.

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-1 FUND ADMN FUND BALANCE					
4700	491100	F/B Unreserved Undistributed	\$ 19,842.41	\$ (1,070.35)	\$ (4,552.11)
BEGINNING FUND BALANCE			\$ 19,842.41	\$ (1,070.35)	\$ (4,552.11)

CSA-1 WATER REVENUE:					
47001	220100	Deposits from Others	\$ -	\$ 150.00	\$ -
47001	610100	Cur Sec Property Tax	\$ 48,080.30	\$ 48,442.44	\$ 48,261.00
47001	610200	Cur Unsecured Property Tax	\$ 2,002.42	\$ 879.51	\$ 1,440.00
47001	610300	Prior Secured Property Tax	\$ (365.07)	\$ -	\$ -
47001	610400	Prior Unsecured Property Tax	\$ 70.53	\$ -	\$ 25.00
47001	610600	Current Supplemental Property Tax	\$ 591.50	\$ 647.31	\$ 619.00
47001	610700	Prior Supplemental Property Tax	\$ 3.04	\$ -	\$ -
47001	630321	Delinquent Bill Penalty	\$ 4,979.22	\$ 1,233.79	\$ 250.00
47001	640101	Interest on Cash	\$ 183.48	\$ 181.21	\$ 182.00
47001	640103	Interest on Property Tax Collected	\$ 37.81	\$ -	\$ 5.00
47001	652900	St- H/O Property Tax Rlf	\$ 517.66	\$ 264.58	\$ 391.00
47001	654500	St- Water Grant	\$ -	\$ 38,040.98	\$ -
47001	660209	Sp Asmt - Delinquent Svc Chg	\$ 7,867.44	\$ 318.21	\$ 8,348.00
47001	660212	Service Chg - Wtr/Swr	\$ 116,687.56	\$ 112,652.66	\$ 120,912.00
47001	660223	Service Chg - Excess Water	\$ 12,263.28	\$ 6,483.46	\$ 4,000.00
47001	673000	Miscellaneous	\$ 73.00	\$ 49.49	\$ -
TOTAL REVENUE			\$ 192,992.17	\$ 209,343.64	\$ 184,433.00

CSA-1 WATER SYSTEM EXPENSES:					
47001	720300	Communication Services	\$ 1,195.72	\$ 1,325.26	\$ -
47001	720600	Insurance Expense	\$ 2,200.00	\$ 2,225.00	\$ 2,336.00
47001	720601	General Insurance	\$ 2,806.00	\$ 2,766.55	\$ 2,905.00
47001	720800	Maintenance -Equipment	\$ 34.73	\$ -	\$ -
47001	720900	Maintenance Structures & Grounds	\$ 747.37	\$ -	\$ -
47001	720907	Maintenance - Water System	\$ 14,246.84	\$ 46,990.41	\$ 15,000.00
47001	720913	Direct Maintenance Expense - DEGS	\$ 54,774.12	\$ 46,858.32	\$ 25,000.00
47001	720915	Sp Dist Water/Sewer Chemicals	\$ 3,992.83	\$ 50.17	\$ -
47001	720916	Water/Sewer Testing	\$ 2,966.00	\$ -	\$ -
47001	721000	Medical Dental & Lab Supplies	\$ 444.52	\$ -	\$ -
47001	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
47001	721302	Postage	\$ 198.56	\$ 498.82	\$ -
47001	721306	Equipment < FA Limit	\$ 6,388.15	\$ 5,265.62	\$ -

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
47001	721400	Professional & Specialized Services	\$ 1,879.38	\$ 5,715.13	\$ -
47001	721403	Audit/Accounting Services	\$ 6,974.03	\$ 4,034.00	\$ 4,500.00
47001	721427	Property Tax Admin Fee	\$ 1,356.00	\$ 1,433.00	\$ 1,500.00
47001	721498	SD-Administration Overhead	\$ 15,824.60	\$ 8,474.57	\$ 27,291.66
47001	721600	Rent & Leases - Equipment	\$ 333.91	\$ -	\$ -
47001	721800	Small Tools & Instruments	\$ 81.67	\$ -	\$ -
47001	721900	Special Departmental Expense	\$ 4,209.29	\$ 4,053.75	\$ 4,250.00
47001	722101	Gas & Electricity	\$ 81,282.44	\$ 71,319.66	\$ 85,346.00
OPERATION EXPENSES			\$ 202,089.10	\$ 201,172.91	\$ 168,293.66
47001	731401	Interfund Expend - Cost Plan	\$ 11,815.83	\$ 11,652.49	\$ 11,587.23
INTERFUND EXPENSES			\$ 11,815.83	\$ 11,652.49	\$ 11,587.23
TOTAL WATER EXPENSES			\$ 213,904.93	\$ 212,825.40	\$ 179,880.89
CSA-1 Funding Sources			\$ 212,834.58	\$ 208,273.29	\$ 179,880.89
CSA-1 Financing Uses			\$ 213,904.93	\$ 212,825.40	\$ 179,880.89
CSA-1 ENDING FUND BALANCE			\$ (1,070.35)	\$ (4,552.11)	\$ -

Service Area 1 - Indian Lakes (other)

2016-2017 Recommended Other Budget

4703 Assessment District Debt Service Fund: The facilities 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-1 ASST DIST DEBT SVC FUND:					
4703	482100	F/B Unres Des Bond Res	\$ 31,085.51	\$ 37,927.31	\$ 42,237.74
CSA-1 ASST DIST DEBT SVC F A FUND BEG FUND BAL			\$ 31,085.51	\$ 37,927.31	\$ 42,237.74

CSA-1 ASST DIST DEBT SVC REVENUE:					
47030	640101	Interest on Cash	\$ 153.38	\$ 128.64	\$ 130.00
47030	640103	Interest on Property Tax Collected	\$ 28.04	\$ -	\$ -
47030	660205	Sp Asmt - Bonds	\$ 40,370.40	\$ 38,438.30	\$ 39,681.59
47030	660210	Sp Asmt - Delinquent Asmt	\$ 1,833.88	\$ 447.98	\$ 500.00
CSA-1 ASST DIST DEBT SVC REVENUE			\$ 42,385.70	\$ 39,014.92	\$ 40,311.59

CSA-1 ASST DIST DEBT SVC EXPENSES:					
47030	721403	Audit/Acctg Svcs	\$ 4,413.09	\$ 4,527.43	\$ 4,500.00
47030	730200	Bond Redemptions	\$ 10,010.00	\$ 10,430.00	\$ 9,880.00
47030	730400	Interest on Bonds	\$ 21,120.81	\$ 19,747.06	\$ 20,265.87
47030	780100	Appropriation for Contingency	\$ -	\$ -	\$ 47,903.46
TOTAL CSA-1 ASST DIST DEBT SVC EXP			\$ 35,543.90	\$ 34,704.49	\$ 82,549.33

CSA-1 Asst Dist Debt Svc Fund Sources	\$ 73,471.21	\$ 76,942.23	\$ 82,549.33
CSA-1 Asst Dist Debt Svc Fin Uses	\$ 35,543.90	\$ 34,704.49	\$ 82,549.33
CSA-1 ASST DIST DEBT SVC END FUND BAL	\$ 37,927.31	\$ 42,237.74	\$ -

CSA-1 DEBT SVC FUND:					
4704	482100	F/B Unres Des Bond Res	\$ 126,568.56	\$ 132,134.02	\$ 136,012.32
CSA-1 DEBT SVC FUND BEG FUND BAL			\$ 126,568.56	\$ 132,134.02	\$ 136,012.32

CSA-1 DEBT SVC REVENUE:					
47040	640101	Interest on Cash	\$ 854.38	\$ 514.97	\$ 575.00
47040	660223	Svc Chg - Excess Water	\$ 262.56	\$ -	\$ -
47040	660225	Service Charge - Debt Service	\$ 14,181.28	\$ 13,089.01	\$ 16,512.00
CSA-1 DEBT SVC REVENUE			\$ 15,298.22	\$ 13,603.98	\$ 17,087.00

CSA-1 DEBT SVC EXPENSES:					
47040	730200	Bond Redemptions	\$ 2,930.00	\$ 3,050.00	\$ 3,180.00
47040	730500	Interest Other L-T Debt	\$ 6,802.76	\$ 6,675.68	\$ 6,543.30
47040	780100	Appropriation for Contingency	\$ -	\$ -	\$ 143,376.02
TOTAL CSA-1 DEBT SVC EXPENSES			\$ 9,732.76	\$ 9,725.68	\$ 153,099.32

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
		CSA-1 Asst Dist Debt Svc Fund Sources	\$ 73,471.21	\$ 76,942.23	\$ 82,549.33
		CSA-1 Asst Dist Debt Svc Fin Uses	\$ 35,543.90	\$ 34,704.49	\$ 82,549.33
		CSA-1 ASST DIST DEBT SVC END FUND BAL	\$ 37,927.31	\$ 42,237.74	\$ -
CSA-1 DEBT SVC FUND:					
4704	482100	F/B Unres Des Bond Res	\$ 126,568.56	\$ 132,134.02	\$ 136,012.32
		CSA-1 DEBT SVC FUND BEG FUND BAL	\$ 126,568.56	\$ 132,134.02	\$ 136,012.32
CSA-1 DEBT SVC REVENUE:					
47040	640101	Interest on Cash	\$ 854.38	\$ 514.97	\$ 575.00
47040	660223	Svc Chg - Excess Water	\$ 262.56	\$ -	\$ -
47040	660225	Service Charge - Debt Service	\$ 14,181.28	\$ 13,089.01	\$ 16,512.00
		CSA-1 DEBT SVC REVENUE	\$ 15,298.22	\$ 13,603.98	\$ 17,087.00
CSA-1 DEBT SVC EXPENSES:					
47040	730200	Bond Redemptions	\$ 2,930.00	\$ 3,050.00	\$ 3,180.00
47040	730500	Interest Other L-T Debt	\$ 6,802.76	\$ 6,675.68	\$ 6,543.30
47040	780100	Appropriation for Contingency	\$ -	\$ -	\$ 143,376.02
		TOTAL CSA-1 DEBT SVC EXPENSES	\$ 9,732.76	\$ 9,725.68	\$ 153,099.32
		CSA-1 Debt Svc Funding Sources	\$ 141,866.78	\$ 145,738.00	\$ 153,099.32
		CSA-1 Debt Svc Financing Uses	\$ 9,732.76	\$ 9,725.68	\$ 153,099.32
		CSA-1 DEBT SVC ENDING FUND BALANCE	\$ 132,134.02	\$ 136,012.32	\$ -

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-1 RESERVE FUND:					
4705	482100	F/B Unres Des Bond Res	\$ 52,411.87	\$ 52,763.60	\$ 52,967.97
CSA-1 RESERVE FUND BEG FUND BAL			\$ 52,411.87	\$ 52,763.60	\$ 52,967.97
CSA-1 RESERVE REVENUE:					
47050	640101	Interest on Cash	\$ 351.73	\$ 204.37	\$ 275.00
CSA-1 RESERVE REVENUE			\$ 351.73	\$ 204.37	\$ 275.00
CSA-1 RESERVE EXPENSES:					
47050	780100	Appropriation for Contingency	\$ -	\$ -	\$ 53,242.97
TOTAL CSA-1 RESERVE EXPENSES			\$ -	\$ -	\$ 53,242.97
CSA-1 Reserve Funding Sources			\$ 52,763.60	\$ 52,967.97	\$ 53,242.97
CSA-1 Reserve Financing Uses			\$ -	\$ -	\$ 53,242.97
CSA-1 RESERVE ENDING FUND BALANCE			\$ 52,763.60	\$ 52,967.97	\$ -

Service Area 2A - Bass Lake

2016-2017 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 1,570.10 improved sewer units and 251.9 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 where as the average daily summer flow is 0.272 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.

The sewer rates were last set on December 8, 2009 by Resolution No. 2009-363 and include an annual Consumer Price Index adjustment. The current rate for improved lots is \$399 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 on September 10, 2013 by Resolution 2013-140. All charges are included on their annual property tax bill.

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-2A FUND ADMN FUND BALANCE					
4710	491100	F/B Unreserved Undistributed	\$ 38,596.13	\$ 74,804.03	\$ 163,572.93
BEGINNING FUND BALANCE			\$ 38,596.13	\$ 74,804.03	\$ 163,572.93

CSA-2A SEWER REVENUE:					
47100	630321	Delinquent Bill Penalty	\$ 423.98	\$ -	\$ 150.00
47100	640101	Interest on Cash	\$ 480.76	\$ 967.42	\$ 724.00
47100	640103	Interest on Property Tax Collected	\$ 309.50	\$ -	\$ -
47100	660206	Sp Asmt - Sewer	\$ 518,063.40	\$ 508,933.60	\$ 543,748.00
47100	660210	Sp Asmt - Delinquent Asmt	\$ 4,518.13	\$ 6,813.40	\$ 5,665.00
47100	660212	Service Chg - Wtr/Swr	\$ 72,810.20	\$ 79,348.63	\$ 81,356.00
47100	680100	Sale of Other	\$ -	\$ 24,230.34	\$ -
TOTAL REVENUE			\$ 596,605.97	\$ 620,293.39	\$ 631,643.00

CSA-2A SEWER SYSTEM EXPENSES:					
47100	720300	Communication Services	\$ 3,513.34	\$ 3,519.00	\$ -
47100	720500	Household Expense	\$ 1,973.17	\$ 2,579.80	\$ 4,500.00
47100	720502	Refuse Disposal	\$ 968.00	\$ 960.00	\$ -
47100	720600	Insurance Expense	\$ 4,700.00	\$ 4,750.00	\$ 4,772.00
47100	720601	General Insurance	\$ 12,503.00	\$ 12,327.52	\$ 12,943.00
47100	720800	Maintenance -Equipment	\$ 6,318.06	\$ 1,207.81	\$ 5,000.00
47100	720900	Maintenance Structures & Grounds	\$ 549.10	\$ 117.93	\$ -
47100	720908	Maintenance - Sewer System	\$ 16,022.96	\$ 58,094.92	\$ 75,000.00
47100	720913	Direct Maintenance Expense - DEGS	\$ 206,863.82	\$ 206,525.66	\$ 217,000.00
47100	720915	Sp Dist Water/Sewer Chemicals	\$ 31,203.94	\$ 50.18	\$ -
47100	720916	Water/Sewer Testing	\$ 5,983.67	\$ -	\$ -
47100	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00
47100	721302	Postage	\$ 334.39	\$ -	\$ -
47100	721304	Miscellaneous Office Supplies	\$ 186.30	\$ -	\$ -
47100	721306	Equipment < FA Limit	\$ 869.99	\$ 4,754.61	\$ 5,000.00
47100	721400	Professional & Specialized Services	\$ 6,601.74	\$ -	\$ -
47100	721403	Audit/Accounting Services	\$ 2.38	\$ -	\$ -
47100	721498	SD-Administration Overhead	\$ 76,852.77	\$ 59,396.76	\$ 148,345.53
47100	721500	Pubs & Legal Notices	\$ 722.25	\$ -	\$ -
47100	721600	Rent/Lease - Equip	\$ 86.69	\$ -	\$ -
47100	721602	Rent/Lease Other Equipment	\$ 956.38	\$ 134.95	\$ 500.00
47100	721800	Small Tools & Instruments	\$ 255.11	\$ -	\$ -

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
47100	721900	Special Departmental Expense	\$ 28,729.85	\$ 27,330.00	\$ 29,000.00
47100	722101	Gas & Electricity	\$ 116,121.13	\$ 111,609.29	\$ 117,189.00
47100	722102	Sewer & Water Charges	\$ 1,068.79	\$ 1,168.36	\$ 1,300.00
OPERATION EXPENSES			\$ 523,463.30	\$ 494,608.12	\$ 620,634.53
47100	731401	Interfund Expend - Cost Plan	\$ 36,934.77	\$ 36,916.37	\$ 36,357.22
INTERFUND EXPENSES			\$ 36,934.77	\$ 36,916.37	\$ 36,357.22
47100	740300	Equipment	\$ -	\$ -	\$ 50,000.00
FIXED ASSETS			\$ -	\$ -	\$ 50,000.00
47100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 88,224.18
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 88,224.18
TOTAL SEWER EXPENSES			\$ 560,398.07	\$ 531,524.49	\$ 795,215.93
CSA-2A Funding Sources			\$ 635,202.10	\$ 695,097.42	\$ 795,215.93
CSA-2A Financing Uses			\$ 560,398.07	\$ 531,524.49	\$ 795,215.93
CSA-2A ENDING FUND BALANCE			\$ 74,804.03	\$ 163,572.93	\$ -

Service Area 2A - Bass Lake (other)

2016-2017 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-2A ACO FUND ADMIN FUND:					
4711	481100	F/B Unres Des Cap Outlay			
CSA-2A ACO FUND BEGINNING FUND BALANCE			\$ 177,701.43	\$ 281,456.61	\$ 385,687.22

CSA-2A ACO FUND REVENUE:					
47110	640101	Interest on Cash	\$ 1,494.21	\$ 1,244.97	\$ 1,300.00
47110	660219	Service Charge ACO Reserve	\$ 102,260.97	\$ 102,985.64	\$ 106,998.00
CSA-2A ACO FUND REVENUE			\$ 103,755.18	\$ 104,230.61	\$ 108,298.00

CSA-2A ACO Fund Funding Sources	\$ 281,456.61	\$ 385,687.22	\$ 493,985.22
CSA-2A ACO Fund Financing Uses	\$ -	\$ -	\$ -
CSA-2A ACO ENDING FUND BALANCE	\$ 281,456.61	\$ 385,687.22	\$ 493,985.22

CSA-2A BOND FUND ADMIN:					
47120	482100	F/B Unres Des Bond Res			
CSA-2A BOND FUND BEGINNING FUND BALANCE			\$ 48.53	\$ 5,615.60	\$ 5,637.35

CSA-2A BOND FUND REVENUE:					
47120	640101	Interest on Cash	\$ 13.43	\$ 21.75	\$ 22.00
47120	660205	Sp-Assment - Bonds	\$ 5,553.64	\$ -	\$ -
CSA-2A BOND FUND REVENUE			\$ 5,567.07	\$ 21.75	\$ 22.00

CSA-2A BOND FUND EXPENSES:					
47120	780100	Appropriations for Contingency	\$ -	\$ -	\$ 5,659.35
TOTAL CSA-2A BOND FUND EXPENSES			\$ -	\$ -	\$ 5,659.35

CSA-2A Bond Fund Funding Sources	\$ 5,615.60	\$ 5,637.35	\$ 5,659.35
CSA-2A Bond Fund Financing Uses	\$ -	\$ -	\$ 5,659.35
CSA-2A BOND FUND ENDING FUND BALANCE	\$ 5,615.60	\$ 5,637.35	\$ -

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
ASST. DIST 13-01 PREPAYMENT FUND ADMIN:					

ASST. DISTRICT 13-01 PREPAYMENT FUND REVENUE:					
47130	640101	Interest on Cash	\$ 27,305.62	\$ 14,040.10	\$ 25,000.00
47130	660227	Cash Payments	\$ 227,704.56	\$ 425,001.73	\$ 4,300,000.00
PREPAY FUND REVENUE			\$ 255,010.18	\$ 439,041.83	\$ 4,325,000.00

CSA-2A IMPROVE FUND EXPENSES:					
47131	740200	Building and Improvements	\$ 230,263.59	\$ 425,001.73	\$ 4,363,786.69
TOTAL CSA-2A IMPROVE FUND EXPENSES			\$ 230,263.59	\$ 425,001.73	\$ 4,363,786.69

CSA-2A Improve Fund Funding Sources	\$ 255,010.18	\$ 463,788.42	\$ 4,363,786.69
CSA-2A Improve Fund Financing Uses	\$ 230,263.59	\$ 425,001.73	\$ 4,363,786.69
CSA-2A IMPROVEMENT FUND ENDING FUND BALANCE	\$ 24,746.59	\$ 38,786.69	\$ -

CSA-2A DEBT SERVICE FUND:					
DEBT SERVICE FUND BEGINNING BALANCE			\$ -	\$ 655,538.01	\$ 1,299,905.49

CSA-2A DEBT SERVICE FUND REVENUE:					
47140	640101	Interest on Cash	\$ 962.37	\$ 3,433.06	\$ 5,000.00
47140	680301	Bond Proceeds	\$ 654,575.64	\$ 640,934.42	\$ 853,530.00
CSA-2A DEBT SERVICE FUND REVENUE			\$ 655,538.01	\$ 644,367.48	\$ 858,530.00

CSA-2A DEBT SERVICE FUND EXPENSES:					
47140	730200	Bond Redemptions	\$ -	\$ -	\$ 1,000,000.00
47140	730400	Interest on Bonds	\$ -	\$ -	\$ 100,000.00
47140	780100	Appropriations for Contingency	\$ -	\$ -	\$ 1,058,435.49
TOTAL CSA-2A IMPROVE FUND EXPENSES			\$ -	\$ -	\$ 2,158,435.49

CSA-2A Debt Serv. Fund Funding Sources	\$ 655,538.01	\$ 1,299,905.49	\$ 2,158,435.49
CSA-2A Debt Serv. Fund Financing Uses	\$ -	\$ -	\$ 2,158,435.49
CSA-2A DEBT SERVICE FUND ENDING FUND BALANCE	\$ 655,538.01	\$ 1,299,905.49	\$ -

Service Area 2 B & C - Bass Lake

2015-2016 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.

Damage from a 2012 spring storm caused significant damage to the system and plant. A direct lightning strike severely damaged the water main, telemetry system and plant Programmable Logic Controller (PLC). However repairs were completed by 2013 including the replacement of telemetry lines, replacement of the PLC and replacement of the dialer with a Supervisory Control and Data Acquisition (SCADA) system.

The monthly rates for the water system were set in 1996 and remain at the rate of \$40 per improved water unit and \$16.66 per unimproved parcel. The sewer rates are the same as in CSA-2A of \$399 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.

SA-2BC BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
4720	491100	F/B Unreserved Undistributed	\$ 37,238.78	\$ 30,403.91	\$ 56,937.97
BEGINNING FUND BALANCE			\$ 37,238.78	\$ 30,403.91	\$ 56,937.97
SA-2BC WATER REVENUE:					
47201	630321	Delinquent Bill Penalty	\$ 711.03	\$ 8.00	\$ 50.00
47201	640101	Interest on Cash	\$ 255.87	\$ 210.68	\$ 233.00
47201	660212	Service Chg - Wtr/Swr	\$ 51,690.27	\$ 77,464.87	\$ 37,479.60
TOTAL REVENUE			\$ 51,946.14	\$ 77,683.55	\$ 37,762.60
SA-2BC WATER SYSTEM EXPENSES:					
47201	720300	Communication Services	\$ 624.30	\$ 680.07	\$ -
47201	720600	Insurance Expense	\$ 84.00	\$ 85.00	\$ 100.00
47201	720800	Maintenance -Equipment	\$ 2,683.54	\$ -	\$ -
47201	720900	Maintenance Structures & Grounds	\$ 7.50	\$ 614.48	\$ -
47201	720907	Maintenance - Water System	\$ 943.57	\$ 3,449.36	\$ 15,000.00
47201	720913	Direct Maintenance Expense - DEGS	\$ 27,891.32	\$ 29,006.78	\$ 32,000.00
47201	720915	Sp Dist Water/Sewer Chemicals	\$ 818.91	\$ 50.15	\$ -
47201	720916	Water/Sewer Testing	\$ 1,072.00	\$ -	\$ -
47201	721100	Memberships	\$ 76.47	\$ 81.32	\$ 100.00
47201	721302	Postage	\$ 13.92	\$ -	\$ -
47201	721306	Equipment < FA Limit	\$ 4,721.11	\$ -	\$ 10,000.00
47201	721400	Professional & Specialized Services	\$ 1,392.28	\$ -	\$ -
47201	721403	Audit/Accounting Services	\$ 404.66	\$ 273.68	\$ 500.00
47201	721498	SD-Administration Overhead	\$ 7,586.03	\$ 5,783.60	\$ 14,577.94
47201	721600	Rent & Lease - Equip	\$ 102.96	\$ -	\$ -
47201	721800	Small Tools & Instruments	\$ 25.18	\$ -	\$ -
47201	721900	Special Departmental Expense	\$ 884.73	\$ 914.75	\$ 1,000.00
47201	722101	Gas & Electricity	\$ 5,805.21	\$ 6,617.35	\$ 7,849.80
OPERATION EXPENSES			\$ 55,137.69	\$ 47,556.54	\$ 81,127.74
47201	731401	Interfund Expend - Cost Plan	\$ 3,643.32	\$ 3,592.95	\$ 3,572.83
INTERFUND EXPENSES			\$ 3,643.32	\$ 3,592.95	\$ 3,572.83
47201	740301	Equipment	\$ -	\$ -	\$ 10,000.00
FIXED ASSETS			\$ -	\$ -	\$ 10,000.00
TOTAL WATER EXPENSES			\$ 58,781.01	\$ 51,149.49	\$ 94,700.57
SA-2BC Funding Sources			\$ 89,184.92	\$ 108,087.46	\$ 94,700.57
SA-2BC Financing Uses			\$ 58,781.01	\$ 51,149.49	\$ 94,700.57
SA-2BC ENDING FUND BALANCE			\$ 30,403.91	\$ 56,937.97	\$ -

Service Area 3 – Parksdale

2016-2017 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 666 improved units and 37 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 677.10 improved units and 37 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 October 11, 2005 by Ordinance No. 611. The current monthly rates for CSA-3 are \$26.29 per unit for water and \$39.55 for sewer (\$9.81 for sewer collection, and \$29.74 to the City of Madera for treatment). There are also street lights in the system, but no current assessments for them.

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-3 FUND ADMN FUND BALANCE					
4730	491100	F/B Unreserved Undistributed	\$ (9,980.95)	\$ 38,824.39	\$ (36,633.68)
BEGINNING FUND BALANCE			\$ (9,980.95)	\$ 38,824.39	\$ (36,633.68)

CSA-3 WATER/SEWER REVENUE:					
47300	630321	Delinquent Bill Penalty	\$ 17,682.83	\$ 9,495.89	\$ 5,000.00
47301	610100	Cur Sec Property Tax	\$ 361.79	\$ 364.19	\$ 362.00
47301	610200	Cur Unsecured Property Tax	\$ 0.86	\$ 0.85	\$ 0.85
47301	610300	Prior Secured Property Tax	\$ (0.10)	\$ -	\$ 0.05
47301	610400	Prior Unsecured Property Tax	\$ 0.02	\$ -	\$ 0.02
47301	610600	Cur Supplemental Property Tax	\$ 0.17	\$ 0.19	\$ 0.18
47301	630307	Other Fines	\$ 3,490.57	\$ 2,690.04	\$ 1,000.00
47301	630321	Delinquent Bill Penalty	\$ 339.56	\$ 184.94	\$ 150.00
47301	640101	Interest on Cash	\$ 269.69	\$ 377.75	\$ 323.00
47301	640103	Interest on Property Tax Collected (Water)	\$ 80.95	\$ -	\$ 50.00
47301	652900	St - H/O Property Tax Relief	\$ 0.14	\$ 0.07	\$ 0.11
47301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 49,455.40	\$ 15,134.65	\$ 73,618.50
47301	660212	Service Chg - Wtr/Swr (Water)	\$ 144,904.76	\$ 145,707.72	\$ 165,934.00
47301	662753	Service Chg - CSA-3B (Water)	\$ 24,027.76	\$ -	\$ -
47301	673000	Miscellaneous	\$ 50.00	\$ 875.43	\$ 150.00
47301	673920	Misc Reimbursement - Other	\$ 6.31	\$ -	\$ -
47302	640103	Interest on Property Tax Collected	\$ 15.90	\$ -	\$ -
47302	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 2,849.12	\$ 1,079.79	\$ 750.00
47302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 154,769.83	\$ 162,069.43	\$ 192,047.00
TOTAL REVENUE			\$ 398,305.56	\$ 337,980.94	\$ 439,385.71

CSA-3 WATER SYSTEM EXPENSES:					
47301	720300	Communication Services	\$ 3.26	\$ -	\$ -
47301	720500	Household Expense	\$ 53.54	\$ -	\$ -
47301	720600	Insurance Expense	\$ 3,730.00	\$ 3,730.00	\$ 3,916.00
47301	720601	General Insurance	\$ 1,230.00	\$ 1,228.79	\$ 1,290.00
47301	720800	Maintenance -Equipment	\$ 133.51	\$ 164.97	\$ -
47301	720900	Maintenance Structures & Grounds	\$ 90.72	\$ 332.02	\$ -
47301	720907	Maintenance - Water System	\$ 3,105.83	\$ 2,664.25	\$ 5,000.00
47301	720913	Direct Maintenance Expense - DEGS	\$ 40,281.71	\$ 57,266.25	\$ 57,500.00
47301	720915	Sp Dist Water/Sewer Chemicals	\$ 35.97	\$ -	\$ -
47301	720916	Water/Sewer Testing	\$ 3,967.00	\$ -	\$ -

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
47301	721000	Medical Dental & Lab Supplies	\$ 47.04	\$ -	\$ -
47301	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00
47301	721302	Postage	\$ 505.35	\$ 279.30	\$ -
47301	721306	Equipment < FA Limit	\$ 5,205.93	\$ -	\$ -
47301	721400	Professional & Specialized Services	\$ 806.85	\$ -	\$ -
47301	721403	Audit/Accounting Services	\$ 3,489.32	\$ 1,962.49	\$ 2,500.00
47301	721498	SD-Administration Overhead	\$ 20,788.66	\$ 20,869.01	\$ 22,000.00
47301	721600	Rent & Lease - Equip	\$ 370.94	\$ -	\$ -
47301	721800	Small Tools & Instruments	\$ 90.72	\$ -	\$ -
47301	721900	Special Departmental Expense	\$ 3,912.75	\$ 3,731.00	\$ 4,000.00
47301	722101	Gas & Electricity	\$ 68,746.52	\$ 59,165.34	\$ 64,500.00
OPERATION EXPENSES - WATER			\$ 156,672.09	\$ 151,474.75	\$ 160,791.00
47301	731401	Interfund Expend - Cost Plan	\$ 15,345.92	\$ 12,958.02	\$ 12,774.09
INTERFUND EXPENSES - WATER			\$ 15,345.92	\$ 12,958.02	\$ 12,774.09
TOTAL WATER EXPENSES			\$ 172,018.01	\$ 164,432.77	\$ 173,565.09
CSA-3 SEWER SYSTEM EXPENSES:					
47302	720300	Communication Services	\$ 914.12	\$ 993.60	\$ -
47302	720500	Household Expense	\$ 102.51	\$ -	\$ -
47302	720600	Insurance Expense	\$ 3,730.00	\$ 3,730.00	\$ 3,916.00
47302	720601	General Insurance	\$ 1,263.00	\$ 1,228.00	\$ 1,290.00
47302	720800	Maintenance -Equipment	\$ -	\$ 143.00	\$ -
47302	720908	Maintenance - Sewer System	\$ 445.42	\$ 814.56	\$ 1,500.00
47302	720913	Direct Maintenance Expense - DEGS	\$ 19,112.07	\$ 56,256.70	\$ 39,814.20
47302	721100	Memberships	\$ 76.47	\$ 81.32	\$ 85.00
47302	721306	Equipment < FA Limit	\$ 315.33	\$ 3,668.35	\$ -
47302	721400	Professional & Specialized Services	\$ 548.50	\$ -	\$ -
47302	721403	Audit/Accounting Services	\$ 3,598.13	\$ 2,032.91	\$ 2,500.00
47302	721498	SD-Administration Overhead	\$ 19,323.55	\$ 15,984.59	\$ 20,000.00
47302	721600	Rent/Lease - Equip	\$ 378.06	\$ -	\$ -
47302	721800	Small Tools & Instruments	\$ 92.46	\$ -	\$ -
47302	721900	Special Departmental Expense	\$ 2,479.11	\$ 2,172.00	\$ 2,500.00

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
47302	722016	Reimburse Day Meals	\$ 9.36	\$ -	\$ -
47302	722101	Gas & Electricity	\$ 3,814.72	\$ 4,490.85	\$ 5,000.00
47302	722102	Sewer & Water Charges	\$ 96,641.83	\$ 172,246.28	\$ 128,036.00
OPERATION EXPENSES - SEWER			\$ 152,844.64	\$ 263,842.16	\$ 204,641.20
47302	731401	Interfund Expend - Cost Plan	\$ 13,377.97	\$ 12,958.02	\$ 13,045.73
INTERFUND EXPENSES - SEWER			\$ 13,377.97	\$ 12,958.02	\$ 13,045.73
TOTAL SEWER EXPENSES			\$ 166,222.61	\$ 276,800.18	\$ 217,686.93
CSA-3 STREET LIGHT EXPENSES:					
47303	720909	Maintenance - Street Lights	\$ -	\$ 149.30	\$ -
47303	720913	Direct Maintenance Expense - DEGS	\$ 1,099.43	\$ 571.26	\$ 1,000.00
47303	722101	Gas & Electricity	\$ 10,160.17	\$ 10,309.89	\$ 10,500.00
OPERATION EXPENSES - LIGHTS			\$ 11,259.60	\$ 11,030.45	\$ 11,500.00
TOTAL STREET LIGHT EXPENSES			\$ 11,259.60	\$ 11,030.45	\$ 11,500.00
CSA-3 Funding Sources			\$ 388,324.61	\$ 376,805.33	\$ 402,752.03
CSA-3 Financing Uses			\$ 349,500.22	\$ 452,263.40	\$ 402,752.02
CSA-3 ENDING FUND BALANCE			\$ 38,824.39	\$ (36,633.68)	\$ 0.00

Service Area 3 - Parksdale (other)

2016-2017 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-3 BOND FUND ADMIN:					
47320	482100	F/B Unres Des Bond Res	\$ 41,160.85	\$ 42,364.93	\$ 42,904.39
CSA-3 BOND FUND BEGINNING FUND BALANCE			\$ 41,160.85	\$ 42,364.93	\$ 42,904.39
CSA-3 BOND FUND REVENUE:					
47320	640101	Interest on Cash	\$ 188.84	\$ 115.79	\$ 152.32
47320	640103	Interest on Property Tax Collected	\$ 20.98	-	-
47320	660205	Sp Asmt - Bonds	\$ 20,142.99	\$ 19,180.40	\$ 21,000.00
47320	660210	Sp Asmt - Delinquent Asmt	\$ 2,167.22	\$ 2,893.27	\$ 650.00
CSA-3 BOND FUND REVENUE			\$ 22,520.03	\$ 22,189.46	\$ 21,802.32
CSA-3 BOND FUND EXPENSES:					
47320	730200	Bond Redemptions	\$ 19,000.00	\$ 20,000.00	\$ 21,000.00
47320	730400	Interest on Bonds	\$ 2,625.00	\$ 1,650.00	\$ 1,625.00
47320	780100	Appropriation for Contingency	-	-	\$ 42,081.71
TOTAL CSA-3 BOND FUND EXPENSES			\$ 21,315.95	\$ 21,650.00	\$ 64,706.71
CSA-3 Bond Fund Funding Sources			\$ 63,680.88	\$ 64,554.39	\$ 64,706.71
CSA-3 Bond Fund Financing Uses			\$ 21,315.95	\$ 21,650.00	\$ 64,706.71
CSA-3 BOND FUND ENDING FUND BALANCE			\$ 42,364.93	\$ 42,904.39	\$ (0.00)

Service Area 3B - Parksdale

2016-2017 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 and include an annual Consumer Price Index adjustment. The monthly rates per improved single family unit are \$24.66 for water, \$12.33 for County sewer collection, \$29.74 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 \$12.66 for District administration. The standby rates for unimproved parcels are \$12.66. There are no property tax monies dedicated for this zone of benefit.

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-3B WATER SYSTEM:					
BEGINNING FUND BALANCE			\$ 1,013.87	\$ 16,144.29	\$ 20,694.63
CSA-3B REVENUES:					
47450	630321	Delinquent Bill Penalty	\$ 1,919.87	\$ 23.73	\$ 200.00
47450	640101	Interest on Cash	\$ 1,324.71	\$ 1,180.15	\$ 1,252.43
CSA-3B FUND BALANCE			\$ 3,244.58	\$ 1,203.88	\$ 1,452.43
WATER SYSTEM REVENUES:					
47451	630307	Other Fines/Penalties	\$ 450.00	\$ 672.00	\$ -
47451	630321	Delinquent Bill Penalty	\$ 148.44	\$ -	\$ 150.00
47451	640103	Interest on Property Taxes	\$ 0.70	\$ -	\$ -
47451	660202	Spec Asmnt - Water	\$ 38,994.25	\$ 37,613.05	\$ 43,772.40
47451	660209	Sp Asmnt-Delinquent	\$ 1,581.40	\$ -	\$ 9,116.00
47451	660212	Svc Chg - Water/Sewer	\$ (47.31)	\$ 2,371.37	\$ -
47451	660233	Spec Asmnt - District Admin & Fees	\$ 5,509.59	\$ -	\$ 20,000.00
TOTAL WATER SYSTEM REVENUE			\$ 49,282.51	\$ 40,656.42	\$ 73,038.40
WATER SYSTEM EXPENSES:					
47451	720500	Household Expense	\$ 13.18	\$ -	\$ -
47451	720800	Maintenance -Equipment	\$ 9,446.96	\$ -	\$ -
47451	721000	Medical Dental & Lab Supplies	\$ 10.91	\$ -	\$ -
47451	721302	Postage	\$ 17.15	\$ -	\$ -
47451	721306	Equipment < FA Limit	\$ 71.76	\$ -	\$ -
47451	721400	Professional & Specialized Services	\$ 466.86	\$ -	\$ -
47451	721403	Audit/Accounting Services	\$ 497.85	\$ 398.75	\$ 500.00
47451	721498	SD-Administration Overhead	\$ 6,339.00	\$ 5,796.96	\$ 14,478.09
47451	721500	Publications & Legal Notices	\$ -	\$ 45.90	\$ -
47451	721600	Rent & Lease - Equip	\$ 86.03	\$ -	\$ -
47451	721800	Small Tools & Instruments	\$ 21.04	\$ -	\$ -
47451	721900	Special Departmental Expense	\$ 70.80	\$ -	\$ -
47451	721940	SD- Water Purchase	\$ 17,310.71	\$ 27,500.00	\$ 30,000.00
47451	731401	Interfund Expend - Cost Plan	\$ 3,044.42	\$ 3,568.35	\$ 3,548.36
TOTAL WATER SYSTEM EXPENSES			\$ 37,396.67	\$ 37,309.96	\$ 48,526.45
WATER SYSTEM ENDING FUND BALANCE			\$ 16,144.29	\$ 20,694.63	\$ 46,659.01

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-3B SEWER SYSTEM:					
BEGINNING FUND BALANCE			\$ (1,543.07)	\$ 13,210.00	\$ 12,216.42
SEWER SYSTEM REVENUES:					
47452	660206	Spec Asmnt - Sewer	\$ 18,181.25	\$ 18,137.75	\$ 22,323.00
47452	660232	Spec Asmnt - City WWTP	\$ 28,776.71	\$ 28,396.37	\$ 32,368.00
47452	660233	Spec Asmnt - District Admin & Fees	\$ -	\$ -	\$ 20,000.00
TOTAL SEWER SYSTEM REVENUE			\$ 46,957.96	\$ 46,534.12	\$ 74,691.00
CSA-3B SEWER SYSTEM EXPENSES					
47452	720300	Communication Services	\$ 0.76	\$ -	\$ -
47452	720500	Household Expense	\$ 23.33	\$ -	\$ -
47452	721306	Equipment < FA Limit	\$ 71.76	\$ -	\$ -
47452	721400	Professional & Specialized Services	\$ 116.86	\$ -	\$ -
47452	721403	Audit/Accounting Services	\$ 439.17	\$ 398.75	\$ 500.00
47452	721498	SD-Administration Overhead	\$ 2,890.49	\$ 5,796.96	\$ 14,478.09
47452	721500	Publications & Legal Notices	\$ -	\$ 45.90	\$ -
47452	721600	Rent/Lease - Equip	\$ 7.15	\$ -	\$ -
47452	721602	Rent/Lease Other Equipment	\$ 78.88	\$ -	\$ -
47452	721800	Small Tools & Instruments	\$ 21.04	\$ -	\$ -
47452	721900	Special Departmental Expense	\$ 70.80	\$ -	\$ -
47452	722102	Sewer Charges	\$ 14,814.32	\$ 37,717.74	\$ 32,368.00
47452	730000	Other Charges - Sewer	\$ 10,650.00	\$ -	\$ -
47452	731401	Interfund Expend - Cost Plan	\$ 3,044.42	\$ 3,568.35	\$ 3,548.36
TOTALSEWER SYSTEM EXPENSE			\$ 32,204.89	\$ 47,527.70	\$ 50,894.45
SEWER SYSTEM ENDING FUND BALANCE			\$ 13,210.00	\$ 12,216.42	\$ 36,012.97

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-3B ROAD					
BEGINNING FUND BALANCE			\$ 27,287.52	\$ 41,666.00	\$ 56,239.53
CSA-03B ROAD REVENUES:					
47453	660201	Sp Asmt - Roads	\$ 14,378.48	\$ 14,573.53	\$ 16,528.00
TOTAL ROAD REVENUE			\$ 14,378.48	\$ 14,573.53	\$ 16,528.00
CSA-03B ROAD EXPENSES:					
47453	720906	Mtce - Roads	\$ -	\$ -	\$ 72,767.53
TOTAL ROAD EXPENSES			\$ -	\$ -	\$ 72,767.53
ROAD ENDING FUND BALANCE			\$ 41,666.00	\$ 56,239.53	\$ -
CSA-3B STREET LIGHT					
BEGINNING FUND BALANCE			\$ 4,079.10	\$ 8,107.81	\$ 12,387.74
CSA-03B STREET LIGHT REVENUES:					
47454	660203	Spec Asmnt - Lights	\$ 4,028.71	\$ 4,279.93	\$ 4,923.00
TOTAL STREET LIGHT REVENUE			\$ 4,028.71	\$ 4,279.93	\$ 4,923.00
CSA-03B STREET LIGHT EXPENSES:					
47454	720909	Maintenance - Street Lights	\$ -	\$ -	\$ 4,000.00
47454	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
47454	780100	Appropriation for Contingency	\$ -	\$ -	\$ 8,310.74
TOTAL STREET LIGHT EXPENSES			\$ -	\$ -	\$ 17,310.74
STREET LIGHTS ENDING FUND BALANCE			\$ 8,107.81	\$ 12,387.74	\$ -
CSA-3B STORM DRAIN					
BEGINNING FUND BALANCE			\$ 17,030.08	\$ 25,799.41	\$ 34,740.56
CSA-03B STORM DRAIN REVENUES:					
47455	660216	Spec Asmnt - Storm Drain	\$ 8,769.33	\$ 8,941.15	\$ 10,143.00
TOTAL STORM DRAIN REVENUE			\$ 8,769.33	\$ 8,941.15	\$ 10,143.00
CSA-03B STORM DRAIN EXPENSES:					
47455	720911	Maintenance - Storm Drain	\$ -	\$ -	\$ 5,000.00
47455	720913	Direct Maintenance Expense - DEGS	\$ -	\$ -	\$ 5,000.00
47455	780100	Appropriation for Contingency	\$ -	\$ -	\$ 34,883.56
TOTAL STORM DRAIN EXPENSES			\$ -	\$ -	\$ 44,883.56
STORM DRAIN ENDING FUND BALANCE			\$ 25,799.41	\$ 34,740.56	\$ -

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-3B FIRE PROTECTION					
BEGINNING FUND BALANCE			\$ 27,990.93	\$ 40,433.53	\$ 52,696.94
CSA-03B FIRE PROTECTION REVENUES:					
47456	660221	Spec Asmnt - Fire Services	\$ 12,442.60	\$ 12,263.41	\$ 14,214.00
TOTAL FIRE PROTECTION REVENUE			\$ 40,433.53	\$ 52,696.94	\$ 66,910.94
CSA-03B FIRE PROTECTION EXPENSES:					
47456	750100	Op Trans Out - General Fund	\$ -	\$ -	\$ 50,000.00
47456	780100	Appropriation for Contingency	\$ -	\$ -	\$ 16,910.94
TOTAL FIRE PROTECTION EXPENSES			\$ -	\$ -	\$ 66,910.94
FIRE PROTECTION ENDING FUND BALANCE			\$ 40,433.53	\$ 52,696.94	\$ -
CSA-3B PARKS OPERATIONS & MAINTENANCE EXPENSES:					
BEGINNING FUND BALANCE			\$ 48,082.05	\$ 74,363.17	\$ 100,291.75
CSA-03B PARKS REVENUES:					
47457	660204	Spec Asmnt - Parks/Land	\$ 26,281.12	\$ 25,928.58	\$ 29,857.00
TOTAL PARKS REVENUE			\$ 74,363.17	\$ 25,928.58	\$ 29,857.00
CSA-03B PARKS EXPENSES:					
47457	720912	Maintenance - Parks Op & Maint	\$ -	\$ -	\$ 10,000.00
47457	780100	Appropriation for Contingency	\$ -	\$ -	\$ 120,148.75
TOTAL PARKS EXPENSES			\$ -	\$ -	\$ 130,148.75
CSA-03B PARKS ENDING FUND BALANCE			\$ 74,363.17	\$ 100,291.75	\$ -
CSA-3B DISTRICT ADMIN EXPENSES:					
BEGINNING FUND BALANCE			\$ 11,216.96	\$ 24,770.31	\$ 43,112.68
CSA-03B DISTRICT ADMIN REVENUE					
47458	660223	Svc Chg - Excess Water	\$ 94.62	\$ -	\$ -
47458	660233	Spec Asmnt - District Admin & Fees	\$ 18,968.32	\$ 18,342.37	\$ 22,028.00
			\$ 30,279.90	\$ 18,342.37	\$ 22,028.00
CSA-03B DISTRICT ADMIN EXPENSES					
47458	721203	Spec Asmnt - Admin & Fees Water	\$ 5,509.59	\$ -	\$ 20,000.00
47458	721203	Spec Asmnt - Admin & Fees Sewer	\$ -	\$ -	\$ 20,000.00
47458	780100	Appropriation for Contingency	\$ -	\$ -	\$ 25,140.68
TOTAL DISTRICT ADMIN EXPENSES			\$ 5,509.59	\$ -	\$ 65,140.68
CSA-03B DISTRICT ADMIN END FUND BAL			\$ 24,770.31	\$ 43,112.68	\$ -

Service Area 5 – Eastside Acres Village

2016-2017 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.

CSA-5 EASTSIDE ACRES VILLAGE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-5 FUND ADMIN FUND:					
47501	481100	F/B Unres Des Cap Outlay	\$ 48,197.61	\$ 49,533.25	\$ 51,358.32
CSA-5 FUND BEGINNING FUND BALANCE			\$ 48,197.61	\$ 49,533.25	\$ 51,358.32

CSA-5 STREET LIGHT FUND REVENUE:					
47501	610100	Current Secured Property Tax	\$ 5,548.91	\$ 6,125.45	\$ 5,374.71
47501	610200	Current Unsecured Property Tax	\$ 228.45	\$ 110.57	\$ 195.67
47501	610300	Prior Secured Property Tax	\$ (41.97)	\$ -	\$ -
47501	610400	Prior Unsecured Property Tax	\$ 8.04	\$ -	\$ 11.38
47501	610600	Current Supplemental Property Tax	\$ 67.75	\$ 75.87	\$ 65.00
47501	610700	Prior Supplemental Property Tax	\$ 0.35	\$ -	\$ -
47501	640101	Interest on Cash	\$ 324.09	\$ 196.27	\$ 210.00
47501	640103	Interest on Property Tax	\$ 3.07	\$ 33.24	\$ -
47501	652900	St - H/O Property Tax Relief	\$ 59.04	\$ 55.00	\$ 50.00
TOTAL CSA-5 STREET LIGHT REVENUE			\$ 6,197.73	\$ 6,596.40	\$ 5,906.76

CSA-5 STREET LIGHT EXPENSES:					
47501	720600	Insurance Expense	\$ 50.00	\$ 55.00	\$ 55.00
47501	720601	General Insurance	\$ 1,615.00	\$ 1,592.62	\$ 1,650.00
47501	721427	Property Tax Admin Fee	\$ 154.00	\$ 181.00	\$ 200.00
47501	722101	Gas & Electricity	\$ 2,582.54	\$ 2,828.61	\$ 2,900.00
OPERATION EXPENSES			\$ 4,401.54	\$ 4,657.23	\$ 4,805.00

47501	780100	Appropriation for Contingency	\$ -	\$ -	\$ 52,460.08
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 52,460.08
TOTAL CSA-5 STREET LIGHT EXPENSES			\$ 4,401.54	\$ 4,657.23	\$ 57,265.08

CSA-5 ROADS EXPENSES:					
47502	720906	MTCE - Roads	\$ 460.55	\$ 114.10	\$ 30,000.00
TOTAL CSA-5 ROAD EXPENSES			\$ 460.55	\$ 114.10	

CSA-5 Fund Funding Sources		\$ 54,395.34	\$ 56,129.65	\$ 57,265.08
CSA-5 Fund Financing Uses		\$ 4,862.09	\$ 4,771.33	\$ 57,265.08
CSA-5 ENDING FUND BALANCE		\$ 49,533.25	\$ 51,358.32	\$ (0.00)

Service Area 5 – Eastside Acres Village (other)

2016-2017 Recommended Other Budget

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 BOND FUND ADMIN:				
CSA-5 BOND FUND BEGINNING FUND BALANCE		\$ 12,874.34	\$ 12,673.92	\$ 13,486.36
CSA-5 BOND FUND REVENUE:				
47510	640101	Interest on Cash	\$ 59.39	\$ 36.77
47510	640103	Interest on Property Tax Collected	\$ 3.93	\$ -
47510	660209	Sp Asmt- Delinquent Asmt	\$ 6,848.43	\$ 7,514.36
47510	660210	Sp Asmt - Delinquent Asmt	\$ 162.83	\$ 286.31
CSA-5 BOND FUND REVENUE			\$ 7,074.58	\$ 7,837.44
CSA-5 BOND FUND EXPENSES:				
47510	730200	Bond Redemptions	\$ 5,000.00	\$ 5,000.00
47510	730400	Interest on Bonds	\$ 2,275.00	\$ 2,025.00
47510	780100	Appropriation for Contingency	\$ -	\$ 13,423.36
TOTAL CSA-5 BOND FUND EXPENSES			\$ 7,275.00	\$ 7,025.00
CSA-5 Bond Fund Funding Sources		\$ 19,948.92	\$ 20,511.36	\$ 21,173.36
CSA-5 Bond Fund Financing Uses		\$ 7,275.00	\$ 7,025.00	\$ 21,173.36
CSA-5 BOND FUND ENDING FUND BALANCE		\$ 12,673.92	\$ 13,486.36	\$ -

Service Area 14 - Chuk-Chanse

2016–2017 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 has been acquired to drill a new well. This well will supply a 48,000 gallon bolted steel storage tank. Currently the tank is being filled from potable water delivered by truck. 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 and included an annual Consumer Price Index adjustment. The rate for improved residential water service is \$78.66 per month. The rate for improved residential sewer service is \$44.33 per month. The rate for street lights was set by Resolution 2009-013 on January 13, 2009 for the amount of \$7.33 per month.

CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-14 FUND ADMN FUND BALANCE					
4830	491100	F/B Unreserved Undistributed	\$ 6,703.90	\$ 60,407.25	\$ 57,008.94
BEGINNING FUND BALANCE			\$ 6,703.90	\$ 60,407.25	\$ 57,008.94

CSA-14 WATER/SEWER REVENUE:					
48300	630321	Delinquent Bill Penalty	\$ 2,139.64	\$ 1,306.90	\$ -
48300	640101	Interest on Cash	\$ 79.76	\$ 167.05	\$ -
48301	630307	Other Fines/ Penalties	\$ 85.04	\$ -	\$ -
48301	640103	Interest on Property Tax Collected (Water)	\$ 6.33	\$ -	\$ -
48301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 14,345.00	\$ -	\$ 9,804.00
48301	660212	Service Chg - Wtr/Swr (Water)	\$ 18,468.54	\$ 27,156.07	\$ 29,261.00
48301	680350	Cash Flow Loan	\$ 50,000.00	\$ -	\$ -
48302	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ -	\$ -	\$ 9,804.00
48302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 14,073.82	\$ 16,862.17	\$ 18,062.00
48304	660203	Sp Asmt - Lights	\$ 1,744.85	\$ 2,695.15	\$ 2,814.00
TOTAL REVENUE			\$ 100,942.98	\$ 48,187.34	\$ 69,745.00

CSA-14 WATER SYSTEM EXPENSES:					
48301	720300	Communication Services	\$ 0.19	\$ -	\$ -
48301	720500	Household Expense	\$ 3.16	\$ -	\$ -
48301	720600	Insurance Expense	\$ 213.00	\$ 215.00	\$ 225.00
48301	720601	General Insurance	\$ 411.50	\$ 405.90	\$ 425.00
48301	720907	Maintenance - Water System	\$ 341.45	\$ 5,526.46	\$ 10,000.00
48301	720913	Direct Maintenance Expense - DEGS	\$ 13,199.19	\$ 16,875.48	\$ 22,000.00
48301	720915	Sp Dist Water/Sewer Chemicals	\$ 787.84	\$ -	\$ -
48301	720916	Water/Sewer Testing	\$ 818.00	\$ -	\$ -
48301	721000	Med/Dent/Lab Supplies	\$ 2.77	\$ -	\$ -
48301	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00
48301	721302	Postage	\$ 28.06	\$ -	\$ -
48301	721306	Equipment < FA Limit	\$ 18.24	\$ -	\$ 10,000.00
48301	721400	Professional & Specialized Services	\$ 42.65	\$ (1,660.36)	\$ -
48301	721403	Audit/Accounting Services	\$ 216.09	\$ 121.20	\$ 300.00
48301	721498	SD- Administration Overhead	\$ 1,670.83	\$ 1,239.35	\$ 3,095.32
48301	721600	Rent & Lease - Equip	\$ 21.86	\$ -	\$ -
48301	721800	Small Tools & Instruments	\$ 5.35	\$ -	\$ -
48301	721900	Special Departmental Expense	\$ 352.99	\$ 343.00	\$ 500.00
48301	722101	Gas & Electricity	\$ 8,050.07	\$ 1,515.81	\$ 9,020.08
OPERATION EXPENSES - WATER			\$ 26,259.71	\$ 24,663.17	\$ 55,650.40

CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
48301	731401	Interfund Expend - Cost Plan	\$ 773.58	\$ 799.80	\$ 758.61
INTERFUND EXPENSES - WATER			\$ 773.58	\$ 799.80	\$ 758.61

48301	740200	Buildings and Improvements	\$ 394.75	\$ 1,700.00	\$ 10,000.00
48301	740301	Equipment/Furniture >\$5,000	\$ -	\$ -	\$ -
FIXED ASSETS - WATER			\$ 394.75	\$ -	\$ 10,000.00
TOTAL WATER EXPENSES			\$ 27,428.04	\$ 25,462.97	\$ 66,409.01

CSA-14 SEWER SYSTEM EXPENSES:					
48302	720300	Communication Services	\$ 0.19	\$ -	\$ -
48302	720500	Household Expense	\$ 3.16	\$ -	\$ -
48302	720600	Insurance Expense	\$ 215.00	\$ 220.00	\$ 231.00
48302	720601	General Insurance	\$ 411.50	\$ 405.90	\$ 425.00
48302	720900	Maintenance Structures & Grounds	\$ 181.44	\$ 332.00	\$ -
48302	720908	Maintenance - Sewer System	\$ 13.60	\$ -	\$ 5,000.00
48302	720913	Direct Maintenance Expense - DEGS	\$ 7,288.93	\$ 12,352.76	\$ 20,000.00
48302	721000	Med/Dent/Lab Supplies	\$ 2.77	\$ -	\$ -
48302	721100	Memberships	\$ 76.47	\$ 81.32	\$ 85.00
48302	721306	Equipment < FA Limit	\$ 18.24	\$ -	\$ 7,500.00
48302	721400	Professional & Specialized Services	\$ 29.69	\$ -	\$ -
48302	721403	Audit/Accounting Services	\$ 227.64	\$ 129.00	\$ 250.00
48302	721498	SD- Administration Overhead	\$ 1,682.02	\$ 1,239.35	\$ 3,095.32
48302	721600	Rent & Leases - Equipment	\$ 21.86	\$ -	\$ -
48302	721800	Small Tools & Instruments	\$ 5.35	\$ -	\$ -
48302	721900	Special Department Expense	\$ 7,481.99	\$ 9,553.00	\$ 10,500.00
48302	722101	Gas & Electricity	\$ 813.01	\$ 496.64	\$ 1,500.00
OPERATION EXPENSES - SEWER			\$ 18,472.86	\$ 24,809.97	\$ 48,586.32

48302	731401	Interfund Expend - Cost Plan	\$ 773.58	\$ 799.80	\$ 758.61
INTERFUND EXPENSES - SEWER			\$ 773.58	\$ 799.80	\$ 758.61

48302	740200	Bldgs & Improve	\$ -	\$ -	\$ 10,000.00
48302	740301	Equipment/Furniture > \$5,000	\$ -	\$ -	\$ -
FIXED ASSETS - SEWER			\$ -	\$ -	\$ 10,000.00
TOTAL SEWER EXPENSES			\$ 19,246.44	\$ 25,609.77	\$ 59,344.93

CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-14 STREET LIGHT EXPENSES:					
48304	722101	Gas & Electricity	\$ 565.15	\$ 512.91	\$ 1,000.00
TOTAL STREET LIGHT EXPENSES			\$ 565.15	\$ 512.91	\$ 1,000.00
CSA-14 Funding Sources			\$ 107,646.88	\$ 108,594.59	\$ 126,753.94
CSA-14 Financing Uses			\$ 47,239.63	\$ 51,585.65	\$ 126,753.94
CSA-14 ENDING FUND BALANCE			\$ 60,407.25	\$ 57,008.94	\$ -
CSA-14 IMPROVEMENT FUND BALANCE					
48305	491100	F/B Unreserved Undistributed	\$ -	\$ -	\$ 347.99
BEGINNING FUND BALANCE			\$ -	\$ -	\$ 347.99
CSA-14 IMPROVEMENT FUND REVENUE:					
48305	651501	ST-Water Grant	\$ -	\$ 294,245.15	\$ 155,754.00
			\$ -	\$ 294,245.15	\$ 155,754.00
CSA-14 IMPROVEMENT FUND EXPENSES:					
48305	721400	Professional and Specialized Services	\$ -	\$ 183,370.00	\$ 28,355.00
48305	721940	SD- Water Purcahse	\$ -	\$ 7,622.50	\$ 15,037.86
48305	740100	Land	\$ -	\$ 3,400.00	\$ -
48305	740200	Building and Improvements	\$ -	\$ 99,504.66	\$ 109,613.81
			\$ -	\$ 293,897.16	\$ 153,006.67
CSA-14 Imp. Fund Funding Sources			\$ -	\$ 294,245.15	\$ 156,101.99
CSA-14 Imp. Fund Financing Uses			\$ -	\$ 293,897.16	\$ 156,101.99
CSA-14 ENDING FUND BALANCE			\$ -	\$ 347.99	\$ -

Service Area 16 - Sumner Hill

2016-2017 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 39 improved units and 10 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 39 improved units and 10 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 adjustment. The current base water rate for an improved connection is \$130.29 per month 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 \$34.29.

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-16 FUND ADMN FUND BALANCE					
4850	491100	F/B Unreserved Undistributed	\$ 18,742.39	\$ 13,324.18	\$ 18,846.23
BEGINNING FUND BALANCE			\$ 18,742.39	\$ 13,324.18	\$ 18,846.23

CSA-16 WATER/SEWER REVENUE:					
48500	630321	Delinquent Bill Penalty	\$ 3,469.96	\$ 83.29	\$ 250.00
48501	630307	Other Fines and Penalties	\$ 1,185.00	\$ 671.67	\$ 150.00
48501	640101	Interest on Cash	\$ 263.83	\$ 175.45	\$ 219.00
48501	640103	Interest on Property Tax Collected	\$ 2.36	\$ -	\$ -
48501	660209	Sp Asmt - Delinquent Svc Chg	\$ 5,344.00	\$ -	\$ 4,219.00
48501	660212	Service Chg - Wtr/Swr	\$ 84,332.93	\$ 91,850.29	\$ 83,048.00
48501	680207	Opt Trans In ACO Fund	\$ 28,000.00	\$ -	\$ -
48503	660223	Svc Chg - Excess Water	\$ 14,725.99	\$ 7,468.76	\$ 4,500.00
TOTAL WATER/SEWER REVENUE			\$ 133,854.11	\$ 100,249.46	\$ 92,386.00

CSA-16 WATER SYSTEM EXPENSES:					
48503	720300	Communication Services	\$ 623.64	\$ 680.07	\$ -
48503	720500	Household Expense	\$ 3.97	\$ -	\$ -
48503	720600	Insurance Expense	\$ 325.00	\$ 325.00	\$ 341.00
48503	720601	General Insurance	\$ 379.50	\$ 374.35	\$ 393.00
48503	720800	Maintenance -Equipment	\$ 126.14	\$ 2,262.70	\$ -
48503	720900	Maintenance Structures & Grounds	\$ 90.72	\$ 332.00	\$ -
48503	720907	Maintenance - Water System	\$ 16,103.18	\$ 23,624.14	\$ 25,000.00
48503	720913	Direct Maintenance Expense - DEGS	\$ 40,646.57	\$ 21,532.04	\$ 25,000.00
48503	720915	Sp Dist Water/Sewer Chemicals	\$ 4,020.67	\$ -	\$ -
48503	720916	Water/Sewer Testing	\$ 3,752.00	\$ -	\$ -
48503	721000	Medical Dental & Lab Supplies	\$ 3.49	\$ -	\$ -
48503	721100	Memberships	\$ 76.47	\$ 81.33	\$ 85.00
48503	721302	Postage	\$ 114.99	\$ 24.01	\$ -
48503	721306	Equipment < FA Limit	\$ 22.94	\$ -	\$ 3,000.00
48503	721400	Professional & Specialized Services	\$ 10,363.01	\$ -	\$ -
48503	721403	Audit/Accounting Services	\$ 315.38	\$ 191.52	\$ 350.00
48503	721498	SD-Administration Overhead	\$ 2,230.02	\$ 1,279.72	\$ 3,993.96
48503	721600	Rent & Lease - Equip	\$ 6,170.57	\$ 1,004.76	\$ -
48503	721800	Small Tools & Instruments	\$ 6.73	\$ -	\$ -
48503	721900	Special Departmental Expense	\$ 863.23	\$ 995.00	\$ 2,500.00
48503	722101	Gas & Electricity	\$ 25,543.97	\$ 27,689.83	\$ 29,073.00
OPERATION EXPENSES - WATER			\$ 111,782.19	\$ 80,396.47	\$ 89,735.96

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
48503	731401	Interfund Expend - Cost Plan	\$ 1,854.92	\$ 959.76	\$ 978.86
INTERFUND EXPENSES - WATER			\$ 1,854.92	\$ 959.76	\$ 978.86

48503	740200	Buildings & Improvements	\$ 9,139.90	\$ -	\$ -
FIXED ASSETS - WATER			\$ 9,139.90	\$ -	\$ -
TOTAL WATER EXPENSES			\$ 122,777.01	\$ 81,356.23	\$ 90,714.82

CSA-16 SEWER SYSTEM EXPENSES:					
48504	720500	Household Expense	\$ 7.70	\$ -	\$ -
48504	720600	Insurance Expense	\$ 320.00	\$ 325.00	\$ 341.00
48504	720601	General Insurance	\$ 379.50	\$ 374.35	\$ 393.00
48504	720908	Maintenance - Sewer System	\$ -	\$ 460.28	\$ 3,500.00
48504	720913	Direct Maintenance Expense - DEGS	\$ 4,915.60	\$ 4,344.82	\$ 5,500.00
48504	721100	Memberships	\$ 76.47	\$ 81.32	\$ 85.00
48504	721306	Equipment < FA Limit	\$ 22.94	\$ -	\$ -
48504	721400	Professional & Specialized Services	\$ 37.36	\$ -	\$ -
48504	721403	Audit/Accounting Services	\$ 315.38	\$ 191.55	\$ -
48504	721498	SD-Administration Overhead	\$ 2,227.83	\$ 1,599.16	\$ 3,993.96
48504	721600	Rent/Lease - Equipment	\$ 27.51	\$ -	\$ -
48504	721800	Small Tools & Instruments	\$ 6.73	\$ -	\$ -
48504	721900	Special Departmental Expense	\$ 4,198.63	\$ 2,088.00	\$ 2,500.00
48504	722101	Gas & Electricity	\$ 2,037.40	\$ 2,946.94	\$ 3,225.59
OPERATION EXPENSES - SEWER			\$ 14,573.05	\$ 12,411.42	\$ 19,538.55

48504	731401	Interfund Expend - Cost Plan	\$ 1,922.26	\$ 959.76	\$ 978.86
INTERFUND EXPENSES - SEWER			\$ 1,922.26	\$ 959.76	\$ 978.86
TOTAL SEWER EXPENSES			\$ 16,495.31	\$ 13,371.18	\$ 20,517.41

CSA-16 Funding Sources	\$ 152,596.50	\$ 113,573.64	\$ 111,232.23
CSA-16 Financing Uses	\$ 139,272.32	\$ 94,727.41	\$ 111,232.23
CSA-16 ENDING FUND BALANCE	\$ 13,324.18	\$ 18,846.23	\$ -

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-16 ACO FUND ADMIN FUND:					
4850	482100	F/B Unres Des Bond Res	\$ -	\$ 12,115.80	\$ 48,417.74
CSA-16 ACO FUND BEGINNING CASH BALANCE			\$ -	\$ 12,115.80	\$ 48,417.74

CSA-16 ACO FUND REVENUE:					
48530	640101	Interest on Cash	\$ 3.65	\$ 102.00	\$ 100.00
48530	660219	Service Charge ACO Reserve	\$ 40,112.15	\$ 36,199.94	\$ 49,980.00
CSA-16 ACO FUND REVENUE			\$ 40,115.80	\$ 36,301.94	\$ 50,080.00

CSA-16 ACO FUND EXPENSES:					
48530	750101	Opt Trans Out Opn Fund	\$ 28,000.00	\$ -	\$ -
48530	780100	Appropriation for Contingency	\$ -	\$ -	\$ 98,497.74
TOTAL CSA-16 ACO FUND EXPENSES			\$ 28,000.00	\$ -	\$ 98,497.74

CSA-16 ACO Fund Funding Sources	\$ 40,115.80	\$ 48,417.74	\$ 98,497.74
CSA-16 ACO Fund Financing Uses	\$ 28,000.00	\$ -	\$ 98,497.74
CSA-16 ACO ENDING CASH BALANCE	\$ 12,115.80	\$ 48,417.74	\$ -

CSA-16 IMPROVEMENT FUND ADMIN:					
IMPROVEMENT FUN BEGINNING BALANCE					

CSA-16 IMPROVEMENT FUND REVENUE:					
	680301	Bond Proceeds	\$ -	\$ -	\$ 1,500,000.00
CSA-16 IMPROVE FUND REVENUE			\$ -	\$ -	\$ 1,500,000.00

CSA-2A IMPROVE FUND EXPENSES:					
	740200	Building and Improvements	\$ -	\$ -	\$ 1,500,000.00
TOTAL CSA-16 IMPROVE FUND EXPENSES			\$ -	\$ -	\$ 1,500,000.00

CSA-16 Improve Fund Funding Sources	\$ -	\$ -	\$ 1,500,000.00
CSA-16 Improve Fund Financing Uses	\$ -	\$ -	\$ 1,500,000.00
CSA-16 IMPROVEMENT FUND ENDING FUND BALANCE	\$ -	\$ -	\$ -

Service Area 19 – Rolling Hills

2016-2017 Recommended Water Operations & Maintenance Budget

County Service Area 19 (Rolling Hills) is located between at Avenue 11 and Business Route 41, in Madera County Supervisorial District 1. This service area provides water service to both residential and commercial customers.

The Rolling Hills Water System, State Identification Number 2010009, provides water service to 335 improved units and 28 standby units. The water system has two active wells . The distribution system delivers treated chlorinated water through 37,385 feet of 4, 6 and 8 inch AC pipe. There are fire hydrants and commercial water meters, but no residential meters. Well # 3 supplies water to an arsenic treatment plant at 300 gpm. This treated water enters the distribution system which also feeds a 330,000 gallon water storage tank, a boost pump system with emergency power backup, telemetry and Supervisory Control and Data Acquisition (SCADA).

The water rates were last set by Resolution 2014-047 on April 1, 2014 and include an annual Consumer Price Index adjustment. The rate for improved parcels is \$60.69 per month. A standby rate of \$3.33 per month is charged to the unimproved parcels.

CSA-19 ROLLING HILLS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-19 FUND ADMN FUND BALANCE					
4870	491100	F/B Unreserved Undistributed	\$ 3,243.84	\$ 48,850.61	\$ 24,417.69
BEGINNING FUND BALANCE			\$ 3,243.84	\$ 48,850.61	\$ 24,417.69

CSA-19 WATER REVENUE:					
48701	610100	Cur Sec Property Tax	\$ 24,682.51	\$ 24,560.61	\$ 24,621.00
48701	610200	Cur Unsecured Property Tax	\$ 1,022.48	\$ 443.45	\$ 732.00
48701	610300	Prior Secured Property Tax	\$ (185.97)	\$ -	\$ -
48701	610400	Prior Unsecured Property Tax	\$ 36.01	\$ -	\$ -
48701	610600	Current Supplemental Property Tax	\$ 301.63	\$ 329.32	\$ 315.00
48701	610700	Prior Supplemental Property Tax	\$ 1.55	\$ -	\$ -
48701	630307	Other Fines/Penalties	\$ 4,965.03	\$ 6,176.43	\$ 500.00
48701	630321	Delinquent Bill Penalty	\$ 4,980.82	\$ 1,530.15	\$ 2,000.00
48701	640101	Interest on Cash	\$ 250.75	\$ 427.71	\$ 339.00
48701	640103	Interest on Property Tax Collected	\$ 15.89	\$ -	\$ -
48701	652900	St- H/O Property Tax Rlf	\$ 264.30	\$ 133.32	\$ 198.00
48701	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 2,958.67	\$ -	\$ 9,948.00
48701	660212	Service Chg - Wtr/Swr (Water)	\$ 225,148.86	\$ 213,450.24	\$ 245,092.00
48701	673000	Miscellaneous	\$ 25.00	\$ 19.38	\$ -
TOTAL REVENUE			\$ 264,467.53	\$ 247,070.61	\$ 283,745.00

CSA-19 WATER SYSTEM EXPENSES:					
48701	720300	Communication Services	\$ 1,248.87	\$ 1,360.15	\$ -
48701	720500	Household Expense	\$ 74.03	\$ -	\$ -
48701	720600	Insurance Expense	\$ 2,000.00	\$ 2,050.00	\$ 2,152.00
48701	720601	General Insurance	\$ 1,072.00	\$ 1,057.18	\$ 1,110.00
48701	720800	Maintenance -Equipment	\$ 3,903.90	\$ 822.71	\$ -
48701	720900	Maintenance Structures & Grounds	\$ 181.44	\$ 332.00	\$ -
48701	720907	Maintenance - Water System	\$ 9,183.35	\$ 24,091.01	\$ 33,000.00
48701	720913	Direct Maintenance Expense - DEGS	\$ 46,875.15	\$ 80,698.36	\$ 85,000.00
48701	720915	Sp Dist Water/Sewer Chemicals	\$ 11,002.75	\$ 259.06	\$ -
48701	720916	Water/Sewer Testing	\$ 4,270.00	\$ 621.52	\$ -
48701	721000	Medical Dental & Lab Supplies	\$ 337.51	\$ -	\$ -
48701	721100	Memberships	\$ 152.94	\$ 162.65	\$ 165.00
48701	721302	Postage	\$ 146.11	\$ 183.26	\$ -
48701	721304	Miscellaneous Office Supplies	\$ 73.85	\$ -	\$ -
48701	721306	Equipment < FA Limit	\$ 196.46	\$ -	\$ 15,500.00

CSA-19 ROLLING HILLS

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
48701	721400	Professional & Specialized Services	\$ 1,723.31	\$ 125.88	\$ -
48701	721403	Audit/Accounting Services	\$ 4,077.09	\$ 2,799.12	\$ 3,200.00
48701	721427	Property Tax Admin Fee	\$ 692.00	\$ 723.00	\$ 750.00
48701	721498	SD-Administration Overhead	\$ 22,346.54	\$ 13,392.96	\$ 33,449.39
48701	721602	Rent & Lease Other Equip	\$ 237.90	\$ -	\$ -
48701	721800	Small Tools & Instruments	\$ 259.13	\$ -	\$ -
48701	721900	Special Departmental Expense	\$ 3,152.36	\$ 2,768.00	\$ 3,500.00
48701	721915	MH Advisory Alcohol	\$ 375.31	\$ -	\$ -
48701	722000	Transportation, Travel & Education	\$ 69.14	\$ -	\$ -
48701	722101	Gas & Electricity	\$ 92,988.80	\$ 91,812.56	\$ 97,517.37
OPERATION EXPENSES			\$ 206,639.94	\$ 223,259.42	\$ 275,343.76
48701	731401	Interfund Expend - Cost Plan	\$ 8,334.72	\$ 8,244.11	\$ 8,197.93
INTERFUND EXPENSES			\$ 8,334.72	\$ 8,244.11	\$ 8,197.93
TOTAL WATER EXPENSES			\$ 214,974.66	\$ 231,503.53	\$ 283,541.69
CSA-19 ROAD EXPENSES:					
48702	720906	MTCE-ROADS	\$ 3,886.10	\$ 40,000.00	\$ 24,621.00
TOTAL ROAD EXPENSES			\$ 3,886.10	\$ 40,000.00	\$ 24,621.00
CSA-19 Funding Sources			\$ 267,711.37	\$ 295,921.22	\$ 308,162.69
CSA-19 Financing Uses			\$ 218,860.76	\$ 271,503.53	\$ 308,162.69
CSA-19 ENDING FUND BALANCE			\$ 48,850.61	\$ 24,417.69	\$ -

Service Area 19 – Rolling Hills (other)

2016-2017 Recommended Other Budget

4874 Improvement Fund: This fund was created as a project fund to account for costs of constructing the new facilities. This fund accumulates the actual construction costs because they are not part of normal operations that are accounted for in Fund 4870 and because the total costs of the project must be capitalized with the cost depreciated over the life of the improvement. Only the annual depreciation amount is to be recorded as part of normal operations.

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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-19 IMPROVEMENT FUND:					
4874	491100	F/B Unres Undes	\$ 12,396.51	\$ 19,686.63	\$ 19,762.89
CSA-19 IMPROVEMENT BEG FUND BAL			\$ 12,396.51	\$ 19,686.63	\$ 19,762.89
CSA-19 IMPROVEMENT REVENUE:					
48740	640101	Interest on Cash	\$ 121.08	\$ 76.26	\$ 98.67
48740	680263	Op Trans In - CSA19 Prepayment Fund	\$ 7,196.52	\$ -	\$ -
CSA-19 IMPROVEMENT REVENUE			\$ 7,317.60	\$ 76.26	\$ 98.67
CSA-19 IMPROVEMENT EXPENSES:					
48740	740200	Buildings & Improvements	\$ 27.48	\$ -	\$ -
48740	780100	Appropriation for Contingency	\$ -	\$ -	\$ 19,861.56
TOTAL CSA-19 IMPROVEMENT EXPENSES			\$ 27.48	\$ -	\$ 19,861.56
CSA-19 Improve Fund Funding Sources			\$ 19,714.11	\$ 19,762.89	\$ 19,861.56
CSA-19 Improve Fund Financing Uses			\$ 27.48	\$ -	\$ 19,861.56
CSA-19 IMPROVEMENT FUND END FUND BAL			\$ 19,686.63	\$ 19,762.89	\$ (0.00)

CSA-19 ROLLING HILLS OTHER

ORG:	ACCT #	TITLE	ACTUAL 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
CSA-19 DEBT SERVICE FUND:					
4875	491100	F/B Unres Undes			
CSA-19 DEBT SERVICE FUND BEG FUND BAL			\$ 150,438.43	\$ 153,627.58	\$ 186,970.47
CSA-19 DEBT SERVICE FUND REVENUE:					
48750	640101	Interest on Cash	\$ 515.39	\$ 488.28	\$ 501.00
48750	640103	Interest on Property Tax Collected	\$ 139.70	\$ -	\$ 100.00
48750	660205	Sp Asmt - Bonds	\$ 237,721.32	\$ 234,764.59	\$ 236,603.00
48750	660210	Sp Asmt - Delinquent Asmt	\$ 6,243.86	\$ 14,903.82	\$ 5,000.00
48750	660227	CSA-19 Cash Payments	\$ -	\$ 21,017.79	\$ -
48750	673000	Miscellaneous	\$ -	\$ 981.45	\$ -
CSA-19 DEBT SERV FUND REVENUE			\$ 244,620.27	\$ 272,155.93	\$ 242,204.00
CSA-19 DEBT SERVICE FUND EXPENSES:					
48750	721403	Audit/Acctg Svcs	\$ 3,971.75	\$ 4,075.54	\$ 4,500.00
48750	730200	Bond Redemptions	\$ 65,000.00	\$ 65,000.00	\$ 70,000.00
48750	730400	Interest on Bonds	\$ 172,459.37	\$ 169,737.50	\$ 166,606.26
48750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 188,068.21
TOTAL CSA-19 DEBT SERVICE FUND EXPENSES			\$ 241,431.12	\$ 238,813.04	\$ 429,174.47
CSA-19 Debt Serv Fund Funding Sources			\$ 395,058.70	\$ 425,783.51	\$ 429,174.47
CSA-19 Debt Serv Fund Financing Uses			\$ 241,431.12	\$ 238,813.04	\$ 429,174.47
CSA-19 DEBT SERVICE FUND ENDING FUND BAL			\$ 153,627.58	\$ 186,970.47	\$ -

LMD 2 – Broadview

2016-2017 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 2014-2015	ESTIMATED 2015-2016	RECOMMENDED 2016-2017
LD-02 FUND ADMN FUND BALANCE					
1510	491100	F/B Unreserved Undistributed	\$ 118,677.12	\$ 122,944.27	\$ 118,959.29
BEGINNING FUND BALANCE			\$ 118,677.12	\$ 122,944.27	\$ 118,959.29
LD-02 LIGHTING DISTRICT REVENUE:					
15100	610100	Cur Sec Property Tax	\$ 6,979.80	\$ 6,936.50	\$ 6,958.00
15100	610200	Cur Unsecured Property Tax	\$ 290.87	\$ 125.94	\$ 208.00
15100	610300	Prior Secured Property Tax	\$ (53.41)	\$ -	\$ -
15100	610400	Prior Unsecured Property Tax	\$ 10.25	\$ -	\$ 5.00
15100	610600	Current Supplemental Property Tax	\$ 86.27	\$ 93.66	\$ 90.00
15100	610700	Prior Supplemental Property Tax	\$ 0.45	\$ -	\$ -
15100	640101	Interest on Cash	\$ 803.13	\$ 481.34	\$ 642.00
15100	640103	Interest on Property Tax Collected	\$ 3.88	\$ -	\$ -
15100	652900	St- H/O Property Tax Rlf	\$ 75.18	\$ 37.89	\$ 57.00
TOTAL STREET LIGHT REVENUE			\$ 8,196.42	\$ 7,675.33	\$ 7,960.00
LD-02 LIGHTING DISTRICT EXPENSES:					
15100	721427	Prop Tax Admin Fee	\$ 198.00	\$ 206.00	\$ 250.00
15100	722101	Gas & Electricity	\$ 3,731.27	\$ 3,778.98	\$ 4,200.00
OPERATION EXPENSES			\$ 3,929.27	\$ 3,984.98	\$ 4,450.00
15100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 114,509.29
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 114,509.29
TOTAL STREET LIGHT EXPENSES			\$ 3,929.27	\$ 11,660.31	\$ 126,919.29
LD-02 Funding Sources			\$ 126,873.54	\$ 130,619.60	\$ 126,919.29
LD-02 Financing Uses			\$ 3,929.27	\$ 11,660.31	\$ 126,919.29
LD-02 ENDING FUND BALANCE			\$ 122,944.27	\$ 118,959.29	\$ -

Special Districts Summary of Services

2016 - 2017 County Maintenance Districts and Service Areas

Number	District Name	Water	Sewer	Lighting	Drainage	Other
MD-01	HIDDEN LAKE	X				
MD-05	MOUNTAIN RANCHES	X				
MD-06	LAKE SHORE PARK	X	X			
MD-07	MARINA VIEW	X	X			
MD-8A	NORTH FORK	X	X			
MD-10A	MADERA RANCHOS	X				
MD-19A	PARKWOOD	X	X	X		
MD-19B	PARKWOOD / SAYRE RANCH 3	X		X		
MD-22A	OAKHURST		X			
MD-24	TEAFORD MEADOWS	X	X			
MD-27	GOLDSIDE ESTATES		X		X	
MD-28	RIPPERDAN	X	X			
MD-33	FAIRMEAD	X				
MD-36	EASTIN ARCOLA	X	X			
MD-37	LA VINA	X	X	X		
MD-40A	SUNSET RIDGE	X				
MD-42	MEADOW VIEW	X				
MD-43	MIAMI CREEK KNOLLS	X				
MD-46	AHWAHNEE	X				
MD-58	SIERRA HIGHLANDS	X				
MD-60A	DILLON ESTATES	X				
MD-63A	COARSEGOLD SOUTH	X				
MD-73A	QUARTZ MOUNTAIN	X				
MD-85	VALETA	X				
MD-95	RANCHOS WEST	X				
SA-01	INDIAN LAKES	X				
SA-2A	BASS LAKE		X			
SA-2 B/C	BASS LAKE ZONES B&C	X				
SA-03	PARKSDALE	X	X	X		X
SA-3B	PARKSDALE	X	X	X		
SA-05	EASTSIDE ACRES VILLAGE		X	X		
SA-14	CHUK-CHANSE	X	X	X		
SA-16	SUMNER HILL	X	X			
SA-19	ROLLING HILLS	X				
LMD-02	BROADVIEW TERRACE LIGHTING			X		