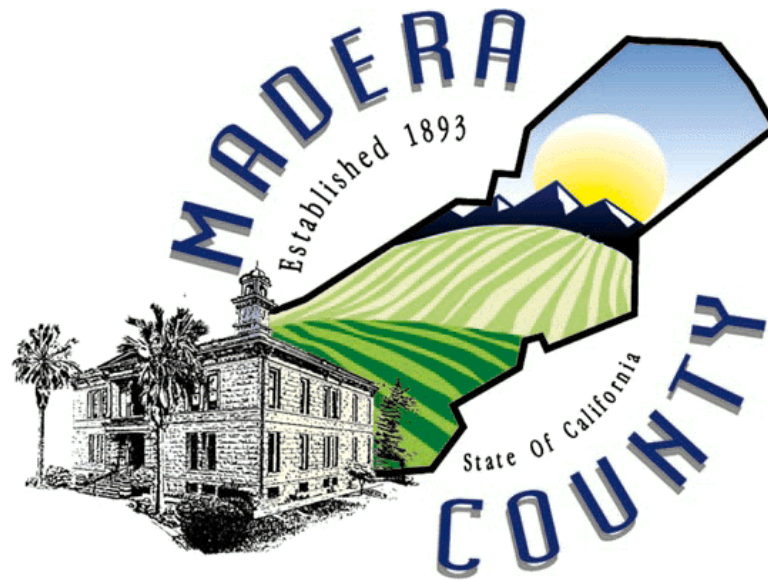


PROPOSED BUDGETS FOR SPECIAL DISTRICTS



FOR FISCAL YEAR ENDING JUNE 30, 2018

DEPARTMENT OF PUBLIC WORKS
MUNICIPAL SERVICES DIVISION



PUBLIC WORKS DEPARTMENT

Ahmad Alkhayat, Director

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DATE: June 5, 2017
TO: Board of Supervisors
FROM: Ahmad Alkhayat, Public Works Director
RE: Fiscal Year 2017-2018 Special Districts Budgets

Attached to this memo are the proposed 2017-2018 budgets for special districts prepared by Madera County Public Works Department.

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

Each district has its own unique issues and service rates should be structured to meet annual O&M expenses, depreciation, capital replacement and any debt service. Special Districts Administration is responsible for managing funds made available by each district's assessments, fees, grants, and/or loans to provide a specific service to each district. The 2017-2018 proposed fiscal budgets are intended to provide the level of service to each district in accordance with their individual needs while staying within the projected revenue for that district.

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

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

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Description of Expenditure Accounts

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

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

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

Maintenance District 1 - Hidden Lake

2017-2018 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 \$900 per year allows for water consumption up to 31,750 cubic feet. Usage which exceeds that volume is charged at the rate of \$2.39 per 100 cubic feet (or \$0.0233 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-01 FUND ADMN FUND BALANCE: | | | | | |
| 1520 | 491100 | F/B Unreserved Undistributed | \$ 111,109.28 | \$ 101,786.85 | \$ 74,720.52 |
| BEGINNING FUND BALANCE | | | \$ 111,109.28 | \$ 101,786.85 | \$ 74,720.52 |

| MD-01 WATER REVENUE: | | | | | |
|-----------------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 15201 | 610100 | Cur Sec Property Tax | \$ 28,284.05 | \$ 27,361.85 | \$ 27,882.00 |
| 15201 | 610200 | Cur Unsecured Property Tax | \$ 1,092.69 | \$ 942.76 | \$ 1,017.00 |
| 15201 | 610300 | Prior Secured Property Tax | \$ (160.95) | \$ - | \$ - |
| 15201 | 610400 | Prior Unsecured Property Tax | \$ 35.81 | \$ - | \$ - |
| 15201 | 610600 | Current Supplemental Property Tax | \$ 504.64 | \$ 313.85 | \$ 409.00 |
| 15201 | 610700 | Prior Supplemental Property Tax | \$ 1.34 | \$ - | \$ - |
| 15201 | 630321 | Delinquent Bill Penalty | \$ 251.46 | \$ - | \$ - |
| 15201 | 640101 | Interest on Cash | \$ 741.65 | \$ 1,265.68 | \$ 1,003.00 |
| 15201 | 640103 | Interest on Property Tax Collected | \$ 52.27 | \$ - | \$ - |
| 15201 | 652900 | St- H/O Property Tax Rlf | \$ 286.88 | \$ 135.97 | \$ 211.43 |
| 15201 | 659000 | Other - Gov Agencies | \$ - | \$ 53,480.00 | \$ - |
| 15201 | 660202 | Sp Asmt -Water | \$ 73,642.50 | \$ 1,247.42 | \$ - |
| 15201 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 376.50 | \$ 99.04 | \$ 3,000.00 |
| 15201 | 660210 | Sp Asmt - Delinquent Asmt | \$ 14,181.21 | \$ 6,140.18 | \$ - |
| 15201 | 660212 | Service Charge - Water | \$ - | \$ 71,296.32 | \$ 84,015.00 |
| 15201 | 660223 | Service Charge - Excess Water | \$ - | \$ 747.40 | \$ 1,000.00 |
| 15201 | 673000 | Miscellaneous | \$ - | \$ 1,672.53 | \$ - |
| TOTAL WATER REVENUE | | | \$ 119,290.05 | \$ 164,703.00 | \$ 118,537.43 |

| MD-01 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-----------------------------------|--------------|--------------|--------------|
| 15201 | 720300 | Communication Services | \$ 1,683.20 | \$ 1,841.48 | \$ 1,850.00 |
| 15201 | 720600 | Insurance Expense | \$ 760.00 | \$ 798.00 | \$ 800.00 |
| 15201 | 720601 | General Insurance | \$ 601.54 | \$ 615.00 | \$ 620.00 |
| 15201 | 720900 | Maintenance Structures & Grounds | \$ 332.00 | \$ 312.75 | \$ 350.00 |
| 15201 | 720907 | Maintenance - Water System | \$ 10,200.75 | \$ 19,760.37 | \$ 20,000.00 |
| 15201 | 720913 | Direct Maintenance Expense - DEGS | \$ 70,679.17 | \$ 83,257.30 | \$ 80,390.80 |
| 15201 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 15201 | 721302 | Postage | \$ 23.52 | \$ 47.04 | \$ 50.00 |
| 15201 | 721306 | Equipment < FA Limit | \$ - | \$ 12,192.12 | \$ 10,500.00 |

| | | | | | |
|---------------------------|--------|------------------------------|----------------------|----------------------|----------------------|
| 15201 | 721403 | Audit/Accounting Services | \$ - | \$ 1,438.04 | \$ 720.00 |
| 15201 | 721427 | Property Tax Admin Fee | \$ 776.00 | \$ 814.00 | \$ 815.00 |
| 15201 | 721498 | S.D. Administration Overhead | \$ 2,140.83 | \$ 4,048.32 | \$ 4,820.33 |
| 15201 | 721500 | Pubs & Legal Notices | \$ 95.40 | \$ - | \$ - |
| 15201 | 721602 | Rent & Lease Other Equip | \$ - | \$ 228.90 | \$ - |
| 15201 | 721900 | Special Departmental Expense | \$ 774.91 | \$ 486.34 | \$ 1,000.00 |
| 15201 | 721940 | SD- Water Purchase | \$ 6,606.53 | \$ 18,050.08 | \$ 20,000.00 |
| 15201 | 722101 | Gas & Electricity | \$ 11,550.55 | \$ 14,090.08 | \$ 15,000.00 |
| OPERATION EXPENSES | | | \$ 106,387.05 | \$ 158,141.02 | \$ 157,081.13 |

| | | | | | |
|---------------------------|--------|-------------------------------|---------------------|---------------------|---------------------|
| 15201 | 730301 | Retire Installment Contracts | \$ 13,268.64 | \$ 14,230.87 | \$ 15,262.87 |
| 15201 | 730501 | Interest Installment Contract | \$ 7,280.38 | \$ 6,318.15 | \$ 5,286.15 |
| 15201 | 731401 | Interfund Expend - Cost Plan | \$ 1,205.85 | \$ 1,199.10 | \$ 1,196.55 |
| INTERFUND EXPENSES | | | \$ 21,754.87 | \$ 21,748.12 | \$ 21,745.57 |

| | | | | | |
|------------------------------------|--------|---------------------------------|-------------|---------------------|--------------------|
| 15201 | 750104 | Opt Trans Out Debt Service Fund | \$ - | \$ 11,640.00 | \$ 5,820.00 |
| OTHER FINANCING OBLIGATIONS | | | \$ - | \$ 11,640.00 | \$ 5,820.00 |

| | | | | | |
|--------------------------------------|--------|-------------------------------|-------------|-------------|--------------------|
| 15201 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 9,431.24 |
| APPROPRIATION FOR CONTINGENCY | | | \$ - | \$ - | \$ 9,431.24 |

TOTAL WATER EXPENSES \$ 128,141.92 \$ 191,529.14 \$ 194,077.94

| | | | | | |
|-----------------------------|--------|------------|-----------|-----------|-------------|
| MD-01 ROAD EXPENSES: | | | | | |
| 15202 | 720906 | MTCE-ROADS | \$ 470.56 | \$ 240.19 | \$ 5,000.00 |

TOTAL ROAD EXPENSES \$ 470.56 \$ 240.19 \$ 5,000.00

TOTAL ROAD EXPENSES \$ 470.56 \$ 240.19 \$ 5,000.00

| | | | | | |
|----------------------------------|--|--|----------------------|---------------------|----------------|
| MD-01 Funding Sources | | | \$ 230,399.33 | \$ 266,489.85 | \$ 193,257.95 |
| MD-01 Financing Uses | | | \$ 128,612.48 | \$ 191,769.33 | \$ 193,257.94 |
| MD-01 ENDING FUND BALANCE | | | \$ 101,786.85 | \$ 74,720.52 | \$ 0.00 |

Maintenance District 1 – Hidden Lake (other)

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-----------------------------------------------|--------|-------------------------------|----------------------|------------------------|--------------------------|
| MD-01 DEBT SERVICE FUND BALANCE | | | | | |
| BEGINNING FUND BALANCE | | | \$ 11,620.00 | \$ (7,441.64) | \$ 15,666.19 |
| MD-01 DEBT SERVICE REVENUE: | | | | | |
| 15204 | 654501 | ST - Water Grant | \$ - | \$ 31,622.03 | \$ - |
| 15204 | 657129 | Fed- Safe Drinking Water | \$ 85,160.15 | \$ - | \$ 561,000.00 |
| 15204 | 680206 | Opt Tran In Operations Fund | \$ - | \$ 11,620.00 | \$ 5,810.00 |
| TOTAL DEBT SERVICE REVENUE | | | \$ 85,160.15 | \$ 43,242.03 | \$ 566,810.00 |
| MD-01 DEBT SERVICE EXPENSES: | | | | | |
| 15204 | 730300 | Retire L/T Debt | \$ - | \$ 2,638.96 | \$ 2,638.96 |
| 15204 | 740200 | Buildings and Improvements | \$ 104,221.79 | \$ 17,495.24 | \$ 561,000.00 |
| 15204 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 18,837.23 |
| TOTAL DEBT SERVICE EXPENSES | | | \$ 104,221.79 | \$ 20,134.20 | \$ 582,476.19 |
| MD-01 Funding Sources | | | \$ 96,780.15 | \$ 35,800.39 | \$ 582,476.19 |
| MD-01 Financing Uses | | | \$ 104,221.79 | \$ 20,134.20 | \$ 582,476.19 |
| MD-01 DEBT SERVICE ENDING FUND BALANCE | | | \$ (7,441.64) | \$ 15,666.19 | \$ - |

Maintenance District 5 – Mountain Ranches

2017-2018 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 \$695 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 \$3.13 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|---------------------|------------------------|--------------------------|
| MD-05 FUND ADMN FUND BALANCE | | | | | |
| 1530 | 491100 | F/B Unreserved Undistributed | \$ 58,371.61 | \$ 58,631.88 | \$ 60,834.99 |
| BEGINNING FUND BALANCE | | | \$ 58,371.61 | \$ 58,631.88 | \$ 60,834.99 |

| MD-05 WATER REVENUE: | | | | | |
|-----------------------------|--------|------------------------------------|---------------------|---------------------|---------------------|
| 15301 | 610100 | Cur Sec Property Tax | \$ 8,243.77 | \$ 8,643.17 | \$ 8,443.00 |
| 15301 | 610200 | Cur Unsecured Property Tax | \$ 332.21 | \$ 313.54 | \$ 322.00 |
| 15301 | 610300 | Prior Secured Property Tax | \$ (49.11) | \$ - | \$ - |
| 15301 | 610400 | Prior Unsecured Property Tax | \$ 10.92 | \$ - | \$ - |
| 15301 | 610600 | Current Supplemental Property Tax | \$ 153.75 | \$ 98.95 | \$ 126.00 |
| 15301 | 610700 | Prior Supplemental Property Tax | \$ 0.41 | \$ - | \$ - |
| 15301 | 620300 | Construction Permits | \$ 90.56 | \$ - | \$ - |
| 15301 | 640101 | Interest on Cash | \$ 383.30 | \$ 557.20 | \$ 470.00 |
| 15301 | 640103 | Interest on Property Tax Collected | \$ 4.91 | \$ - | \$ - |
| 15301 | 652900 | St- H/O Property Tax Rif | \$ 87.52 | \$ 45.23 | \$ - |
| 15301 | 660202 | Sp Asmt - Water/Sew er | \$ 19,245.00 | \$ 22,615.30 | \$ 23,385.00 |
| 15301 | 660210 | Sp Asmt - Delinquent Asmt | \$ 742.41 | \$ 1,235.74 | \$ 650.00 |
| 15301 | 660223 | Service Charge - Excess Water | \$ 627.58 | \$ 1,527.57 | \$ 1,000.00 |
| 15301 | 673000 | Miscellaneous | \$ - | \$ 100.00 | \$ - |
| TOTAL WATER REVENUE | | | \$ 29,873.23 | \$ 35,136.70 | \$ 34,396.00 |

| MD-05 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-----------------------------------|---------------------|---------------------|---------------------|
| 15301 | 720300 | Communication Services | \$ 180.46 | \$ 180.40 | \$ 200.00 |
| 15301 | 720600 | Insurance Expense | \$ 190.00 | \$ 199.50 | \$ 200.00 |
| 15301 | 720601 | General Insurance | \$ 158.36 | \$ 162.00 | \$ 170.00 |
| 15301 | 720900 | Maintenance Structures & Grounds | \$ 332.00 | \$ 312.78 | \$ 350.00 |
| 15301 | 720907 | Maintenance - Water System | \$ 2,870.95 | \$ 5,436.45 | \$ 5,500.00 |
| 15301 | 720913 | Direct Maintenance Expense - DEGS | \$ 17,912.50 | \$ 20,503.92 | \$ 21,334.73 |
| 15301 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 15301 | 721427 | Property Tax Admin Fee | \$ 237.00 | \$ 248.00 | \$ 250.00 |
| 15301 | 721498 | S. D. Administration Overhead | \$ 1,135.95 | \$ 2,230.68 | \$ 2,656.10 |
| 15301 | 721900 | Special Departmental Expense | \$ 343.00 | \$ 351.00 | \$ 350.00 |
| 15301 | 722101 | Gas & Electricity | \$ 2,450.25 | \$ 2,511.40 | \$ 2,575.00 |
| OPERATION EXPENSES | | | \$ 25,973.12 | \$ 32,297.33 | \$ 33,750.83 |

| | | | | | |
|---------------------------|--------|------------------------------|------------------|------------------|------------------|
| 15301 | 731401 | Interfund Expend - Cost Plan | \$ 639.84 | \$ 636.26 | \$ 659.33 |
| INTERFUND EXPENSES | | | \$ 639.84 | \$ 636.26 | \$ 659.33 |

| | | | | | |
|----------------------------------|--------|-------------------------------|---------------------|---------------------|---------------------|
| 15301 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 57,820.83 |
| CONTINGENCY | | | \$ - | \$ - | \$ 57,820.83 |
| TOTAL WATER EXPENSES | | | \$ 26,612.96 | \$ 32,933.59 | \$ 92,230.99 |
| MD-05 ROAD EXPENSES: | | | | | |
| 15302 | 720906 | MTCE-ROADS | \$ 3,000.00 | \$ - | \$ 3,000.00 |
| TOTAL ROAD EXPENSES | | | \$ 3,000.00 | \$ - | \$ 3,000.00 |
| TOTAL ROAD EXPENSES | | | \$ 3,000.00 | \$ - | \$ 3,000.00 |
| MD-05 Funding Sources | | | \$ 88,244.84 | \$ 93,768.58 | \$ 95,230.99 |
| MD-05 Financing Uses | | | \$ 29,612.96 | \$ 32,933.59 | \$ 95,230.99 |
| MD-05 ENDING FUND BALANCE | | | \$ 58,631.88 | \$ 60,834.99 | \$ - |

Maintenance District 6 - Lake Shore Park

2017-18 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 \$50.66 per month for water and \$94.00 per month for sewer. There are no standby rates or customer water meters.

MD-06 LAKE SHORE

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-06 FUND ADMN FUND BALANCE | | | | | |
| 1540 | 491100 | F/B Unreserved Undistributed | \$ 666,079.17 | \$ 623,324.34 | \$ 647,235.16 |
| BEGINNING FUND BALANCE | | | \$ 666,079.17 | \$ 623,324.34 | \$ 647,235.16 |

| MD-06 REVENUE: | | | | | |
|-----------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 15401 | 610100 | Cur Sec Property Tax | \$ 89,303.54 | \$ 94,735.80 | \$ 92,019.00 |
| 15401 | 610200 | Cur Unsecured Property Tax | \$ 3,605.45 | \$ 3,444.68 | \$ 3,525.00 |
| 15401 | 610300 | Prior Secured Property Tax | \$ (533.04) | \$ - | \$ - |
| 15401 | 610400 | Prior Unsecured Property Tax | \$ 118.57 | \$ - | \$ - |
| 15401 | 610600 | Current Supplemental Property Tax | \$ 1,678.53 | \$ 1,079.09 | \$ 1,378.00 |
| 15401 | 610700 | Prior Supplemental Property Tax | \$ 4.42 | \$ - | \$ - |
| 15401 | 630321 | Delinquent Bill penalty | \$ 269.19 | \$ - | \$ 100.00 |
| 15401 | 640101 | Interest on Cash | \$ 3,817.08 | \$ 5,895.56 | \$ 4,850.00 |
| 15401 | 640103 | Interest on Property Tax Collected | \$ 15.39 | \$ - | \$ - |
| 15401 | 652900 | St- H/O Property Tax Rlf | \$ 950.08 | \$ 496.86 | \$ 723.47 |
| 15401 | 660209 | Sp ASMT - Delinquent Svc Charge | \$ - | \$ 3,955.08 | \$ 1,900.00 |
| 15403 | 654501 | St - Water Grant | \$ 4,127.69 | \$ 7,997.05 | \$ - |
| 15403 | 657020 | Fed- EPA Grant | \$ 3,491.67 | \$ - | \$ 176,000.00 |
| 15403 | 660212 | Service Chg - Wtr/Sw r (Water) | \$ 26,220.31 | \$ 27,296.21 | \$ 27,964.00 |
| 15404 | 660212 | Service Chg - Wtr/Sw r (Sew er) | \$ 43,220.97 | \$ 45,958.71 | \$ 46,248.00 |
| TOTAL REVENUE | | | \$ 176,289.85 | \$ 190,859.04 | \$ 354,707.47 |

| MD-06 ROAD EXPENSES: | | | | | |
|-----------------------------|--------|------------|--------------------|-------------|---------------------|
| 15402 | 720906 | MTCE-ROADS | \$ 1,409.75 | \$ - | \$ 15,000.00 |
| TOTAL ROAD EXPENSES | | | \$ 1,409.75 | \$ - | \$ 15,000.00 |
| TOTAL ROAD EXPENSES | | | \$ 1,409.75 | \$ - | \$ 15,000.00 |

| | | | | | |
|-------|--------|-----------------------------------|--------------|-------------|--------------|
| 15403 | 720600 | Insurance Expense | \$ 365.00 | \$ 383.00 | \$ 385.00 |
| 15403 | 720601 | General Insurance | \$ 69.76 | \$ 71.50 | \$ 100.00 |
| 15403 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 34.75 | \$ - |
| 15403 | 720907 | Maintenance - Water System | \$ 4,541.53 | \$ 3,763.72 | \$ 5,000.00 |
| 15403 | 720913 | Direct Maintenance Expense - DEGS | \$ 10,960.31 | \$ 6,940.80 | \$ 10,000.00 |
| 15403 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.18 | \$ - | \$ - |
| 15403 | 721100 | Memberships | \$ 81.33 | \$ 80.60 | \$ 85.00 |
| 15403 | 721302 | Postage | \$ 153.06 | \$ 148.12 | \$ 150.00 |

| | | | | | |
|-----------------------------------|--------|-------------------------------------|---------------------|---------------------|---------------------|
| 15403 | 721306 | Equipment < FA Limit | \$ 7,985.43 | \$ - | \$ - |
| 15403 | 721400 | Professional & Specialized Services | \$ 1,226.11 | \$ 17,156.69 | \$ 20,000.00 |
| 15403 | 721403 | Audit/Accounting Services | \$ 179.69 | \$ 169.60 | \$ 200.00 |
| 15403 | 721427 | Property Tax Admin Fee | \$ 1,286.50 | \$ 1,300.00 | \$ 1,300.00 |
| 15403 | 721498 | S. D. Administration Overhead | \$ 2,009.76 | \$ 3,800.44 | \$ 4,525.20 |
| 15403 | 721500 | Pubs & Legal Notices | \$ 67.50 | \$ - | \$ - |
| 15403 | 721900 | Special Departmental Expense | \$ 428.00 | \$ 375.00 | \$ 500.00 |
| 15403 | 722101 | Gas & Electricity | \$ 5,802.32 | \$ 6,175.47 | \$ 6,500.00 |
| OPERATION EXPENSES - WATER | | | \$ 35,206.48 | \$ 40,399.69 | \$ 48,745.20 |

| | | | | | |
|-----------------------------------|--------|------------------------------|--------------------|--------------------|--------------------|
| 15403 | 731401 | Interfund Expend - Cost Plan | \$ 1,130.45 | \$ 1,125.69 | \$ 1,123.30 |
| INTERFUND EXPENSES - WATER | | | \$ 1,130.45 | \$ 1,125.69 | \$ 1,123.30 |

| | | | | | |
|-----------------------------|--------|----------------------------|----------------------|---------------------|----------------------|
| 15403 | 740200 | Buildings and Improvements | \$ 143,532.62 | \$ 75,381.45 | \$ 176,000.00 |
| FIXED ASSETS - WATER | | | \$ 143,532.62 | \$ 75,381.45 | \$ 176,000.00 |

| | | | | | |
|-------------------------------|--------|-------------------------------|-------------|-------------|----------------------|
| 15403 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 372,781.99 |
| APPROP FOR CONT- WATER | | | \$ - | \$ - | \$ 372,781.99 |

TOTAL WATER EXPENSES \$ 179,869.55 \$ 116,906.83 \$ 598,650.49

| MD-06 SEWER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-------------------------------------|---------------------|---------------------|---------------------|
| 15404 | 720300 | Communication Services | \$ 623.40 | \$ 831.20 | \$ 850.00 |
| 15404 | 720600 | Insurance Expense | \$ 190.00 | \$ 200.00 | \$ 215.00 |
| 15404 | 720601 | General Insurance | \$ 69.77 | \$ 71.50 | \$ 75.00 |
| 15404 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 34.75 | \$ - |
| 15404 | 720908 | Maintenance - Sewer System | \$ 4,784.52 | \$ 8,026.05 | \$ - |
| 15404 | 720913 | Direct Maintenance Expense - DEGS | \$ 15,505.69 | \$ 15,946.00 | \$ - |
| 15404 | 721100 | Memberships | \$ 81.32 | \$ 80.60 | \$ 85.00 |
| 15404 | 721400 | Professional & Specialized Services | \$ - | \$ 7,299.27 | \$ 6,750.00 |
| 15404 | 721403 | Audit/Accounting Services | \$ 171.83 | \$ 162.23 | \$ 200.00 |
| 15404 | 721427 | Property Tax Admin Fee | \$ 1,286.50 | \$ 1,300.00 | \$ 1,300.00 |
| 15404 | 721498 | S.D. Administration Overhead | \$ 1,791.32 | \$ 1,129.12 | \$ 4,033.33 |
| 15404 | 721602 | Rent/Lease Other Equipment | \$ 49.50 | \$ - | \$ - |
| 15404 | 721800 | Small Tools & Instruments | \$ - | \$ 722.59 | \$ 1,000.00 |
| 15404 | 721900 | Special Departmental Expense | \$ 6,787.00 | \$ 6,787.00 | \$ - |
| 15404 | 722101 | Gas & Electricity | \$ 5,413.97 | \$ 6,447.75 | \$ - |
| OPERATION EXPENSES - SEWER | | | \$ 36,754.82 | \$ 49,038.06 | \$ 14,508.33 |

| | | | | | |
|-----------------------------------|--------|-------------------------------|----------------------|----------------------|----------------------|
| 15404 | 731401 | Interfund Expend - Cost Plan | \$ 1,010.56 | \$ 1,003.33 | \$ 1,001.82 |
| INTERFUND EXPENSES - SEWER | | | \$ 1,010.56 | \$ 1,003.33 | \$ 1,001.82 |
| 15404 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 372,781.99 |
| APPROP FOR CONT- SEWER | | | \$ - | \$ - | \$ 372,781.99 |
| TOTAL SEWER EXPENSES | | | \$ 37,765.38 | \$ 50,041.39 | \$ 388,292.14 |
| MD-06 Funding Sources | | | \$ 842,369.02 | \$ 814,183.38 | \$ 1,001,942.63 |
| MD-06 Financing Uses | | | \$ 219,044.68 | \$ 166,948.22 | \$ 1,001,942.63 |
| MD-06 ENDING FUND BALANCE | | | \$ 623,324.34 | \$ 647,235.16 | \$ - |

Maintenance District 7 – Marina View

2017-2018 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 38 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 \$39 per month for water service and \$75.66 per month for sewer service. Unimproved lots are charged a water and sewer standby fee of \$6.66 per month. 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-07 FUND ADMN FUND BALANCE | | | | | |
| 1550 | 491100 | F/B Unreserved Undistributed | \$ 232,473.74 | \$ 594,359.27 | \$ 579,107.07 |
| BEGINNING FUND BALANCE | | | \$ 232,473.74 | \$ 594,359.27 | \$ 579,107.07 |

| MD-07 WATER/SEWER REVENUE: | | | | | |
|-----------------------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 15501 | 610100 | Cur Sec Property Tax | \$ 53,948.47 | \$ 52,678.26 | \$ 53,313.00 |
| 15501 | 610200 | Cur Unsecured Property Tax | \$ 2,174.61 | \$ 1,906.38 | \$ 2,040.00 |
| 15501 | 610300 | Prior Secured Property Tax | \$ (321.46) | \$ - | \$ - |
| 15501 | 610400 | Prior Unsecured Property Tax | \$ 71.51 | \$ - | \$ - |
| 15501 | 610600 | Current Supplemental Property Tax | \$ 1,013.44 | \$ 629.71 | \$ 821.00 |
| 15501 | 610700 | Prior Supplemental Property Tax | \$ 2.67 | \$ - | \$ - |
| 15501 | 630321 | Delinquent Bill Penalty | \$ 195.67 | \$ - | \$ - |
| 15501 | 640101 | Interest on Cash | \$ 2,758.53 | \$ 5,429.41 | \$ 4,093.00 |
| 15501 | 640103 | Interest on Property Tax Collected | \$ 9.29 | \$ - | \$ - |
| 15501 | 652900 | St- H/O Property Tax Rlf | \$ 572.96 | \$ 274.98 | \$ 423.00 |
| 15501 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 2,159.69 | \$ 3,000.00 |
| 15501 | 660212 | Service Chg - Wtr/Sw r | \$ 16,817.47 | \$ 1,206.24 | \$ - |
| 15501 | 673000 | Miscellaneous | \$ 250.00 | \$ - | \$ - |
| 15501 | 673900 | Other Miscellaneous | \$ 250.00 | \$ - | \$ - |
| 15503 | 654501 | St - Water Grant | \$ 311,078.62 | \$ 9,841.34 | \$ 324,000.00 |
| 15503 | 660212 | Service Chg-Wtr | \$ 31,267.95 | \$ 36,913.59 | \$ 39,163.00 |
| 15504 | 660212 | Service Chg - Sw r | \$ 60,070.09 | \$ 71,308.27 | \$ 75,677.00 |
| TOTAL WATER/SEWER REVENUE | | | \$ 480,159.82 | \$ 182,347.87 | \$ 502,530.00 |

| MD-07 ROAD EXPENSES: | | | | | |
|-----------------------------|--------|------------------------|--------------------|--------------------|---------------------|
| 15502 | 720906 | MTCE-ROADS | \$ 246.68 | \$ 414.00 | \$ 15,000.00 |
| 15502 | 721427 | Property Tax Admin Fee | \$ 1,551.00 | \$ 1,600.00 | \$ 1,650.00 |
| TOTAL ROAD EXPENSES | | | \$ 1,797.68 | \$ 2,014.00 | \$ 16,650.00 |

| MD-07 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-----------------------------------|--------------|--------------|--------------|
| 15503 | 720300 | Communication Services | \$ 623.40 | \$ 1,454.60 | \$ 1,500.00 |
| 15503 | 720600 | Insurance Expense | \$ 210.00 | \$ 220.00 | \$ 230.00 |
| 15503 | 720601 | General Insurance | \$ 272.30 | \$ 278.50 | \$ 285.00 |
| 15503 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 34.75 | \$ - |
| 15503 | 720907 | Maintenance - Water System | \$ 1,106.28 | \$ 4,178.61 | \$ 5,000.00 |
| 15503 | 720913 | Direct Maintenance Expense - DEGS | \$ 10,158.61 | \$ 15,910.48 | \$ 20,000.00 |
| 15503 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.18 | \$ - | \$ - |

| | | | | | |
|-----------------------------------|--------|-------------------------------------|---------------------|---------------------|----------------------|
| 15503 | 721100 | Memberships | \$ 81.33 | \$ 80.60 | \$ 85.00 |
| 15503 | 721302 | Postage | \$ 252.82 | \$ 143.42 | \$ 300.00 |
| 15503 | 721306 | Equipment < FA Limit | \$ - | \$ 8,311.64 | \$ 35,000.00 |
| 15503 | 721400 | Professional & Specialized Services | \$ 3,076.30 | \$ 24,025.00 | \$ 25,000.00 |
| 15503 | 721403 | Audit/Accounting Services | \$ 355.39 | \$ 335.55 | \$ 350.00 |
| 15503 | 721498 | S.D. Administration Overhead | \$ 3,626.32 | \$ 6,857.32 | \$ 8,165.04 |
| 15503 | 721500 | Pubs & Legal Notices | \$ 67.50 | \$ - | \$ - |
| 15503 | 721900 | Special Departmental Expense | \$ 671.00 | \$ 671.00 | \$ 700.00 |
| 15503 | 722101 | Gas & Electricity | \$ 6,977.15 | \$ 12,977.49 | \$ 13,500.00 |
| OPERATION EXPENSES - WATER | | | \$ 27,528.58 | \$ 75,478.96 | \$ 110,115.04 |

| | | | | | |
|-----------------------------------|--------|------------------------------|--------------------|--------------------|--------------------|
| 15503 | 731401 | Interfund Expend - Cost Plan | \$ 2,038.48 | \$ 2,031.13 | \$ 2,062.82 |
| INTERFUND EXPENSES - WATER | | | \$ 2,038.48 | \$ 2,031.13 | \$ 2,062.82 |

| | | | | | |
|-----------------------------|--------|----------------------------|---------------------|---------------------|----------------------|
| 15503 | 740200 | Buildings and Improvements | \$ 37,970.73 | \$ 34,140.56 | \$ 324,000.00 |
| FIXED ASSETS - WATER | | | \$ 37,970.73 | \$ 34,140.56 | \$ 324,000.00 |

| | | | | | |
|-----------------------------------|--------|-------------------------------|-------------|-------------|----------------------|
| 15503 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 265,696.18 |
| APPROP FOR CONTING - WATER | | | \$ - | \$ - | \$ 265,696.18 |

TOTAL WATER EXPENSES \$ 67,537.79 \$ 111,650.65 \$ 701,874.04

| MD-07 SEWER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-------------------------------------|---------------------|---------------------|---------------------|
| 15504 | 720600 | Insurance Expense | \$ 210.00 | \$ 220.00 | \$ 230.00 |
| 15504 | 720601 | General Insurance | \$ 272.29 | \$ 278.50 | \$ 285.00 |
| 15504 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 34.75 | \$ - |
| 15504 | 720908 | Maintenance - Sewer System | \$ 8,530.66 | \$ 13,635.26 | \$ 15,000.00 |
| 15504 | 720913 | Direct Maintenance Expense - DEGS | \$ 20,151.57 | \$ 40,280.68 | \$ 40,000.00 |
| 15504 | 721100 | Memberships | \$ 81.32 | \$ 107.47 | \$ 110.00 |
| 15504 | 721400 | Professional & Specialized Services | \$ - | \$ 9,149.39 | \$ 10,000.00 |
| 15504 | 721403 | Audit/Accounting Services | \$ 355.39 | \$ 335.55 | \$ 350.00 |
| 15504 | 721498 | S. D. Administration Overhead | \$ 3,626.32 | \$ 6,965.32 | \$ 8,165.04 |
| 15504 | 721700 | Rents/Leases-Bldg/Land | \$ 296.30 | \$ 399.81 | \$ 400.00 |
| 15504 | 721800 | Small Tools & Instruments | \$ - | \$ 541.92 | \$ - |
| 15504 | 721900 | Special Departmental Expense | \$ 7,100.00 | \$ 4,755.00 | \$ 5,000.00 |
| 15504 | 722101 | Gas & Electricity | \$ 6,268.31 | \$ 7,214.64 | \$ 7,500.00 |
| OPERATION EXPENSES - SEWER | | | \$ 46,892.16 | \$ 83,918.29 | \$ 87,040.04 |

| | | | | | |
|-----------------------------------|--------|-------------------------------|----------------------|----------------------|----------------------|
| 15504 | 731401 | Interfund Expend - Cost Plan | \$ 2,046.66 | \$ 2,031.13 | \$ 2,026.82 |
| INTERFUND EXPENSES - SEWER | | | \$ 2,046.66 | \$ 2,031.13 | \$ 2,026.82 |
| 15504 | 740200 | Buildings and Improvements | \$ - | \$ 14,119.01 | \$ 25,000.00 |
| 15504 | 740301 | Equipment | \$ - | \$ - | \$ - |
| FIXED ASSETS - SEWER | | | \$ - | \$ 14,119.01 | \$ 25,000.00 |
| 15504 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 265,696.17 |
| APPROP FOR CONTING - SEWER | | | \$ - | \$ - | \$ 265,696.17 |
| TOTAL SEWER EXPENSES | | | \$ 48,938.82 | \$ 85,949.42 | \$ 379,763.03 |
| MD-07 Funding Sources | | | \$ 712,633.56 | \$ 776,707.14 | \$ 1,081,637.07 |
| MD-07 Financing Uses | | | \$ 118,274.29 | \$ 197,600.07 | \$ 1,081,637.07 |
| MD-07 ENDING FUND BALANCE | | | \$ 594,359.27 | \$ 579,107.07 | \$ - |

Maintenance District 8A – North Fork

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|------------------------------|---------------|-------------------------------|-----------------------|------------------------|--------------------------|
| MD-08A WATER REVENUE: | | | | | |
| 1560 | 491100 | Beginning Fund Balance | \$ (62,911.70) | \$ (37,290.72) | \$ (49,747.32) |
| 15601 | 630321 | Delinquent Bill Penalty | \$ 88.02 | \$ - | \$ 100.00 |
| 15601 | 640101 | Interest on Cash | \$ 19.81 | \$ - | \$ - |
| 15601 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 6,584.28 | \$ 3,367.25 | \$ 3,000.00 |
| 15601 | 660212 | Service Chg - Water | \$ 66,425.71 | \$ 68,546.79 | \$ 77,076.00 |
| 15601 | 673000 | Miscellaneous | \$ 591.90 | \$ - | \$ - |
| TOTAL WATER REVENUE | | | \$ 73,709.72 | \$ 71,914.04 | \$ 80,176.00 |

| MD-08A WATER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------------|---------------------|---------------------|---------------------|
| 15601 | 720300 | Communication Services | \$ - | \$ 128.56 | \$ 150.00 |
| 15601 | 720600 | Insurance Expense | \$ 380.00 | \$ 399.00 | \$ 410.00 |
| 15601 | 720601 | General Insurance | \$ 2,347.87 | \$ 2,398.50 | \$ 2,450.00 |
| 15601 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 34.75 | \$ - |
| 15601 | 720907 | Maintenance - Water System | \$ 1,754.39 | \$ 5,051.74 | \$ 5,500.00 |
| 15601 | 720913 | Direct Maintenance Expense - DEGS | \$ 19,741.57 | \$ 15,999.80 | \$ 20,000.00 |
| 15601 | 721100 | Memberships | \$ 81.33 | \$ 80.60 | \$ 85.00 |
| 15601 | 721302 | Postage | \$ 137.20 | \$ 90.16 | \$ 100.00 |
| 15601 | 721400 | Professional & Specialized Services | \$ - | \$ 34,537.92 | \$ 30,000.00 |
| 15601 | 721403 | Audit/Accounting Services | \$ 257.74 | \$ 243.37 | \$ 275.00 |
| 15601 | 721498 | S.D. Administration Overhead | \$ 6,994.86 | \$ 13,227.20 | \$ 15,749.67 |
| 15601 | 721900 | Special Departmental Expense | \$ 915.00 | \$ 543.00 | \$ 1,000.00 |
| 15601 | 722101 | Gas & Electricity | \$ 6,104.19 | \$ 7,718.16 | \$ 7,800.00 |
| OPERATION EXPENSES - WATER | | | \$ 38,714.15 | \$ 80,452.76 | \$ 83,519.67 |

| | | | | | |
|-----------------------------------|--------|------------------------------|--------------------|--------------------|--------------------|
| 15601 | 731401 | Interfund Expend - Cost Plan | \$ 2,860.59 | \$ 3,917.88 | \$ 3,909.56 |
| INTERFUND EXPENSES - WATER | | | \$ 2,860.59 | \$ 3,917.88 | \$ 3,909.56 |

TOTAL WATER EXPENSES **\$ 48,088.74** **\$ 84,370.64** **\$ 87,429.23**

| | | | |
|-----------------------------------------|-----------------------|-----------------------|-----------------------|
| MD-08A Water Funding Sources | \$ 10,798.02 | \$ 34,623.32 | \$ 30,428.68 |
| MD-08A Water Financing Uses | \$ 48,088.74 | \$ 84,370.64 | \$ 87,429.23 |
| MD-08A ENDING WATER FUND BALANCE | \$ (37,290.72) | \$ (49,747.32) | \$ (57,000.55) |

| SEWER REVENUE: | | | | | |
|-----------------------|---------------|-------------------------------|----------------------|----------------------|----------------------|
| 1560 | 491100 | Beginning Fund Balance | \$ 307,051.02 | \$ 359,760.99 | \$ 448,024.36 |
| 15602 | 610100 | Cur Sec Property Tax | \$ 15,239.27 | \$ 14,999.18 | \$ 15,119.00 |
| 15602 | 610200 | Cur Unsecured Property Tax | \$ 485.23 | \$ 414.76 | \$ 450.00 |

| | | | | | |
|----------------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 15602 | 610300 | Prior Secured Property Tax | \$ (70.16) | \$ - | \$ - |
| 15602 | 610400 | Prior Unsecured Property Tax | \$ 15.61 | \$ - | \$ - |
| 15602 | 610600 | Current Supplemental Property Tax | \$ 225.36 | \$ 137.26 | \$ 181.00 |
| 15602 | 610700 | Prior Supplemental Property Tax | \$ 0.61 | \$ - | \$ - |
| 15602 | 630321 | Delinquent Bill Penalty | \$ 606.95 | \$ - | \$ - |
| 15602 | 640101 | Interest on Cash | \$ 1,863.62 | \$ 3,439.93 | \$ 2,651.00 |
| 15602 | 640103 | Interest on Property Tax Collected | \$ 42.95 | \$ - | \$ - |
| 15602 | 652900 | St- H/O Property Tax Rlf | \$ 125.06 | \$ 59.50 | \$ 92.00 |
| 15602 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 13,520.61 | \$ 56,885.81 | \$ 20,000.00 |
| 15602 | 660212 | Service Chg - Wtr/Sw r | \$ 134,549.32 | \$ 149,215.19 | \$ 172,866.00 |
| TOTAL SEWER REVENUE | | | \$ 166,604.43 | \$ 225,151.63 | \$ 211,359.00 |

| MD-08A SEWER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-----------------------------------|----------------------|----------------------|----------------------|
| 15602 | 720300 | Communication Services | \$ 1,252.67 | \$ 1,160.61 | \$ 1,250.00 |
| 15602 | 720600 | Insurance Expense | \$ 380.00 | \$ 399.00 | \$ 410.00 |
| 15602 | 720601 | General Insurance | \$ 2,347.88 | \$ 2,398.50 | \$ 2,450.00 |
| 15602 | 720900 | Maintenance Structures & Grounds | \$ 126.45 | \$ 600.56 | \$ 500.00 |
| 15602 | 720908 | Maintenance - Sew er System | \$ 15,832.88 | \$ 19,075.82 | \$ 20,000.00 |
| 15602 | 720913 | Direct Maintenance Expense - DEGS | \$ 49,501.73 | \$ 45,443.68 | \$ 50,000.00 |
| 15602 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.18 | \$ - | \$ - |
| 15602 | 721100 | Memberships | \$ 81.32 | \$ 80.60 | \$ 85.00 |
| 15602 | 721403 | Audit/Accounting Services | \$ 499.87 | \$ 471.96 | \$ 500.00 |
| 15602 | 721427 | Property Tax Admin Fee | \$ 340.00 | \$ 350.00 | \$ 350.00 |
| 15602 | 721498 | S.D. Administration Overhead | \$ 8,351.89 | \$ 15,793.32 | \$ 18,805.17 |
| 15602 | 721900 | Special Departmental Expense | \$ 9,930.00 | \$ 10,235.00 | \$ 1,250.00 |
| 15602 | 722101 | Gas & Electricity | \$ 21,484.10 | \$ 27,511.25 | \$ 27,500.00 |
| OPERATION EXPENSES - SEWER | | | \$ 110,178.97 | \$ 123,520.30 | \$ 123,100.17 |

| | | | | | |
|-----------------------------------|--------|------------------------------|--------------------|--------------------|--------------------|
| 15602 | 731401 | Interfund Expend - Cost Plan | \$ 3,715.49 | \$ 4,677.96 | \$ 4,668.03 |
| INTERFUND EXPENSES - SEWER | | | \$ 3,715.49 | \$ 4,677.96 | \$ 4,668.03 |

| | | | | | |
|------------------------------------|--------|---------------------------------|-------------|--------------------|--------------------|
| 15602 | 750104 | Opt Trans Out Debt Service Fund | \$ - | \$ 8,690.00 | \$ 9,000.00 |
| OTHER FINANCING OBLIGATIONS | | | \$ - | \$ 8,690.00 | \$ 9,000.00 |

| | | | | | |
|-------------------------------|--------|-------------------------------|-------------|-------------|----------------------|
| 15602 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 522,615.16 |
| APPROP FOR CONT- SEWER | | | \$ - | \$ - | \$ 522,615.16 |

TOTAL SEWER SYSTEM EXPENSES \$ 113,894.46 \$ 136,888.26 \$ 659,383.36

| | | | |
|--------------------------------------------|----------------------|----------------------|------------------|
| MD-08A Sew er System Funding Sources | \$ 473,655.45 | \$ 584,912.62 | \$ 659,383.36 |
| MD-08A Sew er System Financing Uses | \$ 113,894.46 | \$ 136,888.26 | \$ 659,383.36 |
| MD-08A ENDING SEWER SYSTEM FUND BAL | \$ 359,760.99 | \$ 448,024.36 | \$ (0.00) |

Maintenance District 8A – North Fork (other)

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|----------------------------------------|--------|------------------------|---------------------|------------------------|--------------------------|
| MD-08A BOND FUND ADMN BALANCE | | | | | |
| 1561 | 482100 | F/B Unres Des Bond Res | \$ 6,535.84 | \$ (2,015.09) | \$ (1,863.88) |
| MD-8A BOND BEGINNING FUND BALAN | | | \$ 6,535.84 | \$ (2,015.09) | \$ (1,863.88) |

| MD-08A BOND REVENUE: | | | | | |
|-----------------------------|--------|-----------------------------|------------------|--------------------|---------------------|
| 15610 | 640101 | Interest on Cash | \$ (5.93) | \$ (28.79) | \$ - |
| 15610 | 680206 | Opt Trans In Operating Fund | \$ - | \$ 8,690.00 | \$ 12,000.00 |
| TOTAL BOND REVENUE | | | \$ (5.93) | \$ 8,661.21 | \$ 12,000.00 |

| MD-08A BOND EXPENSES: | | | | | |
|------------------------------|--------|-------------------|--------------------|--------------------|---------------------|
| 15610 | 730200 | Bond Redemptions | \$ 2,030.00 | \$ 4,800.00 | \$ 5,000.00 |
| 15610 | 730400 | Interest On Bonds | \$ 6,515.00 | \$ 3,710.00 | \$ 5,136.12 |
| TOTAL BOND EXPENSES | | | \$ 8,545.00 | \$ 8,510.00 | \$ 10,136.12 |

| | | | |
|----------------------------------------|----------------------|----------------------|--------------|
| MD-08A Funding Sources | \$ 6,529.91 | \$ 6,646.12 | \$ 10,136.12 |
| MD-08A Financing Uses | \$ 8,545.00 | \$ 8,510.00 | \$ 10,136.12 |
| MD-08A BOND ENDING FUND BALANCE | \$ (2,015.09) | \$ (1,863.88) | \$ - |

| MD-08A BOND RESERVE FUND ADMIN | | | | | |
|----------------------------------------|--------|------------------------|---------------------|---------------------|---------------------|
| 1562 | 482100 | F/B Unres Des Bond Res | \$ 14,228.83 | \$ 14,312.39 | \$ 14,438.66 |
| MD-8A BOND RESERVE BEG FUND BAL | | | \$ 14,228.83 | \$ 14,312.39 | \$ 14,438.66 |

| MD-08A BOND RESERVE REVENUE: | | | | | |
|-------------------------------------|--------|------------------|-----------------|------------------|------------------|
| 15620 | 640101 | Interest on Cash | \$ 83.56 | \$ 126.27 | \$ 105.00 |
| TOTAL BOND RESERVE REVENUE | | | \$ 83.56 | \$ 126.27 | \$ 105.00 |

| MD-08A BOND RESERVE EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------|-------------|-------------|---------------------|
| 15620 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 14,543.66 |
| TOTAL BOND RESERVE EXPENSES | | | \$ - | \$ - | \$ 14,543.66 |

| | | | |
|----------------------------------------|---------------------|---------------------|--------------|
| MD-08A Funding Sources | \$ 14,312.39 | \$ 14,438.66 | \$ 14,543.66 |
| MD-08A Financing Uses | \$ - | \$ - | \$ 14,543.66 |
| MD-08A BOND RESERVE END FUND BA | \$ 14,312.39 | \$ 14,438.66 | \$ - |

| MD-08A CONSTRUCTION FUND ADMIN | | | | | |
|---------------------------------------|--------|-----------------|----------------------|----------------------|----------------------|
| 1563 | 491100 | F/B Unres Undes | \$ 314,107.09 | \$ 322,754.96 | \$ 375,567.00 |
| MD-8A CONSTRUCTION BEG FUND BA | | | \$ 314,107.09 | \$ 322,754.96 | \$ 375,567.00 |

| MD-08A CONSTRUCTION REVENUE: | | | | | | |
|-------------------------------------|--------|--------------------------|-----------|------------------|---------------------|----------------------|
| 15630 | 640101 | Interest on Cash | \$ | 1,889.90 | \$ 3,035.41 | \$ - |
| 15630 | 654501 | St- Water Grant | \$ | - | \$ 60,982.00 | \$ 186,000.00 |
| 15630 | 657129 | Fed- Safe Drinking Water | \$ | 10,410.43 | \$ - | \$ 64,000.00 |
| TOTAL CONSTRUCTION REVENUE | | | \$ | 12,300.33 | \$ 64,017.41 | \$ 250,000.00 |

| MD-08A CONSTRUCTION EXPENSES: | | | | | | |
|--------------------------------------|--------|-------------------------------|-----------|-----------------|---------------------|----------------------|
| 15630 | 740200 | Buildings and Improvements | \$ | 3,652.46 | \$ 11,205.37 | \$ 250,000.00 |
| 15630 | 780100 | Appropriation for Contingency | \$ | - | \$ - | \$ 375,567.00 |
| TOTAL CONSTRUCTION EXPENSES | | | \$ | 3,652.46 | \$ 11,205.37 | \$ 625,567.00 |

| | | | | | | | |
|-------------------------------------|--|----|------------|-------------------|----------------------|-----------|------------|
| MD-08A Funding Sources | | \$ | 326,407.42 | \$ | 386,772.37 | \$ | 625,567.00 |
| MD-08A Financing Uses | | \$ | 3,652.46 | \$ | 11,205.37 | \$ | 625,567.00 |
| MD-08A CONST ENDING FUND BAL | | | \$ | 322,754.96 | \$ 375,567.00 | \$ | - |

| MD-08A CLEAN WATER DEBT | | | | | | |
|---------------------------------------------|--------|------------------------|-----------|---------------|------------------|----------------------|
| 15640 | 482100 | F/B Unres Des Bond Res | \$ | 187.22 | \$ 166.79 | \$ (6,380.96) |
| MD-08A CLEAN WATER DEBT BEG FUND BAL | | | \$ | 187.22 | \$ 166.79 | \$ (6,380.96) |

| MD-08A CLEAN WATER DEBT REVENUE: | | | | | | |
|-----------------------------------------|--------|-----------------------------|-----------|-----------------|-------------------|---------------------|
| 15640 | 640101 | Interest on Cash | \$ | (19.41) | \$ (32.73) | \$ - |
| 15640 | 680206 | Opt Trans In Operating Fund | \$ | 6,514.00 | \$ - | \$ 13,000.00 |
| TOTAL CLEAN WATER DEBT REVENUE | | | \$ | 6,494.59 | \$ (32.73) | \$ 13,000.00 |

| MD-08A CLEAN WATER DEBT EXPENSES: | | | | | | |
|------------------------------------------|--------|---------------------------|-----------|-----------------|--------------------|--------------------|
| 15640 | 730300 | Retire Other L-T Debt | \$ | 5,663.39 | \$ 5,835.66 | \$ 6,007.25 |
| 15640 | 730500 | Interest Other L - T Debt | \$ | 851.63 | \$ 679.36 | \$ 611.79 |
| TOTAL CLEAN WATER DEBT EXP | | | \$ | 6,515.02 | \$ 6,515.02 | \$ 6,619.04 |

| | | | | | | | |
|---------------------------------------------|--|----|-----------|---------------|----------------------|-----------|----------|
| MD-08A Funding Sources | | \$ | 6,681.81 | \$ | 134.06 | \$ | 6,619.04 |
| MD-08A Financing Uses | | \$ | 6,515.02 | \$ | 6,515.02 | \$ | 6,619.04 |
| MD-08A CLEAN WATER DEBT END FUND BAL | | | \$ | 166.79 | \$ (6,380.96) | \$ | - |

| MD-08A CLEAN WATER DEBT RESERVE | | | | | | |
|--------------------------------------------|--------|------------------------|-----------|-----------------|--------------------|--------------------|
| 15650 | 482100 | F/B Unres Des Bond Res | \$ | 8,481.21 | \$ 8,531.02 | \$ 8,606.29 |
| MD-08A CLEAN WATER DEBT RES BEG BAL | | | \$ | 8,481.21 | \$ 8,531.02 | \$ 8,606.29 |

| MD-08A CLEAN WATER DEBT RESERVE REVENUE: | | | | | |
|-------------------------------------------------|--------|------------------|-----------------|-----------------|-----------------|
| 15650 | 640101 | Interest on Cash | \$ 49.81 | \$ 75.27 | \$ 75.00 |
| TOTAL CLEAN WATER DEBT RES REV | | | \$ 49.81 | \$ 75.27 | \$ 75.00 |

| MD-08A CLEAN WATER DEBT RESERVE EXPENSES: | | | | | |
|--------------------------------------------------|--------|-------------------------------|-------------|-------------|--------------------|
| 15650 | 780100 | Appropriation For Contingency | \$ - | \$ - | \$ 8,681.29 |
| TOTAL CLEAN WTR DEBT RES EXP | | | \$ - | \$ - | \$ 8,681.29 |

| | | | |
|--------------------------------------------|--------------------|--------------------|-------------|
| MD-08A Funding Sources | \$ 8,531.02 | \$ 8,606.29 | \$ 8,681.29 |
| MD-08A Financing Uses | \$ - | \$ - | \$ 8,681.29 |
| MD-08A CLEAN WATER DEBT RES END BAL | \$ 8,531.02 | \$ 8,606.29 | \$ - |

Maintenance District 10A – Madera Ranchos

2017-2018 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, 4 active and 2 inactive. The 4 active wells (Charlton, New Fender & Kensington, Dublin) are currently producing a combined total of 2300 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.

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 | \$ 47.33 | \$ 8.50 | NA | NA |
| Commercial non-metered | \$ 40.00 | \$ 8.50 | NA | NA |
| Commercial metered | \$ 40.00 | \$ 8.50 | 0.004/cu. ft. | 0.008/cu. ft. |
| Standby (unimproved lots) | \$ 1.66 | \$ 8.50 | NA | NA |

MD-10A MADERA RANCHOS

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-10A FUND ADMN FUND BALANCE | | | | | |
| 1583 | 491100 | F/B Unreserved Undistributed | \$ 351,949.43 | \$ 440,077.10 | \$ 485,652.79 |
| BEGINNING FUND BALANCE | | | \$ 351,949.43 | \$ 440,077.10 | \$ 485,652.79 |

| MD-10A WATER REVENUE: | | | | | |
|------------------------------|--------|--------------------------------------|----------------------|----------------------|----------------------|
| 15830 | 630307 | Other Fines | \$ 15,386.57 | \$ 1,355.30 | \$ 1,000.00 |
| 15830 | 630321 | Delinquent Bill Penalty | \$ 6,485.12 | \$ 30.80 | \$ 1,500.00 |
| 15830 | 640101 | Interest on Cash | \$ 3,022.91 | \$ 5,032.73 | \$ 4,027.00 |
| 15830 | 640103 | Interest on Property Tax Collected | \$ 7.69 | \$ - | \$ - |
| 15830 | 660209 | Sp Asmt - Delinquent Svc Chg (Water) | \$ 2,558.00 | \$ 59,254.16 | \$ 29,500.00 |
| 15830 | 660212 | Service Chg - Wtr/Sw r (Water) | \$ 477,825.67 | \$ 479,484.74 | \$ 532,294.00 |
| 15830 | 660223 | Service Chg - Excess Water | \$ 1,610.11 | \$ 9,498.90 | \$ 7,000.00 |
| 15830 | 662757 | SD - Water | \$ 728.59 | \$ 5,678.64 | \$ 1,000.00 |
| 15830 | 673000 | Miscellaneous | \$ 2,012.68 | \$ 29.61 | \$ 100.00 |
| 15830 | 673800 | PY Cancel | \$ 1,552.00 | \$ - | \$ - |
| TOTAL WATER REVENUE | | | \$ 511,189.34 | \$ 560,364.88 | \$ 576,421.00 |

| MD-10A WATER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------------|----------------------|----------------------|----------------------|
| 15830 | 720300 | Communication Services | \$ 1,003.47 | \$ 1,340.11 | \$ 1,350.00 |
| 15830 | 720600 | Insurance Expense | \$ 3,200.00 | \$ 3,360.00 | \$ 3,400.00 |
| 15830 | 720601 | General Insurance | \$ 3,810.06 | \$ 3,892.00 | \$ 3,900.00 |
| 15830 | 720800 | Maintenance -Equipment | \$ 480.80 | \$ - | \$ - |
| 15830 | 720900 | Maintenance Structures & Grounds | \$ 496.97 | \$ 625.56 | \$ 650.00 |
| 15830 | 720907 | Maintenance - Water System | \$ 13,451.46 | \$ 25,158.50 | \$ 25,000.00 |
| 15830 | 720913 | Direct Maintenance Expense - DEGS | \$ 138,484.57 | \$ 165,860.32 | \$ 160,000.00 |
| 15830 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 15830 | 721302 | Postage | \$ 972.16 | \$ - | \$ - |
| 15830 | 721306 | Equipment < FA Limit | \$ - | \$ 6,499.15 | \$ 15,000.00 |
| 15830 | 721400 | Professional & Specialized Services | \$ 19,058.20 | \$ 15,750.00 | \$ 20,000.00 |
| 15830 | 721403 | Audit/Accounting Services | \$ 7,661.97 | \$ 7,241.88 | \$ 7,750.00 |
| 15830 | 721498 | S.D Administration Overhead | \$ 41,016.71 | \$ 77,727.36 | \$ 92,550.24 |
| 15830 | 721602 | Rent/Lease Other Equipment | \$ - | \$ 305.20 | \$ - |
| 15830 | 721900 | Special Departmental Expense | \$ 5,778.00 | \$ 1,348.52 | \$ 2,500.00 |
| 15830 | 722000 | Trans/Travel/Ed | \$ 212.42 | \$ - | \$ - |
| 15830 | 722101 | Gas & Electricity | \$ 155,403.66 | \$ 166,885.97 | \$ 165,000.00 |
| OPERATION EXPENSES | | | \$ 391,193.10 | \$ 476,155.77 | \$ 497,265.24 |

| | | | | | |
|-----------------------------------|--------|-------------------------------|----------------------|----------------------|------------------------|
| 15830 | 731401 | Interfund Expend - Cost Plan | \$ 23,103.19 | \$ 22,973.79 | \$ 22,973.79 |
| INTERFUND EXPENSES | | | \$ 23,103.19 | \$ 22,973.79 | \$ 22,973.79 |
| 15830 | 740200 | Buildings and Improvements | \$ 8,765.38 | \$ 15,659.63 | \$ 30,000.00 |
| 15830 | 740301 | Equipment | \$ - | \$ - | \$ 50,000.00 |
| FIXED ASSETS | | | \$ 8,765.38 | \$ 15,659.63 | \$ 80,000.00 |
| 15830 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 461,834.76 |
| CONTINGENCY | | | \$ - | \$ - | \$ 461,834.76 |
| TOTAL WATER EXPENSES | | | \$ 423,061.67 | \$ 514,789.19 | \$ 1,062,073.79 |
| MD-10A Funding Sources | | | \$ 863,138.77 | \$ 1,000,441.98 | \$ 1,062,073.79 |
| MD-10A Financing Uses | | | \$ 423,061.67 | \$ 514,789.19 | \$ 1,062,073.79 |
| MD-10A ENDING FUND BALANCE | | | \$ 440,077.10 | \$ 485,652.79 | \$ - |

Maintenance District 10A – Madera Ranchos (other)

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|------------------------------------------|--------|------------------------------------|----------------------|------------------------|--------------------------|
| MD10A ACO FUND ADMIN: | | | | | |
| MD-10A ACO BEGINNING FUND BALANCE | | | \$ 68,238.01 | \$ 163,429.83 | \$ 59,831.04 |
| MD10A ACO REVENUE: | | | | | |
| 15840 | 640101 | Interest on Cash | \$ 709.41 | \$ 1,402.21 | \$ 750.00 |
| 15840 | 640103 | Interest on Property Tax Collected | \$ (8.50) | \$ - | \$ - |
| 15840 | 660219 | Service Charge ACO Reserve | \$ 94,490.91 | \$ 94,999.00 | \$ 102,244.00 |
| 15840 | 680216 | Op Trans In - Bond | \$ - | \$ - | \$ 8,344.74 |
| 15840 | 680225 | OP Trans In - Cash Pay | \$ - | \$ - | \$ 21,428.11 |
| TOTAL ACO REVENUE | | | \$ 95,191.82 | \$ 96,401.21 | \$ 132,766.85 |
| MD10A ACO EXPENSES: | | | | | |
| 15840 | 730503 | Interest On Spec Dist Loans | \$ - | \$ 6,701.02 | \$ 5,000.00 |
| 15840 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 87,597.89 |
| 15840 | 790500 | Cash Flow Loan | \$ - | \$ 193,298.98 | \$ 100,000.00 |
| TOTAL ACO EXPENSES | | | \$ - | \$ 200,000.00 | \$ 192,597.89 |
| MD-10A Funding Sources | | | \$ 163,429.83 | \$ 259,831.04 | \$ 192,597.89 |
| MD-10A Financing Uses | | | \$ - | \$ 200,000.00 | \$ 192,597.89 |
| MD-10A ACO ENDING FUND BALANCE | | | \$ 163,429.83 | \$ 59,831.04 | \$ - |

| MD10A BONDS FUND ADMIN: | | | | | | |
|--------------------------------------------|--------|------------------------|-----------|-----------------|--------------------|--------------------|
| 1585 | 482100 | F/B Unres Des Bond Res | \$ | 8,203.76 | \$ 8,251.94 | \$ 8,324.74 |
| MD-10A BONDS BEGINNING FUND BALANCE | | | \$ | 8,203.76 | \$ 8,251.94 | \$ 8,324.74 |

| MD10A BOND REVENUE: | | | | | | |
|----------------------------|--------|------------------|-----------|--------------|-----------------|-----------------|
| 15850 | 640101 | Interest on Cash | \$ | 48.18 | \$ 72.80 | \$ 20.00 |
| TOTAL BOND REVENUE | | | \$ | 48.18 | \$ 72.80 | \$ 20.00 |

| MD-10A BOND EXPENSES: | | | | | | |
|------------------------------|--------|-------------------------|-----------|----------|-------------|--------------------|
| 15850 | 750102 | OP Trans Out - ACO Fund | \$ | - | \$ - | \$ 8,344.74 |
| TOTAL BOND EXPENSES | | | \$ | - | \$ - | \$ 8,344.74 |

| | | | | | |
|----------------------------------------|-----------|-----------------|-----------|-----------------|------------------|
| MD-10 Funding Sources | \$ | 8,251.94 | \$ | 8,324.74 | \$ 8,344.74 |
| MD-10 Financing Uses | \$ | - | \$ | - | \$ 8,344.74 |
| MD-10A BOND ENDING FUND BALANCE | \$ | 8,251.94 | \$ | 8,324.74 | \$ (0.00) |

| MD10A DEBT SVC PREPAY FD ADMIN: | | | | | | |
|--------------------------------------------|--------|------------------------|-----------|------------------|---------------------|---------------------|
| 1586 | 482100 | F/B Unres Des Bond Res | \$ | 21,116.70 | \$ 21,240.72 | \$ 21,428.11 |
| MD-10A DEBT SVS PREPAY BEG FUND BAL | | | \$ | 21,116.70 | \$ 21,240.72 | \$ 21,428.11 |

| MD10A DEBT SERVICE PREPAY REVENUE | | | | | | |
|------------------------------------------|--------|------------------|-----------|---------------|------------------|-----------------|
| 15860 | 640101 | Interest on Cash | \$ | 124.02 | \$ 187.39 | \$ 20.00 |
| TOTAL DEBT SERVICE PREPAY REVENUE | | | \$ | 124.02 | \$ 187.39 | \$ 20.00 |

| MD10A DEBT SERVICE PREPAY EXPENSES: | | | | | | |
|--------------------------------------------|--------|-------------------------------|-----------|----------|-------------|---------------------|
| 15860 | 780100 | Appropriation for Contingency | \$ | - | \$ - | \$ 21,448.11 |
| TOTAL DEBT SERVICE PREPAY EXPENSES | | | \$ | - | \$ - | \$ 21,448.11 |

| | | | | | |
|---------------------------------------------|-----------|------------------|-----------|------------------|--------------|
| MD10A Funding Sources | \$ | 21,240.72 | \$ | 21,428.11 | \$ 21,448.11 |
| MD-10A Financing Uses | \$ | - | \$ | - | \$ 21,448.11 |
| MD-10A DEBT SERV PREPAY END FUND BAL | \$ | 21,240.72 | \$ | 21,428.11 | \$ - |

| MD10A IMPROVEMENT FUND ADMIN: | | | | | | |
|----------------------------------------|--------|-----------------|-----------|-------------------|---------------------|---------------------|
| 1587 | 491100 | F/B Unres Undes | \$ | 163,584.87 | \$ 41,022.85 | \$ 35,171.14 |
| MD-10A DEBT IMPROV BEG FUND BAL | | | \$ | 163,584.87 | \$ 41,022.85 | \$ 35,171.14 |

| MD10A IMPROVEMENT FUND REVENUE: | | | | | | |
|----------------------------------------|--------|------------------|-----------|---------------|------------------|------------------------|
| 15870 | 640101 | Interest on Cash | \$ | 927.76 | \$ 352.16 | \$ 350.00 |
| 15870 | 654501 | ST- Water Grant | \$ | - | \$ - | \$ 7,096,815.00 |
| TOTAL IMPROVEMENT FUND REVENUE | | | \$ | 927.76 | \$ 352.16 | \$ 7,097,165.00 |

| MD10A IMPROVEMENT FUND EXPENSES: | | | | | | |
|-----------------------------------------|--------|----------------------------|-----------|-------------------|--------------------|------------------------|
| 15870 | 740200 | Buildings and Improvements | \$ | 123,489.78 | \$ 6,203.87 | \$ 7,132,336.14 |
| TOTAL IMPROV FUND EXPENSES | | | \$ | 123,489.78 | \$ 6,203.87 | \$ 7,132,336.14 |

| | | | | | |
|-----------------------------------------|-----------|------------------|-----------|------------------|-----------------|
| MD-10A Funding Sources | \$ | 164,512.63 | \$ | 41,375.01 | \$ 7,132,336.14 |
| MD-10A Financing Uses | \$ | 123,489.78 | \$ | 6,203.87 | \$ 7,132,336.14 |
| MD-10A IMPROVE FUND END FUND BAL | \$ | 41,022.85 | \$ | 35,171.14 | \$ - |

Maintenance District 19A- Parkwood

2017-2018 Recommended Water, Sewer, and Street Lights Operations & Maintenance Budget

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

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

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

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

Water and sewer rates were last set on September 10, 2013 by Resolution 2013-141. The total monthly utility charge for an improved unit in MD-19A is \$78.57. The \$78.57 breakdown includes \$28.07 for water service, \$42.11 for sewer service, \$1.05 for street lights and \$7.34 for ACO. All rates include an annual Consumer Price Index adjustment which began July 1, 2016.

MD-19A PARKWOOD AND SUNNYWOOD

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------|---------------------|------------------------|--------------------------|
| MD-19A FUND ADMN FUND BALANCE | | | | | |
| 1660 | 491100 | F/B Unreserved Undistributed | \$ 83,790.70 | \$ 44,371.23 | \$ 6,000.69 |
| BEGINNING FUND BALANCE | | | \$ 83,790.70 | \$ 44,371.23 | \$ 6,000.69 |

| MD-19A PARKWOOD & SUNNYWOOD REVENUE: | | | | | |
|-------------------------------------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 16600 | 610100 | Cur Sec Property Tax | \$ 6,941.58 | \$ 6,914.86 | \$ 6,928.00 |
| 16600 | 610200 | Cur Unsecured Property Tax | \$ 272.48 | \$ 243.15 | \$ 257.00 |
| 16600 | 610300 | Prior Secured Property Tax | \$ (40.19) | \$ - | \$ - |
| 16600 | 610400 | Prior Unsecured Property Tax | \$ 8.94 | \$ - | \$ - |
| 16660 | 610600 | Current Supplemental Property Tax | \$ 124.87 | \$ 79.31 | \$ 102.00 |
| 16600 | 610700 | Prior Supplemental Property Tax | \$ 0.34 | \$ - | \$ - |
| 16600 | 630307 | Other Fines/Penalties | \$ 2,801.58 | \$ 786.74 | \$ 150.00 |
| 16600 | 630321 | Delinquent Bill Penalty | \$ 3,743.09 | \$ - | \$ 1,500.00 |
| 16600 | 640101 | Interest on Cash | \$ 742.78 | \$ 887.93 | \$ 815.00 |
| 16600 | 640103 | Interest on Property Tax Collected | \$ 17.89 | \$ - | \$ - |
| 16600 | 652900 | St- H/O Property Tax Rlf | \$ 71.62 | \$ 35.07 | \$ 53.00 |
| 16600 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 5,561.19 | \$ 26,027.71 | \$ 10,000.00 |
| 16600 | 660212 | Service Chg - Wtr/Sw r/Lights | \$ 212,359.67 | \$ 209,068.91 | \$ 244,974.00 |
| 16600 | 673000 | Miscellaneous | \$ 117.29 | \$ 35.89 | \$ 100.00 |
| TOTAL REVENUE | | | \$ 232,723.13 | \$ 244,079.57 | \$ 264,879.00 |

| MD-19A WATER REVENUE: | | | | | |
|------------------------------|--------|-----------------------|--------------------|------------------|-------------|
| 16601 | 630307 | Other Fines/Penalties | \$ 1,849.28 | \$ 374.17 | \$ - |
| TOTAL WATER REVENUE | | | \$ 1,926.64 | \$ 374.17 | \$ - |

| MD-19A WATER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------------|--------------|--------------|--------------|
| 16601 | 720600 | Insurance Expense | \$ 1,555.00 | \$ 1,632.00 | \$ 1,650.00 |
| 16601 | 720601 | General Insurance | \$ 1,120.16 | \$ 1,144.50 | \$ 1,150.00 |
| 16601 | 720800 | Maintenance -Equipment | \$ 418.00 | \$ - | \$ - |
| 16601 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 312.78 | \$ 350.00 |
| 16601 | 720907 | Maintenance - Water System | \$ 9,360.84 | \$ 15,497.26 | \$ 15,000.00 |
| 16601 | 720913 | Direct Maintenance Expense - DEGS | \$ 49,701.90 | \$ 56,407.00 | \$ 50,000.00 |
| 16601 | 721100 | Memberships | \$ 81.33 | \$ 110.63 | \$ 125.00 |
| 16601 | 721306 | Equipment < FA Limit | \$ 1,809.02 | \$ - | \$ - |
| 16601 | 721400 | Professional & Specialized Services | \$ 7,739.08 | \$ 20,297.01 | \$ - |
| 16601 | 721403 | Audit/Accounting Services | \$ 1,030.99 | \$ 973.48 | \$ 1,100.00 |
| 16601 | 721427 | Property Tax Admin Fee | \$ 96.50 | \$ 100.00 | \$ 100.00 |

| | | | | | |
|-----------------------------------|--------|------------------------------|----------------------|----------------------|----------------------|
| 16601 | 721498 | SD-Administration Overhead | \$ 12,565.40 | \$ 23,761.04 | \$ 28,292.36 |
| 16601 | 721602 | Rent & Lease Other Equip | \$ 2,763.45 | \$ 4,546.99 | \$ 4,500.00 |
| 16601 | 721900 | Special Departmental Expense | \$ 3,302.50 | \$ - | \$ - |
| 16601 | 722101 | Gas & Electricity | \$ 45,099.50 | \$ 47,112.60 | \$ 48,000.00 |
| OPERATION EXPENSES - WATER | | | \$ 136,643.67 | \$ 171,895.29 | \$ 150,267.36 |

| | | | | | |
|-----------------------------------|--------|------------------------------|--------------------|--------------------|--------------------|
| 16601 | 731401 | Interfund Expend - Cost Plan | \$ 7,077.62 | \$ 7,037.99 | \$ 7,023.04 |
| INTERFUND EXPENSES - WATER | | | \$ 7,077.62 | \$ 7,037.99 | \$ 7,023.04 |

TOTAL WATER EXPENSES \$ 143,721.29 \$ 178,933.28 \$ 157,290.40

| | | | | | |
|--------------------------------------|--------|-------------------|--------------------|-------------|-------------|
| MD-19A SEWER SYSTEM REVENUES: | | | | | |
| 16602 | 662800 | Interfund Revenue | \$ 6,235.68 | \$ - | \$ - |
| TOTAL SEWER REVENUE | | | \$ 6,235.68 | \$ - | \$ - |

| | | | | | |
|--------------------------------------|--------|------------------------------------|----------------------|---------------------|----------------------|
| MD-19A SEWER SYSTEM EXPENSES: | | | | | |
| 16602 | 720600 | Insurance Expense | \$ 1,555.00 | \$ 1,632.00 | \$ 1,650.00 |
| 16602 | 720601 | General Insurance | \$ 1,120.15 | \$ 1,144.50 | \$ 1,150.00 |
| 16602 | 720800 | Maintenance -Equipment | \$ 142.98 | \$ 21.33 | \$ 150.00 |
| 16602 | 720900 | Maintenance Structures & Grounds | \$ 996.04 | \$ 312.78 | \$ 350.00 |
| 16602 | 720908 | Maintenance - Sew er System | \$ 11,070.88 | \$ 6,053.50 | \$ 7,000.00 |
| 16602 | 720913 | Direct Maintenance Expense - DEGS | \$ 63,057.03 | \$ 25,704.16 | \$ 30,000.00 |
| 16602 | 721100 | Memberships | \$ 81.32 | \$ 110.64 | \$ 125.00 |
| 16602 | 721403 | Audit/Accounting Services | \$ 1,030.99 | \$ 973.48 | \$ 1,100.00 |
| 16602 | 721427 | Property Tax Admin Fee | \$ 96.50 | \$ 100.00 | \$ 100.00 |
| 16602 | 721498 | SD-Administration Overhead | \$ 12,565.40 | \$ 23,761.04 | \$ 28,041.25 |
| 16602 | 721602 | Rent/Lease Other Equipment | \$ 2,694.28 | \$ - | \$ - |
| 16602 | 721900 | Special Departmental Expense | \$ 17,017.00 | \$ 17,017.00 | \$ 17,100.00 |
| 16602 | 722000 | Transportation, Travel & Education | \$ 22.60 | \$ - | \$ - |
| 16602 | 722101 | Gas & Electricity | \$ 13,895.19 | \$ 16,296.71 | \$ 16,000.00 |
| OPERATION EXPENSES - SEWER | | | \$ 125,345.36 | \$ 93,127.14 | \$ 102,766.25 |

| | | | | | |
|-----------------------------------|--------|------------------------------|--------------------|--------------------|--------------------|
| 16602 | 731401 | Interfund Expend - Cost Plan | \$ 7,077.62 | \$ 7,037.99 | \$ 7,023.04 |
| INTERFUND EXPENSES - SEWER | | | \$ 7,077.62 | \$ 7,037.99 | \$ 7,023.04 |

TOTAL SEWER EXPENSES \$ 132,422.98 \$ 100,165.13 \$ 109,789.29

| MD-19A STREET LIGHT EXPENSES: | | | | | | | | |
|--------------------------------------|--------|-----------------------------------|-----------|-----------------|-----------|-----------------|-----------|-----------------|
| 16603 | 720913 | Direct Maintenance Expense - DEGS | \$ | 662.17 | \$ | - | \$ | - |
| 16603 | 722101 | Gas & Electricity | \$ | 3,498.48 | \$ | 3,725.87 | \$ | 3,800.00 |
| OPERATION EXPENSES - LIGHTS | | | \$ | 4,160.65 | \$ | 3,725.87 | \$ | 3,800.00 |
| TOTAL STREET LIGHT EXPENSES | | | \$ | 4,160.65 | \$ | 3,725.87 | \$ | 3,800.00 |

| | | | | | | |
|-----------------------------------|-----------|------------------|-----------|-----------------|-----------|------------|
| MD-19A Funding Sources | \$ | 324,676.15 | \$ | 288,824.97 | \$ | 270,879.69 |
| MD-19A Financing Uses | \$ | 280,304.92 | \$ | 282,824.28 | \$ | 270,879.69 |
| MD-19A ENDING FUND BALANCE | \$ | 44,371.23 | \$ | 6,000.69 | \$ | - |

Outstanding Debt GF \$ 70,295.78

Maintenance District 19A- Parkwood (other)

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-----------------------------------------|--------|-------------------------------|----------------------|------------------------|--------------------------|
| MD-19A ACO FUND ADMIN: | | | | | |
| MD-19A ACO BEG FUND BALANCE | | | \$ 1,084.63 | \$ 37,688.46 | \$ 89,972.10 |
| MD-19A ACO REVENUE: | | | | | |
| 16610 | 640101 | Interest on Cash | \$ 55.76 | \$ 534.64 | \$ 650.00 |
| 16610 | 660219 | Service Charge ACO Reserve | \$ 36,548.07 | \$ 51,749.00 | \$ 55,765.00 |
| MD-19A ACO REVENUE | | | \$ 36,603.83 | \$ 52,283.64 | \$ 56,415.00 |
| MD-19A ACO EXPENSES: | | | | | |
| 16610 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 146,387.10 |
| TOTAL MD-19A ACO EXPENSES | | | \$ - | \$ - | \$ 146,387.10 |
| MD-19A ACO Funding Sources | | | \$ 37,688.46 | \$ 89,972.10 | \$ 146,387.10 |
| MD-19A ACO Financing Uses | | | \$ - | \$ - | \$ 146,387.10 |
| MD-19A ACO ENDING FUND BALANCE | | | \$ 37,688.46 | \$ 89,972.10 | \$ - |
| MD-19A IMPROVEMENT FUND: | | | | | |
| MD-19A IMPROVE FUND BEG FUND BAL | | | \$ (6,937.60) | \$ 42,038.53 | \$ 39,105.10 |
| MD-19A IMPROVEMENT FUND REVENUE: | | | | | |
| 16620 | 640101 | Interest on Cash | \$ 149.72 | \$ 781.71 | \$ - |
| 16620 | 654501 | St - Water Grant | \$ 77,826.41 | \$ - | \$ 500,000.00 |
| 16620 | 657093 | USDA Grant | \$ 500,000.00 | \$ - | \$ - |
| TOTAL MD-19A IMPROVE FUND REV | | | \$ 577,976.13 | \$ 781.71 | \$ 500,000.00 |
| MD-19A IMPROVEMENT EXPENSES: | | | | | |
| 16620 | 740200 | Buildings and Improvements | \$ 529,000.00 | \$ 3,715.14 | \$ 539,105.10 |
| TOTAL MD-19A IMPROVE FUND EXP | | | \$ 529,000.00 | \$ 3,715.14 | \$ 539,105.10 |
| MD-19A Improvement Fund Funding Sources | | | \$ 571,038.53 | \$ 42,820.24 | \$ 539,105.10 |
| MD-19A Improvement Fund Financing Uses | | | \$ 529,000.00 | \$ 3,715.14 | \$ 539,105.10 |
| MD-19A IMPROVE FUND ENDING BAL | | | \$ 42,038.53 | \$ 39,105.10 | \$ - |
| MD-19A IMPROVEMENT BOND: | | | | | |
| MD-19A IMPROVE BOND BEG FUND BAL | | | \$ 54,101.76 | \$ 54,581.51 | \$ 57,139.39 |

| MD-19A IMPROVEMENT BOND REVENUE: | | | | | |
|-----------------------------------------|--------|-------------------------------|---------------------|---------------------|---------------------|
| 16700 | 640101 | Interest on Cash | \$ 166.95 | \$ 379.51 | \$ 250.00 |
| 16700 | 660205 | Sp Asmt- Bonds | \$ 17,816.96 | \$ 17,819.12 | \$ 17,819.12 |
| 16700 | 660210 | Sp Asmt- Bonds Deliquent Asmt | \$ 770.84 | \$ 1,784.25 | \$ 500.00 |
| TOTAL MD-19A IMPROVE BOND REV | | | \$ 18,754.75 | \$ 19,982.88 | \$ 18,569.12 |

| MD-19A IMPROVEMENT BOND EXPENSES: | | | | | |
|------------------------------------------|--------|-------------------------------|---------------------|---------------------|---------------------|
| 16700 | 730200 | Bond Redemptions | \$ 17,000.00 | \$ 17,000.00 | \$ 300.00 |
| 16700 | 730400 | Interest On Bonds | \$ 1,275.00 | \$ 425.00 | \$ 7.50 |
| 16700 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 75,401.01 |
| TOTAL MD-19A IMPROV BOND EXP | | | \$ 18,275.00 | \$ 17,425.00 | \$ 75,708.51 |

| | | | |
|--------------------------------------------|---------------------|---------------------|--------------|
| MD-19A Improvement Bond Funding Sources | \$ 72,856.51 | \$ 74,564.39 | \$ 75,708.51 |
| MD-19A Improvement Bond Financing Uses | \$ 18,275.00 | \$ 17,425.00 | \$ 75,708.51 |
| MD-19A IMPROVE BOND ENDING FUND BAL | \$ 54,581.51 | \$ 57,139.39 | \$ - |

Maintenance District 19B – Sayre Ranch 3

2017-2018 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 \$27.66 for water service, \$1.68 for street lights and a \$7.33 ACO charge. There is one standby (unimproved) unit billed at \$8.15 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------------|----------------------|------------------------|--------------------------|
| MD-19B FUND ADMN FUND BALANCE | | | | | |
| 1680 | 491100 | F/B Unreserved Undistributed | \$ 16,661.03 | \$ 90,638.82 | \$ 157,250.44 |
| BEGINNING FUND BALANCE | | | \$ 16,661.03 | \$ 90,638.82 | \$ 157,250.44 |
| MD-19B WATER REVENUE: | | | | | |
| 16801 | 630307 | Other Fines | \$ 615.00 | \$ - | \$ - |
| 16801 | 630321 | Delinquent Bill Penalty | \$ 1,827.13 | \$ 22.09 | \$ - |
| 16801 | 640101 | Interest on Cash | \$ 515.04 | \$ 1,208.11 | \$ 1,350.00 |
| 16801 | 640103 | Interest on Property Tax Collected | \$ 0.85 | \$ - | \$ - |
| 16801 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 283.37 | \$ 12,628.38 | \$ 10,000.00 |
| 16801 | 660212 | Service Chg - Wtr/Sw r | \$ 112,875.55 | \$ 109,707.06 | \$ 121,565.00 |
| TOTAL REVENUE | | | \$ 116,116.94 | \$ 123,565.64 | \$ 132,915.00 |
| MD-19B WATER SYSTEM EXPENSES: | | | | | |
| 16801 | 720913 | Direct Maintenance Expense - DEGS | \$ 9,751.25 | \$ 10,276.32 | \$ - |
| 16801 | 721403 | Audit/Accounting Services | \$ 1,827.63 | \$ 1,725.68 | \$ 2,000.00 |
| 16801 | 721498 | SD-Administration Overhead | \$ 15,073.25 | \$ 28,503.32 | \$ 33,939.02 |
| 16801 | 721940 | SD- Water Purchase | \$ - | \$ - | \$ 100,000.00 |
| OPERATION EXPENSES - WATER | | | \$ 26,652.13 | \$ 40,505.32 | \$ 135,939.02 |
| 16801 | 731401 | Interfund Expend - Cost Plan | \$ 8,490.20 | \$ 8,442.65 | \$ 8,424.72 |
| INTERFUND EXPENSES - WATER | | | \$ 8,490.20 | \$ 8,442.65 | \$ 8,424.72 |
| 16801 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 135,801.70 |
| APPROP FOR CONT - WATER | | | \$ - | \$ - | \$ 135,801.70 |
| TOTAL WATER EXPENSES | | | \$ 35,142.33 | \$ 48,947.97 | \$ 280,165.44 |
| MD-19B STREET LIGHT EXPENSES: | | | | | |
| 16802 | 722101 | Gas & Electricity | \$ 6,996.82 | \$ 8,006.05 | \$ 10,000.00 |
| OPERATION EXPENSES - LIGHTS | | | \$ 6,996.82 | \$ 8,006.05 | \$ 10,000.00 |
| TOTAL STREET LIGHT EXPENSES | | | \$ 6,996.82 | \$ 8,006.05 | \$ 10,000.00 |
| MD-19B Funding Sources | | | \$ 132,777.97 | \$ 214,204.46 | \$ 290,165.44 |
| MD-19B Financing Uses | | | \$ 42,139.15 | \$ 56,954.02 | \$ 290,165.44 |
| MD-19B ENDING FUND BALANCE | | | \$ 90,638.82 | \$ 157,250.44 | \$ - |

Maintenance District 22A – Oakhurst

2017-2018 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 \$52.66 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-22A FUND ADMN FUND BALANCE | | | | | |
| 1710 | 491100 | F/B Unreserved Undistributed | \$ 672,359.81 | \$ 1,022,945.06 | \$ 924,619.88 |
| BEGINNING FUND BALANCE | | | \$ 672,359.81 | \$ 1,022,945.06 | \$ 924,619.88 |

| MD-22A SEWER REVENUE: | | | | | |
|------------------------------|--------|---------------------------------------|------------------------|------------------------|------------------------|
| 1710 | 610100 | Cur Sec Property Tax | \$ 82,813.50 | \$ 80,370.53 | \$ 81,592.00 |
| 1710 | 610200 | Cur Unsecured Property Tax | \$ 2,477.15 | \$ 2,052.43 | \$ 2,264.00 |
| 1710 | 610300 | Prior Secured Property Tax | \$ (355.72) | \$ - | \$ - |
| 1710 | 610400 | Prior Unsecured Property Tax | \$ 79.13 | \$ - | \$ - |
| 1710 | 610600 | Current Supplemental Property Tax | \$ 1,118.43 | \$ 689.68 | \$ 904.00 |
| 1710 | 610700 | Prior Supplemental Property Tax | \$ 2.95 | \$ - | \$ - |
| 1710 | 620711 | EH Permit Auto | \$ 7.00 | \$ - | \$ - |
| 1710 | 630321 | Delinquent Bill Penalty | \$ 1,460.02 | \$ - | \$ 600.00 |
| 1710 | 640101 | Interest on Cash | \$ 5,794.64 | \$ 10,234.21 | \$ 8,014.00 |
| 1710 | 640103 | Interest on Property Tax Collected | \$ 362.22 | \$ - | \$ - |
| 1710 | 652900 | St- H/O Property Tax Rlf | \$ 634.02 | \$ 295.91 | \$ 464.00 |
| 1710 | 660209 | Sp Asmt - Delinquent Svc Chg (Sew er) | \$ 116,441.97 | \$ 63,374.02 | \$ 33,000.00 |
| 1710 | 660212 | Service Chg - Wtr/Sw r | \$ 990,161.67 | \$ 992,957.63 | \$ 1,050,350.00 |
| 1710 | 660218 | Annex/Parcel Map Fees | \$ 990.00 | \$ - | \$ - |
| 1710 | 660224 | MD-22A Sew er Recovery Fund | \$ 313.81 | \$ 77.44 | \$ 195.00 |
| 1710 | 660229 | MD-22A Septage Fees | \$ 7,260.00 | \$ 51,402.91 | \$ 60,000.00 |
| 1710 | 662756 | SD - Sew er Connection | \$ - | \$ 3,680.00 | \$ - |
| 1710 | 672004 | Sale of Other | \$ - | \$ 45,471.18 | \$ - |
| 1710 | 673000 | Miscellaneous | \$ - | \$ 391.32 | \$ 5,000.00 |
| 1710 | 673920 | Misc Reimbursement - Other | \$ 7,987.42 | \$ 990.00 | \$ - |
| TOTAL REVENUE | | | \$ 1,217,548.21 | \$ 1,251,987.26 | \$ 1,242,383.00 |

| MD-22A SEWER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-----------------------------------|---------------|---------------|---------------|
| 1710 | 720300 | Communication Services | \$ 3,608.41 | \$ 4,174.71 | \$ 4,250.00 |
| 1710 | 720500 | Household Expense | \$ 5,213.15 | \$ 5,661.88 | \$ 6,000.00 |
| 1710 | 720502 | Refuse Disposal | \$ 3,257.00 | \$ 3,600.00 | \$ 3,750.00 |
| 1710 | 720600 | Insurance Expense | \$ 3,500.00 | \$ 3,675.00 | \$ 3,700.00 |
| 1710 | 720601 | General Insurance | \$ 11,641.29 | \$ 11,893.00 | \$ 12,000.00 |
| 1710 | 720800 | Maintenance -Equipment | \$ 16,616.52 | \$ 23,330.98 | \$ 25,000.00 |
| 1710 | 720900 | Maintenance Structures & Grounds | \$ 117.94 | \$ 312.78 | \$ 500.00 |
| 1710 | 720908 | Maintenance - Sew er System | \$ 90,399.41 | \$ 119,592.70 | \$ 120,000.00 |
| 1710 | 720913 | Direct Maintenance Expense - DEGS | \$ 247,121.45 | \$ 307,700.60 | \$ 300,000.00 |

| | | | | | |
|---------------------------|--------|-------------------------------------|----------------------|----------------------|----------------------|
| 17100 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.22 | \$ - | \$ - |
| 17100 | 721100 | Memberships | \$ 162.65 | \$ 230.64 | \$ 250.00 |
| 17100 | 721304 | Miscellaneous Office Supplies | \$ 203.95 | \$ - | \$ - |
| 17100 | 721306 | Equipment < FA Limit | \$ 5,902.52 | \$ 10,191.65 | \$ 15,000.00 |
| 17100 | 721400 | Professional & Specialized Services | \$ 6,816.51 | \$ 17,760.00 | \$ 20,000.00 |
| 17100 | 721403 | Audit/Accounting Services | \$ 3,944.22 | \$ 3,738.95 | \$ 4,000.00 |
| 17100 | 721427 | Property Tax Admin Fee | \$ 1,717.00 | \$ 1,750.00 | \$ 1,750.00 |
| 17100 | 721498 | SD-Administration Overhead | \$ 69,175.28 | \$ 130,809.68 | \$ 155,755.00 |
| 17100 | 721600 | Rent & Leases - Equipment | \$ - | \$ 12,548.84 | \$ 15,000.00 |
| 17100 | 721700 | Rent/Lease Building/Land | \$ 41,002.91 | \$ 39,900.00 | \$ 40,000.00 |
| 17100 | 721900 | Special Departmental Expense | \$ 30,340.00 | \$ 31,325.50 | \$ 32,500.00 |
| 17100 | 722101 | Gas & Electricity | \$ 154,748.80 | \$ 177,484.84 | \$ 180,000.00 |
| 17100 | 722102 | Sew er & Water Charges | \$ 1,049.87 | \$ 885.05 | \$ 1,000.00 |
| OPERATION EXPENSES | | | \$ 696,589.10 | \$ 906,566.80 | \$ 940,455.00 |

| | | | | | |
|---------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 17100 | 731401 | Interfund Expend - Cost Plan | \$ 38,963.86 | \$ 38,745.64 | \$ 38,663.36 |
| INTERFUND EXPENSES | | | \$ 38,963.86 | \$ 38,745.64 | \$ 38,663.36 |

| | | | | | |
|---------------------|--------|----------------------------|-------------|-------------|----------------------|
| 17100 | 740200 | Buildings and Improvements | \$ - | \$ - | \$ 350,000.00 |
| 17100 | 740300 | Equipment | \$ - | \$ - | \$ 200,000.00 |
| FIXED ASSETS | | | \$ - | \$ - | \$ 550,000.00 |

| | | | | | |
|------------------------------------|--------|---------------------------------|----------------------|----------------------|----------------------|
| 17100 | 750102 | Opt Trans Out ACO Fund | \$ - | \$ 75,000.00 | \$ 65,000.00 |
| 17100 | 750104 | Opt Trans Out Debt Service Fund | \$ 118,410.00 | \$ 300,000.00 | \$ 250,000.00 |
| 17100 | 750105 | Opt Trans Out Bond Res Fund | \$ 13,000.00 | \$ 30,000.00 | \$ - |
| OTHER FINANCING OBLIGATIONS | | | \$ 131,410.00 | \$ 405,000.00 | \$ 315,000.00 |

| | | | | | |
|--------------------------------------|--------|-------------------------------|-------------|-------------|----------------------|
| 17100 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 322,884.52 |
| APPROPRIATION FOR CONTINGENCY | | | \$ - | \$ - | \$ 322,884.52 |

TOTAL SEWER EXPENSES \$ 866,962.96 \$ 1,350,312.44 \$ 2,167,002.88

| | | | |
|-----------------------------------|------------------------|----------------------|-----------------|
| MD-22A Funding Sources | \$ 1,889,908.02 | \$ 2,274,932.32 | \$ 2,167,002.88 |
| MD-22A Financing Uses | \$ 866,962.96 | \$ 1,350,312.44 | \$ 2,167,002.88 |
| MD-22A ENDING FUND BALANCE | \$ 1,022,945.06 | \$ 924,619.88 | \$ - |

Maintenance District 22A – Oakhurst (other)

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|----------------------|------------------------|--------------------------|------------------------------------------|--------------|---------------|---------------|-----------------------------------------|---------------|--------------|---------------|---------------------------------------------|-----------------------|---------------------|-------------|
| MD-22A USDA RESERVE FUND: | | | | | | | | | | | | | | | | | |
| 17080 | 491100 | F/B Unrers Undes | \$ 12,125.53 | \$ 12,196.75 | \$ 12,304.35 | | | | | | | | | | | | |
| MD-22A USDA RESERVE FUND BEG FUND BAL | | | \$ 12,125.53 | \$ 12,196.75 | \$ 12,304.35 | | | | | | | | | | | | |
| MD-22A USDA RESERVE FUND REVENUE: | | | | | | | | | | | | | | | | | |
| 17080 | 640101 | Interest on Cash | \$ 71.22 | \$ 107.60 | \$ 120.00 | | | | | | | | | | | | |
| TOTAL MD-22A USDA RES FUND REV | | | \$ 71.22 | \$ 107.60 | \$ 120.00 | | | | | | | | | | | | |
| MD-22A USDA RESERVE FUND EXPENSES: | | | | | | | | | | | | | | | | | |
| 17080 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 12,424.35 | | | | | | | | | | | | |
| TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSE | | | \$ - | \$ - | \$ 12,424.35 | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 40%;">MD-22A USDA Reserve Funding Sources</td> <td style="width: 15%;">\$ 12,196.75</td> <td style="width: 15%;">\$ 12,304.35</td> <td style="width: 30%;">\$ 12,424.35</td> </tr> <tr> <td>MD-22A USDA Reserve Financing Uses</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 12,424.35</td> </tr> <tr> <td>MD-22A USDA RESERVE ENDING FUND BAL</td> <td style="text-align: right;">\$ 12,196.75</td> <td style="text-align: right;">\$ 12,304.35</td> <td style="text-align: right;">\$ -</td> </tr> </table> | | | | | | MD-22A USDA Reserve Funding Sources | \$ 12,196.75 | \$ 12,304.35 | \$ 12,424.35 | MD-22A USDA Reserve Financing Uses | \$ - | \$ - | \$ 12,424.35 | MD-22A USDA RESERVE ENDING FUND BAL | \$ 12,196.75 | \$ 12,304.35 | \$ - |
| MD-22A USDA Reserve Funding Sources | \$ 12,196.75 | \$ 12,304.35 | \$ 12,424.35 | | | | | | | | | | | | | | |
| MD-22A USDA Reserve Financing Uses | \$ - | \$ - | \$ 12,424.35 | | | | | | | | | | | | | | |
| MD-22A USDA RESERVE ENDING FUND BAL | \$ 12,196.75 | \$ 12,304.35 | \$ - | | | | | | | | | | | | | | |
| MD-22A USDA DEBT SVC FD ADMIN: | | | | | | | | | | | | | | | | | |
| 17090 | 491100 | F/B Unrers Undes | \$ (27.25) | \$ (19,239.59) | \$ 78,027.22 | | | | | | | | | | | | |
| MD-22A USDA DEBT SVC BEG FUND BAL | | | \$ (27.25) | \$ (19,239.59) | \$ 78,027.22 | | | | | | | | | | | | |
| MD-22A USDA DEBT SVC REVENUE: | | | | | | | | | | | | | | | | | |
| 17090 | 640101 | Interest on Cash | \$ 209.66 | \$ 554.81 | \$ 382.00 | | | | | | | | | | | | |
| 17090 | 680206 | Op Trans In - Operating Fund | \$ - | \$ 150,000.00 | \$ 100,000.00 | | | | | | | | | | | | |
| 17090 | 680218 | Op Trans In - Debt | \$ 90,500.00 | \$ - | \$ - | | | | | | | | | | | | |
| TOTAL MD-22A USDA DEBT SVC REVENUE | | | \$ 90,709.66 | \$ 150,554.81 | \$ 100,382.00 | | | | | | | | | | | | |
| MD-22A USDA DEBT SVC EXPENSES: | | | | | | | | | | | | | | | | | |
| 17090 | 730200 | Retire Other L-T Debt | \$ 46,000.00 | \$ 47,000.00 | \$ 48,000.00 | | | | | | | | | | | | |
| 17090 | 730500 | Interest Other L-T Debt | \$ 63,922.00 | \$ 6,288.00 | \$ 61,830.00 | | | | | | | | | | | | |
| 17090 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 68,579.22 | | | | | | | | | | | | |
| TOTAL MD-22A USDA DEBT SVC EXPENSES: | | | \$ 109,922.00 | \$ 53,288.00 | \$ 178,409.22 | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 40%;">MD-22A USDA Debt Service Funding Sources</td> <td style="width: 15%;">\$ 90,682.41</td> <td style="width: 15%;">\$ 131,315.22</td> <td style="width: 30%;">\$ 178,409.22</td> </tr> <tr> <td>MD-22A USDA Debt Service Financing Uses</td> <td>\$ 109,922.00</td> <td>\$ 53,288.00</td> <td>\$ 178,409.22</td> </tr> <tr> <td>MD-22A USDA DEBT SVC ENDING FUND BAL</td> <td style="text-align: right;">\$ (19,239.59)</td> <td style="text-align: right;">\$ 78,027.22</td> <td style="text-align: right;">\$ -</td> </tr> </table> | | | | | | MD-22A USDA Debt Service Funding Sources | \$ 90,682.41 | \$ 131,315.22 | \$ 178,409.22 | MD-22A USDA Debt Service Financing Uses | \$ 109,922.00 | \$ 53,288.00 | \$ 178,409.22 | MD-22A USDA DEBT SVC ENDING FUND BAL | \$ (19,239.59) | \$ 78,027.22 | \$ - |
| MD-22A USDA Debt Service Funding Sources | \$ 90,682.41 | \$ 131,315.22 | \$ 178,409.22 | | | | | | | | | | | | | | |
| MD-22A USDA Debt Service Financing Uses | \$ 109,922.00 | \$ 53,288.00 | \$ 178,409.22 | | | | | | | | | | | | | | |
| MD-22A USDA DEBT SVC ENDING FUND BAL | \$ (19,239.59) | \$ 78,027.22 | \$ - | | | | | | | | | | | | | | |

| MD-22A ACO FUND ADMIN: | | | | | |
|------------------------------------------|--------|-----------------|----------------------|----------------------|----------------------|
| 17110 | 491100 | F/B Unres Undes | \$ 116,832.61 | \$ 117,518.79 | \$ 193,555.54 |
| MD-22A ACO BEGINNING FUND BALANCE | | | \$ 116,832.61 | \$ 117,518.79 | \$ 193,555.54 |

| MD-22A ACO REVENUE: | | | | | |
|----------------------------|--------|---------------------------------|------------------|---------------------|---------------------|
| 17110 | 640101 | Interest on Cash | \$ 686.18 | \$ 1,036.75 | \$ 1,100.00 |
| 17110 | 680206 | Op Trans In - Operations Fund | \$ - | \$ 75,000.00 | \$ 65,000.00 |
| 17110 | 680216 | Op Trans In - SMP Recovery Fund | \$ - | \$ - | \$ 3,035.04 |
| MD-22A ACO REVENUE | | | \$ 686.18 | \$ 76,036.75 | \$ 69,135.04 |

| MD-22A ACO EXPENSES: | | | | | |
|----------------------------------|--------|-------------------------------|-------------|-------------|----------------------|
| 17110 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 262,690.58 |
| TOTAL MD-22A ACO EXPENSES | | | \$ - | \$ - | \$ 262,690.58 |

| | | | |
|---------------------------------------|----------------------|----------------------|---------------|
| MD-22A ACO Funding Sources | \$ 117,518.79 | \$ 193,555.54 | \$ 262,690.58 |
| MD-22A ACO Financing Uses | \$ - | \$ - | \$ 262,690.58 |
| MD-22A ACO ENDING FUND BALANCE | \$ 117,518.79 | \$ 193,555.54 | \$ - |

| MD-22A IMPROVEMENT FUND ADMIN: | | | | | |
|-----------------------------------------|--------|-----------------|----------------------|----------------------|----------------------|
| 17140 | 491100 | F/B Unres Undes | \$ 721,546.02 | \$ 634,435.38 | \$ 714,759.82 |
| MD-22A IMPROVE FUND BEG FUND BAL | | | \$ 721,546.02 | \$ 634,435.38 | \$ 714,759.82 |

| MD-22A IMPROVEMENT REVENUE: | | | | | |
|-----------------------------------------|--------|----------------------|----------------------|----------------------|--------------------|
| 17140 | 640101 | Interest on Cash | \$ 3,994.97 | \$ 6,015.79 | \$ 5,005.00 |
| 17140 | 657093 | USDA Grant | \$ 501,857.24 | \$ 146,276.69 | \$ - |
| 17140 | 659000 | Other - Gov Agencies | \$ - | \$ - | \$ - |
| TOTAL MD-22A IMPROVEMENT REVENUE | | | \$ 505,852.21 | \$ 152,292.48 | \$ 5,005.00 |

| MD-22A IMPROVEMENT EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------|----------------------|---------------------|----------------------|
| 17140 | 740200 | Buildings & Improvements | \$ 592,962.85 | \$ 71,968.04 | \$ 500,000.00 |
| 17140 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 219,764.82 |
| TOTAL MD-22A IMPROVE EXPENSES | | | \$ 592,962.85 | \$ 71,968.04 | \$ 719,764.82 |

| | | | |
|-------------------------------------------|----------------------|----------------------|---------------|
| MD-22A Improvement Funding Sources | \$ 1,227,398.23 | \$ 786,727.86 | \$ 719,764.82 |
| MD-22A Improvement Financing Uses | \$ 592,962.85 | \$ 71,968.04 | \$ 719,764.82 |
| MD-22A IMPROVE ENDING FUND BALANCE | \$ 634,435.38 | \$ 714,759.82 | \$ - |

| MD-22A ASMT DIST DEBT SVC: | | | | | | |
|----------------------------|--------|------------------|----|------------|---------------|---------------|
| 17150 | 491100 | F/B Unrers Undes | \$ | 732,387.59 | \$ 831,401.50 | \$ 878,945.61 |

MD-22A ASMT DIST DEBT SVC BEG FUND BA \$ 732,387.59 \$ 831,401.50 \$ 878,945.61

| MD-22A ASMT DIST DEBT SVC REVENUE: | | | | | | |
|------------------------------------|--------|------------------------------------|----|------------|---------------|---------------|
| 17150 | 640101 | Interest on Cash | \$ | 4,107.48 | \$ 6,086.20 | \$ 5,096.00 |
| 17150 | 640103 | Interest on Property Tax Collected | \$ | 240.70 | \$ - | \$ - |
| 17150 | 660205 | Sp Asmt - Bonds | \$ | 547,092.90 | \$ 493,419.44 | \$ 520,256.00 |

TOTAL MD-22A ASMT DIST DEBT SVC REV \$ 551,441.08 \$ 499,505.64 \$ 525,352.00

| MD-22A ASMT DIST DEBT SVC EXPENSES | | | | | | |
|------------------------------------|--------|-------------------------------|----|------------|---------------|---------------|
| 17150 | 721403 | Audit/Acctg/Services | \$ | 5,638.42 | \$ 5,346.28 | \$ 5,750.00 |
| 17150 | 730200 | Bond Redemptions | \$ | 127,200.00 | \$ 134,900.00 | \$ 141,000.00 |
| 17150 | 730400 | Interest On Bonds | \$ | 319,588.75 | \$ 311,715.25 | \$ 309,060.00 |
| 17150 | 780100 | Appropriation for Contingency | \$ | - | \$ - | \$ 948,487.61 |

TOTAL MD-22A ASMT DIST DEBT SVC EXP \$ 452,427.17 \$ 451,961.53 \$ 1,404,297.61

| | | | | | | |
|-------------------------------------------|----|--------------|----|--------------|----|--------------|
| MD-22A Asmt Dist Debt SVC Funding Sources | \$ | 1,283,828.67 | \$ | 1,330,907.14 | \$ | 1,404,297.61 |
| MD-22A Asmt Dist Debt SVC Financing Uses | \$ | 452,427.17 | \$ | 451,961.53 | \$ | 1,404,297.61 |

MD-22A ASMT DIST DEBT SVC ENDING FUND BAL \$ 831,401.50 \$ 878,945.61 \$ -

| MD-22A ASMT DIST RESERVE FUND: | | | | | | |
|--------------------------------|--------|------------------|----|------------|---------------|---------------|
| 17160 | 491100 | F/B Unrers Undes | \$ | 122,149.80 | \$ 122,867.20 | \$ 123,951.13 |

MD-22A ASMT DIST RESERVE FUND BEG FUND BAL \$ 122,149.80 \$ 122,867.20 \$ 123,951.13

| MD-22A ASMT DIST RESERVE FUND REVENUE: | | | | | | |
|----------------------------------------|--------|------------------|----|--------|-------------|-----------|
| 17160 | 640101 | Interest on Cash | \$ | 717.40 | \$ 1,083.93 | \$ 900.00 |

TOTAL MD-22A ASMT DIST RES FUND REV \$ 717.40 \$ 1,083.93 \$ 900.00

| MD-22A ASMT DIST RESERVE FUND EXPENSES: | | | | | | |
|-----------------------------------------|--------|-------------------------------|----|---|------|---------------|
| 17160 | 780100 | Appropriation for Contingency | \$ | - | \$ - | \$ 124,851.13 |

TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSE \$ - \$ - \$ 124,851.13

| | | | | | | |
|------------------------------------------|----|------------|----|------------|----|------------|
| MD-22A Asmt Dist Reserve Funding Sources | \$ | 122,867.20 | \$ | 123,951.13 | \$ | 124,851.13 |
| MD-22A Asmt Dist Reserve Financing Uses | \$ | - | \$ | - | \$ | 124,851.13 |

MD-22A ASMT DIST RESERVE ENDING FUND BAL \$ 122,867.20 \$ 123,951.13 \$ -

| MD-22A COP DEBT SVC FD ADMIN: | | | | | |
|-----------------------------------------|--------|------------------|-----------|-------------------|----------------------------|
| 17170 | 491100 | F/B Unrers Undes | \$ | 105,142.11 | \$ 2.42 \$ 3,917.19 |
| MD-22A COP DEBT SVC BEG FUND BAL | | | \$ | 105,142.11 | \$ 2.42 \$ 3,917.19 |

| MD-22A COP DEBT SVC REVENUE: | | | | | |
|------------------------------------------|--------|------------------------------|-----------|------------------|------------------------------------|
| 17170 | 640101 | Interest on Cash | \$ | 118.90 | \$ 105.36 \$ 115.00 |
| 17170 | 680206 | Op Trans In - Operating Fund | \$ | 40,910.00 | \$ 150,000.00 \$ 150,000.00 |
| TOTAL MD-22A COP DEBT SVC REVENUE | | | \$ | 41,028.90 | \$ 150,105.36 \$ 150,115.00 |

| MD-22A COP DEBT SVC EXPENSES: | | | | | |
|--------------------------------------------|--------|-------------------------------|-----------|-------------------|------------------------------------|
| 17170 | 730200 | Bond Redemption | \$ | 47,300.00 | \$ 49,500.00 \$ 51,700.00 |
| 17170 | 730500 | Interest Other L-T Debt | \$ | 98,868.59 | \$ 96,690.59 \$ 94,413.60 |
| 17170 | 780100 | Appropriation for Contingency | \$ | - | \$ - \$ 7,918.59 |
| TOTAL MD-22A COP DEBT SVC EXPENSES: | | | \$ | 146,168.59 | \$ 146,190.59 \$ 154,032.19 |

| | | | | | |
|--------------------------------------------|-----------|-------------|-----------|-----------------|---------------|
| MD-22A COP Dept Service Funding Sources | \$ | 146,171.01 | \$ | 150,107.78 | \$ 154,032.19 |
| MD-22A COP Debt Service Financing Uses | \$ | 146,168.59 | \$ | 146,190.59 | \$ 154,032.19 |
| MD-22A COP DEBT SVC ENDING FUND BAL | \$ | 2.42 | \$ | 3,917.19 | \$ - |

| MD-22A COP DEBT SVC RESERVE FD ADMIN: | | | | | |
|-------------------------------------------------|--------|------------------|-----------|-------------------|------------------------------------|
| 17180 | 491100 | F/B Unrers Undes | \$ | 133,657.66 | \$ 134,442.66 \$ 135,628.71 |
| MD-22A COP DEBT SVC RESERVE BEG FUND BAL | | | \$ | 133,657.66 | \$ 134,442.66 \$ 135,628.71 |

| MD-22A COP DEBT SVC RESERVE REVENUE: | | | | | |
|---------------------------------------------|--------|------------------|-----------|---------------|------------------------------|
| 17180 | 640101 | Interest on Cash | \$ | 785.00 | \$ 1,186.05 \$ 985.53 |
| TOTAL MD-22A COP DEBT SVC RES REV | | | \$ | 785.00 | \$ 1,186.05 \$ 985.53 |

| MD-22A COP DEBT SVC RESERVE EXPENSES: | | | | | |
|---------------------------------------------------|--------|-------------------------------|-----------|----------|---------------------------|
| 17180 | 780100 | Appropriation for Contingency | \$ | - | \$ - \$ 136,614.23 |
| TOTAL MD-22A COP DEBT SVC RESERVE EXPENSES | | | \$ | - | \$ - \$ 136,614.23 |

| | | | | | |
|------------------------------------------------|-----------|-------------------|-----------|-------------------|----------------|
| MD-22A COP Dept Serv Res Funding Sources | \$ | 134,442.66 | \$ | 135,628.71 | \$ 136,614.24 |
| MD-22A COP Debt Serv Res Financing Uses | \$ | - | \$ | - | \$ 136,614.23 |
| MD-22A COP DEBT SVC RES ENDING FUND BAL | \$ | 134,442.66 | \$ | 135,628.71 | \$ 0.00 |

Maintenance District 22F - Oakhurst Water

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-----------------------------------|--------|--------------------------------------|---------------------|------------------------|--------------------------|
| MD-22F FUND ADMIN: | | | | | |
| 1724 | 491100 | F/S Unres Undes | \$ 2,971.22 | \$ 2,988.67 | \$ 3,015.04 |
| MD-22F BEG FUND BALANCE | | | \$ 2,971.22 | \$ 2,988.67 | \$ 3,015.04 |
| MD-22F REVENUE: | | | | | |
| 17240 | 640101 | Interest on Cash | \$ 17.45 | \$ 26.37 | \$ 20.00 |
| TOTAL MD-22F REVENUE | | | \$ 17.45 | \$ 26.37 | \$ 20.00 |
| MD-22F EXPENSES: | | | | | |
| 17240 | 721500 | Advertisement/Public & Legal Notices | \$ - | \$ - | \$ - |
| 17240 | 750102 | Opt Trans Out ACO Fund | \$ - | \$ - | \$ 3,035.04 |
| 17240 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ - |
| TOTAL MD-22F EXPENSES | | | \$ - | \$ - | \$ 3,035.04 |
| MD-22F Funding Sources | | | \$ 2,988.67 | \$ 3,015.04 | \$ 3,035.04 |
| MD-22F Financing Uses | | | \$ - | \$ - | \$ 3,035.04 |
| MD-22F ENDING FUND BALANCE | | | \$ 2,988.67 | \$ 3,015.04 | \$ - |

Maintenance District 24 – Teaford Meadows

2017-2018 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 \$100.00 per month for improved parcels and \$11 for standby. The contract water rates are \$54.66 per month for improved and \$5.33 per month for standby.

MD-24 TEAFORD MEADOWS

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-24 FUND ADMN FUND BALANCE | | | | | |
| 1740 | 491100 | F/B Unreserved Undistributed | \$ 169,224.72 | \$ 189,828.63 | \$ 220,732.97 |
| BEGINNING FUND BALANCE | | | \$ 169,224.72 | \$ 189,828.63 | \$ 220,732.97 |

| MD-24 WATER/SEWER REVENUE: | | | | | |
|-----------------------------------|--------|----------------------------------------|----------------------|----------------------|----------------------|
| 17401 | 610100 | Cur Sec Property Tax | \$ 30,291.87 | \$ 29,362.63 | \$ 29,827.00 |
| 17401 | 610200 | Cur Unsecured Property Tax | \$ 1,211.81 | \$ 1,053.13 | \$ 1,132.00 |
| 17401 | 610300 | Prior Secured Property Tax | \$ (179.02) | \$ - | \$ - |
| 17401 | 610400 | Prior Unsecured Property Tax | \$ 39.82 | \$ - | \$ - |
| 17401 | 610600 | Current Supplemental Property Tax | \$ 554.01 | \$ 349.64 | \$ 451.00 |
| 17401 | 610700 | Prior Supplemental Property Tax | \$ 1.46 | \$ - | \$ - |
| 17401 | 640101 | Interest on Cash | \$ 1,157.40 | \$ 1,876.07 | \$ 1,516.00 |
| 17401 | 640103 | Interest on Property Tax Collected | \$ 5.18 | \$ - | \$ - |
| 17401 | 652900 | St- H/O Property Tax Rlf | \$ 319.08 | \$ 151.90 | \$ 235.00 |
| 17401 | 654501 | ST- Water Grant | \$ - | \$ - | \$ 500,000.00 |
| 17401 | 660209 | Sp Asmt - Delinq Svc Chg (Water/Sewer) | \$ - | \$ 4,585.28 | \$ 2,292.00 |
| 17401 | 660212 | Service Chg - Wtr/Sw r | \$ 64,125.99 | \$ 67,072.16 | \$ 71,459.00 |
| 17403 | 660217 | Service Chg - Water Only | \$ 4,707.21 | \$ 5,561.04 | \$ 4,655.00 |
| TOTAL REVENUE | | | \$ 102,234.81 | \$ 110,011.85 | \$ 611,567.00 |

| MD-24 ROAD EXPENSES: | | | | | |
|-----------------------------|--------|------------|------------------|--------------------|--------------------|
| 17402 | 720906 | MTCE-ROADS | \$ 586.84 | \$ 1,965.23 | \$ 2,000.00 |
| TOTAL ROAD EXPENSES | | | \$ 586.84 | \$ 1,965.23 | \$ 2,000.00 |

| MD-24 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-------------------------------------|--------------|--------------|--------------|
| 17403 | 720600 | Insurance Expense | \$ 210.00 | \$ 220.00 | \$ 230.00 |
| 17403 | 720601 | General Insurance | \$ 168.69 | \$ 172.50 | \$ 180.00 |
| 17403 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 34.75 | \$ - |
| 17403 | 720907 | Maintenance - Water System | \$ 12,751.71 | \$ 3,463.72 | \$ 15,000.00 |
| 17403 | 720913 | Direct Maintenance Expense - DEGS | \$ 12,372.40 | \$ 11,123.48 | \$ 13,967.40 |
| 17403 | 721100 | Memberships | \$ 81.33 | \$ 80.60 | \$ 85.00 |
| 17403 | 721302 | Postage | \$ 105.84 | \$ 70.56 | \$ 100.00 |
| 17403 | 721306 | Equipment < FA Limit | \$ 1,929.32 | \$ - | \$ 5,000.00 |
| 17403 | 721400 | Professional & Specialized Services | \$ 902.76 | \$ 469.52 | \$ - |
| 17403 | 721403 | Audit/Accounting Services | \$ 312.42 | \$ 295.00 | \$ 300.00 |
| 17403 | 721498 | SD-Administration Overhead | \$ 2,883.58 | \$ 5,452.80 | \$ 6,492.68 |
| 17403 | 721900 | Special Departmental Expense | \$ 535.00 | \$ 535.00 | \$ 550.00 |

| | | | | | | | | |
|-----------------------------------|--------|-------------------------------|-----------|------------------|-----------|------------------|-----------|-------------------|
| 17403 | 722101 | Gas & Electricity | \$ | 10,868.39 | \$ | 11,707.57 | \$ | 12,000.00 |
| OPERATION EXPENSES - WATER | | | \$ | 43,121.44 | \$ | 33,625.50 | \$ | 53,905.08 |
| 17403 | 731401 | Interfund Expend - Cost Plan | \$ | 1,624.52 | \$ | 1,615.12 | \$ | 1,611.69 |
| INTERFUND EXPENSES - WATER | | | \$ | 1,624.52 | \$ | 1,615.12 | \$ | 1,611.69 |
| 17403 | 740200 | Buildings and Improvements | \$ | - | \$ | 1,588.63 | \$ | 500,000.00 |
| FIXED ASSETS - WATER | | | \$ | - | \$ | 1,588.63 | \$ | 500,000.00 |
| 17403 | 780100 | Appropriation for Contingency | \$ | - | \$ | - | \$ | 112,393.39 |
| APPROP FOR CONT - WATER | | | \$ | - | \$ | - | \$ | 112,393.39 |
| TOTAL WATER EXPENSES | | | \$ | 44,745.96 | \$ | 36,829.25 | \$ | 667,910.16 |

| MD-24 SEWER SYSTEM EXPENSES: | | | | | | | | |
|-------------------------------------|--------|-----------------------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| 17404 | 720600 | Insurance Expense | \$ | 210.00 | \$ | 220.00 | \$ | 230.00 |
| 17404 | 720601 | General Insurance | \$ | 168.69 | \$ | 172.50 | \$ | 180.00 |
| 17404 | 720900 | Maintenance Structures & Grounds | \$ | - | \$ | 34.75 | \$ | - |
| 17404 | 720908 | Maintenance - Sewer System | \$ | 8,647.06 | \$ | 10,663.15 | \$ | 11,000.00 |
| 17404 | 720913 | Direct Maintenance Expense - DEGS | \$ | 15,250.42 | \$ | 11,658.68 | \$ | 15,000.00 |
| 17404 | 721100 | Memberships | \$ | 81.32 | \$ | 80.60 | \$ | 85.00 |
| 17404 | 721306 | Equipment < FA Limit | \$ | 1,929.32 | \$ | - | \$ | 5,000.00 |
| 17404 | 721403 | Audit/Accounting Services | \$ | 249.94 | \$ | 236.00 | \$ | 250.00 |
| 17404 | 721427 | Property Tax Admin Fee | \$ | 863.00 | \$ | 850.00 | \$ | 850.00 |
| 17404 | 721498 | SD-Administration Overhead | \$ | 2,577.74 | \$ | 4,874.48 | \$ | 5,804.06 |
| 17404 | 721900 | Special Departmental Expense | \$ | - | \$ | 7,049.00 | \$ | 7,050.00 |
| 17404 | 722101 | Gas & Electricity | \$ | 4,868.97 | \$ | 4,995.28 | \$ | 5,500.00 |
| OPERATION EXPENSES - SEWER | | | \$ | 34,846.46 | \$ | 40,834.44 | \$ | 50,949.06 |
| 17404 | 731401 | Interfund Expend - Cost Plan | \$ | 1,451.64 | \$ | 1,443.82 | \$ | 1,440.75 |
| INTERFUND EXPENSES - SEWER | | | \$ | 1,451.64 | \$ | 1,443.82 | \$ | 1,440.75 |
| 17404 | 780100 | Appropriation for Contingency | \$ | - | \$ | - | \$ | 112,000.00 |
| APPROP FOR CONT - SEWER | | | \$ | - | \$ | - | \$ | 112,000.00 |
| TOTAL SEWER EXPENSES | | | \$ | 36,298.10 | \$ | 42,278.26 | \$ | 164,389.81 |
| MD-24 Funding Sources | | | \$ | 271,459.53 | \$ | 299,840.48 | \$ | 832,299.97 |
| MD-24 Financing Uses | | | \$ | 81,630.90 | \$ | 79,107.51 | \$ | 832,299.97 |
| MD-24 ENDING FUND BALANCE | | | \$ | 189,828.63 | \$ | 220,732.97 | \$ | - |

Maintenance District 27 – Goldside Estates

2017-2018 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 \$79.98 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 \$80.81.

MD-27S GOLDSIDE ESTATES

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|---------------------------------------|----------------------|------------------------|--------------------------|
| MD-27S FUND ADMN FUND BALANCE | | | | | |
| 1770 | 491100 | F/B Unreserved Undistributed | \$ 112,162.48 | \$ 111,312.02 | \$ 63,275.90 |
| BEGINNING FUND BALANCE | | | \$ 112,162.48 | \$ 111,312.02 | \$ 63,275.90 |
| MD-27S SEWER REVENUE: | | | | | |
| 17701 | 610100 | Cur Sec Property Tax | \$ 103.37 | \$ 105.63 | \$ 104.00 |
| 17701 | 610200 | Cur Unsecured Property Tax | \$ 0.32 | \$ - | \$ - |
| 17701 | 630321 | Delinquet Bill Penalty | \$ 1,198.20 | \$ - | \$ 150.00 |
| 17701 | 640101 | Interest on Cash | \$ 805.78 | \$ 1,070.73 | \$ 938.00 |
| 17701 | 640103 | Interest on Property Tax Collected | \$ 0.01 | \$ - | \$ - |
| 17701 | 660209 | Sp Asmt - Delinquent Svc Chg (Sew er) | \$ - | \$ 19,562.21 | \$ 9,000.00 |
| 17701 | 660212 | Service Chg - Wtr/Sw r (Sew er) | \$ 123,536.80 | \$ 126,068.53 | \$ 135,230.00 |
| TOTAL REVENUE | | | \$ 125,644.48 | \$ 146,807.10 | \$ 145,422.00 |
| MD-27S SEWER SYSTEM EXPENSES: | | | | | |
| 17701 | 720300 | Communication Services | \$ 1,212.70 | \$ 1,487.23 | \$ 1,500.00 |
| 17701 | 720600 | Insurance Expense | \$ 1,550.00 | \$ 1,627.00 | \$ 1,650.00 |
| 17701 | 720601 | General Insurance | \$ 1,235.59 | \$ 1,262.00 | \$ 1,275.00 |
| 17701 | 720900 | Maintenance Structures & Grounds | \$ 633.92 | \$ 104.26 | \$ 125.00 |
| 17701 | 720907 | Maintenance - Water | \$ 513.79 | \$ - | \$ - |
| 17701 | 720908 | Maintenance - Sew er System | \$ 20,833.15 | \$ 49,082.42 | \$ 50,000.00 |
| 17701 | 720913 | Direct Maintenance Expense - DEGS | \$ 42,048.87 | \$ 75,079.80 | \$ 51,341.81 |
| 17701 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.18 | \$ - | \$ - |
| 17701 | 720916 | Water/Sew er Testing | \$ 1,366.95 | \$ - | \$ - |
| 17701 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 17701 | 721403 | Audit/Accounting Services | \$ 1,109.07 | \$ 1,047.20 | \$ 1,250.00 |
| 17701 | 721498 | SD-Administration Overhead | \$ 6,116.68 | \$ 3,855.52 | \$ 13,772.36 |
| 17701 | 721900 | Special Departmental Expense | \$ 17,483.00 | \$ 23,314.67 | \$ 25,000.00 |
| 17701 | 722101 | Gas & Electricity | \$ 19,718.55 | \$ 23,246.32 | \$ 25,000.00 |
| 17701 | 722102 | Sew er & Water Charges | \$ 814.54 | \$ 901.89 | \$ 1,000.00 |
| OPERATION EXPENSES | | | \$ 114,849.64 | \$ 181,169.51 | \$ 172,079.17 |
| 17701 | 731401 | Interfund Expend - Cost Plan | \$ 3,445.30 | \$ 3,426.00 | \$ 3,418.73 |
| INTERFUND EXPENSES | | | \$ 3,445.30 | \$ 3,426.00 | \$ 3,418.73 |

| | | | | | |
|------------------------------------|--------|---------------------------------|----------------------|----------------------|----------------------|
| 17701 | 740200 | Buildings and Improvements | \$ - | \$ 2,047.71 | \$ - |
| 17701 | 740301 | Equipment | \$ - | \$ - | \$ 25,000.00 |
| FIXED ASSETS | | | \$ - | \$ 2,047.71 | \$ 25,000.00 |
| | | | | | |
| 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 |
| | | | | | |
| TOTAL SEWER EXPENSES | | | \$ 126,494.94 | \$ 194,843.22 | \$ 208,697.90 |
| | | | | | |
| MD-27S Funding Sources | | | \$ 237,806.96 | \$ 258,119.12 | \$ 208,697.90 |
| MD-27S Financing Uses | | | \$ 126,494.94 | \$ 194,843.22 | \$ 208,697.90 |
| MD-27S ENDING FUND BALANCE | | | \$ 111,312.02 | \$ 63,275.90 | \$ - |

MD-27D GOLDSIDE ESTATES

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-----------------------------------------|--------|-----------------------------------|---------------------|------------------------|--------------------------|
| MD-27D FUND ADMN FUND BALANCE | | | | | |
| 1774 | 491100 | F/B Unreserved Undistributed | \$ 9,536.56 | \$ 11,145.17 | \$ 12,398.33 |
| BEGINNING FUND BALANCE | | | \$ 9,536.56 | \$ 11,145.17 | \$ 12,398.33 |
| MD-27D DRAINAGE REVENUE: | | | | | |
| 17740 | 640101 | Interest on Cash | \$ 61.29 | \$ 103.08 | \$ - |
| 17740 | 660216 | Service Chg - Drainage | \$ 1,771.28 | \$ 1,398.26 | \$ 1,414.00 |
| TOTAL REVENUE | | | \$ 1,832.57 | \$ 1,501.34 | \$ 1,414.00 |
| MD-27D DRAINAGE SYSTEM EXPENSES: | | | | | |
| 17740 | 720913 | Direct Maintenance Expense - DEGS | \$ 223.96 | \$ 248.18 | \$ 1,500.00 |
| OPERATING EXPENSES | | | \$ 223.96 | \$ 248.18 | \$ 1,500.00 |
| 17740 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 12,312.33 |
| APPROPRIATION FOR CONTINGENCY | | | \$ - | \$ - | \$ 12,312.33 |
| TOTAL DRAINAGE EXPENSES | | | \$ 223.96 | \$ 248.18 | \$ 13,812.33 |
| MD-27D Funding Sources | | | \$ 11,369.13 | \$ 12,646.51 | \$ 13,812.33 |
| MD-27D Financing Uses | | | \$ 223.96 | \$ 248.18 | \$ 13,812.33 |
| MD-27D ENDING FUND BALANCE | | | \$ 11,145.17 | \$ 12,398.33 | \$ - |

Maintenance District 27 – Goldside Estates (other)

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------------|--------|-------------------------------|---------------------|------------------------|--------------------------|
| MD-27 ACO FUND ADMIN: | | | | | |
| 17710 | 491100 | F/B Unres Undes | \$ 878.28 | \$ 883.44 | \$ 891.24 |
| MD-27 ACO BEGINNING FUND BALANCE | | | \$ 878.28 | \$ 883.44 | \$ 891.24 |
| MD-27 ACO REVENUE: | | | | | |
| 17710 | 640101 | Interest on Cash | \$ 5.16 | \$ 7.80 | \$ 6.50 |
| MD-27 ACO REVENUE | | | \$ 5.16 | \$ 7.80 | \$ 6.50 |
| MD-27 ACO EXPENSES: | | | | | |
| 17710 | 750101 | Opt Trans Out Opn Fund | \$ - | \$ - | \$ 897.74 |
| TOTAL MD-27 ACO EXPENSES | | | \$ - | \$ - | \$ 897.74 |
| MD-27 ACO Funding Sources | | | \$ 883.44 | \$ 891.24 | \$ 897.74 |
| MD-27 ACO Financing Uses | | | \$ - | \$ - | \$ 897.74 |
| MD-27 ACO ENDING FUND BALANCE | | | \$ 883.44 | \$ 891.24 | \$ (0.00) |
| MD-27 IMPROVEMENT FUND ADMIN: | | | | | |
| 17720 | 481100 | F/B Unres Des Cap Outlay | \$ 5,757.74 | \$ 5,791.56 | \$ 5,842.65 |
| MD-27 IMPROVE FUND BEG FUND BALANCE | | | \$ 5,757.74 | \$ 5,791.56 | \$ 5,842.65 |
| MD-27 IMPROVEMENT FUND REVENUE: | | | | | |
| 17720 | 640101 | Interest on Cash | \$ 33.82 | \$ 51.09 | \$ 55.00 |
| TOTAL MD-27 IMPROVE FUND REVENUE | | | \$ 33.82 | \$ 51.09 | \$ 55.00 |
| MD-27 IMPROVEMENT FUND EXPENSES: | | | | | |
| 17720 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 5,897.65 |
| TOTAL MD-27 IMPROVE FUND EXP | | | \$ - | \$ - | \$ 5,897.65 |
| MD-27 Improve Fund Funding Sources | | | \$ 5,791.56 | \$ 5,842.65 | \$ 5,897.65 |
| MD-27 Improve Fund Financing Uses | | | \$ - | \$ - | \$ 5,897.65 |
| MD-27 IMPROVE FUND ENDING FUND BAL | | | \$ 5,791.56 | \$ 5,842.65 | \$ - |
| MD-27 DEBT SVC FUND ADMIN: | | | | | |
| 17730 | 482100 | F/B Unres Des Bond Reserve | \$ 949.56 | \$ 1,053.84 | \$ 1,153.35 |
| MD-27 DEBT SVC FUND BEG FUND BAL | | | \$ 949.56 | \$ 1,053.84 | \$ 1,153.35 |

| MD-27 DEBT SVC FUND REVENUE: | | | | | | |
|------------------------------------------|--------|------------------------------|-----------|-----------------|--------------------|--------------------|
| 17730 | 640101 | Interest on Cash | \$ | (12.22) | \$ (35.62) | \$ (50.00) |
| 17730 | 680206 | Op Trans In - Operating Fund | \$ | 8,000.00 | \$ 8,000.00 | \$ 8,000.00 |
| TOTAL MD-27 DEBT SVC FUND REVENUE | | | \$ | 7,987.78 | \$ 7,964.38 | \$ 7,950.00 |

| MD-27 DEBT SVC FUND EXPENSES: | | | | | | |
|-------------------------------------------|--------|-------------------------------|-----------|-----------------|--------------------|--------------------|
| 17730 | 730200 | Bond | \$ | 3,600.00 | \$ 3,700.00 | \$ 3,800.00 |
| 17730 | 730500 | Int Other L-T Debt | \$ | 4,283.50 | \$ 4,164.87 | \$ 4,043.00 |
| 17730 | 780100 | Appropriation for Contingency | \$ | - | \$ - | \$ 1,260.35 |
| TOTAL MD-27 DEBT SVC FUND EXPENSES | | | \$ | 7,883.50 | \$ 7,864.87 | \$ 9,103.35 |

| | | | | | | |
|--------------------------------------------|-----------|-----------------|-----------|-----------------|-----------|----------|
| MD-27 Debt SVC Fund Funding Sources | \$ | 8,937.34 | \$ | 9,018.22 | \$ | 9,103.35 |
| MD-27 Debt SVC Fund Financing Uses | \$ | 7,883.50 | \$ | 7,864.87 | \$ | 9,103.35 |
| MD-27 DEBT SVC FUND ENDING FUND BAL | \$ | 1,053.84 | \$ | 1,153.35 | \$ | - |

| MD-27 BOND RESERVE FD ADMIN: | | | | | | |
|----------------------------------------|--------|------------------------|-----------|-----------------|--------------------|--------------------|
| 17750 | 482100 | F/B Unres Des Bond Res | \$ | 8,607.36 | \$ 8,857.91 | \$ 9,135.72 |
| MD-27 BOND RESERVE BEG FUND BAL | | | \$ | 8,607.36 | \$ 8,857.91 | \$ 9,135.72 |

| MD-27 BOND RESERVE REVENUE: | | | | | | |
|-----------------------------------------|--------|------------------------------|-----------|---------------|------------------|------------------|
| 17750 | 640101 | Interest on Cash | \$ | 50.55 | \$ 77.81 | \$ 80.00 |
| 17750 | 680206 | Op Trans In - Operating Fund | \$ | 200.00 | \$ 200.00 | \$ 200.00 |
| TOTAL MD-27 BOND RESERVE REVENUE | | | \$ | 250.55 | \$ 277.81 | \$ 280.00 |

| MD-27 BOND RESERVE EXPENSES | | | | | | |
|------------------------------------------|--------|-------------------------------|-----------|----------|-------------|--------------------|
| 17750 | 780100 | Appropriation for Contingency | \$ | - | \$ - | \$ 9,415.72 |
| TOTAL MD-27 BOND RESERVE EXPENSES | | | \$ | - | \$ - | \$ 9,415.72 |

| | | | | | | |
|----------------------------------------|-----------|-----------------|-----------|-----------------|-----------|----------|
| MD-27 Bond Reserve Funding Sources | \$ | 8,857.91 | \$ | 9,135.72 | \$ | 9,415.72 |
| MD-27 Bond Reserve Financing Uses | \$ | - | \$ | - | \$ | 9,415.72 |
| MD-27 BOND RESERVE END FUND BAL | \$ | 8,857.91 | \$ | 9,135.72 | \$ | - |

Maintenance District 28 – Ripperdan

2017-2018 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 \$131.00 for water and sewer service and \$65.50 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|---------------------|------------------------|--------------------------|
| MD-28 FUND ADMN FUND BALANCE | | | | | |
| 1780 | 491100 | F/B Unreserved Undistributed | \$ 8,494.81 | \$ 6,918.99 | \$ 12,726.36 |
| BEGINNING FUND BALANCE | | | \$ 8,494.81 | \$ 6,918.99 | \$ 12,726.36 |

| MD-28 WATER/SEWER REVENUE: | | | | | |
|-----------------------------------|--------|------------------------------------|---------------------|---------------------|---------------------|
| 17801 | 610100 | Cur Sec Property Tax | \$ 3,681.05 | \$ 3,563.94 | \$ 3,622.00 |
| 17801 | 610200 | Cur Unsecured Property Tax | \$ 129.48 | \$ 110.15 | \$ 119.00 |
| 17801 | 610300 | Prior Secured Property Tax | \$ (18.91) | \$ - | \$ - |
| 17801 | 610400 | Prior Unsecured Property Tax | \$ 4.21 | \$ - | \$ - |
| 17801 | 610600 | Current Supplemental Property Tax | \$ 58.77 | \$ 36.80 | \$ 47.00 |
| 17801 | 610700 | Prior Supplemental Property Tax | \$ 0.16 | \$ - | \$ - |
| 17801 | 630321 | Delinquent Bill Penalty | \$ 0.24 | \$ - | \$ - |
| 17801 | 640101 | Interest on Cash | \$ 78.19 | \$ 133.49 | \$ 105.00 |
| 17801 | 640103 | Interest on Property Tax Collected | \$ 0.58 | \$ - | \$ - |
| 17801 | 652900 | St- H/O Property Tax Rlf | \$ 33.70 | \$ 15.89 | \$ 24.00 |
| 17801 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 3,584.98 | \$ 1,500.00 |
| 17801 | 660212 | Service Chg - Wtr/Sw r | \$ 22,192.08 | \$ 24,924.02 | \$ 25,152.00 |
| 17801 | 660217 | Service Chg - Water Only | \$ 745.00 | \$ 826.67 | \$ 786.00 |
| TOTAL REVENUE | | | \$ 26,904.55 | \$ 33,195.94 | \$ 31,355.00 |

| MD-28 WATER/SEWER SYSTEM EXPENSES: | | | | | |
|-------------------------------------------|--------|------------------------------------|---------------------|---------------------|---------------------|
| 17801 | 720600 | Insurance Expense | \$ 150.00 | \$ 157.00 | \$ 170.00 |
| 17801 | 720601 | General Insurance | \$ 144.79 | \$ 148.00 | \$ 160.00 |
| 17801 | 720800 | Maintenance - Equipment | \$ 59.61 | \$ - | \$ - |
| 17801 | 720900 | Maintenance - Bldgs & Improvements | \$ 664.04 | \$ 625.56 | \$ 1,500.00 |
| 17801 | 720907 | Maintenance - Water System | \$ 1,156.00 | \$ 3,211.69 | \$ 7,500.00 |
| 17801 | 720908 | Maintenance - Sewer System | \$ 390.45 | \$ 513.02 | \$ 7,500.00 |
| 17801 | 720913 | Direct Maintenance Expense - DEGS | \$ 13,884.90 | \$ 11,053.48 | \$ 12,500.00 |
| 17801 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 17801 | 721403 | Audit/Accounting Services | \$ 132.77 | \$ 125.39 | \$ 150.00 |
| 17801 | 721427 | Property Tax Admin Fee | \$ 90.00 | \$ 95.00 | \$ 100.00 |
| 17801 | 721498 | SD-Administration Overhead | \$ 1,441.79 | \$ 2,726.40 | \$ 3,246.34 |
| 17801 | 721900 | Special Departmental Expense | \$ 5,042.00 | \$ 2,701.00 | \$ 5,000.00 |
| 17801 | 722101 | Gas & Electricity | \$ 4,349.26 | \$ 5,063.27 | \$ 5,284.18 |
| OPERATION EXPENSES | | | \$ 27,668.26 | \$ 26,581.01 | \$ 43,275.52 |

| | | | | | |
|----------------------------------|--------|----------------------------|---------------------|---------------------|----------------------|
| 17801 | 740300 | Buildings and Improvements | \$ - | \$ - | \$ 500,000.00 |
| 17801 | 740301 | Equipment | \$ - | \$ - | \$ - |
| FIXED ASSETS | | | \$ - | \$ - | \$ 500,000.00 |
| TOTAL WATER EXPENSES | | | \$ 28,480.37 | \$ 27,388.57 | \$ 44,081.36 |
| MD-28 Funding Sources | | | \$ 35,399.36 | \$ 40,114.93 | \$ 44,081.36 |
| MD-28 Financing Uses | | | \$ 28,480.37 | \$ 27,388.57 | \$ 44,081.36 |
| MD-28 ENDING FUND BALANCE | | | \$ 6,918.99 | \$ 12,726.36 | \$ - |
| Outstanding Debt GF | | | | \$ 43,137.07 | |

Maintenance District 33 – Fairmead

2017-2018 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 \$39 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|---------------------|------------------------|--------------------------|
| MD-33 FUND ADMN FUND BALANCE | | | | | |
| 1840 | 491100 | F/B Unreserved Undistributed | \$ 242.66 | \$ (2,795.06) | \$ (33,785.86) |
| BEGINNING FUND BALANCE | | | \$ 242.66 | \$ (2,795.06) | \$ (33,785.86) |

| MD-33 WATER REVENUE: | | | | | |
|-----------------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 18401 | 610100 | Cur Sec Property Tax | \$ 10,462.89 | \$ 10,242.16 | \$ 10,352.00 |
| 18401 | 610200 | Cur Unsecured Property Tax | \$ 362.63 | \$ 311.95 | \$ 337.00 |
| 18401 | 610300 | Prior Secured Property Tax | \$ (52.89) | \$ - | \$ - |
| 18401 | 610400 | Prior Unsecured Property Tax | \$ 11.76 | \$ - | \$ - |
| 18401 | 610600 | Current Supplemental Property Tax | \$ 166.12 | \$ 103.38 | \$ 134.00 |
| 18401 | 610700 | Prior Supplemental Property Tax | \$ 0.45 | \$ - | \$ - |
| 18401 | 620300 | Construction | \$ 130.56 | \$ - | \$ - |
| 18401 | 630307 | Other Fines/Penalties | \$ 745.19 | \$ 37.33 | \$ - |
| 18401 | 630321 | Delinquent Bill Penalty | \$ 1,935.94 | \$ - | \$ - |
| 18401 | 640101 | Interest on Cash | \$ 100.62 | \$ 96.73 | \$ 98.68 |
| 18401 | 640103 | Interest on Property Tax Collected | \$ 59.34 | \$ - | \$ - |
| 18401 | 652900 | St- H/O Property Tax Rlf | \$ 94.26 | \$ 44.99 | \$ 69.63 |
| 18401 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 19,178.86 | \$ 17,727.89 | \$ 17,000.00 |
| 18401 | 660212 | Service Chg - Wtr/Sw r | \$ 72,853.93 | \$ 71,521.88 | \$ 136,060.00 |
| TOTAL REVENUE | | | \$ 106,049.66 | \$ 100,086.31 | \$ 164,051.30 |

| MD-33 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-------------------------------------|--------------|--------------|--------------|
| 18401 | 720300 | Communication Services | \$ 834.91 | \$ 1,033.71 | \$ 1,050.00 |
| 18401 | 720600 | Insurance Expense | \$ 1,000.00 | \$ 1,050.00 | \$ 1,075.00 |
| 18401 | 720601 | General Insurance | \$ 700.93 | \$ 716.00 | \$ 720.00 |
| 18401 | 720900 | Maintenance - Bldgs & Improve | \$ 332.01 | \$ 312.78 | \$ 350.00 |
| 18401 | 720907 | Maintenance - Water System | \$ 6,902.74 | \$ 14,386.19 | \$ 15,000.00 |
| 18401 | 720913 | Direct Maintenance Expense - DEGS | \$ 45,896.04 | \$ 40,000.00 | \$ 48,091.40 |
| 18401 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 18401 | 721400 | Professional & Specialized Services | \$ - | \$ 13,500.00 | \$ - |
| 18401 | 721403 | Audit/Accounting Services | \$ 1,772.94 | \$ 1,299.87 | \$ 1,750.00 |
| 18401 | 721427 | Property Tax Admin Fee | \$ 255.00 | \$ 267.00 | \$ 270.00 |
| 18401 | 721498 | SD-Administration Overhead | \$ 7,870.87 | \$ 17,987.00 | \$ 17,820.45 |
| 18401 | 721500 | Advertisements/Pubs & Legal Notices | \$ - | \$ 77.40 | \$ - |
| 18401 | 721900 | Special Departmental Expense | \$ 2,051.00 | \$ 1,946.00 | \$ 2,050.00 |
| 18401 | 722101 | Gas & Electricity | \$ 33,212.03 | \$ 30,715.47 | \$ 34,000.00 |

| | | | | | |
|----------------------------------|--------|------------------------------|----------------------|-----------------------|----------------------|
| 18401 | 722103 | PG&E - St Lights | \$ 3,712.12 | \$ 3,215.96 | \$ 3,500.00 |
| OPERATION EXPENSES | | | \$ 104,703.24 | \$ 126,668.58 | \$ 125,841.85 |
| 18401 | 731401 | Interfund Expend - Cost Plan | \$ 4,384.14 | \$ 4,408.53 | \$ 4,423.59 |
| INTERFUND EXPENSES | | | \$ 4,384.14 | \$ 4,408.53 | \$ 4,423.59 |
| TOTAL WATER EXPENSES | | | \$ 109,087.38 | \$ 131,077.11 | \$ 130,265.44 |
| MD-33 Funding Sources | | | \$ 106,292.32 | \$ 97,291.25 | \$ 130,265.44 |
| MD-33 Financing Uses | | | \$ 109,087.38 | \$ 131,077.11 | \$ 130,265.44 |
| MD-33 ENDING FUND BALANCE | | | \$ (2,795.06) | \$ (33,785.86) | \$ 0.00 |
| Outstanding Debt GF | | | | \$ 97,194.81 | |

MD-33 FAIRMEAD

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|------------------------------------------|--------|----------------------------|----------------------|------------------------|--------------------------|
| MD-33 IMPROVEMENT FUND ADMIN: | | | | | |
| MD-33 IMPROVE FUND BEG FUND BAL | | | \$ 277,869.17 | \$ 438,089.11 | \$ 436,878.60 |
| MD-33 IMPROVEMENT REVENUE: | | | | | |
| 18440 | 640101 | Interst on Cash | \$ 2,060.19 | \$ 4,179.24 | \$ - |
| 18440 | 654501 | St-Water Grant | \$ 358,697.09 | \$ - | \$ 1,299,438.00 |
| 18440 | 657129 | Fed -Safe Drinking Water | \$ 14,594.25 | \$ 31,261.34 | \$ - |
| 18440 | 680350 | Cash Flow Loan | \$ - | \$ - | \$ - |
| TOTAL MD-33 IMPROVEMENT REVENUE | | | \$ 375,351.53 | \$ 4,179.24 | \$ 1,299,438.00 |
| MD-33 IMPROVEMENT EXPENSES: | | | | | |
| 18440 | 740200 | Buildings and Improvements | \$ 215,131.59 | \$ 5,389.75 | \$ 1,736,316.60 |
| TOTAL MD-33 IMPROVE EXPENSES | | | \$ 215,131.59 | \$ 5,389.75 | \$ 1,736,316.60 |
| MD-33 Improvement Funding Sources | | | \$ 653,220.70 | \$ 442,268.35 | \$ 1,736,316.60 |
| MD-33 Improvement Financing Uses | | | \$ 215,131.59 | \$ 5,389.75 | \$ 1,736,316.60 |
| MD-33 IMPROVE ENDING FUND BALANCE | | | \$ 438,089.11 | \$ 436,878.60 | \$ - |

Maintenance District 36 – Eastin Arcola

2017-2018 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 \$44.33 per month for water service and \$15.66 per month for septic maintenance. Standby water units are charged \$11.66 per month.

MD-36 EASTIN ARCOLA

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|---------------------|------------------------|--------------------------|
| MD-36 FUND ADMN FUND BALANCE | | | | | |
| 1870 | 491100 | F/B Unreserved Undistributed | \$ 543.44 | \$ 1,086.13 | \$ - |
| BEGINNING FUND BALANCE | | | \$ 543.44 | \$ 1,086.13 | \$ - |

| MD-36 WATER REVENUE: | | | | | |
|-----------------------------|--------|-------------------|---------------------|---------------------|---------------------|
| 18701 | 640101 | Interest on Cash | \$ 26.35 | \$ 35.56 | \$ 30.00 |
| 18701 | 660212 | Service Chg - Wtr | \$ 12,426.87 | \$ 12,724.32 | \$ 13,796.00 |
| 18701 | 680350 | Cash Flow Loan | \$ 3,000.00 | \$ 17,000.00 | \$ - |
| TOTAL REVENUE | | | \$ 15,453.22 | \$ 29,759.88 | \$ 13,826.00 |

| MD-36 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-----------------------------------|---------------------|---------------------|---------------------|
| 18701 | 720600 | Insurance Expense | \$ 40.00 | \$ 40.00 | \$ 40.00 |
| 18701 | 720601 | General Insurance | \$ 110.06 | \$ 112.50 | \$ 115.00 |
| 18701 | 720900 | Maintenance Structures & Grounds | \$ 332.01 | \$ 156.39 | \$ 165.00 |
| 18701 | 720907 | Maintenance - Water System | \$ 2,092.77 | \$ 4,010.27 | \$ 4,000.00 |
| 18701 | 720913 | Direct Maintenance Expense - DEGS | \$ 8,216.80 | \$ 21,345.87 | \$ 2,616.26 |
| 18701 | 721100 | Memberships | \$ 162.65 | \$ 241.80 | \$ 245.00 |
| 18701 | 721403 | Audit/Accounting Services | \$ 89.81 | \$ 65.57 | \$ 100.00 |
| 18701 | 721498 | SD-Administration Overhead | \$ 1,157.80 | \$ 2,189.36 | \$ 2,606.91 |
| 18701 | 721600 | Rent & Leases - Equipment | \$ 304.25 | \$ 994.83 | \$ - |
| 18701 | 721900 | Special Departmental Expense | \$ 343.00 | \$ 351.00 | \$ 350.00 |
| 18701 | 722101 | Gas & Electricity | \$ 2,436.62 | \$ 2,548.93 | \$ 2,550.00 |
| OPERATION EXPENSES - WATER | | | \$ 15,285.77 | \$ 32,056.52 | \$ 12,788.17 |

| | | | | | |
|-----------------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 18701 | 731401 | Interfund Expend - Cost Plan | \$ 652.11 | \$ 648.49 | \$ 647.12 |
| INTERFUND EXPENSES - WATER | | | \$ 652.11 | \$ 648.49 | \$ 647.12 |
| TOTAL WATER EXPENSES | | | \$ 15,937.88 | \$ 32,705.01 | \$ 13,435.29 |

| MD-36 SEWER REVENUE: | | | | | |
|-----------------------------|--------|--------------------|--------------------|--------------------|--------------------|
| 18702 | 660212 | Service Chg - Sw r | \$ 2,401.22 | \$ 2,670.56 | \$ 3,006.00 |
| TOTAL REVENUE | | | \$ 2,401.22 | \$ 2,670.56 | \$ 3,006.00 |

| MD-36 SEWER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-------------------|-----------|-----------|-----------|
| 18702 | 720600 | Insurance Expense | \$ 40.00 | \$ 42.00 | \$ 42.00 |
| 18702 | 720601 | General Insurance | \$ 110.06 | \$ 112.50 | \$ 115.00 |

Maintenance District 37 - La Vina

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|-------------------------------------|---------------------|------------------------|--------------------------|
| MD-37 WATER REVENUE: | | | | | |
| 1880 | 491100 | F/B Unreserved Undistributed | \$ 81,463.78 | \$ 64,535.19 | \$ 35,474.36 |
| BEGINNING WATER FUND BALANCE | | | \$ 81,463.78 | \$ 64,535.19 | \$ 35,474.36 |
| | | | | | |
| 18801 | 630307 | Other Fines | \$ 938.26 | \$ 34.44 | \$ - |
| 18801 | 630321 | Delinquent Bill Penalty | \$ - | \$ - | \$ - |
| 18801 | 640101 | Interest on Cash | \$ 1,200.74 | \$ 1,626.13 | \$ 1,413.00 |
| 18801 | 640103 | Interest on Property Tax Collected | \$ 1.83 | \$ - | \$ - |
| 18801 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 608.41 | \$ 10,568.14 | \$ 7,500.00 |
| 18801 | 660212 | Service Chg - Wtr/Sw r | \$ 35,187.31 | \$ 35,945.59 | \$ 36,009.00 |
| 18801 | 673000 | Miscellaneous | \$ 8.30 | \$ - | \$ - |
| TOTAL WATER REVENUE | | | \$ 37,944.85 | \$ 48,174.30 | \$ 44,922.00 |
| | | | | | |
| MD-37 WATER SYSTEM EXPENSES: | | | | | |
| 18801 | 720600 | Insurance Expense | \$ 600.00 | \$ 630.00 | \$ 640.00 |
| 18801 | 720601 | General Insurance | \$ 560.18 | \$ 572.50 | \$ 585.00 |
| 18801 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 312.78 | \$ 350.00 |
| 18801 | 720907 | Maintenance - Water System | \$ 1,605.82 | \$ 5,607.70 | \$ 5,000.00 |
| 18801 | 720913 | Direct Maintenance Expense - DEGS | \$ 19,352.68 | \$ 29,952.96 | \$ 30,000.00 |
| 18801 | 721100 | Memberships | \$ 81.33 | \$ - | \$ - |
| 18801 | 721400 | Professional & Specialized Services | \$ 255.35 | \$ - | \$ - |
| 18801 | 721403 | Audit/Accounting Services | \$ 398.31 | \$ 376.11 | \$ 400.00 |
| 18801 | 721498 | SD-Administration Overhead | \$ 7,628.38 | \$ 14,425.16 | \$ 17,176.10 |
| 18801 | 721900 | Special Departmental Expense | \$ 799.00 | \$ 799.00 | \$ 800.00 |
| 18801 | 722101 | Gas & Electricity | \$ 19,283.31 | \$ 20,286.21 | \$ 21,181.62 |
| OPERATING EXPENSES - WATER | | | \$ 50,564.36 | \$ 72,962.42 | \$ 76,132.72 |
| | | | | | |
| 18801 | 731401 | Interfund Expend - Cost Plan | \$ 4,309.08 | \$ 4,272.71 | \$ 4,263.64 |
| INTERFUND EXPENSES - WATER | | | \$ 4,309.08 | \$ 4,272.71 | \$ 4,263.64 |
| | | | | | |
| TOTAL WATER EXPENSES | | | \$ 54,873.44 | \$ 77,235.13 | \$ 80,396.36 |
| | | | | | |
| MD-37 Water Revenue | | | \$ 119,408.63 | \$ 112,709.49 | \$ 80,396.36 |
| MD-37 Water Expenses | | | \$ 54,873.44 | \$ 77,235.13 | \$ 80,396.36 |
| ENDING FUND BALANCE | | | \$ 64,535.19 | \$ 35,474.36 | \$ - |

| MD-37 SEWER REVENUE: | | | | | |
|-------------------------------------|--------|-------------------------------------|---------------------|---------------------|----------------------|
| 1880 | 491100 | F/B Unreserved Undistributed | \$ 89,500.94 | \$ 83,552.68 | \$ 83,229.41 |
| BEGINNING SEWER FUND BALANCE | | | \$ 89,500.94 | \$ 83,552.68 | \$ 83,229.41 |
| 18802 | 630321 | Delinquent Bill Penalty | \$ 833.53 | \$ - | \$ - |
| 18802 | 660212 | Service Chg - Wtr/Sw r | \$ 54,915.42 | \$ 50,888.89 | \$ 57,461.00 |
| TOTAL SEWER REVENUE | | | \$ 55,748.95 | \$ 50,888.89 | \$ 57,461.00 |
| MD-37 SEWER SYSTEM EXPENSES: | | | | | |
| 18802 | 720300 | Communication Services | \$ 563.40 | \$ 563.40 | \$ 565.00 |
| 18802 | 720600 | Insurance Expense | \$ 600.00 | \$ 630.00 | \$ 640.00 |
| 18802 | 720601 | General Insurance | \$ 560.19 | \$ 572.50 | \$ 585.00 |
| 18802 | 720800 | Maintenance -Equipment | \$ 781.48 | \$ - | \$ - |
| 18802 | 720900 | Maintenance Structures & Grounds | \$ 664.04 | \$ - | \$ - |
| 18802 | 720908 | Maintenance - Sew er System | \$ 6,990.39 | \$ 3,939.11 | \$ 10,000.00 |
| 18802 | 720913 | Direct Maintenance Expense - DEGS | \$ 21,552.08 | \$ 19,861.12 | \$ 22,000.00 |
| 18802 | 721100 | Memberships | \$ 81.32 | \$ - | \$ - |
| 18802 | 721400 | Professional & Specialized Services | \$ 10,989.00 | \$ - | \$ - |
| 18802 | 721403 | Audit/Accounting Services | \$ 960.68 | \$ 907.08 | \$ 1,000.00 |
| 18802 | 721498 | SD-Administration Overhead | \$ 7,672.05 | \$ 14,507.80 | \$ 17,274.47 |
| 18802 | 721600 | Rent & Leases - Equipment | \$ 125.44 | \$ - | \$ - |
| 18802 | 721900 | Special Departmental Expense | \$ 4,699.00 | \$ 4,699.00 | \$ 4,750.00 |
| 18802 | 722101 | Gas & Electricity | \$ 1,149.06 | \$ 1,234.96 | \$ 1,500.00 |
| OPERATING EXPENSES - SEWER | | | \$ 57,388.13 | \$ 46,914.97 | \$ 58,314.47 |
| 18802 | 731401 | Interfund Expend - Cost Plan | \$ 4,309.08 | \$ 4,297.19 | \$ 4,288.06 |
| INTERFUND EXPENSES - SEWER | | | \$ 4,309.08 | \$ 4,297.19 | \$ 4,288.06 |
| 18802 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 78,087.88 |
| APPROP FOR CONT - SEWER | | | \$ - | \$ - | \$ 78,087.88 |
| TOTAL SEWER EXPENSES | | | \$ 61,697.21 | \$ 51,212.16 | \$ 140,690.41 |
| MD-37 Sew er Revenue | | | \$ 145,249.89 | \$ 134,441.57 | \$ 140,690.41 |
| MD-37 Sew er Expenses | | | \$ 61,697.21 | \$ 51,212.16 | \$ 140,690.41 |
| ENDING FUND BALANCE | | | \$ 83,552.68 | \$ 83,229.41 | \$ - |

| MD-37 STREET LIGHT EXPENSES: | | | | | |
|-------------------------------------|--------|-----------------------------------|---------------------|---------------------|--------------|
| BEGINNING FUND BALANCE | | \$ 15,946.88 | \$ 15,501.57 | \$ 15,077.89 | |
| | | \$ 15,946.88 | \$ 15,501.57 | \$ 15,077.89 | |
| 18803 | 720909 | Maintenance - Street Lights | \$ - | \$ - | \$ 1,000.00 |
| 18803 | 720913 | Direct Maintenance Expense - DEGS | \$ - | \$ - | \$ 1,000.00 |
| 18803 | 722101 | Gas & Electricity | \$ 445.31 | \$ 423.68 | \$ 550.00 |
| OPERATION EXPENSES - LIGHTS | | \$ 445.31 | \$ 423.68 | \$ 2,550.00 | |
| 18803 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 12,527.89 |
| APPROP FOR CONT - LIGHTS | | \$ - | \$ - | \$ 12,527.89 | |
| TOTAL STREET LIGHT EXPENSES | | \$ 445.31 | \$ 423.68 | \$ 15,077.89 | |
| MD-37 Street Light Revenue | | \$ 15,946.88 | \$ 15,501.57 | \$ 15,077.89 | |
| MD-37 Street Light Expenses | | \$ 445.31 | \$ 423.68 | \$ 15,077.89 | |
| ENDING FUND BALANCE | | \$ 15,501.57 | \$ 15,077.89 | \$ - | |

Maintenance District 37 - La Vina (other)

2017-2018 Recommended Other Budget

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

MD-37 LA VINA

| ORG: | ACCT # | TITLE | ACTUAL 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-----------------------------------------|--------|-------------------------------|----------------------|------------------------|--------------------------|
| MD37 ACO FUND ADMIN: | | | | | |
| MD-37 ACO BEGINNING FUND BALANCE | | | \$ 663,870.47 | \$ 667,769.52 | \$ 630,890.88 |
| MD37 ACO REVENUE: | | | | | |
| 18810 | 640101 | Interest on Cash | \$ 3,899.05 | \$ 5,784.92 | \$ 4,841.00 |
| 18810 | 654501 | St- Grant | \$ - | \$ - | \$ 277,250.00 |
| MD-37 ACO REVENUE | | | \$ 3,899.05 | \$ 5,784.92 | \$ 282,091.00 |
| MD37 ACO EXPENSES: | | | | | |
| 18810 | 740200 | Buildings and Improvements | \$ - | \$ 42,663.56 | \$ 277,250.00 |
| 18810 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 635,731.88 |
| TOTAL MD-37 ACO EXPENSES | | | \$ - | \$ 42,663.56 | \$ 912,981.88 |
| MD-37 ACO Funding Sources | | | \$ 667,769.52 | \$ 673,554.44 | \$ 912,981.88 |
| MD-37 ACO Financing Uses | | | \$ - | \$ 42,663.56 | \$ 912,981.88 |
| MD-37 ACO ENDING FUND BALANCE | | | \$ 667,769.52 | \$ 630,890.88 | \$ - |

Maintenance District 40A – Sunset Ridge

2017-2018 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------|---------------------|------------------------|--------------------------|
| MD-40A FUND ADMN FUND BALANCE | | | | | |
| 1930 | 491100 | F/B Unreserved Undistributed | \$ 759.64 | \$ 3,252.83 | \$ - |
| BEGINNING FUND BALANCE | | | \$ 759.64 | \$ 3,252.83 | \$ - |

| MD-40A WATER REVENUE: | | | | | |
|------------------------------|--------|-------------------------------------|---------------------|---------------------|---------------------|
| 19300 | 630321 | Delinquent Bill Penalty | \$ 339.45 | \$ - | \$ - |
| 19300 | 640101 | Interest on Cash | \$ 18.62 | \$ 57.48 | \$ 38.00 |
| 19300 | 660209 | Sp Asmt - Delinquent Service Charge | \$ - | \$ 655.48 | \$ 1,000.00 |
| 19300 | 660212 | Service Chg - Wtr/Sw r | \$ 13,679.95 | \$ 13,349.47 | \$ 13,858.00 |
| 19300 | 673000 | Miscellaneous | \$ 43.88 | \$ - | \$ - |
| 19300 | 680350 | Cash Flow Loan | \$ 15,000.00 | \$ 11,000.00 | \$ - |
| TOTAL REVENUE | | | \$ 29,081.90 | \$ 25,062.43 | \$ 14,896.00 |

| MD-40A WATER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------------|---------------------|---------------------|---------------------|
| 19300 | 720300 | Communication Services | \$ 763.26 | \$ 848.12 | \$ 850.00 |
| 19300 | 720600 | Insurance Expense | \$ 265.00 | \$ 265.00 | \$ 270.00 |
| 19300 | 720601 | General Insurance | \$ 164.82 | \$ 168.00 | \$ 170.00 |
| 19300 | 720800 | Maintenance of Equipment | \$ - | \$ - | \$ - |
| 19300 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 62.56 | \$ 65.00 |
| 19300 | 720907 | Maintenance - Water System | \$ 6,121.56 | \$ 1,837.74 | \$ - |
| 19300 | 720913 | Direct Maintenance Expense - DEGS | \$ 11,233.47 | \$ 17,097.45 | \$ 4,955.57 |
| 19300 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.18 | \$ - | \$ - |
| 19300 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 19300 | 721400 | Professional & Specialized Services | \$ 835.32 | \$ - | \$ - |
| 19300 | 721403 | Audit/Accounting Services | \$ 242.11 | \$ 228.64 | \$ 250.00 |
| 19300 | 721498 | SD-Administration Overhead | \$ 1,179.65 | \$ 2,230.68 | \$ 2,656.10 |
| 19300 | 721900 | Special Departmental Expense | \$ 343.00 | \$ 351.00 | \$ 355.00 |
| 19300 | 722101 | Gas & Electricity | \$ 4,563.01 | \$ 4,404.14 | \$ 4,500.00 |
| OPERATION EXPENSES | | | \$ 25,924.03 | \$ 27,654.53 | \$ 14,236.67 |

| | | | | | |
|-----------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 19300 | 731401 | Interfund Expend - Cost Plan | \$ 664.68 | \$ 660.73 | \$ 659.33 |
| INTERFUND EXPENSES | | | \$ 664.68 | \$ 660.73 | \$ 659.33 |
| TOTAL WATER EXPENSES | | | \$ 26,588.71 | \$ 28,315.26 | \$ 14,896.00 |

| | | | |
|-----------------------------------|--------------------|--------------|--------------|
| MD-40A Funding Sources | \$ 29,841.54 | \$ 28,315.26 | \$ 14,896.00 |
| MD-40A Financing Uses | \$ 26,588.71 | \$ 28,315.26 | \$ 14,896.00 |
| MD-40A ENDING FUND BALANCE | \$ 3,252.83 | \$ - | \$ - |

Outstanding Debt GF \$ **20,535.24**
Cash Flow Loans \$ **26,000.00**

Maintenance District 42 –Meadow View

2017-2018 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 \$62.66 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 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|-------------------------------------|---------------------|------------------------|--------------------------|
| MD-42 FUND ADMN FUND BALANCE | | | | | |
| 1950 | 491100 | F/B Unreserved Undistributed | \$ 13,774.00 | \$ 17,108.15 | \$ 10,565.75 |
| BEGINNING FUND BALANCE | | | \$ 13,774.00 | \$ 17,108.15 | \$ 10,565.75 |
| MD-42 WATER REVENUE: | | | | | |
| 19501 | 630321 | Delinquent Bill Penalty | \$ 21.84 | \$ - | \$ 10.00 |
| 19501 | 640101 | Interest on Cash | \$ 130.58 | \$ 166.32 | \$ 148.45 |
| 19501 | 660212 | Service Chg - Wtr/Sw r | \$ 21,983.21 | \$ 25,662.20 | \$ 26,845.00 |
| 19501 | 660223 | Service Chg - Excess Water | \$ 3,207.03 | \$ 3,390.68 | \$ 3,000.00 |
| 19501 | 680350 | Cash Flow Loan | \$ - | \$ 7,000.00 | \$ - |
| TOTAL REVENUE | | | \$ 25,342.66 | \$ 36,219.20 | \$ 30,003.45 |
| MD-42 WATER SYSTEM EXPENSES: | | | | | |
| 19501 | 720600 | Insurance Expense | \$ 265.00 | \$ 278.00 | \$ 280.00 |
| 19501 | 720601 | General Insurance | \$ 202.47 | \$ 207.00 | \$ 210.00 |
| 19501 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 62.56 | \$ 65.00 |
| 19501 | 720907 | Maintenance - Water System | \$ 2,192.35 | \$ 10,410.94 | \$ 15,000.00 |
| 19501 | 720913 | Direct Maintenance Expense - DEGS | \$ 9,537.48 | \$ 13,913.84 | \$ 15,061.43 |
| 19501 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.18 | \$ - | \$ - |
| 19501 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 19501 | 721302 | Postage | \$ 54.39 | \$ 36.26 | \$ 50.00 |
| 19501 | 721400 | Professional & Specialized Services | \$ 2,385.48 | \$ 8,563.69 | \$ - |
| 19501 | 721403 | Audit/Accounting Services | \$ 289.00 | \$ 272.88 | \$ 290.00 |
| 19501 | 721498 | SD-Administration Overhead | \$ 1,485.48 | \$ 2,891.64 | \$ 3,443.09 |
| 19501 | 721900 | Special Departmental Expense | \$ 343.00 | \$ 351.00 | \$ 350.00 |
| 19501 | 722101 | Gas & Electricity | \$ 4,204.31 | \$ 4,780.56 | \$ 4,800.00 |
| OPERATION EXPENSES | | | \$ 21,171.79 | \$ 41,929.57 | \$ 39,714.52 |
| 19501 | 731401 | Interfund Expend - Cost Plan | \$ 836.72 | \$ 832.03 | \$ 854.68 |
| INTERFUND EXPENSES | | | \$ 836.72 | \$ 832.03 | \$ 854.68 |
| 19501 | 740200 | Buildings and Improvements | \$ - | \$ - | \$ - |
| FIXED ASSETS | | | \$ - | \$ - | \$ - |
| TOTAL WATER EXPENSES | | | \$ 22,008.51 | \$ 42,761.60 | \$ 40,569.20 |

| | | | |
|----------------------------------|---------------------|---------------------|--------------|
| MD-42 Funding Sources | \$ 39,116.66 | \$ 53,327.35 | \$ 40,569.20 |
| MD-42 Financing Uses | \$ 22,008.51 | \$ 42,761.60 | \$ 40,569.20 |
| MD-42 ENDING FUND BALANCE | \$ 17,108.15 | \$ 10,565.75 | \$ - |

Cash Flow Loans \$ 7,000.00

MD-42 MEADOW VIEW

| ORG: | ACCT # | TITLE | RECOMMENDED 2017-2018 |
|------------------------------------------|--------|----------------------------|--------------------------|
| MD-42 IMPROVEMENT FUND ADMIN: | | | |
| MD-42 IMPROVE FUND BEG FUND BAL | | | \$ - |
| MD-42 IMPROVEMENT REVENUE: | | | |
| | 640101 | Interst on Cash | \$ - |
| | 654501 | St-Water Grant | \$ 2,138,584.00 |
| TOTAL MD-42 IMPROVEMENT REVENUE | | | \$ 2,138,584.00 |
| MD-42 IMPROVEMENT EXPENSES: | | | |
| | 740200 | Buildings and Improvements | \$ 2,138,584.00 |
| TOTAL MD-42 IMPROVE EXPENSES | | | \$ 2,138,584.00 |
| MD-42 Improvement Funding Sources | | | \$ 2,138,584.00 |
| MD-42 Improvement Financing Uses | | | \$ 2,138,584.00 |
| MD-42 IMPROVE ENDING FUND BALANCE | | | \$ - |

Maintenance District 43 – Miami Creek Knolls

2017-2018 Recommended Water Operations & Maintenance Budget

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

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

In 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 \$101.33 per month and there are no standby rates.

MD-43 MIAMI CREEK KNOLLS

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------------|----------------------|------------------------|--------------------------|
| MD-43 FUND ADMN FUND BALANCE | | | | | |
| 1960 | 491100 | F/B Unreserved Undistributed | \$ 23,215.26 | \$ 37,318.20 | \$ 43,206.60 |
| BEGINNING FUND BALANCE | | | \$ 23,215.26 | \$ 37,318.20 | \$ 43,206.60 |
| MD-43 WATER REVENUE: | | | | | |
| 19600 | 630321 | Delinquent Bill Penalty | \$ 3.19 | \$ - | \$ - |
| 19600 | 640101 | Interest on Cash | \$ 208.55 | \$ 405.68 | \$ 307.00 |
| 19600 | 640103 | Interest on Property Tax Collected | \$ 1.26 | \$ - | \$ - |
| 19600 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 419.24 | \$ 4,115.96 | \$ 3,500.00 |
| 19600 | 660212 | Service Chg - Wtr/Sw r | \$ 30,573.15 | \$ 25,747.71 | \$ 31,615.00 |
| TOTAL REVENUE | | | \$ 31,205.39 | \$ 30,269.35 | \$ 35,422.00 |
| MD-43 WATER SYSTEM EXPENSES: | | | | | |
| 19600 | 720600 | Insurance Expense | \$ 150.00 | \$ 157.00 | \$ 160.00 |
| 19600 | 720601 | General Insurance | \$ 599.61 | \$ 613.00 | \$ 620.00 |
| 19600 | 720907 | Maintenance - Water System | \$ 2,121.89 | \$ 2,724.14 | \$ 3,500.00 |
| 19600 | 720913 | Direct Maintenance Expense - DEGS | \$ 10,656.52 | \$ 10,624.96 | \$ 11,500.00 |
| 19600 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.18 | \$ - | \$ - |
| 19600 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 19600 | 721306 | Equipment < FA Limit | \$ - | \$ 2,916.00 | \$ 15,000.00 |
| 19600 | 721403 | Audit/Accounting Services | \$ 203.07 | \$ 191.76 | \$ 210.00 |
| 19600 | 721498 | SD-Administration Overhead | \$ 1,135.95 | \$ 2,148.08 | \$ 2,557.72 |
| 19600 | 721900 | Special Departmental Expense | \$ 449.00 | \$ 351.00 | \$ 500.00 |
| 19600 | 722101 | Gas & Electricity | \$ 933.74 | \$ 3,857.55 | \$ 4,500.00 |
| OPERATION EXPENSES | | | \$ 16,462.61 | \$ 23,744.69 | \$ 38,712.72 |
| 19600 | 731401 | Interfund Expend - Cost Plan | \$ 639.84 | \$ 636.26 | \$ 634.91 |
| INTERFUND EXPENSES | | | \$ 639.84 | \$ 636.26 | \$ 634.91 |
| 19600 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 39,280.97 |
| CONTINGENCY | | | \$ - | \$ - | \$ 39,280.97 |
| TOTAL WATER EXPENSES | | | \$ 17,102.45 | \$ 24,380.95 | \$ 78,628.60 |

| | | | |
|----------------------------------|---------------------|---------------------|------------------|
| MD-43 Funding Sources | \$ 54,420.65 | \$ 67,587.55 | \$ 78,628.60 |
| MD-43 Financing Uses | \$ 17,102.45 | \$ 24,380.95 | \$ 78,628.60 |
| MD-43 ENDING FUND BALANCE | \$ 37,318.20 | \$ 43,206.60 | \$ (0.00) |

Outstanding Debt GF \$ 2,947.25

Maintenance District 46 – Ahwahnee

2017-2018 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 \$100.73 per month for base annual water use up to 24,064 cubic feet, with an additional charge of \$5.95 per 400 cubic foot up to 60,000 cubic feet. For water used in excess of 60,000 cubic feet per year, and an additional charge of \$7.45 per 400 cubic foot is applied. The standby rates are \$29.33 per month. Water meters are required and have a \$100 fee. The District also has a \$3,000 connection fee.

MD-46 AHWAHNEE

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-46 FUND ADMN FUND BALANCE | | | | | |
| 1990 | 491100 | F/B Unreserved Undistributed | \$ 262,681.65 | \$ 296,587.56 | \$ 306,004.09 |
| BEGINNING FUND BALANCE | | | \$ 262,681.65 | \$ 296,587.56 | \$ 306,004.09 |

| MD-46 WATER REVENUE: | | | | | |
|-----------------------------|--------|------------------------------|----------------------|----------------------|----------------------|
| 19901 | 630321 | Delinquent Bill Penalty | \$ 1,381.72 | \$ - | \$ 700.00 |
| 19901 | 640101 | Interest on Cash | \$ 1,734.45 | \$ 2,756.68 | \$ 2,245.00 |
| 19901 | 654501 | St- Grant | \$ - | \$ - | \$ 500,000.00 |
| 19901 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 7,787.70 | \$ 3,893.00 |
| 19901 | 660212 | Service Chg - Wtr/Sw r | \$ 105,589.00 | \$ 109,621.00 | \$ 114,971.00 |
| 19901 | 660223 | Service Chg - Excess Water | \$ 8,948.28 | \$ 7,311.96 | \$ 7,250.00 |
| TOTAL REVENUE | | | \$ 117,653.45 | \$ 127,499.94 | \$ 629,059.00 |

| MD-46 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-------------------------------------|---------------------|----------------------|----------------------|
| 19901 | 720300 | Communication Services | \$ 1,246.80 | \$ 1,662.40 | \$ 1,650.00 |
| 19901 | 720600 | Insurance Expense | \$ 1,100.00 | \$ 1,150.00 | \$ 1,160.00 |
| 19901 | 720601 | General Insurance | \$ 1,242.55 | \$ 1,269.00 | \$ 1,275.00 |
| 19901 | 720800 | Maintenance -Equipment | \$ 119.22 | \$ - | \$ - |
| 19901 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 62.56 | \$ - |
| 19901 | 720907 | Maintenance - Water System | \$ 10,005.47 | \$ 7,292.65 | \$ 10,000.00 |
| 19901 | 720913 | Direct Maintenance Expense - DEGS | \$ 33,844.61 | \$ 47,506.24 | \$ 45,000.00 |
| 19901 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.17 | \$ - | \$ - |
| 19901 | 720916 | Water/Sew er Testing | \$ 75.29 | \$ - | \$ - |
| 19901 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 19901 | 721302 | Postage | \$ 154.35 | \$ - | \$ - |
| 19901 | 721306 | Equipment < FA Limit | \$ - | \$ - | \$ 10,000.00 |
| 19901 | 721400 | Professional & Specialized Services | \$ 1,078.09 | \$ 1,018.29 | \$ - |
| 19901 | 721403 | Audit/Accounting Services | \$ 835.73 | \$ 789.12 | \$ 850.00 |
| 19901 | 721498 | SD-Administration Overhead | \$ 3,888.45 | \$ 7,353.04 | \$ 8,755.28 |
| 19901 | 721900 | Special Departmental Expense | \$ 1,107.00 | \$ 980.00 | \$ 1,100.00 |
| 19901 | 722101 | Gas & Electricity | \$ 26,548.50 | \$ 38,435.67 | \$ 39,500.00 |
| OPERATION EXPENSES | | | \$ 81,458.88 | \$ 107,680.17 | \$ 119,455.28 |

| | | | | | |
|---------------------------|--------|------------------------------|--------------------|--------------------|--------------------|
| 19901 | 731401 | Interfund Expend - Cost Plan | \$ 2,288.66 | \$ 2,177.96 | \$ 2,173.33 |
| INTERFUND EXPENSES | | | \$ 2,288.66 | \$ 2,177.96 | \$ 2,173.33 |

| | | | | | |
|--------------------------------------|--------|-------------------------------|----------------------|----------------------|----------------------|
| 19901 | 740200 | Buildings and Improvements | \$ - | \$ 8,225.28 | \$ 600,000.00 |
| 19901 | 740301 | Equipment | \$ - | \$ - | \$ 50,000.00 |
| FIXED ASSETS | | | \$ - | \$ 8,225.28 | \$ 650,000.00 |
| 19901 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 163,434.48 |
| APPROPRIATION FOR CONTINGENCY | | | \$ - | \$ - | \$ 163,434.48 |
| TOTAL WATER EXPENSES | | | \$ 83,747.54 | \$ 118,083.41 | \$ 935,063.09 |
| MD-46 Funding Sources | | | \$ 380,335.10 | \$ 424,087.50 | \$ 935,063.09 |
| MD-46 Financing Uses | | | \$ 83,747.54 | \$ 118,083.41 | \$ 935,063.09 |
| MD-46 ENDING FUND BALANCE | | | \$ 296,587.56 | \$ 306,004.09 | \$ - |

Maintenance District 58 – Sierra Highlands

2017-2018 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 52 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 \$64.33 per month for improved lots and \$30 per month for standby.

MD-58 SIERRA HIGHLANDS

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|-----------------------------------|----------------------|------------------------|--------------------------|
| MD-58 FUND ADMN FUND BALANCE | | | | | |
| 2110 | 491100 | F/B Unreserved Undistributed | \$ 8,337.03 | \$ 14,589.78 | \$ 17,041.11 |
| BEGINNING FUND BALANCE | | | \$ 8,337.03 | \$ 14,589.78 | \$ 17,041.11 |
| MD-58 WATER REVENUE: | | | | | |
| 21101 | 620300 | Construction Permits | \$ 7.60 | \$ - | \$ - |
| 21101 | 630321 | Delinquent Bill Penalty | \$ 322.80 | \$ - | \$ - |
| 21101 | 640101 | Interest on Cash | \$ 90.32 | \$ 170.44 | \$ 130.00 |
| 21101 | 654501 | St- Grant | \$ - | \$ - | \$ 500,000.00 |
| 21101 | 660212 | Service Chg - Wtr/Sw r | \$ 19,963.06 | \$ 19,982.93 | \$ 20,739.00 |
| TOTAL REVENUE | | | \$ 20,383.78 | \$ 20,153.37 | \$ 520,869.00 |
| MD-58 WATER SYSTEM EXPENSES: | | | | | |
| 21101 | 720300 | Communication Services | \$ 563.40 | \$ 563.40 | \$ 565.00 |
| 21101 | 720600 | Insurance Expense | \$ 385.00 | \$ 404.00 | \$ 410.00 |
| 21101 | 720601 | General Insurance | \$ 273.11 | \$ 279.00 | \$ 285.00 |
| 21101 | 720800 | Maintenance -Equipment | \$ - | \$ - | \$ - |
| 21101 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 34.75 | \$ 50.00 |
| 21101 | 720907 | Maintenance - Water System | \$ 1,279.75 | \$ 2,519.62 | \$ 10,000.00 |
| 21101 | 720913 | Direct Maintenance Expense - DEGS | \$ 6,047.33 | \$ 7,018.00 | \$ 9,005.27 |
| 21101 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 21101 | 721306 | Equipment < FA Limit | \$ - | \$ - | \$ 10,000.00 |
| 21101 | 721403 | Audit/Accounting Services | \$ 226.53 | \$ 213.88 | \$ 250.00 |
| 21101 | 721498 | SD-Administration Overhead | \$ 1,092.27 | \$ 2,065.44 | \$ 2,459.35 |
| 21101 | 721900 | Special Departmental Expense | \$ 343.00 | \$ 351.00 | \$ 360.00 |
| 21101 | 722101 | Gas & Electricity | \$ 3,142.76 | \$ 3,479.96 | \$ 3,750.00 |
| OPERATION EXPENSES | | | \$ 13,515.80 | \$ 17,090.25 | \$ 37,299.62 |
| 21101 | 731401 | Interfund Expend - Cost Plan | \$ 615.23 | \$ 611.79 | \$ 610.49 |
| INTERFUND EXPENSES | | | \$ 615.23 | \$ 611.79 | \$ 610.49 |
| 21101 | 740200 | Buildings and Improvements | \$ - | \$ - | \$ 500,000.00 |
| 21101 | 740301 | Equipment | \$ - | \$ - | \$ - |
| FIXED ASSETS | | | \$ - | \$ - | \$ 500,000.00 |
| TOTAL WATER EXPENSES | | | \$ 14,131.03 | \$ 17,702.04 | \$ 537,910.11 |

| | | | |
|----------------------------------|---------------------|---------------------|---------------|
| MD-58 Funding Sources | \$ 28,720.81 | \$ 34,743.15 | \$ 537,910.11 |
| MD-58 Financing Uses | \$ 14,131.03 | \$ 17,702.04 | \$ 537,910.11 |
| MD-58 ENDING FUND BALANCE | \$ 14,589.78 | \$ 17,041.11 | \$ - |

Maintenance District 60A – Dillon Estates

2017-2018 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 have been completed. This will provide the opportunity to consolidate the two water systems (which are already connected). This consolidation has provided 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 \$62.33 per month. The standby rate for unimproved lots is \$25 per month.

MD-60A DILLON ESTATES

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-60A FUND ADMN FUND BALANCE | | | | | |
| 2140 | 491100 | F/B Unreserved Undistributed | \$ 17,397.93 | \$ 38,044.08 | \$ 18,802.88 |
| BEGINNING FUND BALANCE | | | \$ 17,397.93 | \$ 38,044.08 | \$ 18,802.88 |

| MD-60A WATER REVENUE: | | | | | |
|------------------------------|--------|-------------------------|---------------------|---------------------|---------------------|
| 21400 | 630321 | Delinquent Bill Penalty | \$ 439.44 | \$ - | \$ 100.00 |
| 21400 | 640101 | Interest on Cash | \$ 233.71 | \$ 384.64 | \$ 309.00 |
| 21400 | 654501 | St- Water Grant | \$ 16,464.51 | \$ - | \$ - |
| 21400 | 660212 | Service Chg - Wtr/Sw r | \$ 29,787.65 | \$ 26,885.84 | \$ 28,422.00 |
| TOTAL REVENUE | | | \$ 46,925.31 | \$ 27,270.48 | \$ 28,831.00 |

| MD-60A WATER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------------|---------------------|---------------------|---------------------|
| 21400 | 720300 | Communication Services | \$ 826.62 | \$ 848.96 | \$ 850.00 |
| 21400 | 720600 | Insurance Expense | \$ 200.00 | \$ 210.00 | \$ 215.00 |
| 21400 | 720601 | General Insurance | \$ 234.74 | \$ 240.00 | \$ 250.00 |
| 21400 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 62.56 | \$ - |
| 21400 | 720907 | Maintenance - Water System | \$ 1,285.15 | \$ 4,795.29 | \$ 5,000.00 |
| 21400 | 720913 | Direct Maintenance Expense - DEGS | \$ 11,502.18 | \$ 29,245.84 | \$ 29,623.97 |
| 21400 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 50.17 | \$ - | \$ - |
| 21400 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 21400 | 721306 | Equipment < FA Limit | \$ - | \$ - | \$ - |
| 21400 | 721400 | Professional & Specialized Services | \$ 2,164.50 | \$ 648.48 | \$ - |
| 21400 | 721403 | Audit/Accounting Services | \$ 296.78 | \$ 280.24 | \$ 300.00 |
| 21400 | 721498 | SD-Administration Overhead | \$ 1,660.24 | \$ 3,139.48 | \$ 3,738.21 |
| 21400 | 721900 | Special Departmental Expense | \$ 396.00 | \$ 351.00 | \$ 400.00 |
| 21400 | 722101 | Gas & Electricity | \$ 6,564.98 | \$ 5,598.72 | \$ 6,163.76 |
| OPERATION EXPENSES | | | \$ 25,344.01 | \$ 45,581.77 | \$ 46,705.94 |

| | | | | | |
|---------------------------|--------|------------------------------|------------------|------------------|------------------|
| 21400 | 731401 | Interfund Expend - Cost Plan | \$ 935.15 | \$ 929.91 | \$ 927.94 |
| INTERFUND EXPENSES | | | \$ 935.15 | \$ 929.91 | \$ 927.94 |

| | | | | | |
|--------------------------------------|--------|-------------------------------|-------------|-------------|-------------|
| 21400 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ - |
| APPROPRIATION FOR CONTINGENCY | | | \$ - | \$ - | \$ - |

| | | | |
|-----------------------------|---------------------|---------------------|---------------------|
| TOTAL WATER EXPENSES | \$ 26,279.16 | \$ 46,511.68 | \$ 47,633.88 |
|-----------------------------|---------------------|---------------------|---------------------|

| | | | |
|-----------------------------------|---------------------|---------------------|--------------|
| MD-60A Funding Sources | \$ 64,323.24 | \$ 65,314.56 | \$ 47,633.88 |
| MD-60A Financing Uses | \$ 26,279.16 | \$ 46,511.68 | \$ 47,633.88 |
| MD-60A ENDING FUND BALANCE | \$ 38,044.08 | \$ 18,802.88 | \$ - |

| | | | |
|----------------------------|--|---------------------|--|
| Outstanding Debt GF | | \$ 30,263.22 | |
|----------------------------|--|---------------------|--|

Maintenance District 63A – Coarsegold South

2017-2018 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 \$92.40 per month with an additional \$6.20 per every 1000 gallons for water used in excess of 78,540 gallons per quarter. The standby rate was set on September 28, 2004 by Resolution No. 2004-264 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|-----------------------------------|----------------------|------------------------|--------------------------|
| MD-63A FUND ADMN FUND BALANCE | | | | | |
| 2175 | 491100 | F/B Unreserved Undistributed | \$ 205,794.31 | \$ 248,698.93 | \$ 286,241.51 |
| BEGINNING FUND BALANCE | | | \$ 205,794.31 | \$ 248,698.93 | \$ 286,241.51 |
| MD-63A WATER REVENUE: | | | | | |
| 21750 | 630321 | Delinquent Bill Penalty | \$ 80.79 | \$ - | \$ 50.00 |
| 21750 | 640101 | Interest on Cash | \$ 3,159.93 | \$ 5,080.40 | \$ 4,120.00 |
| 21750 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 12,177.80 | \$ 6,088.00 |
| 21750 | 660212 | Service Chg - Wtr/Sw r | \$ 95,885.64 | \$ 97,854.40 | \$ 107,712.00 |
| 21750 | 660223 | Service Chg - Excess Water | \$ 1,455.57 | \$ 496.40 | \$ 975.00 |
| 21750 | 673000 | Miscellaneous | \$ 12,998.09 | \$ - | \$ - |
| TOTAL REVENUE | | | \$ 113,580.02 | \$ 115,609.00 | \$ 118,945.00 |
| MD-63A WATER SYSTEM EXPENSES: | | | | | |
| 21750 | 720300 | Communication Services | \$ 623.40 | \$ 623.40 | \$ 650.00 |
| 21750 | 720600 | Insurance Expense | \$ 280.00 | \$ 290.00 | \$ 300.00 |
| 21750 | 720601 | General Insurance | \$ 1,027.25 | \$ 1,049.00 | \$ 1,055.00 |
| 21750 | 720907 | Maintenance - Water System | \$ 5,662.69 | \$ 6,457.16 | \$ 6,550.00 |
| 21750 | 720913 | Direct Maintenance Expense - DEGS | \$ 36,609.51 | \$ 40,887.72 | \$ 40,000.00 |
| 21750 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 21750 | 721306 | Equipment < FA Limit | \$ 4,373.54 | \$ - | \$ 10,000.00 |
| 21750 | 721403 | Audit/Accounting Services | \$ 796.65 | \$ 752.20 | \$ 800.00 |
| 21750 | 721498 | SD-Administration Overhead | \$ 3,582.63 | \$ 6,774.72 | \$ 8,066.67 |
| 21750 | 721900 | Special Departmental Expense | \$ 663.00 | \$ 671.00 | \$ 700.00 |
| 21750 | 722101 | Gas & Electricity | \$ 14,825.95 | \$ 18,393.36 | \$ 19,500.00 |
| OPERATION EXPENSES | | | \$ 68,657.44 | \$ 76,059.76 | \$ 87,786.67 |
| 21750 | 731401 | Interfund Expend - Cost Plan | \$ 2,017.96 | \$ 2,006.66 | \$ 2,002.40 |
| INTERFUND EXPENSES | | | \$ 2,017.96 | \$ 2,006.66 | \$ 2,002.40 |
| 21750 | 740200 | Buildings and Improvements | \$ - | \$ - | \$ 100,000.00 |
| 21750 | 740300 | Equipment | \$ - | \$ - | \$ 50,000.00 |
| FIXED ASSETS | | | \$ - | \$ - | \$ 150,000.00 |

| | | | | | |
|-------|--------|---------------------------------|------|------|---------------|
| 21750 | 750102 | Op Trans Out - ACO Fund | \$ - | \$ - | \$ 75,000.00 |
| 21750 | 750119 | Op Trans Out - Improvement Fund | \$ - | \$ - | \$ 75,000.00 |
| | | | \$ - | \$ - | \$ 150,000.00 |

| | | | | | |
|-------|--------|--------------------------------------|------|------|--------------|
| 21750 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 15,397.44 |
| | | APPROPRIATION FOR CONTINGENCY | \$ - | \$ - | \$ 15,397.44 |

TOTAL WATER EXPENSES \$ 70,675.40 \$ 78,066.42 \$ 405,186.51

| | | | |
|-----------------------------------|----------------------|----------------------|---------------|
| MD-63A Funding Sources | \$ 319,374.33 | \$ 364,307.93 | \$ 405,186.51 |
| MD-63A Financing Uses | \$ 70,675.40 | \$ 78,066.42 | \$ 405,186.51 |
| MD-63A ENDING FUND BALANCE | \$ 248,698.93 | \$ 286,241.51 | \$ - |

MD-63A COARSEGOLD SOUTH

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|---------------------------------------------------|--------|-------------------------------|----------------------|------------------------|--------------------------|
| MD-63A ACO FUND ADMIN FUND: | | | | | |
| MD-63A ACO FUND BEGINNING FUND BALANCE | | | \$ 150,000.00 | \$ 150,000.00 | \$ 150,000.00 |
| MD-63A ACO FUND REVENUE: | | | | | |
| 21751 | 680206 | Opt Tran In- Operations Fund | \$ - | \$ - | \$ 75,000.00 |
| MD-63A ACO FUND REVENUE | | | \$ - | \$ - | \$ 75,000.00 |
| MD-63A ACO FUND EXPENSES: | | | | | |
| 21751 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 225,000.00 |
| TOTAL CSA-2A ACO FUND EXPENSES | | | \$ - | \$ - | \$ 225,000.00 |
| MD-63A ACO Fund Funding Sources | | | \$ 150,000.00 | \$ 150,000.00 | \$ 225,000.00 |
| MD-63A ACO Fund Financing Uses | | | \$ - | \$ - | \$ 225,000.00 |
| MD-63A ACO ENDING FUND BALANCE | | | \$ 150,000.00 | \$ 150,000.00 | \$ - |
| MD-63A IMPROVE FUND ADMIN: | | | | | |
| MD-63A IMPROVE FUND BEGINNING FUND BALANCE | | | \$ 150,000.00 | \$ 150,000.00 | \$ 150,000.00 |
| MD-63A IMPROVE FUND REVENUE: | | | | | |
| 21752 | 680206 | Opt Tans In- Opertaions Fund | \$ - | \$ - | \$ 75,000.00 |
| MD-63A BOND FUND REVENUE | | | \$ - | \$ - | \$ 75,000.00 |
| MD-63A IMPROVE FUND EXPENSES: | | | | | |
| 21752 | 740200 | Building and Improvements | \$ - | \$ - | \$ 225,000.00 |
| 21752 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ - |
| TOTAL MD-63A IMPROVE FUND EXPENSES | | | \$ - | \$ - | \$ 225,000.00 |
| MD-63A Improve Fund Funding Sources | | | \$ 150,000.00 | \$ 150,000.00 | \$ 225,000.00 |
| MD-63A Improve Fund Financing Uses | | | \$ - | \$ - | \$ 225,000.00 |
| MD-63A IMPROVE FUND ENDING FUND BALANCE | | | \$ 150,000.00 | \$ 150,000.00 | \$ - |

Maintenance District 73A – Quartz Mountain

2017-2018 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 2 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 \$46.66 per month. Usage in excess of 10,500 cubic feet is charged at a rate of \$2.82 per 100 cubic feet. The standby rate is \$20 per month.

MD-73A QUARTZ MOUNTAIN

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| MD-73A FUND ADMN FUND BALANCE | | | | | |
| 2280 | 491100 | F/B Unreserved Undistributed | \$ 5,046.63 | \$ 3,347.98 | \$ - |
| BEGINNING FUND BALANCE | | | \$ 5,046.63 | \$ 3,347.98 | \$ - |

| MD-73A WATER REVENUE: | | | | | |
|------------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 22800 | 630321 | Delinquent Bill Penalty | \$ 432.51 | \$ - | \$ 150.00 |
| 22800 | 640101 | Interest on Cash | \$ 117.64 | \$ 144.08 | \$ 130.00 |
| 22800 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 891.08 | \$ 500.00 |
| 22800 | 660212 | Service Chg - Wtr/Sw r | \$ 70,585.55 | \$ 67,737.35 | \$ 74,789.00 |
| 22800 | 660223 | Service Chg - Excess Water | \$ 2,048.23 | \$ 4,097.24 | \$ 3,072.00 |
| 22800 | 680350 | Cash Flow Loan | \$ - | \$ 14,000.00 | \$ - |
| TOTAL REVENUE | | | \$ 73,183.93 | \$ 86,869.75 | \$ 78,641.00 |

| MD-73A WATER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-----------------------------------|---------------------|---------------------|---------------------|
| 22800 | 720300 | Communication Services | \$ 1,865.02 | \$ 2,120.20 | \$ 2,000.00 |
| 22800 | 720600 | Insurance Expense | \$ 440.00 | \$ 450.00 | \$ 460.00 |
| 22800 | 720601 | General Insurance | \$ 2,034.80 | \$ 2,079.00 | \$ 2,085.00 |
| 22800 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 62.56 | \$ - |
| 22800 | 720907 | Maintenance - Water System | \$ 3,883.09 | \$ 6,532.10 | \$ 6,550.00 |
| 22800 | 720913 | Direct Maintenance Expense - DEGS | \$ 28,032.15 | \$ 29,734.18 | \$ 25,000.00 |
| 22800 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 22800 | 721306 | Equipment < FA Limit | \$ - | \$ 6,005.78 | \$ - |
| 22800 | 721403 | Audit/Accounting Services | \$ 1,085.63 | \$ 1,025.12 | \$ 1,100.00 |
| 22800 | 721498 | SD-Administration Overhead | \$ 5,548.71 | \$ 10,492.52 | \$ 12,493.50 |
| 22800 | 721900 | Special Departmental Expense | \$ 1,015.00 | \$ 1,015.00 | \$ 1,025.00 |
| 22800 | 722101 | Gas & Electricity | \$ 27,639.98 | \$ 27,432.20 | \$ 24,661.23 |
| OPERATION EXPENSES | | | \$ 71,757.20 | \$ 87,109.86 | \$ 75,539.73 |

| | | | | | |
|-----------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 22800 | 731401 | Interfund Expend - Cost Plan | \$ 3,125.38 | \$ 3,107.87 | \$ 3,101.27 |
| INTERFUND EXPENSES | | | \$ 3,125.38 | \$ 3,107.87 | \$ 3,101.27 |
| TOTAL WATER EXPENSES | | | \$ 74,882.58 | \$ 90,217.73 | \$ 78,641.00 |

| | | | |
|-----------------------------------|--------------------|--------------|--------------|
| MD-73A Funding Sources | \$ 78,230.56 | \$ 90,217.73 | \$ 78,641.00 |
| MD-73A Financing Uses | \$ 74,882.58 | \$ 90,217.73 | \$ 78,641.00 |
| MD-73A ENDING FUND BALANCE | \$ 3,347.98 | \$ - | \$ - |

Outstanding Debt GF \$ 51,604.13

Maintenance District 85 – Valeta

2017-2018 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 \$112.58. 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 \$138.91. There are no standby rates.

MD-85 VALETA

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|-------------------------------------|----------------------|------------------------|--------------------------|
| MD-85 FUND ADMN FUND BALANCE | | | | | |
| 2400 | 491100 | F/B Unreserved Undistributed | \$ 23,967.98 | \$ 30,496.01 | \$ 48,365.94 |
| BEGINNING FUND BALANCE | | | \$ 23,967.98 | \$ 30,496.01 | \$ 48,365.94 |
| MD-85 WATER REVENUE: | | | | | |
| 24000 | 630321 | Delinquent Bill Penalty | \$ 62.50 | \$ - | \$ 20.00 |
| 24000 | 640101 | Interest on Cash | \$ 135.81 | \$ 245.48 | \$ 190.00 |
| 24000 | 654501 | St- Water Grant | \$ - | \$ - | \$ 500,000.00 |
| 24000 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 7,307.44 | \$ 5,000.00 |
| 24000 | 660212 | Service Chg - Wtr/Sw r | \$ 23,008.75 | \$ 26,107.00 | \$ 27,019.00 |
| 24000 | 660231 | Sp Asmt - Bus Improv Dst | \$ 4,207.80 | \$ 4,175.41 | \$ 5,319.00 |
| 24000 | 673000 | Miscellaneous | \$ 67.00 | \$ 96.00 | \$ 50.00 |
| TOTAL REVENUE | | | \$ 27,481.86 | \$ 37,931.33 | \$ 537,598.00 |
| MD-85 WATER SYSTEM EXPENSES: | | | | | |
| 24000 | 720600 | Insurance Expense | \$ 45.00 | \$ 48.00 | \$ 55.00 |
| 24000 | 720601 | General Insurance | \$ 66.75 | \$ 68.00 | \$ 75.00 |
| 24000 | 720900 | Maintenance Structures & Grounds | \$ 332.01 | \$ - | \$ - |
| 24000 | 720907 | Maintenance - Water System | \$ 841.61 | \$ 1,123.72 | \$ 1,500.00 |
| 24000 | 720913 | Direct Maintenance Expense - DEGS | \$ 11,480.12 | \$ 8,557.20 | \$ 10,000.00 |
| 24000 | 721100 | Memberships | \$ 162.65 | \$ 214.96 | \$ 250.00 |
| 24000 | 721400 | Professional & Specialized Services | \$ 313.88 | \$ 445.40 | \$ 450.00 |
| 24000 | 721403 | Audit/Accounting Services | \$ 156.20 | \$ 147.52 | \$ 155.00 |
| 24000 | 721498 | SD-Administration Overhead | \$ 873.82 | \$ 1,652.36 | \$ 1,967.48 |
| 24000 | 721900 | Special Departmental Expense | \$ 343.00 | \$ 468.00 | \$ 500.00 |
| 24000 | 722101 | Gas & Electricity | \$ 5,257.06 | \$ 6,380.32 | \$ 6,500.00 |
| OPERATION EXPENSES | | | \$ 19,872.10 | \$ 19,105.48 | \$ 21,452.48 |
| 24000 | 730501 | Interest Installment Contracts | \$ 589.54 | \$ 466.49 | \$ 339.71 |
| 24000 | 731400 | Interfund Expenses | \$ - | \$ - | \$ 4,295.21 |
| 24000 | 731401 | Interfund Expend - Cost Plan | \$ 492.19 | \$ 489.43 | \$ 488.39 |
| INTERFUND EXPENSES | | | \$ 1,081.73 | \$ 955.92 | \$ 5,123.31 |
| 24000 | 740200 | Buildings and Improvements | \$ - | \$ - | \$ 500,000.00 |
| 24000 | 740301 | Equipment | \$ - | \$ - | \$ 59,388.15 |
| FIXED ASSETS | | | \$ - | \$ - | \$ 559,388.15 |

| | | | |
|----------------------------------|---------------------|---------------------|----------------------|
| TOTAL WATER EXPENSES | \$ 20,953.83 | \$ 20,061.40 | \$ 585,963.94 |
| MD-85 Funding Sources | \$ 51,449.84 | \$ 68,427.34 | \$ 585,963.94 |
| MD-85 Financing Uses | \$ 20,953.83 | \$ 20,061.40 | \$ 585,963.94 |
| MD-85 ENDING FUND BALANCE | \$ 30,496.01 | \$ 48,365.94 | \$ - |
| Outstanding Debt GF | | \$ 2,052 | |

Maintenance District 95 – Ranchos West

2017-2018 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|-------------------------------------|----------------------|------------------------|--------------------------|
| MD-95 FUND ADMN FUND BALANCE | | | | | |
| 2500 | 491100 | F/B Unreserved Undistributed | \$ 12,000.40 | \$ 4,936.62 | \$ 11,494.58 |
| BEGINNING FUND BALANCE | | | \$ 12,000.40 | \$ 4,936.62 | \$ 11,494.58 |
| MD-95 WATER REVENUE: | | | | | |
| 25001 | 620300 | Construction | \$ 90.56 | \$ 90.56 | \$ - |
| 25001 | 630307 | Other Fines/Penalties | \$ 2,471.42 | \$ 935.04 | \$ 375.00 |
| 25001 | 630321 | Delinquent Bill Penalty | \$ 42.54 | \$ 0.76 | \$ 50.00 |
| 25001 | 640101 | Interest on Cash | \$ 60.57 | \$ 47.44 | \$ 54.00 |
| 25001 | 660212 | Service Chg - Wtr/Sw r | \$ 26,632.69 | \$ 27,278.36 | \$ 27,449.00 |
| 25001 | 673000 | Miscellaneous | \$ - | \$ 13,351.83 | \$ - |
| 25001 | 680200 | Opertaing Transfer In | \$ 18,000.00 | \$ - | \$ - |
| 25001 | 680350 | Cash Flow Loan | \$ 21,000.00 | \$ 24,000.00 | \$ - |
| TOTAL REVENUE | | | \$ 68,297.78 | \$ 65,703.99 | \$ 27,928.00 |
| MD-95 WATER SYSTEM EXPENSES: | | | | | |
| 25001 | 720300 | Communication Services | \$ 237.65 | \$ 239.04 | \$ 240.00 |
| 25001 | 720600 | Insurance Expense | \$ 255.00 | \$ 267.00 | \$ 270.00 |
| 25001 | 720601 | General Insurance | \$ 349.84 | \$ 357.00 | \$ 365.00 |
| 25001 | 720800 | Maintenance of Equipment | \$ 120.52 | \$ - | \$ - |
| 25001 | 720900 | Maintenance - Bldgs & Improvement | \$ 167.04 | \$ - | \$ - |
| 25001 | 720907 | Maintenance - Water System | \$ 2,230.75 | \$ 3,202.40 | \$ 3,350.00 |
| 25001 | 720913 | Direct Maintenance Expense - DEGS | \$ 20,703.55 | \$ 19,014.72 | \$ 20,000.00 |
| 25001 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 25001 | 721302 | Postage | \$ 13.23 | \$ - | \$ - |
| 25001 | 721400 | Professional & Specialized Services | \$ 18,083.57 | \$ - | \$ - |
| 25001 | 721403 | Audit/Accounting Services | \$ 226.53 | \$ 213.88 | \$ 225.00 |
| 25001 | 721498 | SD-Administration Overhead | \$ 1,179.65 | \$ 2,230.68 | \$ 2,656.10 |
| 25001 | 721900 | Special Departmental Expense | \$ 343.00 | \$ 468.00 | \$ 470.00 |
| 25001 | 722101 | Gas & Electricity | \$ 30,624.13 | \$ 32,331.38 | \$ 11,022.15 |
| OPERATION EXPENSES | | | \$ 74,697.11 | \$ 58,485.30 | \$ 38,763.25 |
| 25001 | 731401 | Interfund Expend - Cost Plan | \$ 664.45 | \$ 660.73 | \$ 659.33 |
| INTERFUND EXPENSES | | | \$ 664.45 | \$ 660.73 | \$ 659.33 |

TOTAL WATER EXPENSES

\$ 75,361.56

\$ 59,146.03

\$ 39,422.58

| | | | |
|----------------------------------|--------------------|---------------------|--------------|
| MD-95 Funding Sources | \$ 80,298.18 | \$ 70,640.61 | \$ 39,422.58 |
| MD-95 Financing Uses | \$ 75,361.56 | \$ 59,146.03 | \$ 39,422.58 |
| MD-95 ENDING FUND BALANCE | \$ 4,936.62 | \$ 11,494.58 | \$ - |

Cash Flow Loans

\$ 45,000.00

Service Area 1 - Indian Lakes

2017-2018 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 filter 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| CSA-1 FUND ADMN FUND BALANCE | | | | | |
| 4700 | 491100 | F/B Unreserved Undistributed | \$ (1,070.35) | \$ 7,422.49 | \$ - |
| BEGINNING FUND BALANCE | | | \$ (1,070.35) | \$ 7,422.49 | \$ - |

| CSA-1 OTHER REVENUE: | | | | | |
|-----------------------------|--------|----------------------|-------------|------------------|-------------|
| 47001 | 220100 | Deposits From Others | \$ - | \$ 200.00 | \$ - |
| TOTAL REVENUE | | | \$ - | \$ 200.00 | \$ - |

| CSA-1 WATER REVENUE: | | | | | |
|-----------------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 47001 | 610100 | Cur Sec Property Tax | \$ 50,296.09 | \$ 49,127.38 | \$ 49,711.00 |
| 47001 | 610200 | Cur Unsecured Property Tax | \$ 2,009.86 | \$ 1,760.49 | \$ 1,885.00 |
| 47001 | 610300 | Prior Secured Property Tax | \$ (296.89) | \$ - | \$ - |
| 47001 | 610400 | Prior Unsecured Property Tax | \$ 66.04 | \$ - | \$ 20.00 |
| 47001 | 610600 | Current Supplemental Property Tax | \$ 922.60 | \$ 581.56 | \$ 752.00 |
| 47001 | 610700 | Prior Supplemental Property Tax | \$ 2.42 | \$ - | \$ 1.00 |
| 47001 | 630321 | Delinquent Bill Penalty | \$ 1,233.79 | \$ 30.84 | \$ 600.00 |
| 47001 | 640101 | Interest on Cash | \$ 260.06 | \$ 224.44 | \$ 242.00 |
| 47001 | 640103 | Interest on Property Tax Collected | \$ 9.55 | \$ - | \$ - |
| 47001 | 652900 | St- H/O Property Tax Rlf | \$ 529.16 | \$ 253.93 | \$ 391.00 |
| 47001 | 654500 | St- Water Grant | \$ 38,040.98 | \$ - | \$ - |
| 47001 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ 318.21 | \$ 6,429.40 | \$ 3,214.00 |
| 47001 | 660212 | Service Chg - Wtr/Sw r | \$ 123,118.16 | \$ 115,581.77 | \$ 122,181.00 |
| 47001 | 660223 | Service Chg - Excess Water | \$ 6,847.98 | \$ 915.30 | \$ 1,000.00 |
| 47001 | 660225 | Svc Chg - Debt Svc | \$ - | \$ 98.70 | \$ - |
| 47001 | 673000 | Miscellaneous | \$ 74.49 | \$ - | \$ - |
| 47001 | 680350 | Cash Flow Loan | \$ 60,440.00 | \$ 57,000.00 | \$ - |
| TOTAL REVENUE | | | \$ 283,872.50 | \$ 232,003.81 | \$ 179,997.00 |

| CSA-1 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|-----------------------------------|--------------|--------------|--------------|
| 47001 | 720300 | Communication Services | \$ 1,263.75 | \$ 1,487.32 | \$ 1,500.00 |
| 47001 | 720600 | Insurance Expense | \$ 2,225.00 | \$ 2,336.00 | \$ 2,340.00 |
| 47001 | 720601 | General Insurance | \$ 2,766.55 | \$ 2,826.00 | \$ 2,830.00 |
| 47001 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 104.26 | \$ - |
| 47001 | 720907 | Maintenance - Water System | \$ 51,806.11 | \$ 12,672.22 | \$ 10,000.00 |
| 47001 | 720913 | Direct Maintenance Expense - DEGS | \$ 90,535.87 | \$ 84,904.84 | \$ 48,249.83 |
| 47001 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 47001 | 721302 | Postage | \$ 501.27 | \$ 274.94 | \$ 274.94 |

| | | | | | |
|---------------------------|--------|-------------------------------------|----------------------|----------------------|----------------------|
| 47001 | 721306 | Equipment < FA Limit | \$ 5,265.62 | \$ - | \$ - |
| 47001 | 721400 | Professional & Specialized Services | \$ 6,263.91 | \$ 17,440.00 | \$ - |
| 47001 | 721403 | Audit/Accounting Services | \$ 4,030.13 | \$ 3,805.36 | \$ 4,000.00 |
| 47001 | 721427 | Property Tax Admin Fee | \$ 1,433.00 | \$ 1,500.00 | \$ 1,550.00 |
| 47001 | 721498 | SD-Administration Overhead | \$ 20,687.49 | \$ 23,421.93 | \$ 46,580.08 |
| 47001 | 721900 | Special Departmental Expense | \$ 5,097.75 | \$ 1,144.76 | \$ 1,500.00 |
| 47001 | 722101 | Gas & Electricity | \$ 71,637.90 | \$ 75,960.24 | \$ 49,444.53 |
| OPERATION EXPENSES | | | \$ 263,727.17 | \$ 228,039.07 | \$ 168,434.38 |

| | | | | | |
|---------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 47001 | 731401 | Interfund Expend - Cost Plan | \$ 11,652.49 | \$ 11,587.23 | \$ 11,562.62 |
| INTERFUND EXPENSES | | | \$ 11,652.49 | \$ 11,587.23 | \$ 11,562.62 |

TOTAL WATER EXPENSES \$ 275,379.66 \$ 239,626.30 \$ 179,997.00

| | | | |
|----------------------------------|--------------------|---------------|---------------|
| CSA-1 Funding Sources | \$ 282,802.15 | \$ 239,626.30 | \$ 179,997.00 |
| CSA-1 Financing Uses | \$ 275,379.66 | \$ 239,626.30 | \$ 179,997.00 |
| CSA-1 ENDING FUND BALANCE | \$ 7,422.49 | \$ - | \$ - |

Outstanding Debt GF \$ 92,518.43
Cash Flow Loans \$ 117,440.00

Service Area 1 - Indian Lakes (other)

2017-2018 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------------------------|--------|------------------------|----------------------|------------------------|--------------------------|
| CSA-1 ASST DIST DEBT SVC FUND: | | | | | |
| 4703 | 482100 | F/B Unres Des Bond Res | \$ 37,927.31 | \$ 43,313.79 | \$ 47,343.43 |
| CSA-1 ASST DIST DEBT SVC F A FUND BEG FUND BAL | | | \$ 37,927.31 | \$ 43,313.79 | \$ 47,343.43 |

| CSA-1 ASST DIST DEBT SVC REVENUE: | | | | | |
|------------------------------------------|--------|------------------------------------|---------------------|---------------------|---------------------|
| 47030 | 640101 | Interest on Cash | \$ 203.23 | \$ 279.24 | \$ 241.00 |
| 47030 | 640103 | Interest on Property Tax Collected | \$ 5.01 | \$ - | \$ - |
| 47030 | 660205 | Sp Asmt - Bonds | \$ 39,079.55 | \$ 38,130.36 | \$ 38,604.00 |
| 47030 | 660210 | Sp Asmt - Delinquent Asmt | \$ 803.18 | \$ 589.06 | \$ 500.00 |
| CSA-1 ASST DIST DEBT SVC REVENUE | | | \$ 40,090.97 | \$ 38,998.66 | \$ 39,345.00 |

| CSA-1 ASST DIST DEBT SVC EXPENSES: | | | | | |
|-------------------------------------------|--------|-------------------|---------------------|---------------------|---------------------|
| 47030 | 721403 | Audit/Acctg Svcs | \$ 4,527.43 | \$ 4,793.15 | \$ 5,000.00 |
| 47030 | 730200 | Bond Redemptions | \$ 10,430.00 | \$ 10,880.00 | \$ 10,290.00 |
| 47030 | 730400 | Interest on Bonds | \$ 19,747.06 | \$ 19,295.87 | \$ 19,867.26 |
| TOTAL CSA-1 ASST DIST DEBT SVC EXP | | | \$ 34,704.49 | \$ 34,969.02 | \$ 35,157.26 |

| | | | |
|----------------------------------------------|---------------------|---------------------|---------------------|
| CSA-1 Asst Dist Debt Svc Fund Sources | \$ 78,018.28 | \$ 82,312.45 | \$ 86,688.43 |
| CSA-1 Asst Dist Debt Svc Fin Uses | \$ 34,704.49 | \$ 34,969.02 | \$ 35,157.26 |
| CSA-1 ASST DIST DEBT SVC END FUND BAL | \$ 43,313.79 | \$ 47,343.43 | \$ 51,531.17 |

| CSA-1 DEBT SVC FUND: | | | | | |
|-----------------------------------------|--------|------------------------|----------------------|----------------------|----------------------|
| 4704 | 482100 | F/B Unres Des Bond Res | \$ 132,134.02 | \$ 138,911.59 | \$ 146,068.70 |
| CSA-1 DEBT SVC FUND BEG FUND BAL | | | \$ 132,134.02 | \$ 138,911.59 | \$ 146,068.70 |

| CSA-1 DEBT SVC REVENUE: | | | | | |
|--------------------------------|--------|-------------------------------|---------------------|---------------------|---------------------|
| 47040 | 640101 | Interest on Cash | \$ 787.01 | \$ 1,225.56 | \$ 1,006.00 |
| 47040 | 660212 | Svc Chg - Wtr/Sw r | \$ - | \$ 78.04 | \$ - |
| 47040 | 660223 | Svc Chg - Excess Water | \$ 1,211.70 | \$ 263.60 | \$ - |
| 47040 | 660225 | Service Charge - Debt Service | \$ 14,504.54 | \$ 15,313.20 | \$ 15,114.00 |
| CSA-1 DEBT SVC REVENUE | | | \$ 16,503.25 | \$ 16,880.40 | \$ 16,120.00 |

| CSA-1 DEBT SVC EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------|--------------------|--------------------|----------------------|
| 47040 | 730200 | Bond Redemptions | \$ 3,050.00 | \$ 3,180.00 | \$ 3,320.00 |
| 47040 | 730500 | Interest Other L-T Debt | \$ 6,675.68 | \$ 6,543.29 | \$ 6,405.18 |
| 47040 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 152,463.52 |
| TOTAL CSA-1 DEBT SVC EXPENSES | | | \$ 9,725.68 | \$ 9,723.29 | \$ 162,188.70 |

| | | | | | | |
|-------------------------------------------|-----------|-------------------|-----------|-------------------|-----------|------------|
| CSA-1 Debt Svc Funding Sources | \$ | 148,637.27 | \$ | 155,791.99 | \$ | 162,188.70 |
| CSA-1 Debt Svc Financing Uses | \$ | 9,725.68 | \$ | 9,723.29 | \$ | 162,188.70 |
| CSA-1 DEBT SVC ENDING FUND BALANCE | \$ | 138,911.59 | \$ | 146,068.70 | \$ | - |

| | | | | | | | | |
|----------------------------------------|--------|------------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| CSA-1 RESERVE FUND: | | | | | | | | |
| 4705 | 482100 | F/B Unres Des Bond Res | \$ | 52,763.60 | \$ | 53,073.49 | \$ | 53,541.73 |
| CSA-1 RESERVE FUND BEG FUND BAL | | | \$ | 52,763.60 | \$ | 53,073.49 | \$ | 53,541.73 |

| | | | | | | | | |
|-------------------------------|--------|------------------|-----------|---------------|-----------|---------------|-----------|---------------|
| CSA-1 RESERVE REVENUE: | | | | | | | | |
| 47050 | 640101 | Interest on Cash | \$ | 309.89 | \$ | 468.24 | \$ | 389.00 |
| CSA-1 RESERVE REVENUE | | | \$ | 309.89 | \$ | 468.24 | \$ | 389.00 |

| | | | | | | | | |
|-------------------------------------|--------|-------------------------------|-----------|----------|-----------|----------|-----------|------------------|
| CSA-1 RESERVE EXPENSES: | | | | | | | | |
| 47050 | 780100 | Appropriation for Contingency | \$ | - | \$ | - | \$ | 53,930.73 |
| TOTAL CSA-1 RESERVE EXPENSES | | | \$ | - | \$ | - | \$ | 53,930.73 |

| | | | | | | |
|------------------------------------------|-----------|------------------|-----------|------------------|-----------|-----------|
| CSA-1 Reserve Funding Sources | \$ | 53,073.49 | \$ | 53,541.73 | \$ | 53,930.73 |
| CSA-1 Reserve Financing Uses | \$ | - | \$ | - | \$ | 53,930.73 |
| CSA-1 RESERVE ENDING FUND BALANCE | \$ | 53,073.49 | \$ | 53,541.73 | \$ | - |

Service Area 2A - Bass Lake

2017-2018 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 \$410 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|-------------------------------------|----------------------|------------------------|--------------------------|
| CSA-2A FUND ADMN FUND BALANCE | | | | | |
| 4710 | 491100 | F/B Unreserved Undistributed | \$ 74,804.03 | \$ 175,562.56 | \$ 180,864.35 |
| BEGINNING FUND BALANCE | | | \$ 74,804.03 | \$ 175,562.56 | \$ 180,864.35 |
| CSA-2A SEWER REVENUE: | | | | | |
| 47100 | 640101 | Interest on Cash | \$ 1,613.77 | \$ 2,227.12 | \$ 1,920.00 |
| 47100 | 640103 | Interest on Property Tax Collected | \$ 108.04 | \$ - | \$ - |
| 47100 | 660206 | Sp Asmt - Sewer | \$ 524,665.00 | \$ 526,879.50 | \$ 658,501.00 |
| 47100 | 660210 | Sp Asmt - Delinquent Asmt | \$ 6,813.40 | \$ 3,166.93 | \$ 1,500.00 |
| 47100 | 660212 | Service Chg - Wtr/Sw r | \$ 86,660.02 | \$ 82,562.90 | \$ 83,599.00 |
| 47100 | 673000 | Miscellaneous | \$ - | \$ 178.17 | \$ - |
| 47100 | 680100 | Sale of Other | \$ 24,230.34 | \$ - | \$ - |
| TOTAL REVENUE | | | \$ 644,090.57 | \$ 614,836.45 | \$ 745,520.00 |
| CSA-2A SEWER SYSTEM EXPENSES: | | | | | |
| 47100 | 720300 | Communication Services | \$ 3,528.13 | \$ 3,757.30 | \$ 3,800.00 |
| 47100 | 720500 | Household Expense | \$ 1,783.84 | \$ 3,400.00 | \$ 3,500.00 |
| 47100 | 720502 | Refuse Disposal | \$ 1,056.00 | \$ 1,200.00 | \$ 1,300.00 |
| 47100 | 720600 | Insurance Expense | \$ 4,750.00 | \$ 4,772.00 | \$ 4,780.00 |
| 47100 | 720601 | General Insurance | \$ 12,327.52 | \$ 12,594.00 | \$ 12,600.00 |
| 47100 | 720800 | Maintenance -Equipment | \$ 402.01 | \$ 35.29 | \$ 150.00 |
| 47100 | 720900 | Maintenance Structures & Grounds | \$ 117.93 | \$ 421.92 | \$ 500.00 |
| 47100 | 720908 | Maintenance - Sewer System | \$ 66,817.34 | \$ 51,361.81 | \$ 55,000.00 |
| 47100 | 720913 | Direct Maintenance Expense - DEGS | \$ 203,504.25 | \$ 210,421.88 | \$ 215,000.00 |
| 47100 | 721100 | Memberships | \$ 81.33 | \$ 80.60 | \$ 85.00 |
| 47100 | 721306 | Equipment < FA Limit | \$ 4,754.61 | \$ - | \$ 15,000.00 |
| 47100 | 721400 | Professional & Specialized Services | \$ - | \$ 2,500.00 | \$ - |
| 47100 | 721498 | SD-Administration Overhead | \$ 64,911.08 | \$ 122,746.12 | \$ 146,154.22 |
| 47100 | 721602 | Rent/Lease Other Equipment | \$ 134.95 | \$ - | \$ 500.00 |
| 47100 | 721900 | Special Departmental Expense | \$ 27,330.00 | \$ 28,272.90 | \$ 29,000.00 |
| 47100 | 722101 | Gas & Electricity | \$ 113,795.48 | \$ 129,211.22 | \$ 130,000.00 |
| 47100 | 722102 | Sewer & Water Charges | \$ 1,071.02 | \$ 2,402.40 | \$ 2,500.00 |
| OPERATION EXPENSES | | | \$ 506,415.67 | \$ 573,177.44 | \$ 619,869.22 |
| 47100 | 731401 | Interfund Expend - Cost Plan | \$ 36,916.37 | \$ 36,357.22 | \$ 36,280.02 |
| INTERFUND EXPENSES | | | \$ 36,916.37 | \$ 36,357.22 | \$ 36,280.02 |

| | | | | | |
|--------------------------------------|--------|-------------------------------|----------------------|----------------------|----------------------|
| 47100 | 740300 | Equipment | \$ - | \$ - | \$ 100,000.00 |
| FIXED ASSETS | | | \$ - | \$ - | \$ 100,000.00 |
| 47100 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 170,235.11 |
| APPROPRIATION FOR CONTINGENCY | | | \$ - | \$ - | \$ 170,235.11 |
| TOTAL SEWER EXPENSES | | | \$ 543,332.04 | \$ 609,534.66 | \$ 926,384.35 |
| CSA-2A Funding Sources | | | \$ 718,894.60 | \$ 790,399.01 | \$ 926,384.35 |
| CSA-2A Financing Uses | | | \$ 543,332.04 | \$ 609,534.66 | \$ 926,384.35 |
| CSA-2A ENDING FUND BALANCE | | | \$ 175,562.56 | \$ 180,864.35 | \$ - |

Service Area 2A - Bass Lake (other)

2017-2018 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|------------------------------------------------|--------|--------------------------------|----------------------|------------------------|--------------------------|
| CSA-2A ACO FUND ADMIN FUND: | | | | | |
| 4711 | 481100 | F/B Unres Des Cap Outlay | \$ - | \$ - | \$ - |
| CSA-2A ACO FUND BEGINNING FUND BALANCE | | | \$ 281,456.61 | \$ 390,459.99 | \$ 496,524.15 |
| CSA-2A ACO FUND REVENUE: | | | | | |
| 47110 | 640101 | Interest on Cash | \$ 1,992.10 | \$ 3,659.28 | \$ 3,850.00 |
| 47110 | 640103 | Interest on Property Tax | \$ 15.33 | \$ - | \$ - |
| 47110 | 660219 | Service Charge ACO Reserve | \$ 106,995.95 | \$ 102,404.88 | \$ 108,780.00 |
| CSA-2A ACO FUND REVENUE | | | \$ 109,003.38 | \$ 106,064.16 | \$ 112,630.00 |
| CSA-2A ACO FUND EXPENSES: | | | | | |
| 47110 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 609,154.15 |
| TOTAL CSA-2A ACO FUND EXPENSES | | | \$ - | \$ - | \$ 609,154.15 |
| CSA-2A ACO Fund Funding Sources | | | \$ 390,459.99 | \$ 496,524.15 | \$ 609,154.15 |
| CSA-2A ACO Fund Financing Uses | | | \$ - | \$ - | \$ 609,154.15 |
| CSA-2A ACO ENDING FUND BALANCE | | | \$ 390,459.99 | \$ 496,524.15 | \$ - |
| CSA-2A BOND FUND ADMIN: | | | | | |
| 47120 | 482100 | F/B Unres Des Bond Res | | | |
| CSA-2A BOND FUND BEGINNING FUND BALANCE | | | \$ 5,615.60 | \$ 5,648.58 | \$ 5,698.42 |
| CSA-2A BOND FUND REVENUE: | | | | | |
| 47120 | 640101 | Interest on Cash | \$ 32.98 | \$ 49.84 | \$ 41.41 |
| CSA-2A BOND FUND REVENUE | | | \$ 32.98 | \$ 49.84 | \$ 41.41 |
| CSA-2A BOND FUND EXPENSES: | | | | | |
| 47120 | 780100 | Appropriations for Contingency | \$ - | \$ - | \$ 5,739.83 |
| TOTAL CSA-2A BOND FUND EXPENSES | | | \$ - | \$ - | \$ 5,739.83 |
| CSA-2A Bond Fund Funding Sources | | | \$ 5,648.58 | \$ 5,698.42 | \$ 5,739.83 |
| CSA-2A Bond Fund Financing Uses | | | \$ - | \$ - | \$ 5,739.83 |
| CSA-2A BOND FUND ENDING FUND BALANCE | | | \$ 5,648.58 | \$ 5,698.42 | \$ - |
| ASST. DIST 13-01 PREPAYMENT FUND ADMIN: | | | | | |

| ASST. DISTRICT 13-01 PREPAYMENT FUND REVENUE: | | | | | |
|------------------------------------------------------|--------|------------------|---------------------|---------------------|---------------------|
| 47130 | 640101 | Interest on Cash | \$ 20,831.84 | \$ 29,178.12 | \$ 25,004.98 |
| 47130 | 673000 | Miscellaneous | \$ - | \$ 6,992.28 | \$ - |
| PREPAY FUND REVENUE | | | \$ 20,831.84 | \$ 36,170.40 | \$ 25,004.98 |

| CSA-2A IMPROVE FUND EXPENSES: | | | | | |
|-------------------------------------------|--------|---------------------------|----------------------|------------------------|-------------------------|
| 47131 | 740200 | Building and Improvements | \$ 479,718.03 | \$ 1,002,507.76 | \$ 12,000,000.00 |
| TOTAL CSA-2A IMPROVE FUND EXPENSES | | | \$ 479,718.03 | \$ 1,002,507.76 | \$ 12,000,000.00 |

| | | | |
|----------------------------------------------------|------------------------|--------------------------|---------------------------|
| CSA-2A Improve Fund Funding Sources | \$ 45,578.43 | \$ (397,969.20) | \$ 25,004.98 |
| CSA-2A Improve Fund Financing Uses | \$ 479,718.03 | \$ 1,002,507.76 | \$ 12,000,000.00 |
| CSA-2A IMPROVEMENT FUND ENDING FUND BALANCE | \$ (434,139.60) | \$ (1,400,476.96) | \$ (11,974,995.02) |

| CSA-2A DEBT SERVICE FUND: | | | | | |
|--------------------------------------------|--|--|----------------------|------------------------|------------------------|
| DEBT SERVICE FUND BEGINNING BALANCE | | | \$ 655,538.01 | \$ 1,330,733.49 | \$ 2,010,019.46 |

| CSA-2A DEBT SERVICE FUND REVENUE: | | | | | |
|------------------------------------------|--------|--------------------------|----------------------|----------------------|----------------------|
| 47140 | 640101 | Interest on Cash | \$ 5,872.43 | \$ 13,124.40 | \$ 12,000.00 |
| 47140 | 640103 | Interest on Property Tax | \$ 126.25 | \$ - | \$ - |
| 47140 | 660205 | SP ASMT - Bonds | \$ 669,196.80 | \$ 666,161.57 | \$ 853,530.00 |
| CSA-2A DEBT SERVICE FUND REVENUE | | | \$ 675,195.48 | \$ 679,285.97 | \$ 865,530.00 |

| CSA-2A DEBT SERVICE FUND EXPENSES: | | | | | |
|-------------------------------------------|--------|--------------------------------|-------------|-------------|----------------------|
| 47140 | 730200 | Bond Redemptions | \$ - | \$ - | \$ 175,000.00 |
| 47140 | 730400 | Interest on Bonds | \$ - | \$ - | \$ 212,485.00 |
| 47140 | 780100 | Appropriations for Contingency | \$ - | \$ - | \$ 478,045.00 |
| TOTAL CSA-2A IMPROVE FUND EXPENSES | | | \$ - | \$ - | \$ 865,530.00 |

| | | | |
|-----------------------------------------------------|------------------------|------------------------|---------------|
| CSA-2A Debt Serv. Fund Funding Sources | \$ 1,330,733.49 | \$ 2,010,019.46 | \$ 865,530.00 |
| CSA-2A Debt Serv. Fund Financing Uses | \$ - | \$ - | \$ 865,530.00 |
| CSA-2A DEBT SERVICE FUND ENDING FUND BALANCE | \$ 1,330,733.49 | \$ 2,010,019.46 | \$ - |

Service Area 2 B & C - Bass Lake

2017-2018 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 \$410 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|---------------------------------------------------|--------|-----------------------------------|----------------------|------------------------|--------------------------|
| SA-2BC FUND ADMN FUND BALANCE | | | | | |
| 4720 | 491100 | F/B Unreserved Undistributed | \$ 30,430.86 | \$ 56,964.92 | \$ 22,908.33 |
| BEGINNING FUND BALANCE | | | \$ 30,430.86 | \$ 56,964.92 | \$ 22,908.33 |
| SA-2BC WATER REVENUE: | | | | | |
| 47201 | 630321 | Delinquent Bill Penalty | \$ 8.00 | \$ - | \$ - |
| 47201 | 640101 | Interest on Cash | \$ 210.68 | \$ 626.12 | \$ 418.40 |
| 47201 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 180.66 | \$ 150.00 |
| 47201 | 660212 | Service Chg - Wtr/Sw r | \$ 77,464.87 | \$ 34,510.22 | \$ 37,479.60 |
| TOTAL REVENUE | | | \$ 77,683.55 | \$ 35,317.00 | \$ 38,048.00 |
| SA-2BC WATER SYSTEM EXPENSES: | | | | | |
| 47201 | 720300 | Communication Services | \$ 680.07 | \$ 895.64 | \$ 900.00 |
| 47201 | 720600 | Insurance Expense | \$ 85.00 | \$ 100.00 | \$ 1,110.00 |
| 47201 | 720907 | Maintenance - Water System | \$ 3,449.36 | \$ 7,197.45 | \$ 7,000.00 |
| 47201 | 720913 | Direct Maintenance Expense - DEGS | \$ 29,006.78 | \$ 34,827.12 | \$ 27,071.09 |
| 47201 | 721100 | Memberships | \$ 81.32 | \$ 80.60 | \$ 85.00 |
| 47201 | 721306 | Equipment < FA Limit | \$ - | \$ 2,121.18 | \$ - |
| 47201 | 721403 | Audit/Accounting Services | \$ 273.68 | \$ 258.12 | \$ 275.00 |
| 47201 | 721498 | SD-Administration Overhead | \$ 5,783.60 | \$ 12,062.28 | \$ 12,500.00 |
| 47201 | 721900 | Special Departmental Expense | \$ 914.75 | \$ 878.20 | \$ 950.00 |
| 47201 | 722101 | Gas & Electricity | \$ 6,617.35 | \$ 7,380.17 | \$ 7,500.00 |
| OPERATION EXPENSES | | | \$ 47,556.54 | \$ 65,800.76 | \$ 57,391.09 |
| 47201 | 731401 | Interfund Expend - Cost Plan | \$ 3,592.95 | \$ 3,572.83 | \$ 3,565.24 |
| INTERFUND EXPENSES | | | \$ 3,592.95 | \$ 3,572.83 | \$ 3,565.24 |
| TOTAL WATER EXPENSES | | | \$ 51,149.49 | \$ 69,373.59 | \$ 60,956.33 |
| SA-2BC FUNDING SOURCES AND FINANCING USES: | | | | | |
| SA-2BC Funding Sources | | | \$ 108,114.41 | \$ 92,281.92 | \$ 60,956.33 |
| SA-2BC Financing Uses | | | \$ 51,149.49 | \$ 69,373.59 | \$ 60,956.33 |
| SA-2BC ENDING FUND BALANCE | | | \$ 56,964.92 | \$ 22,908.33 | \$ - |

Service Area 3 – Parksdale

2017-2018 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 \$27.05 per unit for water and \$39.55 for sewer (\$10.09 for sewer collection, and \$31.06 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| CSA-3 FUND ADMN FUND BALANCE | | | | | |
| 4730 | 491100 | F/B Unreserved Undistributed | \$ 38,824.39 | \$ 78,322.22 | \$ 10,303.55 |
| BEGINNING FUND BALANCE | | | \$ 38,824.39 | \$ 78,322.22 | \$ 10,303.55 |

| CSA-3 WATER/SEWER REVENUE: | | | | | |
|-----------------------------------|--------|--------------------------------------------|----------------------|----------------------|----------------------|
| 47300 | 630321 | Delinquent Bill Penalty | \$ 9,476.01 | \$ - | \$ 1,000.00 |
| 47301 | 610100 | Cur Sec Property Tax | \$ 364.19 | \$ 372.05 | \$ 368.00 |
| 47301 | 610200 | Cur Unsecured Property Tax | \$ 1.63 | \$ 0.50 | \$ 1.00 |
| 47301 | 610300 | Prior Secured Property Tax | \$ 0.08 | \$ - | \$ - |
| 47301 | 610400 | Prior Unsecured Property Tax | \$ 0.02 | \$ - | \$ - |
| 47301 | 610600 | Cur Supplemental Property Tax | \$ 0.27 | \$ 0.16 | \$ 1.00 |
| 47301 | 630304 | Sale Veh Used | \$ 75.00 | \$ - | \$ - |
| 47301 | 630307 | Other Fines | \$ 3,039.41 | \$ 558.20 | \$ 100.00 |
| 47301 | 630321 | Delinquent Bill Penalty | \$ 184.94 | \$ - | \$ - |
| 47301 | 640101 | Interest on Cash | \$ 433.49 | \$ 849.00 | \$ 641.00 |
| 47301 | 640103 | Interest on Property Tax Collected (Water) | \$ 54.86 | \$ - | \$ - |
| 47301 | 652900 | St - H/O Property Tax Relief | \$ 0.14 | \$ 0.07 | \$ 1.00 |
| 47301 | 660209 | Sp Asmt - Delinquent Svc Chg (Water) | \$ 18,230.75 | \$ 9,481.43 | \$ 10,000.00 |
| 47301 | 660212 | Service Chg - Wtr/Sw r (Water) | \$ 160,017.22 | \$ 149,883.70 | \$ 170,112.00 |
| 47301 | 672004 | Sale of Other | \$ 700.00 | \$ - | \$ - |
| 47301 | 673920 | Misc Reimbursement - Other | \$ 100.43 | \$ - | \$ - |
| 47301 | 680350 | Cash Flow Loan | \$ 100,000.00 | \$ 15,000.00 | \$ - |
| 47302 | 640103 | Interest on Property Tax Collected | \$ 4.94 | \$ - | \$ - |
| 47302 | 660209 | Sp Asmt - Delinquent Svc Chg (Sewer) | \$ 1,642.12 | \$ 54,889.25 | \$ 50,000.00 |
| 47302 | 660212 | Service Chg - Wtr/Sw r (Sewer) | \$ 177,697.50 | \$ 197,369.18 | \$ 236,720.00 |
| 47302 | 662800 | Interfund Revenue | \$ 14,430.61 | \$ - | \$ - |
| 47302 | 680350 | Cash Flow Loan | \$ - | \$ 13,000.00 | \$ - |
| TOTAL REVENUE | | | \$ 486,453.61 | \$ 441,403.54 | \$ 468,944.00 |

| CSA-3 WATER SYSTEM EXPENSES: | | | | | |
|-------------------------------------|--------|----------------------------------|-------------|--------------|--------------|
| 47301 | 720600 | Insurance Expense | \$ 3,730.00 | \$ 3,916.00 | \$ 3,920.00 |
| 47301 | 720601 | General Insurance | \$ 1,228.79 | \$ 1,255.50 | \$ 1,260.00 |
| 47301 | 720800 | Maintenance -Equipment | \$ 164.97 | \$ - | \$ - |
| 47301 | 720900 | Maintenance Structures & Grounds | \$ 332.02 | \$ 312.78 | \$ 350.00 |
| 47301 | 720907 | Maintenance - Water System | \$ 2,664.25 | \$ 14,255.36 | \$ 10,000.00 |

| | | | | | |
|-----------------------------------|--------|-------------------------------------|----------------------|----------------------|----------------------|
| 47301 | 720913 | Direct Maintenance Expense - DEGS | \$ 57,266.25 | \$ 92,454.68 | \$ 60,000.00 |
| 47301 | 721100 | Memberships | \$ 81.33 | \$ 120.65 | \$ 125.00 |
| 47301 | 721302 | Postage | \$ 279.30 | \$ - | \$ - |
| 47301 | 721400 | Professional & Specialized Services | \$ - | \$ 308.06 | \$ - |
| 47301 | 721403 | Audit/Accounting Services | \$ 1,962.49 | \$ 1,851.08 | \$ 1,900.00 |
| 47301 | 721498 | SD-Administration Overhead | \$ 20,869.01 | \$ 49,961.56 | \$ 51,154.47 |
| 47301 | 721900 | Special Departmental Expense | \$ 3,731.00 | \$ 5,921.82 | \$ 5,000.00 |
| 47301 | 722101 | Gas & Electricity | \$ 59,165.34 | \$ 41,534.55 | \$ 45,000.00 |
| OPERATION EXPENSES - WATER | | | \$ 151,474.75 | \$ 211,892.04 | \$ 178,709.47 |

| | | | | | |
|-----------------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 47301 | 731401 | Interfund Expend - Cost Plan | \$ 12,958.02 | \$ 12,774.09 | \$ 12,698.13 |
| INTERFUND EXPENSES - WATER | | | \$ 12,958.02 | \$ 12,774.09 | \$ 12,698.13 |

TOTAL WATER EXPENSES \$ 164,432.77 \$ 224,666.13 \$ 191,407.60

| | | | | | |
|-------------------------------------|--------|-----------------------------------|----------------------|----------------------|----------------------|
| CSA-3 SEWER SYSTEM EXPENSES: | | | | | |
| 47302 | 720300 | Communication Services | \$ 910.80 | \$ 1,229.23 | \$ 1,300.00 |
| 47302 | 720600 | Insurance Expense | \$ 3,730.00 | \$ 3,916.00 | \$ 3,920.00 |
| 47302 | 720601 | General Insurance | \$ 1,228.80 | \$ 1,225.50 | \$ 1,260.00 |
| 47302 | 720800 | Maintenance -Equipment | \$ 143.00 | \$ - | \$ - |
| 47302 | 720908 | Maintenance - Sewer System | \$ 3,401.67 | \$ 1,069.40 | \$ 5,000.00 |
| 47302 | 720913 | Direct Maintenance Expense - DEGS | \$ 64,021.09 | \$ 32,841.52 | \$ 35,000.00 |
| 47302 | 721100 | Memberships | \$ 81.32 | \$ 120.64 | \$ 125.00 |
| 47302 | 721306 | Equipment < FA Limit | \$ 3,668.35 | \$ - | \$ - |
| 47302 | 721403 | Audit/Accounting Services | \$ 2,030.70 | \$ 1,887.92 | \$ 2,050.00 |
| 47302 | 721498 | SD-Administration Overhead | \$ 23,291.44 | \$ 23,878.60 | \$ 22,030.76 |
| 47302 | 721600 | Rent/Lease - Equip | \$ 2,454.48 | \$ - | \$ - |
| 47302 | 721900 | Special Departmental Expense | \$ 2,172.00 | \$ 2,176.00 | \$ 2,175.00 |
| 47302 | 722101 | Gas & Electricity | \$ 4,446.28 | \$ 4,265.20 | \$ 4,610.00 |
| 47302 | 722102 | Sewer & Water Charges | \$ 185,188.20 | \$ 188,510.68 | \$ 185,900.00 |
| OPERATION EXPENSES - SEWER | | | \$ 296,768.13 | \$ 261,120.69 | \$ 263,370.76 |

| | | | | | |
|-----------------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 47302 | 731401 | Interfund Expend - Cost Plan | \$ 12,958.02 | \$ 13,045.73 | \$ 12,969.19 |
| INTERFUND EXPENSES - SEWER | | | \$ 12,958.02 | \$ 13,045.73 | \$ 12,969.19 |

TOTAL SEWER EXPENSES \$ 309,726.15 \$ 274,166.42 \$ 276,339.95

| | | | | | |
|-------------------------------------|--------|-----------------------------------|---------------------|---------------------|---------------------|
| CSA-3 STREET LIGHT EXPENSES: | | | | | |
| 47303 | 720909 | Maintenance - Street Lights | \$ 149.30 | \$ - | \$ - |
| 47303 | 720913 | Direct Maintenance Expense - DEGS | \$ 1,142.52 | \$ - | \$ - |
| 47303 | 722101 | Gas & Electricity | \$ 10,329.43 | \$ 10,589.66 | \$ 11,500.00 |
| OPERATION EXPENSES - LIGHTS | | | \$ 11,621.25 | \$ 10,589.66 | \$ 11,500.00 |

TOTAL STREET LIGHT EXPENSES \$ 11,621.25 \$ 10,589.66 \$ 11,500.00

| | | | |
|----------------------------------|---------------------|---------------------|---------------|
| CSA-3 Funding Sources | \$ 525,278.00 | \$ 519,725.76 | \$ 479,247.55 |
| CSA-3 Financing Uses | \$ 485,780.17 | \$ 509,422.21 | \$ 479,247.55 |
| CSA-3 ENDING FUND BALANCE | \$ 78,322.22 | \$ 10,303.55 | \$ - |

Outstanding Debt GF \$ 181,568.29
Cash Flow Loans \$ 128,000.00
Owed to City of Madera \$ 40,000.00

Service Area 3 – Parksdale (other)

2017-2018 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-----------------------------------------------|--------|------------------------------------|----------------------|------------------------|--------------------------|
| CSA-3 BOND FUND ADMIN: | | | | | |
| 47320 | 482100 | F/B Unres Des Bond Res | \$ 42,364.93 | \$ 44,807.58 | \$ 44,800.37 |
| CSA-3 BOND FUND BEGINNING FUND BALANCE | | | \$ 42,364.93 | \$ 44,807.58 | \$ 44,800.37 |
| CSA-3 BOND FUND REVENUE: | | | | | |
| 47320 | 640101 | Interest on Cash | \$ 196.94 | \$ 244.96 | \$ 220.00 |
| 47320 | 640103 | Interest on Property Tax Collected | \$ 13.64 | \$ - | \$ - |
| 47320 | 660205 | Sp Asmt - Bonds | \$ 19,782.09 | \$ 18,659.82 | \$ 19,220.00 |
| 47320 | 660210 | Sp Asmt - Delinquent Asmt | \$ 4,099.98 | \$ 2,704.37 | \$ 1,352.00 |
| CSA-3 BOND FUND REVENUE | | | \$ 24,092.65 | \$ 21,609.15 | \$ 20,792.00 |
| CSA-3 BOND FUND EXPENSES: | | | | | |
| 47320 | 730200 | Bond Redemptions | \$ 20,000.00 | \$ 21,000.00 | \$ 22,000.00 |
| 47320 | 730400 | Interest on Bonds | \$ 1,650.00 | \$ 616.36 | \$ 100.00 |
| 47320 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 43,492.37 |
| TOTAL CSA-3 BOND FUND EXPENSES | | | \$ 21,650.00 | \$ 21,616.36 | \$ 65,592.37 |
| CSA-3 Bond Fund Funding Sources | | | \$ 66,457.58 | \$ 66,416.73 | \$ 65,592.37 |
| CSA-3 Bond Fund Financing Uses | | | \$ 21,650.00 | \$ 21,616.36 | \$ 65,592.37 |
| CSA-3 BOND FUND ENDING FUND BALANCE | | | \$ 44,807.58 | \$ 44,800.37 | \$ - |

Service Area 3B - Parksdale

2017-2018 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 \$25.38 for water, \$12.69 for County sewer collection, \$31.06 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-----------------------------------------|--------|------------------------------------|----------------------|------------------------|--------------------------|
| CSA-3B WATER SYSTEM: | | | | | |
| BEGINNING FUND BALANCE | | | \$ 13,546.85 | \$ 50,118.39 | \$ 84,630.64 |
| CSA-3B REVENUES: | | | | | |
| 47450 | 630321 | Delinquent Bill Penalty | \$ 23.73 | \$ - | \$ - |
| 47450 | 640101 | Interest on Cash | \$ 1,913.82 | \$ 3,905.20 | \$ 2,909.51 |
| CSA-3B FUND BALANCE | | | \$ 1,937.55 | \$ 3,905.20 | \$ 2,909.51 |
| WATER SYSTEM REVENUES: | | | | | |
| 47451 | 630307 | Other Fines/Penalties | \$ 822.00 | \$ - | \$ - |
| 47451 | 660202 | Spec Asmnt - Water | \$ 41,865.89 | \$ 42,380.91 | \$ 45,025.00 |
| 47451 | 660209 | Sp Asmnt-Delinquent | \$ - | \$ 7,434.22 | \$ - |
| 47451 | 660212 | Svc Chg - Water/Sewer | \$ 2,371.37 | \$ - | \$ - |
| 47451 | 660233 | Spec Asmnt - District Admin & Fees | \$ - | \$ - | \$ 30,000.00 |
| TOTAL WATER SYSTEM REVENUE | | | \$ 45,059.26 | \$ 49,815.13 | \$ 45,025.00 |
| WATER SYSTEM EXPENSES: | | | | | |
| 47451 | 720800 | Maintenance -Equipment | \$ - | \$ 448.83 | \$ - |
| 47451 | 720907 | Maintenance -Water Sys | \$ - | \$ 2,560.09 | \$ 2,500.00 |
| 47451 | 721403 | Audit/Accounting Services | \$ 475.88 | \$ 671.12 | \$ - |
| 47451 | 721498 | SD-Administration Overhead | \$ 6,335.14 | \$ 11,979.68 | \$ 14,264.23 |
| 47451 | 721500 | Publications & Legal Notices | \$ 45.90 | \$ - | \$ - |
| 47451 | 731401 | Interfund Expend - Cost Plan | \$ 3,568.35 | \$ 3,548.36 | \$ 3,540.82 |
| TOTAL WATER SYSTEM EXPENSES | | | \$ 10,425.27 | \$ 19,208.08 | \$ 20,305.05 |
| WATER SYSTEM ENDING FUND BALANCE | | | \$ 50,118.39 | \$ 84,630.64 | \$ 112,260.10 |
| CSA-3B SEWER SYSTEM: | | | | | |
| BEGINNING FUND BALANCE | | | \$ 13,199.09 | \$ 12,841.73 | \$ 13,822.63 |
| SEWER SYSTEM REVENUES: | | | | | |
| 47452 | 660206 | Spec Asmnt - Sewer | \$ 19,692.31 | \$ 21,655.34 | \$ 22,949.00 |
| 47452 | 660232 | Spec Asmnt - City WWTP | \$ 30,786.17 | \$ 35,022.46 | \$ 39,782.00 |
| 47452 | 660233 | Spec Asmnt - District Admin & Fees | \$ - | \$ - | \$ 30,000.00 |
| TOTAL SEWER SYSTEM REVENUE | | | \$ 50,478.48 | \$ 56,677.80 | \$ 92,731.00 |

| CSA-3B SEWER SYSTEM EXPENSES | | | | | |
|-----------------------------------------|--------|-------------------------------|---------------------|---------------------|---------------------|
| 47452 | 720908 | Maintenance - Sewer System | \$ - | \$ 13.02 | \$ - |
| 47452 | 721403 | Audit/Accounting Services | \$ 475.88 | \$ 671.12 | \$ 675.00 |
| 47452 | 721498 | SD-Administration Overhead | \$ 6,335.14 | \$ 11,979.68 | \$ 14,264.23 |
| 47452 | 721500 | Publications & Legal Notices | \$ 45.90 | \$ - | \$ - |
| 47452 | 722102 | Sewer Charges | \$ 40,410.57 | \$ 39,484.72 | \$ 41,000.00 |
| 47452 | 731401 | Interfund Expend - Cost Plan | \$ 3,568.35 | \$ 3,548.36 | \$ 3,540.82 |
| TOTALSEWER SYSTEM EXPENSE | | | \$ 50,835.84 | \$ 55,696.90 | \$ 59,480.05 |
| SEWER SYSTEM ENDING FUND BALANCE | | | \$ 12,841.73 | \$ 13,822.63 | \$ 47,073.58 |
| CSA-3B ROAD | | | | | |
| BEGINNING FUND BALANCE | | | \$ 41,666.00 | \$ 57,665.89 | \$ 75,432.45 |
| CSA-03B ROAD REVENUES: | | | | | |
| 47453 | 660201 | Sp Asmt - Roads | \$ 15,999.89 | \$ 17,766.56 | \$ 16,528.00 |
| TOTAL ROAD REVENUE | | | \$ 15,999.89 | \$ 17,766.56 | \$ 16,528.00 |
| CSA-03B ROAD EXPENSES: | | | | | |
| 47453 | 720906 | Mtce - Roads | \$ - | \$ - | \$ 91,960.45 |
| TOTAL ROAD EXPENSES | | | \$ - | \$ - | \$ 91,960.45 |
| ROAD ENDING FUND BALANCE | | | \$ 57,665.89 | \$ 75,432.45 | \$ - |
| CSA-3B STREET LIGHT | | | | | |
| BEGINNING FUND BALANCE | | | \$ 4,028.71 | \$ 8,783.69 | \$ 13,601.40 |
| CSA-03B STREET LIGHT REVENUES: | | | | | |
| 47454 | 660201 | Sp Asmt - Rds | \$ - | \$ (2.33) | \$ - |
| 47454 | 660203 | Spec Asmnt - Lights | \$ 4,754.98 | \$ 4,817.71 | \$ 4,923.00 |
| TOTAL STREET LIGHT REVENUE | | | \$ 4,754.98 | \$ 4,817.71 | \$ 4,923.00 |
| CSA-03B STREET LIGHT EXPENSES: | | | | | |
| 47454 | 720909 | Maintenance - Street Lights | \$ - | \$ - | \$ 10,000.00 |
| 47454 | 721306 | Equipment < FA Limit | \$ - | \$ - | \$ 8,524.40 |
| 47454 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ - |
| TOTAL STREET LIGHT EXPENSES | | | \$ - | \$ - | \$ 18,524.40 |

| CSA-3B STORM DRAIN | | | | | | | | |
|------------------------------------------------------------|--------|-----------------------------------|----|------------------|----|-------------------|----|-------------------|
| BEGINNING FUND BALANCE | | | \$ | 25,799.41 | \$ | 35,648.60 | \$ | 45,556.95 |
| CSA-03B STORM DRAIN REVENUES: | | | | | | | | |
| 47455 | 660215 | Svc Charge - WTR/SWR | \$ | 16.88 | \$ | - | \$ | - |
| 47455 | 660216 | Svc Charge - Storm Drain | \$ | 9,832.31 | \$ | 9,908.35 | \$ | 10,143.00 |
| TOTAL STORM DRAIN REVENUE | | | \$ | 9,849.19 | \$ | 45,556.95 | \$ | 10,143.00 |
| CSA-03B STORM DRAIN EXPENSES: | | | | | | | | |
| 47455 | 720911 | Maintenance - Storm Drain | \$ | - | \$ | - | \$ | 5,699.95 |
| 47455 | 720913 | Direct Maintenance Expense - DEGS | \$ | - | \$ | - | \$ | 50,000.00 |
| TOTAL STORM DRAIN EXPENSES | | | \$ | - | \$ | - | \$ | 55,699.95 |
| STORM DRAIN ENDING FUND BALANCE | | | \$ | 35,648.60 | \$ | 45,556.95 | \$ | - |
| CSA-3B FIRE PROTECTION | | | | | | | | |
| BEGINNING FUND BALANCE | | | \$ | 40,433.53 | \$ | 53,902.46 | \$ | 67,684.75 |
| CSA-03B FIRE PROTECTION REVENUES: | | | | | | | | |
| 47456 | 660201 | Sp Asmt - Rds | \$ | - | \$ | (7.67) | \$ | - |
| 47456 | 660212 | SVC Charge - WTR/SWR | \$ | 31.50 | \$ | - | \$ | - |
| 47456 | 660221 | Spec Asmnt - Fire Services | \$ | 13,437.43 | \$ | 13,789.96 | \$ | 14,214.00 |
| TOTAL FIRE PROTECTION REVENUE | | | \$ | 13,468.93 | \$ | 67,684.75 | \$ | 14,214.00 |
| CSA-03B FIRE PROTECTION EXPENSES: | | | | | | | | |
| 47456 | 750100 | Op Trans Out - General Fund | \$ | - | \$ | - | \$ | 60,000.00 |
| 47456 | 780100 | Appropriation for Contingency | \$ | - | \$ | - | \$ | 21,898.75 |
| TOTAL FIRE PROTECTION EXPENSES | | | \$ | - | \$ | - | \$ | 81,898.75 |
| FIRE PROTECTION ENDING FUND BALANCE | | | \$ | 53,902.46 | \$ | 67,684.75 | \$ | - |
| CSA-3B PARKS OPERATIONS & MAINTENANCE EXPENSES: | | | | | | | | |
| BEGINNING FUND BALANCE | | | \$ | 74,363.08 | \$ | 102,764.03 | \$ | 131,673.80 |

| | | | | | |
|--------------------------------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 47457 | 660204 | Spec Asmnt - Parks/Land | \$ 28,351.96 | \$ 28,909.77 | \$ 30,488.00 |
| TOTAL PARKS REVENUE | | | \$ 28,400.95 | \$ 28,909.77 | \$ 30,488.00 |
| CSA-03B PARKS EXPENSES: | | | | | |
| 47457 | 720912 | Maintenance - Parks Op & Maint | \$ - | \$ - | \$ 100,000.00 |
| 47457 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 62,161.80 |
| TOTAL PARKS EXPENSES | | | \$ - | \$ - | \$ 162,161.80 |
| CSA-03B PARKS ENDING FUND BALANCE | | | \$ 102,764.03 | \$ 131,673.80 | \$ - |
| CSA-3B DISTRICT ADMIN EXPENSES: | | | | | |
| BEGINNING FUND BALANCE | | | \$ 24,770.31 | \$ 44,648.48 | \$ 64,563.50 |
| CSA-03B DISTRICT ADMIN REVENUE | | | | | |
| 47458 | 660223 | Svc Chg - Excess Water | \$ 24.66 | \$ - | \$ - |
| 47458 | 660233 | Spec Asmnt - District Admin & Fees | \$ 19,853.51 | \$ 19,915.02 | \$ 22,620.00 |
| | | | \$ 19,878.17 | \$ 19,915.02 | \$ 22,620.00 |
| CSA-03B DISTRICT ADMIN EXPENSES | | | | | |
| 47458 | 721203 | Spec Asmnt - Admin & Fees Water | \$ - | \$ - | \$ 30,000.00 |
| 47458 | 721203 | Spec Asmnt - Admin & Fees Sew er | \$ - | \$ - | \$ 30,000.00 |
| 47458 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 27,183.50 |
| TOTAL DISTRICT ADMIN EXPENSES | | | \$ - | \$ - | \$ 87,183.50 |
| CSA-03B DISTRICT ADMIN END FUND BAL | | | \$ 44,648.48 | \$ 64,563.50 | \$ - |
| Outstanding Debt GF | | | | \$ 1,995.35 | |

Service Area 5 – Eastside Acres Village

2017-2018 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|------------------------------------------|--------|-----------------------------------|----------------------|------------------------|--------------------------|
| CSA-5 FUND ADMIN FUND: | | | | | |
| 47501 | 481100 | F/B Unres Des Cap Outlay | \$ 49,533.25 | \$ 49,527.54 | \$ 51,391.74 |
| CSA-5 FUND BEGINNING FUND BALANCE | | | \$ 49,533.25 | \$ 49,527.54 | \$ 51,391.74 |
| CSA-5 STREET LIGHT FUND REVENUE: | | | | | |
| 47501 | 610100 | Current Secured Property Tax | \$ 6,358.35 | \$ 6,264.72 | \$ 6,315.00 |
| 47501 | 610200 | Current Unsecured Property Tax | \$ 252.64 | \$ 223.16 | \$ 240.00 |
| 47501 | 610300 | Prior Secured Property Tax | \$ (37.30) | \$ - | \$ - |
| 47501 | 610400 | Prior Unsecured Property Tax | \$ 8.30 | \$ - | \$ - |
| 47501 | 610600 | Current Supplemental Property Tax | \$ 108.06 | \$ 73.30 | \$ 91.00 |
| 47501 | 610700 | Prior Supplemental Property Tax | \$ 0.28 | \$ - | \$ - |
| 47501 | 640101 | Interest on Cash | \$ 298.59 | \$ 438.24 | \$ 370.00 |
| 47501 | 640103 | Interest on Property Tax | \$ 1.06 | \$ - | \$ 5.00 |
| 47501 | 652900 | St - H/O Property Tax Relief | \$ 66.48 | \$ 32.18 | \$ 50.00 |
| TOTAL CSA-5 STREET LIGHT REVENUE | | | \$ 7,056.46 | \$ 7,031.60 | \$ 7,071.00 |
| CSA-5 STREET LIGHT EXPENSES: | | | | | |
| 47501 | 720600 | Insurance Expense | \$ 55.00 | \$ 55.00 | \$ 60.00 |
| 47501 | 720601 | General Insurance | \$ 1,592.62 | \$ 1,627.00 | \$ 1,650.00 |
| 47501 | 721427 | Property Tax Admin Fee | \$ 181.00 | \$ 200.00 | \$ 215.00 |
| 47501 | 722101 | Gas & Electricity | \$ 3,349.50 | \$ 3,285.40 | \$ 3,500.00 |
| OPERATION EXPENSES | | | \$ 5,178.12 | \$ 5,167.40 | \$ 5,425.00 |
| 47501 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 8,037.74 |
| APPROPRIATION FOR CONTINGENCY | | | \$ - | \$ - | \$ 8,037.74 |
| TOTAL CSA-5 STREET LIGHT EXPENSES | | | \$ 5,178.12 | \$ 5,167.40 | \$ 13,462.74 |
| CSA-5 ROADS EXPENSES: | | | | | |
| 47502 | 720906 | MTCE - Roads | \$ 1,884.05 | \$ - | \$ 45,000.00 |
| TOTAL CSA-5 ROAD EXPENSES | | | \$ 1,884.05 | \$ - | \$ 45,000.00 |
| CSA-5 Fund Funding Sources | | | \$ 56,589.71 | \$ 56,559.14 | \$ 58,462.74 |
| CSA-5 Fund Financing Uses | | | \$ 7,062.17 | \$ 5,167.40 | \$ 58,462.74 |
| CSA-5 ENDING FUND BALANCE | | | \$ 49,527.54 | \$ 51,391.74 | \$ - |

Service Area 5 – Eastside Acres Village (other)

2017-2018 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 | | \$ 12,673.92 | \$ 13,715.30 | \$ 15,929.02 | |
| CSA-5 BOND FUND REVENUE: | | | | | |
| 47510 | 640101 | Interest on Cash | \$ 62.02 | \$ 72.28 | \$ 67.15 |
| 47510 | 640103 | Interest on Property Tax Collected | \$ 1.37 | \$ - | \$ 10.00 |
| 47510 | 660205 | Sp Asmt - Bonds | \$ - | \$ 9,573.88 | \$ 7,900.00 |
| 47510 | 660209 | Sp Asmt- Delinquent Asmt | \$ 7,716.68 | \$ - | \$ - |
| 47510 | 660210 | Sp Asmt - Delinquent Asmt | \$ 286.31 | \$ 317.56 | \$ 305.00 |
| CSA-5 BOND FUND REVENUE | | | \$ 8,066.38 | \$ 9,963.72 | \$ 8,282.15 |
| CSA-5 BOND FUND EXPENSES: | | | | | |
| 47510 | 730200 | Bond Redemptions | \$ 5,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| 47510 | 730400 | Interest on Bonds | \$ 2,025.00 | \$ 1,750.00 | \$ 1,150.00 |
| 47510 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ - |
| TOTAL CSA-5 BOND FUND EXPENSES | | | \$ 7,025.00 | \$ 7,750.00 | \$ 7,150.00 |
| | | | \$ 20,740.30 | \$ 23,679.02 | \$ 24,211.17 |
| | | | \$ 7,025.00 | \$ 7,750.00 | \$ 7,150.00 |
| CSA-5 BOND FUND ENDING FUND BALANCE | | | \$ 13,715.30 | \$ 15,929.02 | \$ 17,061.17 |

Service Area 14 - Chuk-Chanse

2017–2018 Recommended Water, Sewer and Street Lights Operations & Maintenance Budget

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

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

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

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

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

| | | | | | |
|-------------------------------|--------|------------------------------|---------------------|---------------------|---------------------|
| 4830 | 491100 | F/B Unreserved Undistributed | \$ 60,407.25 | \$ 55,828.38 | \$ 63,434.61 |
| BEGINNING FUND BALANCE | | | \$ 60,407.25 | \$ 55,828.38 | \$ 63,434.61 |

| CSA-14 WATER/SEWER REVENUE: | | | | | |
|------------------------------------|--------|--------------------------------------------|---------------------|---------------------|---------------------|
| 48300 | 630321 | Delinquent Bill Penalty | \$ 1,306.90 | \$ 286.52 | \$ 250.00 |
| 48300 | 640101 | Interest on Cash | \$ 209.84 | \$ 286.52 | \$ 248.00 |
| 48300 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 19,933.81 | \$ - |
| 48301 | 640103 | Interest on Property Tax Collected (Water) | \$ 5.07 | \$ - | \$ - |
| 48301 | 660209 | Sp Asmt - Delinquent Svc Chg (Water) | \$ 1,686.32 | \$ 4,642.45 | \$ 4,000.00 |
| 48301 | 660212 | Service Chg - Wtr/Sw r (Water) | \$ 28,408.83 | \$ 23,803.28 | \$ 30,005.00 |
| 48302 | 660209 | Sp Asmt - Delinquent Svc Chg (Sew er) | \$ - | \$ 548.20 | \$ 2,500.00 |
| 48302 | 660212 | Service Chg - Wtr/Sw r (Sew er) | \$ 17,533.64 | \$ 15,557.00 | \$ 18,434.00 |
| 48304 | 660203 | Sp Asmt - Lights | \$ 2,732.00 | \$ 2,381.72 | \$ 2,895.00 |
| 48304 | 660212 | Service Charge - Water/Sew er | \$ 70.48 | \$ 137.32 | \$ - |
| TOTAL REVENUE | | | \$ 51,953.08 | \$ 67,576.82 | \$ 58,332.00 |

| CSA-14 WATER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-----------------------------------|---------------------|---------------------|---------------------|
| 48301 | 720600 | Insurance Expense | \$ 215.00 | \$ 225.00 | \$ 235.00 |
| 48301 | 720601 | General Insurance | \$ 405.90 | \$ 414.50 | \$ 425.00 |
| 48301 | 720900 | Maintenance Structures & Grounds | \$ - | \$ 312.78 | \$ 350.00 |
| 48301 | 720907 | Maintenance - Water System | \$ 7,583.69 | \$ 3,226.93 | \$ 7,500.00 |
| 48301 | 720913 | Direct Maintenance Expense - DEGS | \$ 17,610.42 | \$ 25,536.92 | \$ 25,000.00 |
| 48301 | 721100 | Memberships | \$ 81.33 | \$ 80.60 | \$ 85.00 |
| 48301 | 721403 | Audit/Accounting Services | \$ 121.07 | \$ 114.32 | \$ 150.00 |
| 48301 | 721498 | SD- Administration Overhead | \$ 1,354.41 | \$ 2,561.16 | \$ 3,049.59 |
| 48301 | 721900 | Special Departmental Expense | \$ 715.00 | \$ 351.00 | \$ 750.00 |
| 48301 | 722101 | Gas & Electricity | \$ 2,189.02 | \$ 2,121.52 | \$ 2,300.00 |
| OPERATION EXPENSES - WATER | | | \$ 28,615.48 | \$ 34,944.73 | \$ 39,844.59 |

| | | | | | |
|-----------------------------------|--------|------------------------------|------------------|------------------|------------------|
| 48301 | 731401 | Interfund Expend - Cost Plan | \$ 799.80 | \$ 758.61 | \$ 757.00 |
| INTERFUND EXPENSES - WATER | | | \$ 799.80 | \$ 758.61 | \$ 757.00 |

| | | | | | |
|--------------------------------|--------|-------------------------------|------|------|---------------------|
| 48301 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 52,790.04 |
| APPROP FOR CONT - WATER | | | | | \$ 52,790.04 |

TOTAL WATER EXPENSES \$ 31,115.28 \$ 35,703.34 \$ 93,391.63

| CSA-14 SEWER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------|-----------|-----------|-----------|
| 48302 | 720600 | Insurance Expense | \$ 220.00 | \$ 231.00 | \$ 240.00 |

| CSA-14 SEWER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-----------------------------------|---------------------|---------------------|---------------------|
| 48302 | 720600 | Insurance Expense | \$ 220.00 | \$ 231.00 | \$ 240.00 |
| 48302 | 720601 | General Insurance | \$ 405.90 | \$ 414.50 | \$ 425.00 |
| 48302 | 720900 | Maintenance Structures & Grounds | \$ 332.00 | \$ 421.92 | \$ 425.00 |
| 48302 | 720908 | Maintenance - Sewer System | \$ - | \$ 146.36 | \$ 1,000.00 |
| 48302 | 720913 | Direct Maintenance Expense - DEGS | \$ 10,567.83 | \$ 7,652.52 | \$ 10,000.00 |
| 48302 | 721100 | Memberships | \$ 81.32 | \$ 80.60 | \$ 85.00 |
| 48302 | 721403 | Audit/Accounting Services | \$ 128.87 | \$ 121.68 | \$ 150.00 |
| 48302 | 721498 | SD- Administration Overhead | \$ 1,354.41 | \$ 2,809.04 | \$ 3,344.72 |
| 48302 | 721900 | Special Department Expense | \$ 9,553.00 | \$ 9,553.00 | \$ 9,575.00 |
| 48302 | 722101 | Gas & Electricity | \$ 1,026.71 | \$ 1,265.94 | \$ 1,300.00 |
| OPERATION EXPENSES - SEWER | | | \$ 23,670.04 | \$ 22,696.56 | \$ 26,544.72 |

| | | | | | |
|-----------------------------------|--------|------------------------------|------------------|------------------|------------------|
| 48302 | 731401 | Interfund Expend - Cost Plan | \$ 799.80 | \$ 758.61 | \$ 830.26 |
| INTERFUND EXPENSES - SEWER | | | \$ 799.80 | \$ 758.61 | \$ 830.26 |

TOTAL SEWER EXPENSES \$ 24,469.84 \$ 23,455.17 \$ 27,374.98

| CSA-14 STREET LIGHT EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------|------------------|------------------|--------------------|
| 48304 | 722101 | Gas & Electricity | \$ 946.83 | \$ 812.08 | \$ 1,000.00 |
| TOTAL STREET LIGHT EXPENSES | | | \$ 946.83 | \$ 812.08 | \$ 1,000.00 |

| | | | |
|-----------------------------------|---------------------|---------------------|---------------|
| CSA-14 Funding Sources | \$ 112,360.33 | \$ 123,405.20 | \$ 121,766.61 |
| CSA-14 Financing Uses | \$ 56,531.95 | \$ 59,970.59 | \$ 121,766.61 |
| CSA-14 ENDING FUND BALANCE | \$ 55,828.38 | \$ 63,434.61 | \$ - |

| CSA-14 IMPROVEMENT FUND BALANCE | | | | | |
|----------------------------------------|--------|------------------------------|-------------|-----------------------|-----------------------|
| 48305 | 491100 | F/B Unreserved Undistributed | \$ - | \$ (45,839.55) | \$ (18,863.43) |
| BEGINNING FUND BALANCE | | | \$ - | \$ (45,839.55) | \$ (18,863.43) |

| CSA-14 IMPROVEMENT FUND REVENUE: | | | | | |
|-----------------------------------------|--------|----------------|----------------------|---------------------|-------------|
| 48305 | 651501 | ST-Water Grant | \$ 319,279.72 | \$ 74,912.37 | \$ - |
| | | | \$ 319,279.72 | \$ 74,912.37 | \$ - |

| CSA-14 IMPROVEMENT FUND EXPENSES: | | | | | |
|-----------------------------------|--------|---------------------------------------|---------------|--------------|------|
| 48305 | 721400 | Professional and Specialized Services | \$ 204,251.74 | \$ - | \$ - |
| 48305 | 721940 | SD- Water Purcahse | \$ 16,303.89 | \$ - | \$ - |
| 48305 | 740100 | Land | \$ 3,400.00 | \$ - | \$ - |
| 48305 | 740200 | Building and Improvements | \$ 141,163.64 | \$ 47,936.25 | \$ - |
| | | | \$ 365,119.27 | \$ 47,936.25 | \$ - |

| | | | |
|----------------------------------|---------------|--------------|----------------|
| CSA-14 Imp. Fund Funding Sources | \$ 319,279.72 | \$ 29,072.82 | \$ (18,863.43) |
| CSA-14 Imp. Fund Financing Uses | \$ 365,119.27 | \$ 47,936.25 | \$ - |

CSA-14 ENDING FUND BALANCE \$ (45,839.55) \$ (18,863.43) \$ (18,863.43)

Outstanding Debt GF \$ 11,272.12

Service Area 16 – Sumner Hill

2017-2018 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 \$134.07 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 foot. 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 \$35.28.

CSA-16 SUMNER HILL

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|-------------------------------------|----------------------|------------------------|--------------------------|
| CSA-16 FUND ADMN FUND BALANCE | | | | | |
| 4850 | 491100 | F/B Unreserved Undistributed | \$ 16,794.14 | \$ 11,181.95 | \$ 24,239.87 |
| BEGINNING FUND BALANCE | | | \$ 16,794.14 | \$ 11,181.95 | \$ 24,239.87 |
| CSA-16 WATER/SEWER REVENUE: | | | | | |
| 48500 | 630321 | Delinquent Bill Penalty | \$ 83.29 | \$ - | \$ 100.00 |
| 48501 | 630307 | Other Fines and Penalties | \$ 300.00 | \$ - | \$ - |
| 48501 | 640101 | Interest on Cash | \$ 259.03 | \$ 352.80 | \$ 305.00 |
| 48501 | 660209 | Sp Asmt - Delinquent Svc Chg | \$ - | \$ 7,699.19 | \$ 3,500.00 |
| 48501 | 660212 | Service Chg - Wtr/Sw r | \$ 98,782.16 | \$ 94,225.14 | \$ 85,337.00 |
| 48503 | 630307 | Other Fines/Fore | \$ 693.34 | \$ 375.00 | \$ - |
| 48503 | 660223 | Svc Chg - Excess Water | \$ 9,115.71 | \$ 21,236.72 | \$ 15,000.00 |
| 48503 | 680350 | Cash Flow Loan | \$ 50,000.00 | \$ 15,000.00 | \$ - |
| TOTAL WATER/SEWER REVENUE | | | \$ 159,233.53 | \$ 138,888.85 | \$ 104,242.00 |
| CSA-16 WATER SYSTEM EXPENSES: | | | | | |
| 48503 | 720300 | Communication Services | \$ 623.40 | \$ 623.40 | \$ 625.00 |
| 48503 | 720600 | Insurance Expense | \$ 325.00 | \$ 341.00 | \$ 350.00 |
| 48503 | 720601 | General Insurance | \$ 374.35 | \$ 382.50 | \$ 390.00 |
| 48503 | 720800 | Maintenance -Equipment | \$ 2,262.70 | \$ - | \$ - |
| 48503 | 720900 | Maintenance Structures & Grounds | \$ 332.00 | \$ 312.78 | \$ 325.00 |
| 48503 | 720907 | Maintenance - Water System | \$ 25,139.58 | \$ 13,574.38 | \$ 12,018.39 |
| 48503 | 720913 | Direct Maintenance Expense - DEGS | \$ 85,454.88 | \$ 51,340.80 | \$ 52,000.00 |
| 48503 | 721100 | Memberships | \$ 81.33 | \$ 80.60 | \$ 85.00 |
| 48503 | 721302 | Postage | \$ 48.02 | \$ 24.01 | \$ 50.00 |
| 48503 | 721306 | Equipment < FA Limit | \$ 523.65 | \$ - | \$ - |
| 48503 | 721400 | Professional & Specialized Services | \$ 2,674.18 | \$ 3,851.32 | \$ 5,000.00 |
| 48503 | 721403 | Audit/Accounting Services | \$ 191.31 | \$ 180.64 | \$ 200.00 |
| 48503 | 721498 | SD-Administration Overhead | \$ 1,747.62 | \$ 3,304.72 | \$ 3,934.96 |
| 48503 | 721600 | Rent & Lease - Equip | \$ 1,004.76 | \$ - | \$ - |
| 48503 | 721900 | Special Departmental Expense | \$ 995.00 | \$ 737.36 | \$ 1,000.00 |
| 48503 | 722000 | Transportation, Travel & Education | \$ 23.76 | \$ - | \$ - |
| 48503 | 722101 | Gas & Electricity | \$ 28,323.68 | \$ 31,398.33 | \$ 32,000.00 |
| OPERATION EXPENSES - WATER | | | \$ 150,125.22 | \$ 106,151.84 | \$ 107,978.35 |
| 48503 | 731401 | Interfund Expend - Cost Plan | \$ 959.76 | \$ 978.86 | \$ 976.78 |
| INTERFUND EXPENSES - WATER | | | \$ 959.76 | \$ 978.86 | \$ 976.78 |

| | | | |
|-----------------------------|----------------------|----------------------|----------------------|
| TOTAL WATER EXPENSES | \$ 151,084.98 | \$ 107,130.70 | \$ 108,955.13 |
|-----------------------------|----------------------|----------------------|----------------------|

CSA-16 SEWER SYSTEM EXPENSES:

| | | | | | |
|-----------------------------------|--------|-----------------------------------|---------------------|---------------------|---------------------|
| 48504 | 720600 | Insurance Expense | \$ 325.00 | \$ 341.00 | \$ 350.00 |
| 48504 | 720601 | General Insurance | \$ 374.35 | \$ 382.00 | \$ 390.00 |
| 48504 | 720908 | Maintenance - Sewer System | \$ 675.53 | \$ 4,594.81 | \$ 4,500.00 |
| 48504 | 720913 | Direct Maintenance Expense - DEGS | \$ 4,374.99 | \$ 4,355.96 | \$ 4,500.00 |
| 48504 | 721100 | Memberships | \$ 81.32 | \$ 80.60 | \$ 85.00 |
| 48504 | 721403 | Audit/Accounting Services | \$ 191.29 | \$ 180.64 | \$ 200.00 |
| 48504 | 721498 | SD-Administration Overhead | \$ 1,747.62 | \$ 3,304.72 | \$ 3,934.96 |
| 48504 | 721900 | Special Departmental Expense | \$ 2,088.00 | \$ 2,088.00 | \$ 2,090.00 |
| 48504 | 722101 | Gas & Electricity | \$ 2,942.88 | \$ 2,393.64 | \$ 2,500.00 |
| OPERATION EXPENSES - SEWER | | | \$ 12,800.98 | \$ 17,721.37 | \$ 18,549.96 |

| | | | | | |
|-----------------------------------|--------|------------------------------|------------------|------------------|------------------|
| 48504 | 731401 | Interfund Expend - Cost Plan | \$ 959.76 | \$ 978.86 | \$ 976.78 |
| INTERFUND EXPENSES - SEWER | | | \$ 959.76 | \$ 978.86 | \$ 976.78 |

| | | | |
|-----------------------------|---------------------|---------------------|---------------------|
| TOTAL SEWER EXPENSES | \$ 13,760.74 | \$ 18,700.23 | \$ 19,526.74 |
|-----------------------------|---------------------|---------------------|---------------------|

| | | | |
|-----------------------------------|---------------------|---------------------|---------------|
| CSA-16 Funding Sources | \$ 176,027.67 | \$ 150,070.80 | \$ 128,481.87 |
| CSA-16 Financing Uses | \$ 164,845.72 | \$ 125,830.93 | \$ 128,481.87 |
| CSA-16 ENDING FUND BALANCE | \$ 11,181.95 | \$ 24,239.87 | \$ - |

| | |
|----------------------------|---------------------|
| Outstanding Debt GF | \$ 17,558.77 |
| Cash Flow Loans | \$ 65,000.00 |

CSA-16 SUMNER HILL

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|-----------------------------------------------|--------|-------------------------------|----------------------|------------------------|--------------------------|
| CSA-16 ACO FUND ADMIN FUND: | | | | | |
| 4853 | 482100 | F/B Unres Des Bond Res | \$ 12,115.80 | \$ 49,658.98 | \$ 92,722.02 |
| CSA-16 ACO FUND BEGINNING CASH BALANCE | | | \$ 12,115.80 | \$ 49,658.98 | \$ 92,722.02 |
| CSA-16 ACO FUND REVENUE: | | | | | |
| 48530 | 640101 | Interest on Cash | \$ 192.49 | \$ 554.04 | \$ 373.00 |
| 48530 | 660219 | Service Charge ACO Reserve | \$ 37,350.69 | \$ 42,509.00 | \$ 49,980.00 |
| CSA-16 ACO FUND REVENUE | | | \$ 37,543.18 | \$ 43,063.04 | \$ 50,353.00 |
| CSA-16 ACO FUND EXPENSES: | | | | | |
| 48530 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 92,722.02 |
| TOTAL CSA-16 ACO FUND EXPENSES | | | \$ - | \$ - | \$ 92,722.02 |
| | | | | | |
| CSA-16 ACO Fund Funding Sources | | | \$ 49,658.98 | \$ 92,722.02 | \$ 143,075.02 |
| CSA-16 ACO Fund Financing Uses | | | \$ - | \$ - | \$ 143,075.02 |
| CSA-16 ACO ENDING CASH BALANCE | | | \$ 49,658.98 | \$ 92,722.02 | \$ - |

Service Area 19 – Rolling Hills

2017-2018 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 \$62.45 per month. A standby rate of \$3.33 per month is charged to the unimproved parcels.

CSA-19 ROLLING HILLS

| ORG: | ACCT # | TITLE | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|--------------------------------------|--------|------------------------------|----------------------|------------------------|--------------------------|
| CSA-19 FUND ADMN FUND BALANCE | | | | | |
| 4870 | 491100 | F/B Unreserved Undistributed | \$ 48,850.31 | \$ 99,000.91 | \$ 14,683.13 |
| BEGINNING FUND BALANCE | | | \$ 48,850.31 | \$ 99,000.91 | \$ 14,683.13 |

| CSA-19 WATER REVENUE: | | | | | |
|------------------------------|--------|--------------------------------------|----------------------|----------------------|----------------------|
| 48701 | 610100 | Cur Sec Property Tax | \$ 25,494.67 | \$ 24,788.82 | \$ 25,141.00 |
| 48701 | 610200 | Cur Unsecured Property Tax | \$ 1,013.23 | \$ 882.60 | \$ 947.00 |
| 48701 | 610300 | Prior Secured Property Tax | \$ (149.60) | \$ - | \$ - |
| 48701 | 610400 | Prior Unsecured Property Tax | \$ 33.27 | \$ - | \$ - |
| 48701 | 610600 | Current Supplemental Property Tax | \$ 469.42 | \$ 292.49 | \$ 380.96 |
| 48701 | 610700 | Prior Supplemental Property Tax | \$ 1.25 | \$ - | \$ - |
| 48701 | 630307 | Other Fines/Penalties | \$ 8,345.53 | \$ 4,068.15 | \$ 1,000.00 |
| 48701 | 630321 | Delinquent Bill Penalty | \$ 1,530.15 | \$ 60.69 | \$ 150.00 |
| 48701 | 640101 | Interest on Cash | \$ 678.92 | \$ 1,063.32 | \$ 871.00 |
| 48701 | 640103 | Interest on Property Tax Collected | \$ 15.87 | \$ - | \$ - |
| 48701 | 652900 | St- H/O Property Tax Rlf | \$ 266.64 | \$ 127.30 | \$ 196.00 |
| 48701 | 660209 | Sp Asmt - Delinquent Svc Chg (Water) | \$ - | \$ 7,558.54 | \$ 3,500.00 |
| 48701 | 660210 | Sp Asmt - Delinquent Asmt | \$ 3,828.65 | \$ - | \$ - |
| 48701 | 660212 | Service Chg - Wtr/Sw r (Water) | \$ 231,975.91 | \$ 230,834.22 | \$ 252,168.00 |
| 48701 | 673000 | Miscellaneous | \$ 19.38 | \$ - | \$ - |
| 48701 | 680350 | Cash Flow Loan | \$ - | \$ 36,700.00 | \$ - |
| TOTAL REVENUE | | | \$ 273,523.29 | \$ 306,376.13 | \$ 284,353.96 |

| CSA-19 WATER SYSTEM EXPENSES: | | | | | |
|--------------------------------------|--------|-------------------------------------|--------------|---------------|---------------|
| 48701 | 720300 | Communication Services | \$ 1,246.80 | \$ 1,246.80 | \$ 1,250.00 |
| 48701 | 720600 | Insurance Expense | \$ 2,050.00 | \$ 2,152.00 | \$ 2,160.00 |
| 48701 | 720601 | General Insurance | \$ 1,057.18 | \$ 1,080.00 | \$ 1,100.00 |
| 48701 | 720800 | Maintenance -Equipment | \$ 822.71 | \$ - | \$ - |
| 48701 | 720900 | Maintenance Structures & Grounds | \$ 332.00 | \$ 312.78 | \$ 325.00 |
| 48701 | 720907 | Maintenance - Water System | \$ 16,932.69 | \$ 58,029.64 | \$ 50,000.00 |
| 48701 | 720913 | Direct Maintenance Expense - DEGS | \$ 73,215.15 | \$ 175,591.08 | \$ 120,451.27 |
| 48701 | 720915 | Sp Dist Water/Sew er Chemicals | \$ 259.06 | \$ - | \$ - |
| 48701 | 720916 | Water/Sew er Testing | \$ 665.38 | \$ - | \$ - |
| 48701 | 721100 | Memberships | \$ 162.65 | \$ 161.20 | \$ 165.00 |
| 48701 | 721302 | Postage | \$ 183.26 | \$ 174.44 | \$ 200.00 |
| 48701 | 721400 | Professional & Specialized Services | \$ 716.90 | \$ 207.49 | \$ 500.00 |
| 48701 | 721403 | Audit/Accounting Services | \$ 2,796.07 | \$ 2,639.96 | \$ 2,800.00 |

| | | | | | |
|---------------------------|--------|------------------------------------|----------------------|----------------------|----------------------|
| 48701 | 721427 | Property Tax Admin Fee | \$ 723.00 | \$ 750.00 | \$ 750.00 |
| 48701 | 721498 | SD-Administration Overhead | \$ 14,636.35 | \$ 27,677.16 | \$ 32,955.28 |
| 48701 | 721602 | Rent & Lease Other Equip | \$ - | \$ 2,097.36 | \$ - |
| 48701 | 721900 | Special Departmental Expense | \$ 2,768.00 | \$ 3,156.50 | \$ 3,200.00 |
| 48701 | 722000 | Transportation, Travel & Education | \$ 28.08 | \$ - | \$ - |
| 48701 | 722101 | Gas & Electricity | \$ 69,285.33 | \$ 69,735.74 | \$ 75,000.00 |
| OPERATION EXPENSES | | | \$ 187,880.61 | \$ 345,012.15 | \$ 290,856.55 |

| | | | | | |
|---------------------------|--------|------------------------------|--------------------|--------------------|--------------------|
| 48701 | 731401 | Interfund Expend - Cost Plan | \$ 8,244.11 | \$ 8,197.93 | \$ 8,180.53 |
| INTERFUND EXPENSES | | | \$ 8,244.11 | \$ 8,197.93 | \$ 8,180.53 |

| | | | | | |
|-------|--------|--------------|-------------|---------------------|-------------|
| 48701 | 750100 | Op Trans Out | \$ - | \$ 12,862.83 | \$ - |
| | | | \$ - | \$ 12,862.83 | \$ - |

TOTAL WATER EXPENSES \$ 196,124.72 \$ 366,072.91 \$ 299,037.08

| | | | | | |
|------------------------------|--------|------------|---------------------|-------------|-------------|
| CSA-19 ROAD EXPENSES: | | | | | |
| 48702 | 720906 | MTCE-ROADS | \$ 27,247.97 | \$ - | \$ - |
| TOTAL ROAD EXPENSES | | | \$ 27,247.97 | \$ - | \$ - |

| | | | | | |
|-------|--------|--------------|-------------|---------------------|-------------|
| 48702 | 750100 | Op Trans Out | \$ - | \$ 24,621.00 | \$ - |
| | | | \$ - | \$ 24,621.00 | \$ - |

| | | | |
|-----------------------------------|---------------------|---------------------|----------------|
| CSA-19 Funding Sources | \$ 322,373.60 | \$ 405,377.04 | \$ 299,037.09 |
| CSA-19 Financing Uses | \$ 223,372.69 | \$ 390,693.91 | \$ 299,037.08 |
| CSA-19 ENDING FUND BALANCE | \$ 99,000.91 | \$ 14,683.13 | \$ 0.00 |

Outstanding Debt GF \$ 69,902.91

Cash Flow Loans \$ 219,700.00

Service Area 19 – Rolling Hills (other)

2017-2018 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------------|----------------------|------------------------|--------------------------|-------------------------------------|---------------|---------------|---------------|------------------------------------|------|---------------|---------------|---------------------------------------------|--|----------------------|------------------|
| CSA-19 IMPROVEMENT FUND: | | | | | | | | | | | | | | | | | |
| 4874 | 491100 | F/B Unres Undes | \$ 19,686.63 | \$ 202,810.27 | \$ 353.80 | | | | | | | | | | | | |
| CSA-19 IMPROVEMENT BEG FUND BAL | | | \$ 19,686.63 | \$ 202,810.27 | \$ 353.80 | | | | | | | | | | | | |
| CSA-19 IMPROVEMENT REVENUE: | | | | | | | | | | | | | | | | | |
| 48740 | 640101 | Interest on Cash | \$ 123.64 | \$ 416.80 | \$ 100.00 | | | | | | | | | | | | |
| 48740 | 680200 | Operating Transfers In | \$ - | \$ 37,483.83 | \$ - | | | | | | | | | | | | |
| 48740 | 680350 | Cash Flow Loan | \$ 183,000.00 | \$ - | \$ - | | | | | | | | | | | | |
| 48740 | 680307 | St Wtr. Res. Con. Board Loan | \$ - | \$ - | \$ 500,000.00 | | | | | | | | | | | | |
| CSA-19 IMPROVEMENT REVENUE | | | \$ 183,123.64 | \$ 37,900.63 | \$ 500,100.00 | | | | | | | | | | | | |
| CSA-19 IMPROVEMENT EXPENSES: | | | | | | | | | | | | | | | | | |
| 48740 | 740200 | Buildings & Improvements | \$ - | \$ 240,357.10 | \$ 500,453.80 | | | | | | | | | | | | |
| TOTAL CSA-19 IMPROVEMENT EXPENSES | | | \$ - | \$ 240,357.10 | \$ 500,453.80 | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 30%;">CSA-19 Improve Fund Funding Sources</td> <td style="width: 15%; text-align: right;">\$ 202,810.27</td> <td style="width: 15%; text-align: right;">\$ 240,710.90</td> <td style="width: 20%; text-align: right;">\$ 500,453.80</td> </tr> <tr> <td>CSA-19 Improve Fund Financing Uses</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 240,357.10</td> <td style="text-align: right;">\$ 500,453.80</td> </tr> <tr> <td colspan="2" style="text-align: right;">CSA-19 IMPROVEMENT FUND END FUND BAL</td> <td style="text-align: right;">\$ 202,810.27</td> <td style="text-align: right;">\$ 353.80</td> </tr> </table> | | | | | | CSA-19 Improve Fund Funding Sources | \$ 202,810.27 | \$ 240,710.90 | \$ 500,453.80 | CSA-19 Improve Fund Financing Uses | \$ - | \$ 240,357.10 | \$ 500,453.80 | CSA-19 IMPROVEMENT FUND END FUND BAL | | \$ 202,810.27 | \$ 353.80 |
| CSA-19 Improve Fund Funding Sources | \$ 202,810.27 | \$ 240,710.90 | \$ 500,453.80 | | | | | | | | | | | | | | |
| CSA-19 Improve Fund Financing Uses | \$ - | \$ 240,357.10 | \$ 500,453.80 | | | | | | | | | | | | | | |
| CSA-19 IMPROVEMENT FUND END FUND BAL | | \$ 202,810.27 | \$ 353.80 | | | | | | | | | | | | | | |
| CSA-19 DEBT SERVICE FUND: | | | | | | | | | | | | | | | | | |
| 4875 | 491100 | F/B Unres Undes | | | | | | | | | | | | | | | |
| CSA-19 DEBT SERVICE FUND BEG FUND BAL | | | \$ 153,627.58 | \$ 215,205.10 | \$ 212,723.71 | | | | | | | | | | | | |
| CSA-19 DEBT SERVICE FUND REVENUE: | | | | | | | | | | | | | | | | | |
| 48750 | 640101 | Interest on Cash | \$ 800.16 | \$ 1,163.08 | \$ 981.00 | | | | | | | | | | | | |
| 48750 | 640103 | Interest on Property Tax Collected | \$ 131.61 | \$ - | \$ - | | | | | | | | | | | | |
| 48750 | 660205 | Sp Asmt - Bonds | \$ 239,082.62 | \$ 223,882.16 | \$ 231,482.00 | | | | | | | | | | | | |
| 48750 | 660210 | Sp Asmt - Delinquent Asmt | \$ 38,492.10 | \$ 346.23 | \$ 5,000.00 | | | | | | | | | | | | |
| 48750 | 660227 | CSA-19 Cash Payments | \$ 21,017.79 | \$ 13,141.14 | \$ 10,000.00 | | | | | | | | | | | | |
| 48750 | 673000 | Miscellaneous | \$ 981.45 | \$ 12.00 | \$ 100.00 | | | | | | | | | | | | |
| CSA-19 DEBT SERV FUND REVENUE | | | \$ 300,505.73 | \$ 238,544.61 | \$ 247,563.00 | | | | | | | | | | | | |

| CSA-19 DEBT SERVICE FUND EXPENSES: | | | | | |
|-------------------------------------------------|--------|-------------------------------|----------------------|----------------------|----------------------|
| 48750 | 721400 | Prof & Spec Svc | \$ 115.17 | \$ - | \$ - |
| 48750 | 721403 | Audit/Acctg Svcs | \$ 4,075.54 | \$ 4,419.75 | \$ 5,000.00 |
| 48750 | 730200 | Bond Redemptions | \$ 65,000.00 | \$ 70,000.00 | \$ 70,000.00 |
| 48750 | 730400 | Interest on Bonds | \$ 169,737.50 | \$ 166,606.25 | \$ 163,106.26 |
| 48750 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 222,180.45 |
| TOTAL CSA-19 DEBT SERVICE FUND EXPENSES | | | \$ 238,928.21 | \$ 241,026.00 | \$ 460,286.71 |
| | | | | | |
| CSA-19 Debt Serv Fund Funding Sources | | | \$ 454,133.31 | \$ 453,749.71 | \$ 460,286.71 |
| CSA-19 Debt Serv Fund Financing Uses | | | \$ 238,928.21 | \$ 241,026.00 | \$ 460,286.71 |
| CSA-19 DEBT SERVICE FUND ENDING FUND BAL | | | \$ 215,205.10 | \$ 212,723.71 | \$ - |

LMD 2 - Broadview

2017-2018 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 | ACTUALS 2015-2016 | ESTIMATED 2016-2017 | RECOMMENDED 2017-2018 |
|------------------------------------------|--------|------------------------------------|----------------------|------------------------|--------------------------|
| LD-02 FUND ADMN FUND BALANCE | | | | | |
| 1510 | 491100 | F/B Unreserved Undistributed | \$ 122,944.27 | \$ 118,952.90 | \$ 114,403.74 |
| BEGINNING FUND BALANCE | | | \$ 122,944.27 | \$ 118,952.90 | \$ 114,403.74 |
| LD-02 LIGHTING DISTRICT REVENUE: | | | | | |
| 15100 | 610100 | Cur Sec Property Tax | \$ 7,201.91 | \$ 6,938.73 | \$ 7,100.00 |
| 15100 | 610200 | Cur Unsecured Property Tax | \$ 287.79 | \$ 248.47 | \$ 250.00 |
| 15100 | 610300 | Prior Secured Property Tax | \$ (42.51) | \$ - | \$ - |
| 15100 | 610400 | Prior Unsecured Property Tax | \$ 9.45 | \$ - | \$ - |
| 15100 | 610600 | Current Supplemental Property Tax | \$ 133.52 | \$ 82.83 | \$ 100.00 |
| 15100 | 610700 | Prior Supplemental Property Tax | \$ 0.36 | \$ - | \$ - |
| 15100 | 640101 | Interest on Cash | \$ 733.40 | \$ 1,126.44 | \$ 930.00 |
| 15100 | 640103 | Interest on Property Tax Collected | \$ 1.23 | \$ - | \$ - |
| 15100 | 652900 | St- H/O Property Tax Rlf | \$ 75.78 | \$ 35.84 | \$ 50.00 |
| TOTAL STREET LIGHT REVENUE | | | \$ 8,400.93 | \$ 8,432.31 | \$ 8,430.00 |
| LD-02 LIGHTING DISTRICT EXPENSES: | | | | | |
| 15100 | 721427 | Prop Tax Admin Fee | \$ 206.00 | \$ 250.00 | \$ 275.00 |
| 15100 | 722101 | Gas & Electricity | \$ 3,785.37 | \$ 4,299.16 | \$ 4,650.00 |
| OPERATION EXPENSES | | | \$ 3,991.37 | \$ 4,549.16 | \$ 4,925.00 |
| 15100 | 780100 | Appropriation for Contingency | \$ - | \$ - | \$ 117,908.74 |
| APPROPRIATION FOR CONTINGENCY | | | \$ - | \$ - | \$ 117,908.74 |
| TOTAL STREET LIGHT EXPENSES | | | \$ 12,392.30 | \$ 12,981.47 | \$ 122,833.74 |
| LD-02 Funding Sources | | | \$ 131,345.20 | \$ 127,385.21 | \$ 122,833.74 |
| LD-02 Financing Uses | | | \$ 12,392.30 | \$ 12,981.47 | \$ 122,833.74 |
| LD-02 ENDING FUND BALANCE | | | \$ 118,952.90 | \$ 114,403.74 | \$ - |