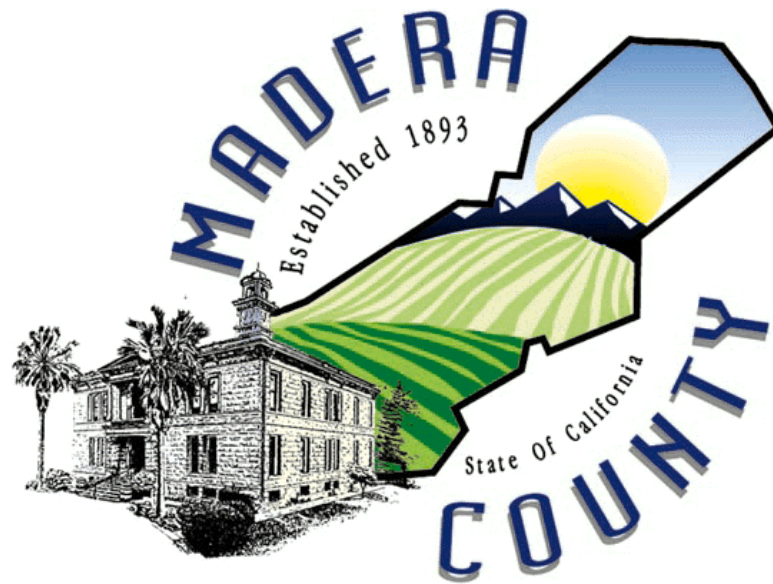


# RECOMMENDED PROPOSED BUDGET FOR SPECIAL DISTRICTS

FOR THE  
FISCAL YEAR ENDING JUNE 30, 2015



COMPILED BY PUBLIC WORKS DEPARTMENT

DEPARTMENT OF ENGINEERING

---



# RESOURCE MANAGEMENT AGENCY

## DEPARTMENT OF ENGINEERING

2037 W. Cleveland Avenue  
Madera, CA 93637-8720  
(559) 675-7817  
FAX (559) 675-7639  
Kheng.vang@madera-county.com

KEN VANG PE, COUNTY ENGINEER

---

**DATE:** June 24, 2014

**TO:** Board of Supervisors

**FROM:** Ken Vang P.E., County Engineer

**SUBJECT:** Fiscal Year Special Districts Budgets

Attached to this memo are the 2014-15 Budgets for Special Districts as prepared by the Department of Engineering. These Special District Budgets are for the operation and maintenance of water, sewer, storm water, parks, and street lighting facilities. The budgets have been prepared by the department under the oversight of the Resource Management Agency as directed by the Board.

Special Districts are enterprise funds and should not be supplemented by the General Fund. The funds to run the Special Districts are coming from the revenues collected from each of the Districts. This includes Cost Allocation Plan reimbursements from various Districts to the General Fund.

The Department of Engineering provides services to 35 Districts which are listed in the Table of Contents, with their respective services provided. The 2014-15 proposed budgets are intended to cash flow and provide services for each of the District's needs while staying within the projected revenue for that District.

Special District Staff will continue to work with the property owners to establish Homeowners Association (HOA) and/or committees to collaborate with on the oversight of the Districts. The main objective is to focus on issues of concern in a fashion that is acceptable to the property owners. These issues 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 financial obligations.

Much progress has been made with regards to responsible management of the Districts. Over the last year staff was able to get approval for rate increases in several Districts, completed the construction of several capital improvements projects, received grant funding for several districts, successfully awarded funding for Cal POP, and purchased Utility Management Software (SEMS).

For this coming fiscal period 2014-15, Department staff will be coordinating with an outside company to outsource the utility billings, and will coordinate with Local, State and Federal agencies for additional funding opportunities.

Please find attached the budgets for each district. Each District Budget has been presented with a brief description of the system and budget print out sheet(s). Due to varying District size, age, facilities, and services there are slight differences as to how they are presented. Staff has been working on trying to standardize these budgets and closing out any unnecessary accounts.

# TABLE OF CONTENTS

Page		Service
1	Budget Cover Letter	
3	Table of Contents	
5	Maintenance Districts / Service Areas by Supervisorial District	
7	Description of Expenditure Accounts	
9	Summary Estimates	
10	MD-1    Hidden Lakes	Water
16	MD-5    Mountain Ranches	Water
19	MD-6    Lakeshore Park	Water    Sewer
24	MD-7    Marina View Heights	Water    Sewer
29	MD-8A   North Fork	Water    Sewer
38	MD-10A  Madera Ranchos	Water
45	MD-19A  Parkwood & Sunnywood	Water    Sewer    Lighting
52	MD-19B  Sayre Ranch 3	Water            Lighting
54	MD-22A  Oakhurst	Sewer
64	MD-22F  Oakhurst Water	Water
65	MD-24   Teaford Meadows Lakes	Water    Sewer
69	MD-27   Goldside Estates	Sewer    Drainage
75	MD-28   Ripperdan	Water    Sewer
78	MD-33   Fairmead	Water
82	MD-36   Eastin-Arcola	Water    Sewer
85	MD-37   La Vina	Water    Sewer    Lighting
91	MD-40A  Sunset Ridge - Zone A	Water

# TABLE OF CONTENTS

<b>Page</b>			<b>Service</b>			
94	MD-42	Meadow View Drive	Water			
97	MD-43	Miami Creek Knolls	Water			
101	MD-46	Ahwahnee County Club	Water			
104	MD-58	Sierra Highlands	Water			
107	MD 60A	Dillon Estates - Zone A	Water			
110	MD-63A	Coarsegold South - Zone A	Water			
114	MD-73A	Quartz Mountain - Zone A	Water			
117	MD-85	Valetta	Water			
120	MD-95	Ranchos West	Water			
123	SA-1	Indian Lakes	Water			
129	SA-2A	Bass Lake	Sewer			
135	SA-2B/C	Bass Lake - Zone B/C	Water			
138	SA-3	Parksdale	Water	Sewer	Lighting	Other
144	SA-3B	Parksdale	Water	Sewer	Lighting	
150	SA-5	Eastside Acres Village	Sewer		Lighting	
153	SA-14	Chuk-Chanse	Water	Sewer	Lighting	
157	SA-16	Sumner Hill	Water	Sewer		
162	SA-19	Rolling Hills	Water			
168	LD-2	Lighting MTCE 2	Lighting			
170	SD EQUIP	Special Districts Equipment				

# MAINTENANCE DISTRICTS AND SERVICE AREAS BY SUPERVISORIAL DISTRICTS

DISTRICT / SERVICE AREA		SERVICES PROVIDED			PAGE
<b>SUPERVISORIAL DISTRICT 1</b>					
MD-1	Hidden Lakes Estates	Water			10
MD-5	Mountain Ranches	Water			16
MD-10A	Madera Ranchos Zone A	Water			38
MD-28	Ripperdan	Water	Sewer		75
MD-36	Eastin Arcola	Water	Septic		82
MD-37	La Vina	Water	Sewer	Lighting	85
MD-95	Ranchos West	Water			120
SA-5	Eastside Acres Village		Sewer	Lighting	150
SA-16	Sumner Hill	Water	Sewer	Lighting	157
SA-19	Rolling Hills	Water	Sewer	Lighting	162

## SUPERVISORIAL DISTRICT 2

MD-33	Fairmead	Water		Lighting	78
MD-85	Valeta	Water			117
SA-14	Chuk-Chanse	Water	Sewer	Lighting	153

## SUPERVISORIAL DISTRICT 3

No Water or Sewer Maintenance Districts or Service Areas

DISTRICT / SERVICE AREA		SERVICES PROVIDED					PAGE	
<b>SUPERVISORAL DISTRICT 4</b>								
MD-19A	Parkwood & Sunnywood	Water	Sewer	Lighting			45	
MD-19B	Parkwood Sayer Ranch	Water		Lighting			52	
SA-3	Parksdale	Water	Sewer	Lighting			138	
SA-3B	Parksdale Zone B	Water	Sewer	Lighting	Drainage	Fire	Parks	144

### SUPERVISORAL DISTRICT 5

MD-6	Lakeshore	Water	Sewer					19
MD-7	Marina View	Water	Sewer					24
MD-8A	North Fork	Water	Sewer					29
MD-22A	Oakhurst Zone A		Sewer					54
MD-22F	Oakhurst Zone F	Water						64
MD-24	Teaford Meadows	Water	Sewer					65
MD-27	Goldside Estates		Sewer		Drainage			69
MD-40	Sunset Ridge Zone A	Water						91
MD-42	Meadow View	Water						95
MD-43	Miami Creek Knolls	Water						97
MD-46	Ahwahnee Country Club	Water						101
MD-58	Sierra Highlands	Water						104
MD-60A	Dillon Estates Zone A	Water						107
MD-63A	Coarsegold South	Water						110
MD-73A	Quartz Mountain Zone A	Water						114
SA-1	Indian Lakes	Water						123
SA-2A	Bass Lake Zone A		Sewer					129
SA-2BC	Bass Lake Zone B&C	Water						135
LD-2	Lighting MTCE 2			Lighting				168

## Description of Expenditure Accounts

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

Account	Description
720200	<u>Clothing &amp; Personal Supplies</u> : Safety gear including gloves, eye protection, etc.
720300	<u>Communication Services</u> : Telephone, cellular, telemetry, and SCADA services.
720500	<u>Household Expense</u> : Cleaning supplies for office, plant, shop, lab, and related facilities.
720600	<u>Insurance Expense</u> : District's share of the costs associated with the County's Self-insured Liability Program.
720601	<u>General Insurance</u> : District's share of the costs associated with the County's Self-insured Liability Program.
720800	<u>Maintenance -Equipment</u> : Maintenance costs for the district owned equipment.
720900	<u>Maintenance Structures &amp; Grounds</u> : For herbicides, paint, etc for district's property and facilities.
720907	<u>Maintenance - Water System</u> : Maintenance of and repairs to wells, pipelines, treatment plants, and related appurtenances.
720908	<u>Maintenance - Sewer System</u> : Maintenance of and repairs to pipelines, pumping stations, treatment plant, etc.
720913	<u>Direct Maintenance Expense - DEGS</u> : Field staff's hours and vehicle mileage.
720915	<u>Sp Dist Water/Sewer Chemicals</u> : Chemicals used for water and wastewater treatment, disinfection, and odor control.
720916	<u>Water/Sewer Testing</u> : Laboratory and related expenses for testing water (or wastewater) as required by county, state and federal regulations.
721000	<u>Medical Dental &amp; Lab Supplies</u> : Laboratory and testing equipment purchases and related expenses.
721100	<u>Memberships</u> : Annual fee for Underground Service Alert (USA).
721304	<u>Miscellaneous Office Supplies</u> : Expendable office supplies (ledger books, writing instruments, etc.).
721306	<u>Equipment &lt; Fixed Asset Limit</u> : Equipment expenditures less than \$5,000.



## Description of Expenditure Accounts

Account	Description
721400	<u>Professional &amp; Specialized Services</u> : Engineering and other services performed by non district's staff.
721403	<u>Audit/Accounting Service Fees</u> : For Auditor's services.
721427	<u>Property Tax Admin Fee</u> : Tax Assessors' services.
721498	<u>SD Administration Overhead</u> : For Special Districts Administrative staff salaries related expenses formally included in 720913
721500	<u>Advertisements/Publications &amp; Legal Notices</u> : Mailing and publishing costs for public notices, CCR's, etc.
721601	<u>Rent &amp; Lease County Vehicles</u> : Rental of county vehicles from central garage.
721602	<u>Rent &amp; Lease Other Equipment</u> : Rental of vehicles and equipment other than central garage vehicles.
721800	<u>Small Tools &amp; Instruments</u> : For purchase and replacement of tools and instruments.
721900	<u>Special Departmental Expense</u> : includes costs associated with regulatory compliance, permit fees, etc.
721940	<u>SD- Water Purchase</u> : Purchase of water.
722000	<u>Transportation, Travel &amp; Education Meal Reimbursements</u> : For training, on-call, and emergency overtime expenses.
722005	<u>Reimbursement Employee Cars</u> : Mileage reimbursement for personal vehicles for emergency call out or special circumstances.
722101	<u>Gas &amp; Electricity</u> : Costs based of historical usages for electricity, propane and fuel.
731401	<u>Interfund Expenditures - Cost Plan</u> : Costs to the County General Fund also known as A-87. (previously in 721203)
740200	<u>Buildings and Improvements</u> : Capital expenses (\$5,000 or more) for system upgrades and new infrastructure.
740301	<u>Equipment</u> : For capital equipment expenditures (\$5,000 or more).
780100	<u>Appropriation for Contingency</u> : For unplanned or unforeseen expenses usually associated with system failures.

# Summary Estimates

**ESTIMATED**

<b><u>FY 14-15 Projected Revenue</u></b>	<b>\$</b>	<b>5,151,913.00</b>
<b><u>FY 14-15 Operations and Maintenance Exepnditures</u></b>	<b>\$</b>	<b>5,479,261.00</b>
<b><u>FY 14-15 Captial Improvement Project Expenditures</u></b>	<b>\$</b>	<b>22,431,770.83</b>
<b><u>FY 14-15 Projected A-87 Allocation Expentitures</u></b>	<b>\$</b>	<b>230,000.00</b>
<b><u>Current Outstanding Debt</u></b>	<b>\$</b>	<b>377,549.78</b>

## **Maintenance District 1 – Hidden Lake**

### **2014-2015 Recommended Water Operations and 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 covering approximately 166 acres.

The Hidden Lake Water System, State Identification Number 2000544, provides water service to 49 improved and 159 standby parcels. The California Department of Public Health (CDPH) requires operators of this system to hold a minimum of a T-1 Treatment and D-1 Distribution Certification. The system has an annual water allocation of 200 acre feet of surface water from Millerton Lake. The water is treated by a 60 gpm conventional filtration package surface water treatment plant built in 1986. The raw water is pumped from the lake bottom 2,350 linear feet and 247 vertical feet up to the treatment plant by two stationary 150 gpm submersible pumps. The water enters a 2,500 gallon holding tank at the treatment plant site and is gravity fed to the treatment plant. The treated water is pumped from the plant to a 4,000 gallon tank where it is pumped directly into the distribution mains which back feeds the 110,000 gallon storage tank. Pressure is maintained in the system by gravity. In addition to the tanks, the distribution system consists of 2 pressure zones, 19,715 feet of 4 to 8 inch diameter; 50 year old cement lined steel water mains, and consumer service lines and water meters. The water level in the tank activates the plant which in turn activates the lake pumps through telephone line telemetry. Cellular Supervisory Control and Data Acquisition (SCADA) allows for remote monitoring of plant operations and tank levels.

There is currently a building moratorium in effect until water quality and quantity issues are resolved. The quality issues include excessive Disinfection By-Product (DBP) formation and the treatment plant's inability to meet current turbidity standards during high raw water turbidity loading. In 2007, the district has applied to the Safe Drinking Water State Revolving Fund (SDWSRF), to resolve these issues. The Planning Funding Agreement was received and approved by the Board in 2013. Results of an RFP for the design work has proved more funding is needed, discussions with CDPH are underway to get an increase allocation. During the feasibility and design phase County staff will work with district residents through their HOA and community meetings to get their input and direction for improvements to the system.

The water rates and structure for improved lots was set by Resolution No. 2011-195 and are based on a tiered structure with an annual Consumers Price Index adjustment. The base rate is \$852 per year for usage up to 31,750 cubic feet of water, usage exceeding that amount is charged at the rate of \$2.27 per 100 cubic feet. The base rate is billed annually and is included with the tax bill. Excess use charges are 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	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-01 WATER REVENUE:</b>					
15200	640101	Interest on Cash	\$ -	\$ (70.80)	\$ -
15201	610100	Cur Sec Property Tax	\$ 26,772.05	\$ 25,463.61	\$ 26,000.00
15201	610200	Cur Unsecured Property Tax	\$ 1,070.01	\$ 737.89	\$ 917.00
15201	610300	Prior Secured Property Tax	\$ 11.72	\$ -	\$ -
15201	610400	Prior Unsecured Property Tax	\$ 75.20	\$ -	\$ 78.00
15201	610600	Current Supplemental Property Tax	\$ 83.13	\$ 122.42	\$ 175.00
15201	610700	Prior Supplemental Property Tax	\$ 7.95	\$ -	\$ -
15201	640101	Interest on Cash	\$ 265.82	\$ 195.70	\$ 301.00
15201	640103	Interest on Property Tax Collected	\$ 1.64	\$ -	\$ 53.00
15201	652900	St- H/O Property Tax Rlf	\$ 336.52	\$ 312.14	\$ 341.00
15201	660202	Sp Asmt -Water	\$ 74,461.87	\$ 68,377.98	\$ 81,657.00
15201	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ 171.16	\$ -
15201	660210	Sp Asmt - Delinquent Asmt	\$ 4,028.13	\$ 7,339.84	\$ 3,000.00
15201	660212	Service Charge - Water	\$ 52.73	\$ -	\$ -
15201	660223	Service Charge - Excess Water	\$ 1,552.71	\$ 409.30	\$ 500.00
<b>TOTAL WATER REVENUE</b>			<b>\$ 108,719.48</b>	<b>\$ 103,059.24</b>	<b>\$ 113,022.00</b>

<b>MD-01 WATER SYSTEM EXPENSES:</b>					
15201	720300	Communication Services	\$ 1,491.59	\$ 1,694.90	\$ 1,700.00
15201	720500	Household Expense	\$ 6.00	\$ 5.87	\$ 15.00
15201	720600	Insurance Expense	\$ 1,065.00	\$ 752.00	\$ 755.00
15201	720601	General Insurance	\$ 586.00	\$ 631.00	\$ 635.00
15201	720800	Maintenance -Equipment	\$ 835.56	\$ 855.06	\$ 1,000.00
15201	720900	Maintenance Structures & Grounds	\$ 688.22	\$ 182.25	\$ 500.00
15201	720907	Maintenance - Water System	\$ 718.45	\$ 1,020.00	\$ 5,000.00
15201	720913	Direct Maintenance Expense - DEGS	\$ 38,698.98	\$ 47,485.70	\$ 49,575.00
15201	720915	Sp Dist Water/Sewer Chemicals	\$ 2,291.93	\$ 2,622.00	\$ 4,000.00
15201	720916	Water/Sewer Testing	\$ 1,991.00	\$ 2,940.00	\$ 3,500.00
15201	721000	Medical Dental & Lab Supplies	\$ 672.67	\$ 881.51	\$ 3,500.00
15201	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
15201	721302	Postage	\$ 347.55	\$ 324.69	\$ 400.00
15201	721306	Equipment < FA Limit	\$ -	\$ 6,881.26	\$ 10,000.00
15201	721400	Professional & Specialized Services	\$ 1,166.76	\$ 4,336.59	\$ 8,500.00
15201	721427	Property Tax Admin Fee	\$ 771.00	\$ -	\$ 100.00

## MD-01 HIDDEN LAKE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15201	721498	S.D. Administration Overhead	\$ 2,991.00	\$ 2,741.65	\$ 3,000.00
15201	721602	Rent & Lease Other Equip	\$ 167.01	\$ -	\$ 2,500.00
15201	721800	Small Tools & Instruments	\$ 21.00	\$ 26.57	\$ 100.00
15201	721900	Special Departmental Expense	\$ 817.54	\$ 481.77	\$ 800.00
15201	721940	SD- Water Purchase	\$ 4,171.61	\$ 3,398.07	\$ 5,000.00
15201	722000	Transportation, Travel & Education	\$ -	\$ 10.14	\$ -
15201	722101	Gas & Electricity	\$ 11,740.09	\$ 14,784.77	\$ 16,920.00
<b>OPERATION EXPENSES</b>			<b>\$ 71,388.96</b>	<b>\$ 92,209.09</b>	<b>\$ 117,655.00</b>
15201	730301	Retire Installment Contracts	\$ 10,755.02	\$ 11,945.90	\$ 12,371.47
15201	730501	Interest Installment Contract	\$ 9,794.00	\$ 8,603.12	\$ 8,177.55
15201	731401	Interfund Expend - Cost Plan	\$ 1,233.96	\$ 1,200.00	\$ 1,233.00
<b>INTERFUND EXPENSES</b>			<b>\$ 21,782.98</b>	<b>\$ 21,749.02</b>	<b>\$ 21,782.02</b>
15201	740200	Buildings and Improvements	\$ 1,500.00	\$ -	\$ -
15201	740301	Equipment/Furniture > \$5,000	\$ -	\$ 66.54	\$ -
<b>FIXED ASSETS</b>			<b>\$ 1,500.00</b>	<b>\$ 66.54</b>	<b>\$ -</b>
15201	750104	Opt Trans Out Debt Service Fund	\$ -	\$ 5,810.00	\$ 5,810.00
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ -</b>	<b>\$ 5,810.00</b>	<b>\$ 5,810.00</b>
15201	780100	Appropriation for Contingency	\$ -	\$ -	\$ 11,302.00
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,302.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 94,671.94</b>	<b>\$ 119,834.65</b>	<b>\$ 156,549.02</b>
MD-01 Funding Sources			\$ 108,719.48	\$ 103,059.24	\$ 113,022.00
MD-01 Financing Uses			\$ 94,980.95	\$ 120,348.10	\$ 160,549.02
NET (Revenue-Expenses)			\$ 13,738.53	\$ (17,288.86)	\$ (47,527.02)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 51,949.00</b>	<b>\$ 65,687.53</b>	<b>\$ 48,398.67</b>
<b>MD-01 ENDING FUND BALANCE</b>			<b>\$ 65,687.53</b>	<b>\$ 48,398.67</b>	<b>\$ 871.65</b>

## **Maintenance District 1 – Hidden Lake**

### **2014-2015 Recommended Water Other Budgets**

#### 15204 and 15205 MD-1 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	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-01 DEBT SERVICE FUND BALANCE</b>					
<b>BEGINNING FUND BALANCE</b>			\$ -	\$ -	\$ 5,810.00
<b>MD-01 DEBT SERVICE REVENUE:</b>					
15204	660225	Svc Charge Debt Service	\$ -	\$ -	\$ -
15204	680206	Opt Tran In Operations Fund	\$ -	\$ 5,810.00	\$ 5,810.00
<b>TOTAL DEBT SERVICE REVENUE</b>			<b>\$ -</b>	<b>\$ 5,810.00</b>	<b>\$ 5,810.00</b>
<b>MD-01 DEBT SERVICE EXPENSES:</b>					
15204	780100	Appropriation for Contingency	\$ -	\$ -	\$ 11,620.00
<b>TOTAL DEBT SERVICE EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,620.00</b>
MD-01 Funding Sources			\$ -	\$ 5,810.00	\$ 11,620.00
MD-01 Financing Uses			\$ -	\$ -	\$ 11,620.00
<b>MD-01 DEBT SERVICE ENDING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ 5,810.00</b>	<b>\$ -</b>
<b>MD-01 DEBT SERVICE RESERVE FUND BALANCE</b>					
<b>BEGINNING FUND BALANCE</b>			\$ -	\$ -	\$ -
<b>MD-01 DEBT SERVICE RESERVE REVENUE:</b>					
15205	660225	Svc Charge Debt Service	\$ -	\$ -	\$ 75.00
<b>TOTAL DEBT SERVICE RESERVE REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75.00</b>
<b>MD-01 DEBT SERVICE RESERVE EXPENSES:</b>					
15205	780100	Appropriation for Contingency	\$ -	\$ -	\$ 75.00
<b>TOTAL DEBT SERVICE RESERVE EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75.00</b>
MD-01 Funding Sources			\$ -	\$ -	\$ 75.00
MD-01 Financing Uses			\$ -	\$ -	\$ 75.00
<b>MD-01 DEBT SERVICE RESERVE ENDING FUND BAL</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## MD-1 HIDDEN LAKE OTHER

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-01 IMPROVEMENT FUND ADMIN:</b>					
MD-01 DEBT IMPROV BEG FUND BAL			\$ -	\$ -	\$ -
<b>MD-01 IMPROVEMENT FUND REVENUE:</b>					
15220	654501	ST - Water Grant			\$ 500,000.00
<b>TOTAL IMPROVEMENT FUND REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000.00</b>
<b>MD-01 IMPROVEMENT FUND EXPENSES:</b>					
15220	740200	Buildings and Improvements			\$ 500,000.00
15220	780100	Appropriation for Contingency			
<b>TOTAL IMPROV FUND EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000.00</b>
MD-01 Funding Sources			\$ -	\$ -	\$ 500,000.00
MD-01 Financing Uses			\$ -	\$ -	\$ 500,000.00
<b>MD-01 IMPROVE FUND END FUND BAL</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **Maintenance District 5 – Mountain Ranches**

### **2014-2015 Recommended Water and Operations and Maintenance Budget**

Maintenance District 5, Mountain Ranches, is located in Madera County Supervisorial District 1 on Road 400, 1 mile northeast of Hensley Lake. The district was formed on November 27, 1968 by Resolution No. 62-395. The district provides water service to a residential community with 50 lots covering approximately 80 acres. The funding for the water system operations comes from a combination of assessment and property taxes. The funding for road maintenance comes only from property tax.

The Mountain Ranches Water System, State Identification Number 2000549, provides water service to 23 improved and 27 standby parcels. The California Department of Public Health (CDPH) requires operators of this system to hold a minimum of a D-1 Distribution Certification. 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 pressure in the system is maintained by gravity. In addition to the storage tank, the distribution system consists of 5,180 feet of 6 inch asbestos cement water mains, 4 fire hydrants, consumer service lines, and water meters. The water level in the storage tank activates the wells through phone lines. There is no automatic dialer or other means to report problems. The district relies on site visits and customer calls to report problems in the system. Plans are under way to install a cellular Supervisory Control and Data Acquisition (SCADA) system to record data, report alarm conditions, and allow for remote monitoring of the system.

The distribution system and tank are over 40 years old and improvements are needed. The storage tank needs inspection and evaluation to determine if it can be resurfaced or replaced. Additional storage is needed to meet fire flow requirements. The levels of fluoride and arsenic are nearing safe limits, future treatment or blending with another source may be needed.

The water rates were last set by Resolution No. 2009-346 and are based on a tiered rate structure with an annual Consumers Price Index adjustment. The residents are billed \$657 annually for the base allotment of 36,000 gallons of water per quarter. The meters are read and billed quarterly; excess usage is billed at the rate of \$2.96 per 500 gallons. There is a water meter fee of \$100, but no connection fee.

Improvements planned for this year include inspection and cleaning of the storage tank.

## MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-05 WATER REVENUE:</b>					
15301	610100	Cur Sec Property Tax	\$ 6,754.82	\$ 7,031.56	\$ 7,765.00
15301	610200	Cur Unsecured Property Tax	\$ 275.74	\$ 209.44	\$ 275.00
15301	610400	Prior Unsecured Property Tax	\$ 19.39	\$ -	\$ 20.00
15301	610600	Current Supplemental Property Tax	\$ 22.79	\$ 32.22	\$ 50.00
15301	610700	Prior Supplemental Property Tax	\$ 2.17	\$ -	\$ -
15301	640101	Interest on Cash	\$ 164.27	\$ 96.41	\$ 405.00
15301	652900	St- H/O Property Tax Rlf	\$ 86.76	\$ 88.60	\$ 105.00
15301	660202	Sp Asmt - Water/Sewer	\$ 19,559.40	\$ 20,485.00	\$ 21,912.00
15301	660210	Sp Asmt - Delinquent Asmt	\$ 474.60	\$ 2,078.39	\$ 875.00
15301	660223	Service Charge - Excess Water	\$ 1,625.42	\$ 4,782.23	\$ 598.00
<b>TOTAL WATER REVENUE</b>			<b>\$ 28,985.36</b>	<b>\$ 34,803.85</b>	<b>\$ 32,005.00</b>

<b>MD-05 WATER SYSTEM EXPENSES:</b>					
15301	720300	Communication Services	\$ 172.69	\$ 172.80	\$ 1,000.00
15301	720500	Household Expenses	\$ 3.00	\$ 3.12	\$ 10.00
15301	720600	Insurance Expense	\$ 261.00	\$ 178.00	\$ 180.00
15301	720601	General Insurance	\$ 154.00	\$ 166.00	\$ 165.00
15301	720800	Maintenance of Equipment	\$ 64.82	\$ 146.49	\$ 500.00
15301	720900	Maintenance Structures & Grounds	\$ 48.37	\$ 182.25	\$ 200.00
15301	720907	Maintenance - Water System	\$ 48.56	\$ 270.70	\$ 1,000.00
15301	720913	Direct Maintenance Expense - DEGS	\$ 17,479.93	\$ 23,475.30	\$ 25,000.00
15301	720915	Sp Dist Water/Sewer Chemicals	\$ 472.17	\$ 567.00	\$ 600.00
15301	720916	Water/Sewer Testing	\$ 2,523.00	\$ 840.00	\$ 1,500.00
15301	721000	Medical Dental & Lab Supplies	\$ 49.77	\$ -	\$ 100.00
15301	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
15301	721302	Postage	\$ 34.63	\$ 41.21	\$ 50.00
15301	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
15301	721400	Professional & Specialized Services	\$ 26.37	\$ 16.24	\$ 6,600.00
15301	721427	Property Tax Admin Fee	\$ 195.00	\$ 285.00	\$ 300.00
15301	721498	S. D. Administration Overhead	\$ 1,587.00	\$ 1,454.73	\$ 1,600.00
15301	721600	Rent & Leases - Equipment	\$ -	\$ 0.18	\$ -
15301	721602	Rent & Lease Other Equip	\$ -	\$ -	\$ 1,000.00
15301	721800	Small Tools & Instruments	\$ 12.00	\$ 14.10	\$ 100.00
15301	721900	Special Departmental Expense	\$ 328.00	\$ 344.86	\$ 500.00

## MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15301	722000	Transportation, Travel & Education	\$ -	\$ 5.38	\$ -
15301	722101	Gas & Electricity	\$ 2,941.43	\$ 2,563.20	\$ 3,500.00
<b>OPERATION EXPENSES</b>			<b>\$ 26,551.74</b>	<b>\$ 30,879.50</b>	<b>\$ 49,060.00</b>
15301	731401	Interfund Expend - Cost Plan	\$ 654.96	\$ 636.00	\$ 648.81
<b>INTERFUND EXPENSES</b>			<b>\$ 654.96</b>	<b>\$ 636.00</b>	<b>\$ 648.81</b>
15301	740301	Equipment/Furniture > \$5,000	\$ -	\$ 35.31	\$ 10,000.00
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ 35.31</b>	<b>\$ 10,000.00</b>
15301	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,906.00
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,906.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 27,206.70</b>	<b>\$ 31,550.81</b>	<b>\$ 64,614.81</b>
<b>MD-05 ROAD EXPENSES:</b>					
15302	720906	MTCE-ROADS	\$ 174.42	\$ -	\$ 3,000.00
<b>TOTAL ROAD EXPENSES</b>			<b>\$ 174.42</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>
<b>TOTAL ROAD EXPENSES</b>			<b>\$ 174.42</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>
MD-05 Funding Sources			\$ 28,985.36	\$ 34,803.85	\$ 32,005.00
MD-05 Financing Uses			\$ 27,381.12	\$ 31,550.81	\$ 67,614.81
NET (Revenue-Expenses)			\$ 1,604.24	\$ 3,253.04	\$ (35,609.81)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 41,363.73</b>	<b>\$ 42,967.97</b>	<b>\$ 46,221.01</b>
<b>MD-05 ENDING FUND BALANCE</b>			<b>\$ 42,967.97</b>	<b>\$ 46,221.01</b>	<b>\$ 10,611.20</b>

## **Maintenance District 6 - Lake Shore Park**

### **2014-15 Recommended Water and Sewer Operations and Maintenance Budget**

Maintenance District 6 is located in Madera County Supervisorial District 5 along Bass Lake's northeast shore and is accessed from 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 assessment and property taxes. The funding for road maintenance comes only from property tax.

The Lake Shore Water System, State Identification Number 2000550, provides water service to 45 improved and 6 standby units. The California Department of Public Health (CDPH) requires operators of this system to hold a minimum of a D-1 Distribution Certification. The water is furnished by 3 hard rock wells producing a total of 75 gpm. The water from these wells exceeds the maximum contaminant level (MCL) for Gross Alpha, Uranium, Arsenic, and Manganese. The water from the wells is pumped directly into the distribution system. This system consists of 3 storage tanks with a total capacity of 65,000 gallons, 2 pressure zones, and 5,025 feet of 4 & 6 inch Asbestos-Cement (AC) pipe water mains. Radio telemetry is used to control the wells, but the system lacks an auto dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions. Routine checks and calls by residents are the current methods relied upon to identify problems. Installation of a SCADA system is planned for this year to provide better monitoring of the system and potential cost savings. The water mains are increasingly affected by the growing trees and their root systems, because of this, costs for main line repairs are expected to increase. The Planning and Design of improvements to the water system funded through Safe Drinking Water grants is underway. In 2013 well was drilled, but it to had the same contaminants. CDPH approved expanding the planning and design to include evaluation of consolidation with Bass Lake Water system. This will be completed by the end of 2014. Engineering and Special District's staff will keep ratepayers informed of the progress of the study through written communications and public meetings as developments warrant.

The Lake Shore Wastewater Plant provides sewer service for 40 improved and 6 standby units and it is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 85-158. New SWRCB regulations require minimum Wastewater Treatment Certification of a Grade III for the Chief Plant Operator and a Grade II for the Designated Operator-in-charge. The plant uses the extended aeration to treat a maximum dry weather daily flow of 0.025 million gallons. The secondary treated and disinfected effluent is disposed of in a spray field and pond within the district. Upgrades are needed to improve efficiency and replace aging infrastructure. Replacement of the electrical panels and installation of SCADA was completed in June 2013. The sewer collection system is made up of 7,461 feet of 4, 6 and 8 inch AC sewer mains. The mains are being impacted by tree roots and will be requiring increased maintenance and repairs. The Sewer System Management Plan's (SSMP) first audit will occur this year which may affect the level of maintenance required in the collection system.

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 Consumers Price Index adjustment. The current rate for improved lots is \$143 per quarter for water and \$266 per quarter for sewer. There are no standby rates or customer water meters.

## MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-06 REVENUE:</b>					
15401	610100	Cur Sec Property Tax	\$ 74,508.89	\$ 76,585.13	\$ 70,417.00
15401	610200	Cur Unsecured Property Tax	\$ 3,058.52	\$ 2,292.46	\$ 2,817.00
15401	610400	Prior Unsecured Property Tax	\$ 215.09	\$ -	\$ 221.00
15401	610600	Current Supplemental Property Tax	\$ 238.08	\$ 365.28	\$ 303.00
15401	610700	Prior Supplemental Property Tax	\$ 22.78	\$ -	\$ -
15401	640101	Interest on Cash	\$ 2,320.49	\$ 1,216.31	\$ 4,777.00
15401	652900	St- H/O Property Tax Rlf	\$ 962.48	\$ 969.92	\$ 686.00
15403	640103	Interest on Property Tax Collected	\$ 1.51	\$ -	\$ -
15403	654501	St - Water Grant	\$ 33,443.59	\$ 66,556.41	\$ -
15403	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 1,199.64	\$ 862.22	\$ 1,215.00
15403	660212	Service Chg - Wtr/Swr (Water)	\$ 24,233.00	\$ 24,952.00	\$ 26,312.00
15404	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 375.00	\$ 929.50	\$ -
15404	660212	Service Chg - Wtr/Swr (Sewer)	\$ 40,951.00	\$ 42,463.00	\$ 43,624.00
<b>TOTAL REVENUE</b>			<b>\$ 181,530.07</b>	<b>\$ 217,192.23</b>	<b>\$ 150,372.00</b>

<b>MD-06 WATER SYSTEM EXPENSES:</b>					
15403	720600	Insurance Expense	\$ 266.00	\$ 182.00	\$ 350.00
15403	720601	General Insurance	\$ 68.00	\$ 73.00	\$ 70.00
15403	720800	Maintenance of Equipment	\$ 95.18	\$ 86.80	\$ 100.00
15403	720900	Maintenance Structures & Grounds	\$ 48.03	\$ -	\$ -
15403	720907	Maintenance - Water System	\$ 778.66	\$ 192.43	\$ 5,000.00
15403	720913	Direct Maintenance Expense - DEGS	\$ 10,698.76	\$ 10,132.11	\$ 13,500.00
15403	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ -	\$ 250.00
15403	720916	Water/Sewer Testing	\$ 789.00	\$ 2,240.40	\$ 2,500.00
15403	721100	Memberships	\$ 75.00	\$ 54.32	\$ 75.00
15403	721302	Postage	\$ 102.48	\$ 230.65	\$ 200.00
15403	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
15403	721400	Professional & Specialized Services	\$ 104.30	\$ 45.26	\$ 2,500.00
15403	721403	Audit/Accounting Services	\$ 457.86	\$ 400.00	\$ 200.00
15403	721427	Property Tax Admin Fee	\$ 1,075.00	\$ -	\$ 1,325.00
15403	721498	S. D. Administration Overhead	\$ 2,808.00	\$ 2,573.78	\$ 3,418.00
15403	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 500.00
15403	721600	Rents & Leases - Equip	\$ -	\$ 0.32	\$ -
15403	721602	Rent & Lease Other Equip	\$ -	\$ -	\$ 500.00
15403	721700	Rents & Leases - Buildings/Land	\$ -	\$ 250.00	\$ -

## MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15403	721800	Small Tools & Instruments	\$ 19.00	\$ 24.95	\$ 25.00
15403	721900	Special Departmental Expense	\$ 360.00	\$ 389.82	\$ 360.00
15403	722000	Transportation, Travel & Education	\$ -	\$ 9.52	\$ -
15403	722101	Gas & Electricity	\$ 5,809.41	\$ 6,160.00	\$ 7,500.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 23,554.68</b>	<b>\$ 23,045.36</b>	<b>\$ 43,373.00</b>
15403	731401	Interfund Expend - Cost Plan	\$ 1,158.00	\$ 1,126.00	\$ 1,147.90
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 1,158.00</b>	<b>\$ 1,126.00</b>	<b>\$ 1,147.90</b>
15403	740200	Buildings and Improvements	\$ 82,194.91	\$ 349,127.15	\$ 100,000.00
15403	740301	Equipment	\$ -	\$ 62.46	\$ 10,000.00
<b>FIXED ASSETS - WATER</b>			<b>\$ 82,194.91</b>	<b>\$ 349,189.61</b>	<b>\$ 110,000.00</b>
15403	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,337.00
<b>APPROP FOR CONT- WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,337.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 106,907.59</b>	<b>\$ 373,360.97</b>	<b>\$ 158,857.90</b>
<b>MD-06 SEWER SYSTEM EXPENSES:</b>					
15404	720600	Insurance Expense	\$ 266.00	\$ 181.00	\$ 181.00
15404	720601	General Insurance	\$ 68.00	\$ 73.00	\$ 75.00
15404	720800	Maintenance -Equipment	\$ 46.00	\$ 77.36	\$ 75.00
15404	720900	Maintenance Structures & Grounds	\$ 10.09	\$ -	\$ 25.00
15404	720908	Maintenance - Sewer System	\$ 2,377.58	\$ 6,720.00	\$ 7,800.00
15404	720913	Direct Maintenance Expense - DEGS	\$ 34,185.58	\$ 22,074.85	\$ 27,500.00
15404	720915	Sp Dist Water/Sewer Chemicals	\$ 2,715.02	\$ 1,356.00	\$ 2,500.00
15404	720916	Water/Sewer Testing	\$ 2,850.00	\$ 1,920.00	\$ 2,500.00
15404	721100	Memberships	\$ 75.00	\$ 54.33	\$ 55.00
15404	721306	Equipment < FA Limit	\$ 294.10	\$ -	\$ 10,000.00
15404	721400	Professional & Specialized Services	\$ 35.00	\$ -	\$ 2,500.00
15404	721403	Audit/Accounting Services	\$ 408.10	\$ 315.00	\$ 157.50
15404	721427	Property Tax Admin Fee	\$ 1,075.00	\$ -	\$ 1,325.00
15404	721498	S.D. Administration Overhead	\$ 2,441.04	\$ 2,294.05	\$ 3,250.00
15404	721600	Rents & Leases - Equip	\$ -	\$ 0.29	\$ -
15404	721602	Rent/Lease Other Equipment	\$ -	\$ -	\$ 5,000.00
15404	721800	Small Tools & Instruments	\$ 16.00	\$ 22.24	\$ 20.00

## MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15404	721900	Special Departmental Expense	\$ 6,958.00	\$ 8,903.58	\$ 9,200.00
15404	722101	Gas & Electricity	\$ 4,701.64	\$ 5,625.90	\$ 6,750.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 58,522.15</b>	<b>\$ 49,617.60</b>	<b>\$ 78,913.50</b>
15404	731401	Interfund Expend - Cost Plan	\$ 1,007.04	\$ 1,004.00	\$ 1,023.12
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 1,007.04</b>	<b>\$ 1,004.00</b>	<b>\$ 1,023.12</b>
15404	740301	Equipment/Furniture > \$5,000	\$ 6,168.66	\$ 55.67	\$ 30,000.00
<b>FIXED ASSETS - SEWER</b>			<b>\$ 6,168.66</b>	<b>\$ 55.67</b>	<b>\$ 30,000.00</b>
15404	780100	Appropriation for Contingency	\$ -	\$ -	\$ 7,891.00
<b>APPROP FOR CONT- SEWER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,891.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 65,697.85</b>	<b>\$ 50,677.27</b>	<b>\$ 117,827.62</b>
MD-06 Funding Sources			\$ 181,530.07	\$ 217,192.23	\$ 150,372.00
MD-06 Financing Uses			\$ 172,605.44	\$ 424,038.24	\$ 276,685.52
NET (Revenue - Expenses)			\$ 8,924.63	\$ (206,846.01)	\$ (126,313.52)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 593,167.53</b>	<b>\$ 602,092.16</b>	<b>\$ 395,246.15</b>
<b>MD-06 ENDING FUND BALANCE</b>			<b>\$ 602,092.16</b>	<b>\$ 395,246.15</b>	<b>\$ 268,932.63</b>

## MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15410	MD-06 ACO ADMIN:				

**MD-06 ACO. BEGINNING FUND BALANCE**

<b>MD-06 ACO REVENUE:</b>					
15410	640101	Interest on Cash	\$ -	\$ -	\$ -
15410	654501	St - Water Grant	\$ -	\$ -	\$ -
15410	680206	Op Trans In Operating Fund	\$ -	\$ -	\$ -
<b>TOTAL ACO REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>MD-06 ACO EXPENSES:</b>					
15410	740200	Buildings and Improvements	\$ -	\$ -	\$ -
15410	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>TOTAL ACO EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MD-06 Funding Sources	\$ -	\$ -	\$ -
MD-06 Financing Uses	\$ -	\$ -	\$ -
<b>MD-06 ACO END FUND BAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>MD-06 IMPROVEMENT FUND ADMIN:</b>					
<b>MD-06 IMPROVE. BEGINNING FUND BALANCE</b>					

<b>MD-06 IMPROVEMENT FUND REVENUE:</b>					
15420	640101	Interest on Cash	\$ -	\$ -	\$ -
15420	654501	St - Water Grant	\$ -	\$ -	\$ 375,000.00
15420	680207	Op Trans In - ACO Fund	\$ -	\$ -	\$ -
<b>TOTAL IMPROVEMENT FUND REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,000.00</b>

<b>MD-06 IMPROVEMENT FUND EXPENSES:</b>					
15420	740200	Buildings and Improvements	\$ -	\$ -	\$ 375,000.00
15420	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>TOTAL IMPROV FUND EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,000.00</b>

MD-06 Funding Sources	\$ -	\$ -	\$ 375,000.00
MD-06 Financing Uses	\$ -	\$ -	\$ 375,000.00
<b>MD-06 IMPROVE FUND END FUND BAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **Maintenance District 7 – Marina View**

### **2014-2015 Recommended Water and Sewer Operations and Maintenance Budget**

Maintenance District 7 is located in Madera County Supervisorial District 5 along Bass Lake's northeast shore and is accessed from 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 assessment and property taxes. The funding for road maintenance comes only from property tax.

The Marina View Water System, State Identification Number 2000551, provides water service to 82 improved and 10 standby units. California Department of Public Health (CDPH) requires operators of this system to hold a minimum of a D-1 Distribution Certification. The water is furnished by 2 hard rock wells producing a total of 37 gpm. The water from these wells exceeds the maximum contaminant level (MCL) for Gross Alpha, Uranium, Manganese, and Arsenic. The water from the wells is pumped directly into the distribution system. The system consists of 2 storage tanks with a total capacity of 90,000 gallons, 4,250 feet of 2, 4, & 6 inch Asbestos Cement (AC) pipe water mains. The water mains are increasingly affected by the growing trees and their root systems, because of this, costs for main line repairs should be expected to increase. The system does not have customer water meters. Radio telemetry is used to control the wells, but the system lacks an auto dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions. We rely on routine checks and complaints by residents to identify problems. Installation of a SCADA system is proposed for better monitoring and cost savings. The Planning and Design of improvements to the water system funded through Safe Drinking Water grants is underway. In 2013 a well was drilled in an attempt to get a clean source of water, but it too was contaminated. CDPH extended the Design to include evaluating consolidation with Bass Lake Water. Engineering and Special District's staff will keep ratepayers informed of the progress of the study through written communications and public meetings as developments warrant.

The Wastewater Plant provides sewer service for 82 improved and 10 standby units and is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 85-058. New SWRCB regulations require minimum Wastewater Treatment Certification of a Grade III for the Chief Plant Operator and a Grade II for the Designated Operator-in-charge. The wastewater plant is an extended aeration plant and 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. Installation of a cellular SCADA system is planned for this year. Construction of a roof over the plant, installation of sludge digesters, and reconstruction of the effluent storage reservoir is also being proposed. The collection system is made up of 7,285 feet of 2, 4, 6 and 8 inch gravity AC sewer mains. There is one lift station that serves apporion of the system. The mains are being impacted by tree roots and will be requiring increased maintenance and repairs. The Sewer System Management Plan's (SSMP) first audit will occur this year which may affect the level of maintenance required in the collection 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 Consumers Price Index adjustment. The current rate for improved lots is \$111.43 per quarter for water and \$214.76 per quarter for sewer. The standby rates are \$20 per quarter for water and sewer. Additional revenues come from property taxes; the amount varies due to the needs of the water system, sewer system, and road maintenance.

## MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-07 WATER/SEWER REVENUE:</b>					
15501	610100	Cur Sec Property Tax	\$ 45,904.08	\$ 45,898.22	\$ 44,862.00
15501	610200	Cur Unsecured Property Tax	\$ 1,879.01	\$ 1,368.28	\$ 1,568.00
15501	610400	Prior Unsecured Property Tax	\$ 132.13	\$ -	\$ 96.00
15501	610600	Current Supplemental Property Tax	\$ 143.04	\$ 217.52	\$ 199.00
15501	610700	Prior Supplemental Property Tax	\$ 13.73	\$ -	\$ -
15501	640101	Interest on Cash	\$ 1,434.01	\$ 597.83	\$ 400.00
15501	652900	St- H/O Property Tax Rlf	\$ 591.26	\$ 578.90	\$ 601.00
15501	660209	Sp Asmt - Delinquent Svc Chg	\$ 610.00	\$ 1,021.80	\$ -
15501	660212	Service Chg - Wtr/Swr	\$ 101,518.67	\$ 108,303.36	\$ 108,872.00
15503	654501	St - Water Grant	\$ 30,416.26	\$ 163,450.53	\$ -
15504	660212	Service Chg - Swr	\$ -	\$ -	\$ -
<b>TOTAL WATER/SEWER REVENUE</b>			<b>\$ 182,642.19</b>	<b>\$ 321,436.44</b>	<b>\$ 156,598.00</b>

<b>MD-07 WATER SYSTEM EXPENSES:</b>					
15503	720200	Clothing & Personal Supplies	\$ -	\$ 39.19	\$ -
15503	720300	Communication Services	\$ -	\$ -	\$ 700.00
15503	720600	Insurance Expense	\$ 288.00	\$ 196.00	\$ 200.00
15503	720601	General Insurance	\$ 265.50	\$ 285.50	\$ 270.00
15503	720800	Maintenance -Equipment	\$ 94.00	\$ 156.61	\$ 200.00
15503	720900	Maintenance Structures & Grounds	\$ 10.23	\$ -	\$ 150.00
15503	720907	Maintenance - Water System	\$ 10,574.08	\$ 1,395.00	\$ 10,000.00
15503	720913	Direct Maintenance Expense - DEGS	\$ 20,997.89	\$ 18,790.84	\$ 22,500.00
15503	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ -	\$ 100.00
15503	720916	Water/Sewer Testing	\$ 632.00	\$ 1,546.40	\$ 2,000.00
15503	721100	Memberships	\$ 75.00	\$ 76.47	\$ 80.00
15503	721302	Postage	\$ 183.26	\$ 320.46	\$ 250.00
15503	721306	Equipment < FA Limit	\$ 3,832.43	\$ -	\$ 5,000.00
15503	721400	Professional & Specialized Services	\$ 1,030.18	\$ 37.16	\$ 2,000.00
15503	721403	Audit/Accounting Services	\$ 826.14	\$ 765.00	\$ 382.50
15503	721498	S.D. Administration Overhead	\$ 5,004.96	\$ 4,747.20	\$ 5,500.00
15503	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 500.00
15503	721600	Rent & Leases - Equipment	\$ -	\$ 0.59	\$ -
15503	721800	Small Tools & Instruments	\$ 44.86	\$ 45.01	\$ 67.00
15503	721900	Special Departmental Expense	\$ 592.00	\$ 645.81	\$ 1,000.00

## MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15503	722000	Transportation, Travel & Education	\$ -	\$ 17.18	\$ -
15503	722101	Gas & Electricity	\$ 5,556.42	\$ 10,047.11	\$ 11,200.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 50,006.95</b>	<b>\$ 39,111.53</b>	<b>\$ 62,099.50</b>
15503	731401	Interfund Expend - Cost Plan	\$ 2,064.96	\$ 2,032.00	\$ 2,071.20
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 2,064.96</b>	<b>\$ 2,032.00</b>	<b>\$ 2,071.20</b>
15503	740100	Land	\$ -	\$ 86,155.00	\$ -
15503	740200	Buildings and Improvements	\$ 66,492.11	\$ 212,545.41	\$ -
15503	740301	Equipment/Equipment > \$5,000	\$ -	\$ 112.71	\$ -
<b>FIXED ASSETS - WATER</b>			<b>\$ 66,492.11</b>	<b>\$ 298,813.12</b>	<b>\$ -</b>
15503	780100	Appropriation for Contingency	\$ -	\$ -	\$ 5,000.00
<b>APPROP FOR CONTING - WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 118,564.02</b>	<b>\$ 339,956.65</b>	<b>\$ 69,170.70</b>
<b>MD-07 SEWER SYSTEM EXPENSES:</b>					
15504	720300	Communication Services	\$ -	\$ -	\$ 700.00
15504	720600	Insurance Expense	\$ 288.00	\$ 196.00	\$ 200.00
15504	720601	General Insurance	\$ 265.50	\$ 285.50	\$ 270.00
15504	720800	Maintenance of Equipment	\$ 94.00	\$ 186.84	\$ 403.00
15504	720900	Maintenance Structures & Grounds	\$ 37.81	\$ -	\$ -
15504	720908	Maintenance - Sewer System	\$ 20,489.60	\$ 5,362.50	\$ 25,000.00
15504	720913	Direct Maintenance Expense - DEGS	\$ 25,621.80	\$ 26,144.18	\$ 32,400.00
15504	720915	Sp Dist Water/Sewer Chemicals	\$ 5,660.45	\$ 2,696.95	\$ 3,500.00
15504	720916	Water/Sewer Testing	\$ 3,011.00	\$ 1,916.25	\$ 3,500.00
15504	721100	Memberships	\$ 75.00	\$ 76.47	\$ 75.00
15504	721306	Equipment < FA Limit	\$ -	\$ -	\$ 2,500.00
15504	721400	Professional & Specialized Services	\$ 1,480.50	\$ -	\$ 5,000.00
15504	721403	Audit/Accounting Services	\$ 826.14	\$ 525.00	\$ 262.50
15504	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 945.00
15504	721498	S. D. Administration Overhead	\$ 5,004.96	\$ 4,747.20	\$ 5,875.00
15504	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 200.00
15504	721600	Rent & Leases - Equipment	\$ -	\$ 0.59	\$ -
15504	721602	Rent/Lease Other Equipment	\$ -	\$ -	\$ 8,000.00

## MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15504	721700	Rents/Leases-Bldg/Land	\$ -	\$ 288.75	\$ -
15504	721800	Small Tools & Instruments	\$ 34.00	\$ 45.01	\$ 67.00
15504	721900	Special Departmental Expense	\$ 7,546.26	\$ 9,234.31	\$ 10,000.00
15504	722000	Transportation, Travel & Education	\$ -	\$ 17.18	\$ -
15504	722101	Gas & Electricity	\$ 4,912.67	\$ 5,240.34	\$ 6,280.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 75,347.69</b>	<b>\$ 56,963.07</b>	<b>\$ 105,177.50</b>
15504	731401	Interfund Expend - Cost Plan	\$ 2,064.96	\$ 2,064.96	\$ 2,071.43
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 2,064.96</b>	<b>\$ 2,064.96</b>	<b>\$ 2,071.43</b>
15504	740301	Equipment	\$ -	\$ 112.71	\$ -
<b>FIXED ASSETS - SEWER</b>			<b>\$ -</b>	<b>\$ 112.71</b>	<b>\$ -</b>
15504	750102	Opt Trans Out ACO Fund	\$ -	\$ -	\$ 200,000.00
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>
15504	780100	Appropriation for Contingency	\$ -	\$ -	\$ 8,050.00
<b>APPROP FOR CONTING - SEWER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,050.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 77,412.65</b>	<b>\$ 59,140.74</b>	<b>\$ 315,298.93</b>
MD-07 Funding Sources			\$ 182,642.19	\$ 321,436.44	\$ 156,598.00
MD-07 Financing Uses			\$ 200,117.14	\$ 399,442.69	\$ 400,679.63
NET (Revenue-Expenses)			\$ (17,474.95)	\$ (78,006.25)	\$ (244,081.63)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 339,562.83</b>	<b>\$ 322,087.88</b>	<b>\$ 244,081.63</b>
<b>MD-07 ENDING FUND BALANCE</b>			<b>\$ 322,087.88</b>	<b>\$ 244,081.63</b>	<b>\$ -</b>

## MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2014	2013-	RECOMMENDED 2014-2015
<b>MD-07 ACO FUND ADMIN:</b>						

**MD-07 ACO BEGINNING FUND BALANCE**

<b>MD-07 ACO REVENUE:</b>						
15510	640101	Interest on Cash	\$ -	\$ -		\$ -
15510	680206	Op Trans In Operating Fund	\$ -	\$ -		\$ 200,000.00
<b>TOTAL ACO REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ 200,000.00</b>

<b>MD-07 ACO EXPENSES:</b>						
15510	740200	Buildings and Improvements	\$ -	\$ -		\$ -
15510	780100	Appropriation for Contingency	\$ -	\$ -		\$ 200,000.00
<b>TOTAL ACO EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ 200,000.00</b>

MD-07 Funding Sources	\$ -	\$ -		\$ 200,000.00
MD-07 Financing Uses	\$ -	\$ -		\$ 200,000.00
<b>MD-07 ACO END FUND BAL</b>				<b>\$ -</b>

<b>MD-07 IMPROVEMENT FUND REVENUE:</b>						
	640101	Interest on Cash	\$ -	\$ -		\$ -
	654501	St - Water Grant				\$ 306,133.00
<b>TOTAL IMPROVEMENT FUND REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ 306,133.00</b>

<b>MD-07 IMPROVEMENT FUND EXPENSES:</b>						
	740200	Buildings and Improvements	\$ -	\$ -		\$ 306,133.00
	780100	Appropriation for Contingency	\$ -	\$ -		\$ -
<b>TOTAL IMPROV FUND EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ 306,133.00</b>

MD-07 Funding Sources	\$ -	\$ -		\$ 306,133.00
MD-07 Financing Uses	\$ -	\$ -		\$ 306,133.00
<b>MD-07 IMPROVE FUND END FUND BAL</b>				<b>\$ -</b>

## **Maintenance District 8A – North Fork**

### **2014-2015 Recommended Water and Sewer Operations and 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 58.4 residential, 29.86 commercial, 24 commercial contract and 37.7 standby water units. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. The water is furnished by a hard rock well producing a total of 250 gpm. The water from the well exceeds the maximum contaminant level (MCL) for Arsenic. The water from the well is pumped directly into the distribution system and back feeds the storage tank. The distribution system consists of a 200,000 gallon storage tank; 8,950 feet of 6, 8, and 10 inch water C-900 PVC water mains, 15 fire hydrants, and commercial and residential water meters. There is telemetry between the tank and main well, but no automatic dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions. Installation of a SCADA system is proposed for better monitoring and potential labor savings. The District has qualified for grant funding to remedy the MCL violation. The Funding was received in Fall 2013 for the Planning and Design to determine the best resolution to the water quality problem. The Work was awarded and is underway. Engineering and Special District's staff will keep ratepayers informed of the progress of the study through written communications and public meetings as developments warrant.

The North Fork Wastewater Plant provides sewer service for 68 residential, 54.66 commercial and 24 commercial contract improved sewer units and 47 standby units. The plant is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 94-353. New SWRCB regulations require minimum Wastewater Treatment Certification of a Grade III for the Chief Plant Operator and a Grade II for the Designated Operator-in-charge. The collection system is made up of 15,810 feet of 4, 6 and 8 inch gravity Asbestos-Cement (AC) pipe sewer mains. 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. The system is being evaluated as to the feasibility expanding the sewer system to include the community of South Fork. Addition of SCADA and metering of the spray field is planned for this year. The Sewer System Management Plan's (SSMP) first audit will occur in August 2013 which may affect the level of maintenance required in the collection system.

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 Consumers Price Index adjustment. The current rate for improved lots is \$50 per month for water and \$86 per month for residential sewer and \$92 per month for commercial sewer. The standby rate for sewer is \$5.95/ month; there is no standby rate for water.

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-08A WATER REVENUE:</b>					
15601	640101	Interest on Cash	\$ (507.80)	\$ (483.86)	\$ -
15601	640103	Interest on Property Tax Collected	\$ (0.43)	\$ -	\$ -
15601	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,913.88	\$ 4,183.95	\$ -
15601	660212	Service Chg - Water	\$ 66,439.92	\$ 72,645.95	\$ 71,151.00
15601	660803	Engr Svcs - Special Districts	\$ 25.00	\$ -	\$ -
<b>TOTAL WATER REVENUE</b>			<b>\$ 68,870.57</b>	<b>\$ 76,346.04</b>	<b>\$ 71,151.00</b>

<b>MD-08A WATER SYSTEM EXPENSES:</b>					
15601	720200	Clothing & Personal Supplies	\$ -	\$ 54.89	\$ -
15601	720600	Insurance Expense	\$ 535.00	\$ 365.00	\$ 370.00
15601	720601	General Insurance	\$ 2,287.50	\$ 2,461.00	\$ 2,465.00
15601	720800	Maintenance of Equipment	\$ 125.00	\$ 219.37	\$ 500.00
15601	720907	Maintenance - Water System	\$ -	\$ -	\$ 10,000.00
15601	720913	Direct Maintenance Expense - DEGS	\$ 8,093.09	\$ 12,339.63	\$ 13,600.00
15601	720916	Water/Sewer Testing	\$ 401.00	\$ 595.80	\$ 1,000.00
15601	721000	Medical Dental & Lab Supplies	\$ -	\$ -	\$ 500.00
15601	721100	Memberships	\$ 75.00	\$ 76.47	\$ 80.00
15601	721302	Postage	\$ 188.49	\$ 188.02	\$ 250.00
15601	721304	Miscellaneous Office Supplies	\$ -	\$ -	\$ 50.00
15601	721400	Professional & Specialized Services	\$ 819.67	\$ 28.87	\$ 1,000.00
15601	721403	Audit/Accounting Services	\$ 2,000.62	\$ 2,450.00	\$ 1,225.00
15601	721498	S.D. Administration Overhead	\$ 6,729.96	\$ 6,649.47	\$ 7,300.00
15601	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 400.00
15601	721600	Rent & Lease - Equip	\$ -	\$ 0.82	\$ -
15601	721602	Rent & Lease Other Equip	\$ -	\$ -	\$ 500.00
15601	721800	Small Tools & Instruments	\$ 47.00	\$ 63.05	\$ 91.00
15601	721900	Special Departmental Expense	\$ 640.00	\$ 635.37	\$ 600.00
15601	722000	Transportation, Travel & Education	\$ -	\$ 24.07	\$ -
15601	722101	Gas & Electricity	\$ 6,516.33	\$ 6,574.98	\$ 7,900.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 28,458.66</b>	<b>\$ 32,726.81</b>	<b>\$ 47,831.00</b>

15601	731401	Interfund Expend - Cost Plan	\$ 2,775.96	\$ 2,846.00	\$ 2,901.18
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 2,775.96</b>	<b>\$ 2,846.00</b>	<b>\$ 2,901.18</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15601	740200	Buildings and Improvements	\$ 3,264.41	\$ 2,660.98	\$ -
15601	740301	Equipment/Furniture > \$5,000	\$ -	\$ 157.87	\$ 10,000.00
<b>FIXED ASSETS - WATER</b>			<b>\$ 3,264.41</b>	<b>\$ 2,818.85</b>	<b>\$ 10,000.00</b>

15601	750000	Operating Tranfers Out	\$ -	\$ -	\$ -
15601	750104	Opt Trans Out Debt Service Fund	\$ 6,515.00	\$ 6,540.00	\$ 6,514.00
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ 6,515.00</b>	<b>\$ 6,540.00</b>	<b>\$ 6,514.00</b>

15601	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>APPROP FOR CONT- WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL WATER EXPENSES</b>	<b>\$ 41,014.03</b>	<b>\$ 44,931.66</b>	<b>\$ 67,246.18</b>
-----------------------------	---------------------	---------------------	---------------------

MD-08A Water Funding Sources	\$ 68,870.57	\$ 76,346.04	\$ 71,151.00
MD-08A Water Financing Uses	\$ 41,014.03	\$ 44,931.66	\$ 67,246.18
NET (Revenue- Expenses)	\$ 27,856.54	\$ 31,414.38	\$ 3,904.82
<b>BEGINNING FUND BALANCE</b>	<b>\$ 156,626.55</b>	<b>\$ 184,483.09</b>	<b>\$ 215,897.47</b>
<b>MD-08A ENDING WATER FUND BALANCE</b>	<b>\$ 184,483.09</b>	<b>\$ 215,897.47</b>	<b>\$ 219,802.29</b>

<b>SEWER REVENUE:</b>					
15602	610100	Cur Sec Property Tax	\$ 12,967.68	\$ 12,842.42	\$ 13,860.00
15602	610200	Cur Unsecured Property Tax	\$ 456.33	\$ 325.96	\$ 390.00
15602	610300	Prior Secured Property Tax	\$ (4.96)	\$ -	\$ -
15602	610400	Prior Unsecured Property Tax	\$ 31.89	\$ -	\$ 22.00
15602	610600	Current Supplemental Property Tax	\$ 37.00	\$ 52.35	\$ 33.00
15602	610700	Prior Supplemental Property Tax	\$ 3.52	\$ -	\$ 12.00
15602	640101	Interest on Cash	\$ 2,157.49	\$ 1,442.30	\$ 1,300.00
15602	640103	Interest on Property Tax Collected	\$ (1.64)	\$ -	\$ -
15602	652900	St- H/O Property Tax Rlf	\$ 142.70	\$ 137.78	\$ 148.00
15602	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,494.90	\$ 27,139.91	\$ -
15602	660212	Service Chg - Wtr/Swr	\$ 147,626.97	\$ 112,722.97	\$ 162,359.00
<b>TOTAL SEWER REVENUE</b>			<b>\$ 166,911.88</b>	<b>\$ 154,663.69</b>	<b>\$ 178,124.00</b>



## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-08A SEWER SYSTEM EXPENSES:</b>					
15602	720300	Communication Services	\$ 1,144.32	\$ 1,300.00	\$ 1,500.00
15602	720600	Insurance Expense	\$ 535.00	\$ 365.00	\$ 370.00
15602	720601	General Insurance	\$ 2,287.50	\$ 2,461.00	\$ 2,465.00
15602	720800	Maintenance -Equipment	\$ 165.00	\$ 499.84	\$ 250.00
15602	720900	Maintenance Structures & Grounds	\$ 10.23	\$ 45.00	\$ -
15602	720908	Maintenance - Sewer System	\$ 11,188.03	\$ 8,734.12	\$ 10,000.00
15602	720913	Direct Maintenance Expense - DEGS	\$ 65,225.91	\$ 57,728.45	\$ 63,500.00
15602	720915	Sp Dist Water/Sewer Chemicals	\$ 9,388.37	\$ 3,750.00	\$ 5,000.00
15602	720916	Water/Sewer Testing	\$ 4,940.00	\$ 3,000.00	\$ 4,000.00
15602	721100	Memberships	\$ 75.00	\$ 76.47	\$ 80.00
15602	721300	Office Expense	\$ 195.06	\$ -	\$ -
15602	721306	Equipment < FA Limit	\$ -	\$ 8,220.45	\$ 10,000.00
15602	721400	Professional & Specialized Services	\$ 35.00	\$ -	\$ 1,500.00
15602	721403	Audit/Accounting Services	\$ 2,418.66	\$ 2,205.00	\$ 1,102.50
15602	721427	Property Tax Admin Fee	\$ 371.00	\$ -	\$ 630.00
15602	721498	S.D. Administration Overhead	\$ 8,889.96	\$ 8,634.17	\$ 9,500.00
15602	721600	Rent & Lease - Equip	\$ -	\$ 1.07	\$ -
15602	721800	Small Tools & Instruments	\$ 62.00	\$ 81.87	\$ 100.00
15602	721900	Special Departmental Expense	\$ 7,404.50	\$ 9,231.87	\$ 9,500.00
15602	722101	Gas & Electricity	\$ 20,341.11	\$ 21,863.17	\$ 26,250.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 134,676.65</b>	<b>\$ 128,197.48</b>	<b>\$ 145,747.50</b>
15602	731401	Interfund Expend - Cost Plan	\$ 3,668.04	\$ 3,671.00	\$ 3,767.09
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 3,668.04</b>	<b>\$ 3,671.00</b>	<b>\$ 3,767.09</b>
15602	740200	Buildings and Improvements	\$ -	\$ -	\$ -
15602	740301	Equipment	\$ -	\$ 204.99	\$ 20,000.00
<b>FIXED ASSETS - SEWER</b>			<b>\$ -</b>	<b>\$ 204.99</b>	<b>\$ 20,000.00</b>
15602	750104	Opt Trans Out Debt Service Fund	\$ 8,585.00	\$ 8,570.00	\$ 8,690.00
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ 8,585.00</b>	<b>\$ 8,570.00</b>	<b>\$ 8,690.00</b>
15602	780100	Appropriation for Contingency	\$ -	\$ -	\$ 13,674.00
<b>APPROP FOR CONT- SEWER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,674.00</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
		<b>TOTAL SEWER SYSTEM EXPENSES</b>	\$ 146,929.69	\$ 140,643.47	\$ 191,878.59
		MD-08A Sewer System Funding Sources	\$ 166,911.88	\$ 154,663.69	\$ 178,124.00
		MD-08A Sewer System Financing Uses	\$ 146,929.69	\$ 140,643.47	\$ 191,878.59
		NET (Revenue- Expenses)	\$ 19,982.19	\$ 14,020.22	\$ (13,754.59)
		<b>BEGINNING FUND BALANCE</b>	\$ 224,299.80	\$ 244,281.99	\$ 258,302.21
		<b>MD-08A ENDING SEWER SYSTEM FUND BAL</b>	<b>\$ 244,281.99</b>	<b>\$ 258,302.21</b>	<b>\$ 244,547.62</b>

## **Maintenance District 8A – North Fork**

### **2014-2015 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, \$147,100.00 of revenue bonds were sold to Farmers Home Administration to help construct the Wastewater Treatment Plant. The interest rate is 5%; the term is 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 MD 8A

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 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 MD 8A

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 Drinking Water loan for \$114,450 was obtained. The interest rate is 2.965%; the term for 25 years. The final payment is due in April, 2020.

#### 1564 and 1565 MD 8A

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	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-08A BOND FUND ADMN BALANCE</b>					
1561	482100	F/B Unres Des Bond Res	\$ 6,284.57	\$ 6,396.87	\$ 6,396.87
<b>MD-8A BOND BEGINNING FUND BALANCE</b>			<b>\$ 6,284.57</b>	<b>\$ 6,396.87</b>	<b>\$ 6,396.87</b>

<b>MD-08A BOND REVENUE:</b>					
15610	640101	Interest on Cash	\$ 14.80	\$ 10.83	\$ 10.00
15610	680206	Opt Trans In Operating Fund	\$ 8,585.00	\$ 8,570.00	\$ 8,690.00
<b>TOTAL BOND REVENUE</b>			<b>\$ 8,599.80</b>	<b>\$ 8,580.83</b>	<b>\$ 8,700.00</b>

<b>MD-08A BOND EXPENSES:</b>					
15610	730200	Bond Redemptions	\$ 3,900.00	\$ 4,200.00	\$ 4,200.00
15610	730400	Interest On Bonds	\$ 4,587.50	\$ 4,385.00	\$ 4,490.00
15610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 6,406.87
<b>TOTAL BOND EXPENSES</b>			<b>\$ 8,487.50</b>	<b>\$ 8,585.00</b>	<b>\$ 15,096.87</b>

MD-08A Funding Sources	\$ 14,884.37	\$ 14,977.70	\$ 15,096.87
MD-08A Financing Uses	\$ 8,487.50	\$ 8,585.00	\$ 15,096.87
<b>MD-08A BOND ENDING FUND BALANCE</b>	<b>\$ 6,396.87</b>	<b>\$ 6,392.70</b>	<b>\$ -</b>

<b>MD-08A BOND RESERVE FUND ADMIN</b>					
1562	482100	F/B Unres Des Bond Res	\$ 14,029.51	\$ 14,082.54	\$ 14,112.74
<b>MD-8A BOND RESERVE BEG FUND BAL</b>			<b>\$ 14,029.51</b>	<b>\$ 14,082.54</b>	<b>\$ 14,112.74</b>

<b>MD-08A BOND RESERVE REVENUE:</b>					
15620	640101	Interest on Cash	\$ 53.03	\$ 30.20	\$ 20.00
15620	680206	Opt Trans In Operating Fund	\$ -	\$ -	\$ -
<b>TOTAL BOND RESERVE REVENUE</b>			<b>\$ 53.03</b>	<b>\$ 30.20</b>	<b>\$ 20.00</b>

<b>MD-08A BOND RESERVE EXPENSES:</b>					
15620	780100	Appropriation for Contingency	\$ -	\$ -	\$ 14,132.74
<b>TOTAL BOND RESERVE EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,132.74</b>

MD-08A Funding Sources	\$ 14,082.54	\$ 14,112.74	\$ 14,132.74
MD-08A Financing Uses	\$ -	\$ -	\$ 14,132.74
<b>MD-08A BOND RESERVE END FUND BAL</b>	<b>\$ 14,082.54</b>	<b>\$ 14,112.74</b>	<b>\$ -</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-08A CONSTRUCTION FUND ADMIN</b>					
15630	491100	F/B Unres Undes	\$ 62,823.04	\$ 63,060.43	\$ 48,742.71
<b>MD-8A CONSTRUCTION BEG FUND BAL</b>			<b>\$ 62,823.04</b>	<b>\$ 63,060.43</b>	<b>\$ 48,742.71</b>

<b>MD-08A CONSTRUCTION REVENUE:</b>					
15630	640101	Interest on Cash	\$ 237.39	\$ 188.69	\$ 100.00
15630	654501	St- Water Grant	\$ -	\$ -	\$ 318,750.00
15630	680206	Opt Trans In Operating Fund	\$ -	\$ -	\$ -
<b>TOTAL CONSTRUCTION REVENUE</b>			<b>\$ 237.39</b>	<b>\$ 188.69</b>	<b>\$ 318,850.00</b>

<b>MD-08A CONSTRUCTION EXPENSES:</b>					
15630	740200	Buildings and Improvements	\$ -	\$ 14,506.41	\$ 318,750.00
15630	780100	Appropriation for Contingency	\$ -	\$ -	\$ 48,842.71
<b>TOTAL CONSTRUCTION EXPENSES</b>			<b>\$ -</b>	<b>\$ 14,506.41</b>	<b>\$ 367,592.71</b>

MD-08A Funding Sources	\$ 63,060.43	\$ 63,249.12	\$ 367,592.71
MD-08A Financing Uses	\$ -	\$ 14,506.41	\$ 367,592.71
<b>MD-08A CONST ENDING FUND BAL</b>	<b>\$ 63,060.43</b>	<b>\$ 48,742.71</b>	<b>\$ -</b>

<b>MD-08A CLEAN WATER DEBT</b>					
15640	482100	F/B Unres Des Bond Res	\$ 160.13	\$ 162.95	\$ 195.47
<b>MD-8A CLEAN WATER DEBT BEG FUND BAL</b>			<b>\$ 160.13</b>	<b>\$ 162.95</b>	<b>\$ 195.47</b>

<b>MD-08A CLEAN WATER DEBT REVENUE:</b>					
15640	640101	Interest on Cash	\$ 2.84	\$ 7.54	\$ 5.00
15640	680206	Opt Trans In Operating Fund	\$ 6,515.00	\$ 6,540.00	\$ 6,514.00
<b>TOTAL CLEAN WATER DEBT REVENUE</b>			<b>\$ 6,517.84</b>	<b>\$ 6,547.54</b>	<b>\$ 6,519.00</b>

<b>MD-08A CLEAN WATER DEBT EXPENSES:</b>					
15640	730300	Retire Other L-T Debt	\$ 5,189.00	\$ 5,341.20	\$ 5,499.32
15640	730400	Interest On Bonds	\$ -	\$ -	\$ -
15640	730500	Interest Other L - T Debt	\$ 1,326.02	\$ 1,173.82	\$ 1,014.62
15640	780100	Appropriation for Contingency	\$ -	\$ -	\$ 200.53
<b>TOTAL CLEAN WATER DEBT EXP</b>			<b>\$ 6,515.02</b>	<b>\$ 6,515.02</b>	<b>\$ 6,714.47</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
		MD-08A Funding Sources	\$ 6,677.97	\$ 6,710.49	\$ 6,714.47
		MD-08A Financing Uses	\$ 6,515.02	\$ 6,515.02	\$ 6,714.47
		<b>MD-08A CLEAN WATER DEBT END FUND BAL</b>	<b>\$ 162.95</b>	<b>\$ 195.47</b>	<b>\$ -</b>

<b>MD-08A CLEAN WATER DEBT RESERVE</b>					
15650	482100	F/B Unres Des Bond Res	\$ 8,362.41	\$ 8,394.02	\$ 8,412.02
		<b>MD-8A CLEAN WATER DEBT RES BEG BAL</b>	<b>\$ 8,362.41</b>	<b>\$ 8,394.02</b>	<b>\$ 8,412.02</b>

<b>MD-08A CLEAN WATER DEBT RESERVE REVENUE:</b>					
15650	640101	Interest on Cash	\$ 31.61	\$ 18.00	\$ 10.00
		<b>TOTAL CLEAN WATER DEBT RES REV</b>	<b>\$ 31.61</b>	<b>\$ 18.00</b>	<b>\$ 10.00</b>

<b>MD-08A CLEAN WATER DEBT RESERVE EXPENSES:</b>					
15650	780100	Appropriation For Contingency	\$ -	\$ -	\$ 8,422.02
		<b>TOTAL CLEAN WTR DEBT RES EXP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,422.02</b>

		MD-08A Funding Sources	\$ 8,394.02	\$ 8,412.02	\$ 8,422.02
		MD-08A Financing Uses	\$ -	\$ -	\$ 8,422.02
		<b>MD-08A CLEAN WATER DEBT RES END BAL</b>	<b>\$ 8,394.02</b>	<b>\$ 8,412.02</b>	<b>\$ -</b>

## **Maintenance District 10A – Madera Ranchos**

### **2014-2015 Recommended Water Operations and 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 area 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 883.4 residential, 43 commercial units and 75 standby connections. The California Department of Public Health (CDPH) classifies this system as a D-2 and requires operators to hold a D-1 and the chief operator to hold a D-2, Distribution Certifications. There are currently 6 wells in the system, 4 active, and 2 inactive. Three of the 4 active wells, the Charlton, New Fender and Kensington, have been developed since Special Districts began operating the district and provide a combined production of 1620 gpm. The newest of these, the Kensington Well, began production in January 2010 and includes a Supervisory Control and Data Acquisition (SCADA) that allows remote monitoring. The New Fender well has a stationary emergency power generator. The Old Fender well is the other active well and was drilled in 1984 and currently produces 110 gpm. The Fernwood, Sparta and Old Wells have been removed from the system due to water quality problems. The system has no storage reservoirs, all wells pump into hydro pneumatic tanks then into the distribution system through a combination of 4, 6, 8, and 10 inch steel, asbestos cement (AC), and PVC water mains. The majority of the distribution system runs across easements in back yards at the property line of residences. The locations of these mains create a constant problem to access and repair. The 4" iron mains are the oldest in the system and have deteriorated to the point that there are several significant failures each year and an undetermined amount of water lost due to undetected leaks. Replacement and relocation of these lines is a priority, in 2011 1356 feet of line was replaced. In 2013 the Dublin well was drilled, the final plans for the site will be completed early summer with construction beginning in the fall. The Well will go on line in early 2015. The Dublin site will eventually include a 1.2 million gallon storage tank, boost pumps, and emergency generator.

Water rates were last set October 12, 2010 by Resolution 2010-240 and are based on a flat rate structure with an annual Consumers Price Index adjustment. The residential rates are \$160.23 (\$134.73 O&M and \$25.50 ACO) per quarter or \$30.50 (\$5 for standby and \$25.50 ACO). The Commercial rates are divided into metered and non-metered rates. The non-metered rates are \$139.97 (\$114.47O&M \$25.50 ACO). The metered rates are the same base rate for 0 to 5,000 cubic feet, then an additional \$4 per 1,000 cubic feet to 10,000 cubic feet and \$8 per 1,000 cubic feet above 10,000 cubic feet. The Water Oversight Committee meets bimonthly with County staff to provide community input and direction in the operations and Improvements for the district.

## MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-10A FUND ADMN FUND BALANCE</b>					
1583	461100	F/B Reserved Encumbrances			
1583	491100	F/B Unreserved Undistributed	\$ 405,688.77	\$ 647,225.99	\$ 232,167.33
<b>BEGINNING FUND BALANCE</b>			<b>\$ 405,688.77</b>	<b>\$ 647,225.99</b>	<b>\$ 232,167.33</b>

<b>MD-10A WATER REVENUE:</b>					
15830	640101	Interest on Cash	\$ 3,159.06	\$ 1,446.37	\$ 1,000.00
15830	640103	Interest on Property Tax Collected	\$ (2.15)		\$ -
15830	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 14,528.25	\$ 46,760.92	\$ 13,900.00
15830	660210	Sp Asmt - Delinquent Asmt	\$ -	\$ -	\$ -
15830	660212	Service Chg - Wtr/Swr (Water)	\$ 440,495.83	\$ 449,305.11	\$ 500,162.00
15830	660219	Service Chg - ACO Reserve	\$ -	\$ -	\$ -
15830	660223	Service Chg - Excess Water	\$ 7,724.39	\$ 7,532.47	\$ 5,400.00
15830	673800	PY Cancel Warrants	\$ -	\$ -	\$ -
15830	660803	Engineering Services - Special District	\$ 150.00	\$ 1,030.00	\$ -
15830	673904	Misc Reim - Salary/Benefits	\$ 27,957.00	\$ -	\$ -
15830	680207	Opt Trans In ACO Fund	\$ 500,000.00	\$ -	\$ -
<b>TOTAL WATER REVENUE</b>			<b>\$ 994,012.38</b>	<b>\$ 506,074.87</b>	<b>\$ 520,462.00</b>

<b>MD-10A WATER SYSTEM EXPENSES:</b>					
15830	720200	Clothing & Personal Supplies	\$ -	\$ -	\$ -
15830	720300	Communication Services	\$ 1,023.44	\$ 1,296.00	\$ 1,600.00
15830	720500	Household Expense	\$ 104.00	\$ -	\$ 150.00
15830	720600	Insurance Expense	\$ 4,118.00	\$ 2,808.00	\$ 3,000.00
15830	720601	General Insurance	\$ 3,712.00	\$ 3,994.00	\$ 4,000.00
15830	720800	Maintenance -Equipment	\$ 5,538.87	\$ 3,039.86	\$ 5,000.00
15830	720900	Maintenance Structures & Grounds	\$ 277.51	\$ 182.25	\$ 300.00
15830	720907	Maintenance - Water System	\$ 22,756.91	\$ 5,514.90	\$ 20,000.00
15830	720913	Direct Maintenance Expense - DEGS	\$ 143,998.33	\$ 119,136.50	\$ 155,000.00
15830	720915	Sp Dist Water/Sewer Chemicals	\$ 32.18	\$ -	\$ 500.00
15830	720916	Water/Sewer Testing	\$ 8,159.25	\$ 6,255.00	\$ 10,000.00
15830	721000	Medical Dental & Lab Supplies	\$ -	\$ -	\$ -
15830	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
15830	721300	Office Expense	\$ -	\$ -	\$ -
15830	721302	Postage	\$ 1,152.92	\$ 875.08	\$ 1,500.00
15830	721304	Miscellaneous Office Supplies	\$ -	\$ -	\$ -
15830	721306	Equipment < FA Limit	\$ 4,299.37	\$ -	\$ 20,000.00
15830	721400	Professional & Specialized Services	\$ 2,853.58	\$ 16,125.33	\$ 39   25,000.00
15830	721403	Audit/Accounting Services	\$ 9,097.23	\$ 8,085.00	\$ 4,042.50



## MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
15830	721400	Professional & Specialized Services	\$ 2,853.58	\$ 16,125.33	\$ 25,000.00
15830	721403	Audit/Accounting Services	\$ 9,097.23	\$ 8,085.00	\$ 4,042.50
15830	721498	S.D Administration Overhead	\$ 56,421.96	\$ 52,136.04	\$ 55,000.00
15830	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 1,000.00
15830	721600	Rent & Leases - Equipment	\$ -	\$ 6.58	\$ -
15830	721601	Rents/Leases County Vehicle	\$ 35.55	\$ -	\$ -
15830	721602	Rent/Lease Other Equipment	\$ 612.30	\$ 159.34	\$ 10,000.00
15830	721800	Small Tools & Instruments	\$ 836.34	\$ 505.34	\$ 2,000.00
15830	721900	Special Departmental Expense	\$ 7,285.28	\$ 9,244.08	\$ 9,500.00
15830	721940	SD- Water Purchase	\$ -	\$ -	\$ -
15830	722000	Transportation, Travel & Education	\$ 53.31	\$ 192.89	\$ -
15830	722005	Reimbursement Employee Cars	\$ 55.05	\$ -	\$ -
15830	722101	Gas & Electricity	\$ 205,650.98	\$ 238,596.00	\$ 242,640.00
<b>OPERATION EXPENSES</b>			<b>\$ 478,224.36</b>	<b>\$ 468,305.13</b>	<b>\$ 570,387.50</b>
15830	731401	Interfund Expend - Cost Plan	\$ 23,276.04	\$ 22,786.00	\$ 23,252.36
<b>INTERFUND EXPENSES</b>			<b>\$ 23,276.04</b>	<b>\$ 22,786.00</b>	<b>\$ 23,252.36</b>
15830	740200	Buildings and Improvements	\$ 237,506.16	\$ 428,777.10	\$ -
15830	740301	Equipment	\$ 13,468.60	\$ 1,265.30	\$ 50,000.00
<b>FIXED ASSETS</b>			<b>\$ 250,974.76</b>	<b>\$ 430,042.40</b>	<b>\$ 50,000.00</b>
15830	780100	Appropriation for Contingency	\$ -	\$ -	\$ 108,989.47
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,989.47</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 752,475.16</b>	<b>\$ 921,133.53</b>	<b>\$ 752,629.33</b>
MD-10A Funding Sources			\$ 994,012.38	\$ 506,074.87	\$ 520,462.00
MD-10A Financing Uses			\$ 752,475.16	\$ 921,133.53	\$ 752,629.33
NET (Revenue- Expenses)			\$ 241,537.22	\$ (415,058.66)	\$ (232,167.33)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 405,688.77</b>	<b>\$ 647,225.99</b>	<b>\$ 232,167.33</b>
<b>MD-10A ENDING FUND BALANCE</b>			<b>\$ 647,225.99</b>	<b>\$ 232,167.33</b>	<b>\$ (0.00)</b>

## **Maintenance District 10A – Madera Ranchos**

### **2014-2015 Recommended Water Other Budgets**

#### 1584 MD 10A ACO

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 plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

#### 1585 and 1586 MD 10A 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 range from 5.3% to 5.5 %. The term of the bonds was 15 years, and the final payment was due September 2, 2011. In early 2009, \$ 25,000 was taken 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 MD 10A Improvement Fund

This is the capital project fund for the most recent planned expenditures.

## MD-10A Madera Ranchos

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
------	--------	-------	----------------------	------------------------	--------------------------

**MD10A ACO FUND ADMIN:**

<b>MD-10A ACO BEGINNING FUND BALANCE</b>	<b>\$</b>	<b>1,171,059.08</b>	<b>\$</b>	<b>767,075.71</b>	<b>\$</b>	<b>846,098.25</b>
--	-----------	---------------------	-----------	-------------------	-----------	-------------------

**MD10A ACO REVENUE:**

15840	640101	Interest on Cash	\$ 2,529.01	\$ 1,168.34	\$ -
15840	640103	Interest on Property Tax Collected	\$ -	\$ 886.20	\$ -
15840	660209	Sp Asmt- Delinquent Service Charge	\$ -	\$ -	\$ -
15840	660212	Service Charge Water/Sewer	\$ 25.50	\$ -	\$ -
15840	660219	Service Charge ACO Reserve	\$ 93,462.12	\$ 83,079.00	\$ 97,740.00
<b>TOTAL ACO REVENUE</b>			<b>\$ 96,016.63</b>	<b>\$ 85,133.54</b>	<b>\$ 97,740.00</b>

**MD10A ACO EXPENSES:**

15840	721403	Audit/Actg Services	\$ -	\$ 5,775.00	\$ 5,800.00
15840	750101	Opt Trans Out Opn Fund	\$ 500,000.00	\$ -	\$ -
15840	750119	Opt Trans Out Improvement Fund	\$ -	\$ 336.00	\$ 900,000.00
15840	780100	Appropriation for Contingency	\$ -	\$ -	\$ 38,038.25
<b>TOTAL ACO EXPENSES</b>			<b>\$ 500,000.00</b>	<b>\$ 6,111.00</b>	<b>\$ 943,838.25</b>

MD-10A Funding Sources	\$	1,267,075.71	\$	852,209.25	\$	943,838.25
MD-10A Financing Uses	\$	500,000.00	\$	6,111.00	\$	943,838.25
<b>MD-10A ACO ENDING FUND BALANCE</b>	<b>\$</b>	<b>767,075.71</b>	<b>\$</b>	<b>846,098.25</b>	<b>\$</b>	<b>-</b>

**MD10A BONDS FUND ADMIN:**

1585	482100	F/B Unres Des Bond Res	\$ 1,743.15	\$ 2,749.93	\$ 3,296.85
<b>MD-10A BONDS BEGINNING FUND BALANCE</b>			<b>\$ 1,743.15</b>	<b>\$ 2,749.93</b>	<b>\$ 3,296.85</b>

**MD10A BOND REVENUE:**

15850	640101	Interest on Cash	\$ 11.04	\$ 3.92	\$ 5.00
15850	640103	Interest on Property Tax Collected	\$ 2.66	\$ -	\$ -
15850	660210	Sp Asmt - Delinquent Asmt	\$ 993.08	\$ 543.00	\$ 905.00
<b>TOTAL BOND REVENUE</b>			<b>\$ 1,006.78</b>	<b>\$ 546.92</b>	<b>\$ 910.00</b>

## MD-10A Madera Ranchos

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-10A BOND EXPENSES:</b>					
15850	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,206.85
<b>TOTAL BOND EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,206.85</b>
MD-10 Funding Sources			\$ 2,749.93	\$ 3,296.85	\$ 4,206.85
MD-10 Financing Uses			\$ -	\$ -	\$ 4,206.85
<b>MD-10A BOND ENDING FUND BALANCE</b>			<b>\$ 2,749.93</b>	<b>\$ 3,296.85</b>	<b>\$ (0.00)</b>
<b>MD10A DEBT SVC PREPAY FD ADMIN:</b>					
1586	482100	F/B Unres Des Bond Res	\$ 11,860.73	\$ 18,613.43	\$ 18,639.96
<b>MD-10A DEBT SVS PREPAY BEG FUND BAL</b>			<b>\$ 11,860.73</b>	<b>\$ 18,613.43</b>	<b>\$ 18,639.96</b>
<b>MD10A DEBT SERVICE PREPAY REVENUE</b>					
15860	640101	Interest on Cash	\$ 63.90	\$ 26.53	\$ 50.00
15860	662757	SD - Water Connection	\$ 6,688.80	\$ -	\$ -
<b>TOTAL DEBT SERVICE PREPAY REVENUE</b>			<b>\$ 6,752.70</b>	<b>\$ 26.53</b>	<b>\$ 50.00</b>
<b>MD10A DEBT SERVICE PREPAY EXPENSES:</b>					
15860	780100	Appropriation for Contingency	\$ -	\$ -	\$ 18,689.96
<b>TOTAL DEBT SERVICE PREPAY EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,689.96</b>
MD10A Funding Sources			\$ 18,613.43	\$ 18,639.96	\$ 18,689.96
MD-10A Financing Uses			\$ -	\$ -	\$ 18,689.96
<b>MD-10A DEBT SERV PREPAY END FUND BAL</b>			<b>\$ 18,613.43</b>	<b>\$ 18,639.96</b>	<b>\$ -</b>
<b>MD10A IMPROVEMENT FUND ADMIN:</b>					
1587	491100	F/B Unres Undes	\$ (334.63)	\$ (336.51)	\$ (0.46)
<b>MD-10A DEBT IMPROV BEG FUND BAL</b>			<b>\$ (334.63)</b>	<b>\$ (336.51)</b>	<b>\$ (0.46)</b>
<b>MD10A IMPROVEMENT FUND REVENUE:</b>					
15870	680207	Op Trans In - ACO Fund	\$ -	\$ 336.00	\$ 900,000.00
<b>TOTAL IMPROVEMENT FUND REVENUE</b>			<b>\$ (1.88)</b>	<b>\$ 336.05</b>	<b>\$ 900,000.00</b>

## MD-10A Madera Ranchos

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD10A IMPROVEMENT FUND EXPENSES:</b>					
15870	740200	Buildings and Improvements	\$ -	\$ -	\$ 899,999.54
<b>TOTAL IMPROV FUND EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 899,999.54</b>
MD-10A Funding Sources			\$ (336.51)	\$ (0.46)	\$ 899,999.54
MD-10A Financing Uses			\$ -	\$ -	\$ 899,999.54
<b>MD-10A IMPROVE FUND END FUND BAL</b>			<b>\$ (336.51)</b>	<b>\$ (0.46)</b>	<b>\$ -</b>

## **Maintenance District 19A– Parkwood**

### **2014-2015 Recommended Water, Sewer, and Street Lights Operations and Maintenance Budget**

Maintenance District 19A is located in Madera County Supervisorial District 4. The district was formed on July 18, 1978 by Resolution No. 78-427. The district is located adjacent to the south of Madera in the area of Hwy 145 and Avenue 13 and provides water, sewer, and lighting services.

The Parkwood Water System, State Identification Number 2010004, provides water service to MD-19 A and MD-19B for a total of 605 residential and 28.6 commercial units. The California Department of Public Health (CDPH) classifies this system as a D-2 and requires operators to hold a D-1 and the chief operator to hold a D-2, Distribution Certification. The system consists of 3 wells, Hydro-pneumatic tanks and the distribution lines. Each well pumps directly into a hydro pneumatic tank then into the distribution system, the system lacks storage reservoirs. The distribution system consists of 21,085 feet of 6 and 8 inch of Asbestos Cement (AC) mains. The system normally operates on two wells (#3 & #4), the third Well (#2) breaks suction after 10-15 minutes of run time and is the only used to meet peak demands. Well #4 has been taken out of service due to excessive sand production. Evaluations of wells 2 and 4 will be done this fall to determine if any repairs can be made to restore their production. Arrangements are being made with the City of Madera for an intertie to their water system for emergency water source in the event of a complete system failure. Funding sources are being sought to drill a new well and storage tank to provide a reliable source of water and to meet peak system demands. The system does not have storage tanks, generator backup, or remote monitoring to report alarm conditions.

The Parkwood Sewer System, MRP# 85-109, provides sewer service to zone A which consists of 259 residential and 28 commercial connections. New State Water Resources Control Board regulations require minimum Wastewater Treatment Certification of a Grade III for the Chief Plant Operator and a Grade II for the Designated Operator-in-charge requires the operator of the sewer plant to have a minimum of a Grade 1 Wastewater Certification. The system consists of a clay pipe collection system, one raw sewage pumping station, extended aeration treatment process and evaporation/percolation ponds. The Sewer System Management Plan's (SSMP) first audit will occur August 2013 which may affect the level of maintenance required in the collection system. The system does not have generator backup or remote monitoring to report alarm conditions.

There are 31 street lights in the district and they are maintained by Special District's personnel.

The improved residential and commercial water and sewer rates in MD-19A are \$174 per quarter per unit for water and sewer service. The street lights are not assessed and are currently paid for by property taxes and supplemented by the water and sewer revenues. The rates in this district had not been increased since 1995 resulting in inadequate revenues for operating the systems and depleting funds needed for capital improvements. A hearing to raise the rates on September 10, 2013 put in motion a gradual, tiered increase. The rates are proposed to increase to \$225 per quarter (2015) and include an annual CPI adjustment beginning July 1, 2016.

## MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-19A PARKWOOD &amp; SUNNYWOOD REVENUE:</b>					
16600	610100	Cur Sec Property Tax	\$ 6,118.94	\$ 5,974.47	\$ 6,000.00
16600	610200	Cur Unsecured Property Tax	\$ 246.06	\$ 174.59	\$ 230.00
16600	610400	Prior Unsecured Property Tax	\$ 17.30	\$ -	\$ 15.00
16660	610600	Current Supplemental Property Tax	\$ 19.36	\$ 28.32	\$ 20.00
16600	610700	Prior Supplemental Property Tax	\$ 1.86	\$ -	\$ -
16600	640101	Interest on Cash	\$ 629.08	\$ 209.48	\$ 150.00
16600	652900	St- H/O Property Tax Rlf	\$ 77.40	\$ -	\$ 80.00
16600	660209	Sp Asmt - Delinquent Svc Chg	\$ 7,333.99	\$ 10,890.16	\$ 9,300.00
16600	660212	Service Chg - Wtr/Swr	\$ 62,558.07	\$ 92,212.78	\$ 200,169.00
16600	680207	Opt Trans In ACO Fund	\$ 50,000.00	\$ 50,000.00	\$ -
<b>TOTAL REVENUE</b>			<b>\$ 127,002.06</b>	<b>\$ 159,489.80</b>	<b>\$ 215,964.00</b>

<b>MD-19A WATER REVENUE:</b>					
16601	660212	Service Chg - Wtr/Swr	63.00	-	-
16601	662753	SD - Water Sales To SD	20,623.28	56,163.66	57,000.00
<b>TOTAL WATER REVENUE</b>			<b>\$ 20,686.28</b>	<b>\$ 56,163.66</b>	<b>\$ 57,000.00</b>

<b>MD-19A WATER SYSTEM EXPENSES:</b>					
16601	720500	Household Expense	\$ 33.00	\$ 31.04	\$ 50.00
16601	720600	Insurance Expense	\$ 2,219.00	\$ 1,544.00	\$ 1,550.00
16601	720601	General Insurance	\$ 1,091.50	\$ 1,174.00	\$ 1,180.00
16601	720800	Maintenance -Equipment	\$ 367.56	\$ 561.06	\$ 500.00
16601	720900	Maintenance Structures & Grounds	\$ 40.06	\$ -	\$ 500.00
16601	720907	Maintenance - Water System	\$ 794.10	\$ 3,360.11	\$ 4,500.00
16601	720913	Direct Maintenance Expense - DEGS	\$ 23,461.24	\$ 43,711.56	\$ 46,520.00
16601	720915	Sp Dist Water/Sewer Chemicals	\$ 11.17	\$ -	\$ 150.00
16601	720916	Water/Sewer Testing	\$ 695.00	\$ 1,297.00	\$ 1,500.00
16601	721100	Memberships	\$ 75.00	\$ 76.47	\$ 78.00
16601	721302	Postage	\$ 695.57	\$ 676.66	\$ 400.00
16601	721306	Equipment < FA Limit	\$ -	\$ -	\$ 1,000.00
16601	721400	Professional & Specialized Services	\$ 7,354.48	\$ 50,386.26	\$ 3,000.00
16601	721403	Audit/Accounting Services	\$ 2,617.74	\$ 2,100.00	\$ 1,050.00
16601	721427	Property Tax Admin Fee	\$ 88.00	\$ -	\$ -
16601	721498	SD-Administration Overhead	\$ 17,553.96	\$ 14,491.59	\$ 15,000.00
16601	721500	Pubs & Legal Notices	\$ -	\$ 180.00	\$ 200.00
16601	721600	Rent & Lease - Equip	\$ -	\$ 103.15	\$ -
16601	721602	Rent & Lease Other Equip	\$ -	\$ 128.09	\$ 46   <del>500.00</del>
16601	721800	Small Tools & Instruments	\$ 122.00	\$ 140.46	\$ 100.00

## MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
16601	721602	Rent & Lease Other Equip	\$ -	\$ 128.09	\$ 500.00
16601	721800	Small Tools & Instruments	\$ 122.00	\$ 140.46	\$ 100.00
16601	721900	Special Departmental Expense	\$ 3,924.00	\$ 3,965.91	\$ 3,800.00
16601	722000	Transportation, Travel & Education	\$ -	\$ 70.54	\$ -
16601	722101	Gas & Electricity	\$ 49,575.88	\$ 51,033.14	\$ 51,000.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 110,719.26</b>	<b>\$ 225,031.04</b>	<b>\$ 123,578.32</b>
16601	731401	Interfund Expend - Cost Plan	\$ 7,242.00	\$ -	\$ 9,983.15
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 7,242.00</b>	<b>\$ -</b>	<b>\$ 9,983.15</b>
16601	740200	Buildings and Improvements	\$ 18,336.99	\$ -	\$ -
16601	740301	Equipment	\$ -	\$ 351.70	\$ -
<b>FIXED ASSETS - WATER</b>			<b>\$ 18,336.99</b>	<b>\$ 351.70</b>	<b>\$ -</b>
16601	780100	Appropriation for Contingency	\$ -	\$ -	\$ 46,323.85
<b>APPROP FOR CONT- WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,323.85</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 136,298.25</b>	<b>\$ 225,382.74</b>	<b>\$ 179,885.32</b>
<b>MD-19A SEWER SYSTEM EXPENSES:</b>					
16602	720500	Household Expense	\$ 85.41	\$ 31.04	\$ 50.00
16602	720600	Insurance Expense	\$ 2,220.00	\$ 1,543.00	\$ 1,550.00
16602	720601	General Insurance	\$ 1,091.50	\$ 1,174.00	\$ 1,780.00
16602	720800	Maintenance -Equipment	\$ 356.26	\$ 488.70	\$ 500.00
16602	720900	Maintenance Structures & Grounds	\$ 2,045.59	\$ 546.75	\$ -
16602	720908	Maintenance - Sewer System	\$ 1,343.71	\$ 300.00	\$ 2,500.00
16602	720913	Direct Maintenance Expense - DEGS	\$ 38,238.83	\$ 46,195.98	\$ 20,000.00
16602	720915	Sp Dist Water/Sewer Chemicals	\$ 274.42	\$ -	\$ 150.00
16602	720916	Water/Sewer Testing	\$ 645.56	\$ 446.25	\$ 850.00
16602	721100	Memberships	\$ 75.00	\$ 76.47	\$ 78.00
16602	721302	Postage	\$ -	\$ -	\$ 200.00
16602	721306	Equipment < FA Limit	\$ -	\$ 2,400.00	\$ 5,000.00
16602	721400	Professional & Specialized Services	\$ 35.00	\$ 45.00	\$ 3,000.00
16602	721403	Audit/Accounting Services	\$ 2,617.74	\$ 2,185.00	\$ 1,092.50
16602	721427	Property Tax Admin Fee	\$ 88.00	\$ -	\$ -



## MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
16602	721498	SD-Administration Overhead	\$ 17,553.96	\$ 14,491.59	\$ 16,190.00
16602	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 1,000.00
16602	721600	Rents/Leases - Equip	\$ -	\$ 1.83	\$ -
16602	721602	Rent/Lease Other Equipment	\$ 96.98	\$ 290.26	\$ 2,000.00
16602	721800	Small Tools & Instruments	\$ 122.00	\$ 140.46	\$ 200.00
16602	721900	Special Departmental Expense	\$ 12,394.00	\$ 15,982.91	\$ 15,900.00
16602	722000	Transportation, Travel & Education	\$ -	\$ 53.62	\$ -
16602	722101	Gas & Electricity	\$ 9,829.65	\$ 10,266.00	\$ 11,500.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 89,113.61</b>	<b>\$ 96,658.86</b>	<b>\$ 83,540.50</b>
16602	731401	Interfund Expend - Cost Plan	\$ 7,242.00	\$ 7,040.00	\$ 6,463.15
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 7,242.00</b>	<b>\$ 7,040.00</b>	<b>\$ 6,463.15</b>
16602	740301	Equipment	\$ -	\$ 351.70	\$ 10,000.00
<b>FIXED ASSETS - SEWER</b>			<b>\$ -</b>	<b>\$ 351.70</b>	<b>\$ 10,000.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 96,355.61</b>	<b>\$ 104,050.56</b>	<b>\$ 100,003.65</b>
<b>MD-19A STREET LIGHT EXPENSES:</b>					
16603	720909	Maintenance - Street Lights	\$ -	\$ -	\$ 500.00
16603	720913	Direct Maintenance Expense - DEGS	\$ 203.73	\$ 407.00	\$ 500.00
16603	721602	Rent/Lease Other Equipment	\$ -	\$ 108.00	\$ 500.00
16603	722101	Gas & Electricity	\$ 885.22	\$ 1,916.13	\$ 2,500.00
<b>OPERATION EXPENSES - LIGHTS</b>			<b>\$ 1,088.95</b>	<b>\$ 2,431.13</b>	<b>\$ 4,000.00</b>
MD-19A Funding Sources			\$ 147,688.34	\$ 215,653.46	\$ 273,964.00
MD-19A Financing Uses			\$ 233,742.81	\$ 331,864.43	\$ 283,888.97
NET (Revenue- Expenses)			\$ (86,054.47)	\$ (116,210.97)	\$ (9,924.97)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 212,190.41</b>	<b>\$ 126,135.94</b>	<b>\$ 9,924.97</b>
<b>MD-19A ENDING FUND BALANCE</b>			<b>\$ 126,135.94</b>	<b>\$ 9,924.97</b>	<b>\$ 0.00</b>
Outstanding Debt					
2013/14			\$ 8,033.03		
<b>Total Outstanding Debt</b>			<b>\$ 8,033.03</b>		

## **Maintenance District 19A – Parkwood/Sunnywood**

### **2014-2015 Recommended Water Other Budgets**

#### 1661 MD 19A ACO (WATER and SEWER)

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

#### 1670 MD 19A 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 were sold to Farmers Home Administration to finance the water system. The interest rate is 5%; the term is 40 years with the final payment being 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	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-19A ACO FUND ADMIN:</b>					
MD-19A ACO BEG FUND BALANCE			\$ 100,743.45	\$ 50,897.35	\$ 1,006.52
<b>MD-19A ACO REVENUE:</b>					
16610	640101	Interest on Cash	\$ 153.90	\$ 109.17	\$ 75.00
MD-19A ACO REVENUE			\$ 153.90	\$ 109.17	\$ 75.00
<b>MD-19A ACO EXPENSES:</b>					
16610	750101	Opt Trans Out Opn Fund	\$ 50,000.00	\$ 50,000.00	\$ -
16610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,081.52
TOTAL MD-19A ACO EXPENSES			\$ 50,000.00	\$ 50,000.00	\$ 1,081.52
MD-19A ACO Funding Sources			\$ 100,897.35	\$ 51,006.52	\$ 1,081.52
MD-19A ACO Financing Uses			\$ 50,000.00	\$ 50,000.00	\$ 1,081.52
MD-19A ACO ENDING FUND BALANCE			\$ 50,897.35	\$ 1,006.52	\$ 0.00
<b>MD-19A IMPROVEMENT BOND:</b>					
<b>MD-19A IMPROVEMENT FUND REVENUE:</b>					
16620	654501	St - Water Grant	\$ -	\$ -	\$ 250,000.00
16620	657093	USDA Grant	\$ -	\$ -	\$ 500,000.00
TOTAL MD-19A IMPROVE FUND REV			\$ -	\$ -	\$ 750,000.00
<b>MD-19A IMPROVEMENT EXPENSES:</b>					
16620	740200	Buildings and Improvements	\$ -	\$ -	\$ 750,000.00
TOTAL MD-19A IMPROV FUND EXP			\$ -	\$ -	\$ 750,000.00
MD-19A Improvement Fund Funding Sources			\$ -	\$ -	\$ 750,000.00
MD-19A Improvement Fund Financing Uses			\$ -	\$ -	\$ 750,000.00
MD-19A IMPROVE FUND ENDING BAL			\$ -	\$ -	\$ -
<b>MD-19A IMPROVEMENT BOND:</b>					
16700	482100	F/B Unres Des Bond Res	\$ 50,820.62	\$ 51,410.67	\$ 51,410.67
MD-19A IMPROVE BOND BEG FUND BAL			\$ 50,820.62	\$ 51,410.67	\$ 51,410.67

## MD-19A PARKWOOD

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-19A IMPROVEMENT BOND REVENUE:</b>					
16700	640101	Interest on Cash	\$ 136.63	\$ 60.49	\$ 45.00
16700	660205	Sp Asmt- Bonds	\$ 18,383.60	\$ 17,677.85	\$ 18,000.00
16700	660210	Sp Asmt- Bonds Deliquent Asmt	\$ 744.82	\$ 1,170.45	\$ 1,175.00
<b>TOTAL MD-19A IMPROVE BOND REV</b>			<b>\$ 19,265.05</b>	<b>\$ 18,908.79</b>	<b>\$ 19,220.00</b>

<b>MD-19A IMPROVEMENT BOND EXPENSES:</b>					
16700	730200	Bond Redemptions	\$ 15,000.00	\$ 16,000.00	\$ 15,000.00
16700	730400	Interest On Bonds	\$ 3,675.00	\$ 2,900.00	\$ 2,125.00
16700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 53,505.67
<b>TOTAL MD-19A IMPROV BOND EXP</b>			<b>\$ 18,675.00</b>	<b>\$ 18,900.00</b>	<b>\$ 70,630.67</b>

MD-19A Improvement Bond Funding Sources	\$	70,085.67	\$	70,319.46	\$	70,630.67
MD-19A Improvement Bond Financing Uses	\$	18,675.00	\$	18,900.00	\$	70,630.67
<b>MD-19A IMPROVE BOND ENDING FUND BAL</b>	<b>\$</b>	<b>51,410.67</b>	<b>\$</b>	<b>51,419.46</b>	<b>\$</b>	<b>-</b>

## **Maintenance District 19B – Sayre Ranch 3**

### **2014-2015 Recommended Water and Lighting Operations and Maintenance Budget**

Maintenance District 19B is located in Madera County Supervisorial District 4 and is located to the south of Madera in the area of Hwy 145 and Avenue 13, 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 Maintenance District 19A. The infrastructure for this district is included in the listing for MD-19A.

There are 41 street lights in this district which are maintained by PG&E.

The water rates for this district are \$83 per quarter per unit. There is one standby unit billed at \$22.80 per quarter. Since July 1997 there has been no assessment for street lights and cash reserves are being used to pay for this service. The rates in this district have not been increased since 1995 resulting in inadequate revenues for operating the systems and depleting funds needed for capital improvements. A hearing to raise the rates on September 10, 2013 put in motion a gradual, tiered increase. The rates are proposed to increase to \$105 per quarter (2015) and include an annual CPI adjustment beginning July 1, 2016.

Sewer services to MD-19B are provided by the City of Madera.

## MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-19B WATER REVENUE:</b>					
16801	640101	Interest on Cash	\$ 17.72	\$ 37.97	\$ 20.00
16801	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,392.00	\$ 5,395.61	\$ 2,600.00
16801	660212	Service Chg - Wtr/Swr	\$ 39,855.01	\$ 65,292.90	\$ 114,632.00
<b>TOTAL REVENUE</b>			<b>\$ 43,264.73</b>	<b>\$ 70,726.48</b>	<b>\$ 117,252.00</b>

<b>MD-19B WATER SYSTEM EXPENSES:</b>					
16801	720500	Household Expense	\$ 39.00	\$ -	\$ 66.00
16801	720800	Maintenance of Equipment	\$ 395.00	\$ -	\$ 645.00
16801	720913	Direct Maintenance Expense - DEGS	\$ 1,879.66	\$ 1,453.30	\$ 2,000.00
16801	721302	Postage	\$ 97.94	\$ 423.22	\$ 280.00
16801	721400	Professional & Specialized Services	\$ 181.63	\$ 25.00	\$ 2,500.00
16801	721403	Audit/Accounting Services	\$ 2,319.14	\$ 2,940.00	\$ 1,470.00
16801	721498	SD-Administration Overhead	\$ 19,358.13	\$ 1,759.83	\$ 34,441.00
16801	721500	Pubs & Legal Notices	\$ -	\$ 194.40	\$ 250.00
16801	721602	Rent & Lease Other Equip	\$ -	\$ 101.32	\$ -
16801	721800	Small Tools & Instruments	\$ 147.00	\$ -	\$ 100.00
16801	721940	SD- Water Purchase	\$ 20,623.00	\$ 56,163.66	\$ 57,000.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 45,040.50</b>	<b>\$ 63,060.73</b>	<b>\$ 98,752.00</b>

16801	731401	Interfund Expend - Cost Plan	\$ 7,986.00	\$ 726.00	\$ 8,609.92
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 7,986.00</b>	<b>\$ 726.00</b>	<b>\$ 8,609.92</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 53,026.50</b>	<b>\$ 63,786.73</b>	<b>\$ 107,361.92</b>

<b>MD-19B STREET LIGHT EXPENSES:</b>					
16802	722101	Gas & Electricity	\$ 6,080.21	\$ 6,215.78	\$ 7,296.00
<b>OPERATION EXPENSES - LIGHTS</b>			<b>\$ 6,080.21</b>	<b>\$ 6,215.78</b>	<b>\$ 7,296.00</b>

MD-19B Funding Sources	\$ 43,264.73	\$ 70,726.48	\$ 115,954.96
MD-19B Financing Uses	\$ 59,106.71	\$ 70,002.51	\$ 114,657.92
NET (Revenue-Expenses)	\$ (15,841.98)	\$ 723.97	\$ 1,297.04
<b>BEGINNING FUND BALANCE</b>	<b>\$ 13,820.97</b>	<b>\$ (2,021.01)</b>	<b>\$ (1,297.04)</b>
<b>MD-19B ENDING FUND BALANCE</b>	<b>\$ (2,021.01)</b>	<b>\$ (1,297.04)</b>	<b>\$ 0.00</b>
Outstanding Debt			
2013/14	\$ 35,090.48		
Prior Years	\$ 2,613.84		
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$ 37,704.32</b>		

## **Maintenance District 22A – Oakhurst**

### **2014-2015 Recommended Sewer Operations and 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 business and residents within the district's boundaries.

The Oakhurst Sewer System, WDR # 97-015, provides sewer service to 1,030.6 commercial and 578.1 residential improved equivalent dwelling units (EDU) improved and 440.1 standby EDUs. New State Water Resources Control Board regulations require minimum Wastewater Treatment Certification of a Grade III for the Chief Plant Operator and a Grade II for the Designated Operator-in-charge. 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 headwork's with a mechanical screen, 0.55 mgd oxidation ditch, two 40 foot secondary clarifiers, Chlorine disinfection facilities, 0.25mg of aerobic digesters, belt filter press, septage receiving, effluent pumps, 149 acre feet of effluent storage, 84 acres of spray fields, and 4 runoff pumping stations. Supervisory Control and Data Acquisition (SCADA) system monitors the lift stations, levels in plant and reservoirs, irrigation pump operations, runoff return station operations, and electrical power status. The plant, runoff return stations and main lift station have stationary generator backup. The remaining lift stations are setup with transfer switchgear to connect to portable generators.

In 2012 through 2013, \$785,000 of EPA grant funding enabled system improvements including a lift station replacement, sewer main repairs, and manhole replacement. In addition these funds helped purchase new equipment including a backhoe, dump truck, service truck hoist, emergency generator, and other tools and equipment. The effluent disposal field expansion and plant improvements totaling \$3,649,000 funded through grants and loans from USDA Rural Development will be getting underway in the late summer of 2014.

Sewer rates were last set November 6, 2007 by Resolution No. 2007-244, with in use units being charged a quarterly rate of \$149 per equivalent dwelling unit per quarter with an annual Consumers Price Index adjustment. Stand by rates are \$25 per unit. The community has an active Sewer Oversight Committee to provide community input and direction in the operations and improvements to the district.

## MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-22A SEWER REVENUE:</b>					
17100	610100	Cur Sec Property Tax	\$ 68,502.66	\$ 66,636.85	\$ 73,600.00
17100	610200	Cur Unsecured Property Tax	\$ 2,293.80	\$ 1,603.65	\$ 2,200.00
17100	610300	Prior Secured Property Tax	\$ (25.01)	\$ -	\$ -
17100	610400	Prior Unsecured Property Tax	\$ 160.71	\$ -	\$ 170.00
17100	610600	Current Supplemental Property Tax	\$ 185.37	\$ 262.45	\$ 250.00
17100	610700	Prior Supplemental Property Tax	\$ 17.64	\$ -	\$ 90.00
17100	620300	Construction Permits	\$ -	\$ 129.45	\$ -
17100	640101	Interest on Cash	\$ 1,563.16	\$ 1,055.17	\$ 1,100.00
17100	640103	Interest on Property Tax Collected	\$ 72.98	\$ -	\$ -
17100	652900	St- H/O Property Tax Rlf	\$ 719.18	\$ 677.70	\$ 675.00
17100	654000	St - Other	\$ 10,097.00	\$ -	\$ -
17100	660205	Sp Asmt - Bonds	\$ 4,467.47	\$ 2,348.50	\$ -
17100	660206	Sp Asmt - Sewer	\$ 41,161.89	\$ -	\$ -
17100	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 64,186.22	\$ 82,710.90	\$ 43,100.00
17100	660212	Service Chg - Wtr/Swr	\$ 861,127.37	\$ 947,316.84	\$ 988,356.00
17100	660215	Service Chg - Wtr/Swr Hookup	\$ -	\$ 29,405.94	\$ -
17100	660218	Annex/Parcel Map Fees	\$ -	\$ 2,120.00	\$ -
17100	660224	MD-22A Sewer Recovery Fund	\$ -	\$ 1,278.90	\$ -
17100	660229	MD-22A Septage Fees	\$ 112,665.18	\$ 85,456.61	\$ 100,000.00
17100	660233	Sp Asmt-Dist Admin and Fees	\$ -	\$ 990.00	\$ -
17100	662704	Copies	\$ 100.00	\$ -	\$ -
17100	673910	Misc Reimbursement - Insurance	\$ 19,450.84	\$ -	\$ -
17100	673920	Misc Reimbursement - Other	\$ -	\$ 1,665.90	\$ 30,000.00
<b>TOTAL REVENUE</b>			<b>\$ 1,186,746.46</b>	<b>\$ 1,223,658.86</b>	<b>\$ 1,239,541.00</b>

<b>MD-22A SEWER SYSTEM EXPENSES:</b>					
17100	720300	Communication Services	\$ 3,667.29	\$ 4,360.00	\$ 4,500.00
17100	720500	Household Expense	\$ 2,423.12	\$ 2,789.96	\$ 3,000.00
17100	720502	Refuse Disposal	\$ 1,083.00	\$ 3,484.95	\$ 7,500.00
17100	720600	Insurance Expense	\$ 5,014.00	\$ 3,418.00	\$ 3,500.00
17100	720601	General Insurance	\$ 11,342.00	\$ 12,202.00	\$ 12,500.00
17100	720800	Maintenance -Equipment	\$ 6,428.75	\$ 18,638.03	\$ 18,000.00
17100	720900	Maintenance Structures & Grounds	\$ 1,008.15	\$ 240.00	\$ 2,000.00
17100	720908	Maintenance - Sewer System	\$ 43,041.93	\$ 67,200.00	\$ 70,000.00
17100	720913	Direct Maintenance Expense - DEGS	\$ 331,110.63	\$ 315,000.00	\$ 360,000.00
17100	720915	Sp Dist Water/Sewer Chemicals	\$ 80,900.50	\$ 36,287.77	\$ 45,000.00
17100	720916	Water/Sewer Testing	\$ 15,579.00	\$ 10,125.00	\$ 55,100.00
17100	721000	Medical Dental & Lab Supplies	\$ -	\$ 7,556.54	\$ 30,000.00
17100	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
17100	721200	Miscellaneous Expenses	\$ 1,050.00	\$ -	\$ 1,500.00
17100	721203	Other Miscellaneous	\$ -	\$ -	\$ 250.00



## MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
17100	720916	Water/Sewer Testing	\$ 15,579.00	\$ 10,125.00	\$ 10,000.00
17100	721000	Medical Dental & Lab Supplies	\$ -	\$ 7,556.54	\$ 30,000.00
17100	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
17100	721200	Miscellaneous Expenses	\$ 1,050.00	\$ -	\$ 1,500.00
17100	721203	Other Miscellaneous	\$ -	\$ -	\$ 250.00
17100	721300	Office Expense	\$ 797.72	\$ 435.00	\$ 1,000.00
17100	721302	Postage	\$ 310.71	\$ -	\$ 1,000.00
17100	721304	Miscellaneous Office Supplies	\$ 548.33	\$ 90.00	\$ 1,000.00
17100	721306	Equipment < FA Limit	\$ 8,925.77	\$ 17,456.17	\$ 20,000.00
17100	721400	Professional & Specialized Services	\$ 75,180.27	\$ 35,000.00	\$ 90,000.00
17100	721403	Audit/Accounting Services	\$ 3,792.22	\$ 8,069.61	\$ 2,025.00
17100	721427	Property Tax Admin Fee	\$ 1,956.00	\$ -	\$ 3,500.00
17100	721498	SD-Administration Overhead	\$ 98,189.04	\$ 105,642.90	\$ 110,000.00
17100	721500	Pubs & Legal Notices	\$ 640.30	\$ -	\$ 1,500.00
17100	721600	Rent & Leases - Equipment	\$ -	\$ 11.14	\$ -
17100	721601	Rent & Leases County Vehicle	\$ 83.25	\$ -	\$ 1,000.00
17100	721602	Rent/Lease Other Equipment	\$ 8,936.17	\$ 230.85	\$ 20,000.00
17100	721700	Rent/Lease Building/Land	\$ 16,925.50	\$ 14,820.00	\$ 75,000.00
17100	721800	Small Tools & Instruments	\$ 814.18	\$ 973.51	\$ 2,500.00
17100	721900	Special Departmental Expense	\$ 29,355.00	\$ 31,023.20	\$ 35,000.00
17100	722000	Transportation, Travel & Education	\$ -	\$ 326.73	\$ -
17100	722101	Gas & Electricity	\$ 136,425.50	\$ 153,000.00	\$ 170,000.00
17100	722102	Sewer & Water Charges	\$ 517.91	\$ 441.00	\$ 600.00
<b>OPERATION EXPENSES</b>			<b>\$ 886,196.24</b>	<b>\$ 848,975.30</b>	<b>\$ 1,102,030.00</b>
17100	731401	Interfund Expend - Cost Plan	\$ 40,506.00	\$ 38,671.00	\$ 39,385.28
<b>INTERFUND EXPENSES</b>			<b>\$ 40,506.00</b>	<b>\$ 38,671.00</b>	<b>\$ 39,385.28</b>
17100	740200	Buildings and Improvements	\$ -	\$ 16,693.66	\$ 150,000.00
17100	740300	Equipment	\$ -	\$ -	\$ 180,000.00
17100	740301	Equipment/Furniture > \$ 5,000	\$ 6,544.36	\$ 2,143.18	\$ -
<b>FIXED ASSETS</b>			<b>\$ 6,544.36</b>	<b>\$ 18,836.84</b>	<b>\$ 330,000.00</b>

## MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
17100	750102	Opt Trans Out ACO Fund	\$ -	\$ 100,000.00	\$ -
17100	750104	Opt Trans Out Debt Service Fund	\$ 160,000.00	\$ 170,000.00	\$ 180,000.00
17100	750105	Opt Trans Out Bond Res Fund	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
17100	750119	Opt Trans Out Improvement Fund	\$ 300,000.00	\$ -	\$ 730,600.00
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ 475,000.00</b>	<b>\$ 285,000.00</b>	<b>\$ 925,600.00</b>

17100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 93,500.00
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,500.00</b>

<b>TOTAL SEWER EXPENSES</b>	<b>\$ 1,408,246.60</b>	<b>\$ 1,191,483.14</b>	<b>\$ 2,490,515.28</b>
-----------------------------	------------------------	------------------------	------------------------

MD-22A Funding Sources	\$ 1,186,746.46	\$ 1,223,658.86	\$ 1,255,834.58
MD-22A Financing Uses	\$ 1,408,246.60	\$ 1,191,483.14	\$ 2,490,515.28
NET (Revenue - Expenses)	\$ (221,500.14)	\$ 32,175.72	\$ (1,234,680.70)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 597,494.29</b>	<b>\$ 1,223,658.86</b>	<b>\$ 1,239,541.00</b>
<b>MD-22A ENDING FUND BALANCE</b>	<b>\$ 375,994.15</b>	<b>\$ 1,255,834.58</b>	<b>\$ 4,860.30</b>

## **Maintenance District 22A – Oakhurst**

### **2014-2015 Recommended Sewer Other Budgets**

#### 1711 MD 22A ACO

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or contingent short term expenditures. The fund is not expected to accumulate money for major plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

#### 1712 MD 22A Construction

This fund was created as a capital 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 capital 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 and the cost depreciated over the life of the improvement. Only the annual depreciation amount is to be recorded as part of normal operations.

#### 1713 MD 22A Cash Pay

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 either on or ahead of schedule.

#### 1714 MD 22A Improvement Fund

This is the capital project fund for major sewer plant expansion. Its purpose is parallel to the older fund 1712 above.

## Maintenance District 22A – Oakhurst

### 2014-2015 Recommended Sewer Other Budgets

1715 and 1716 MD 22A Assessment District Debt Service and Assessment District Reserve Fund

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 agreements with USDA’s Rural Utilities Services, which purchased all of the district’s bonds and COPs. Funds are transferred between 1716 and 1715 as required for debt service payments.

1717 and 1718 MD 22A COP Debt Service and COP Debt Service Reserve

These funds parallel the purpose of funds 1715 and 1716 but for the COP’s.

1719 MD 22A Sewer Master Plan Recovery Fund

In searching the County’s MD 22A files we came up with Resolution No. 2007-244. That resolution authorized the collection of the increased sewer fees in part to accumulate \$300,000 for a Sewer Master Plan expenditure. The resolution was necessary because emergency repair of the sewer leak in MD 22A consumed funds previously accumulated and designated for the Master Plan. These funds are replacing those diverted moneys. A separate fund (1719) was created to accumulate the money for the Master Plan. To be closed.

The District has been authorized the following loans and grants from Rural Utilities Services.

TITLE	LOAN/GRANT AWARD	INTEREST RATE	MATURITY
Assessment District Bonds Series 2004-A	\$1,514,958	4.5%	09/02/2043
Assessment District Bonds Series 2004-B	\$6,956,106	4.5%	09/02/2043
Revenue Bond Series 2004-C	\$3,091,781	4.5%	09/02/2043
Financial Assistance Grants	\$2,114,810	N/A	N/A

## MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-22A ACO FUND ADMIN:</b>					
17110	481100	F/B Unres Des Cap Outlay			
17110	491100	F/B Unres Undes	\$ 861,685.46	\$ 577,426.26	\$ 115,879.43
<b>MD-22A ACO BEGINNING FUND BALANCE</b>			<b>\$ 861,685.46</b>	<b>\$ 577,426.26</b>	<b>\$ 115,879.43</b>

<b>MD-22A ACO REVENUE:</b>					
17110	640101	Interest on Cash	\$ 1,938.82	\$ 182.17	\$ 500.00
17110	660215	Service Charge - Sewer Hookup	\$ 13,801.98	\$ -	\$ -
17100	680206	Op Trans In - Operations Fund	\$ -	\$ 100,000.00	\$ -
17110	680216	Op Trans In - SMP Recovery Fund	\$ -	\$ 629.00	\$ -
<b>MD-22A ACO REVENUE</b>			<b>\$ 15,740.80</b>	<b>\$ 100,811.17</b>	<b>\$ 500.00</b>

<b>MD-22A ACO EXPENSES:</b>					
17110	750119	Opt Trans Out Improvement Fund	\$ 300,000.00	\$ 562,358.00	\$ -
17110	780100	Appropriation for Contingency	\$ -	\$ -	\$ 116,379.43
<b>TOTAL MD-22A ACO EXPENSES</b>			<b>\$ 300,000.00</b>	<b>\$ 562,358.00</b>	<b>\$ 116,379.43</b>

MD-22A ACO Funding Sources	\$ 877,426.26	\$ 678,237.43	\$ 116,379.43
MD-22A ACO Financing Uses	\$ 300,000.00	\$ 562,358.00	\$ 116,379.43
<b>MD-22A ACO ENDING FUND BALANCE</b>	<b>\$ 577,426.26</b>	<b>\$ 115,879.43</b>	<b>\$ -</b>

<b>MD-22A IMPROVEMENT FUND ADMIN:</b>					
17140	491100	F/B Unrers Undes	\$ 255,342.02	\$ 559,438.60	\$ 559,438.60
<b>MD-22A IMPROVE FUND BEG FUND BAL</b>			<b>\$ 255,342.02</b>	<b>\$ 559,438.60</b>	<b>\$ 559,438.60</b>

<b>MD-22A IMPROVEMENT REVENUE:</b>					
17140	640101	Interest on Cash	\$ 2,258.21	\$ 2,465.00	\$ 2,500.00
17140	657020	EPA Grant	\$ 345,986.36	\$ -	\$ -
17140	657093	USDA Grant	\$ -	\$ -	\$ 2,376,080.00
17140	659000	Other - Gov Agencies	\$ -	\$ 160,922.00	\$ 2,895,945.00
17140	680206	Op Trans In - Operating Fund	\$ 300,000.00	\$ -	\$ 730,600.00
17140	680207	Op Trans In - ACO Fund	\$ 300,000.00	\$ 562,358.00	\$ -
<b>TOTAL MD-22A IMPROVEMENT REVENUE</b>			<b>\$ 948,244.57</b>	<b>\$ 725,745.00</b>	<b>\$ 6,005,125.00</b>

## MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-22A IMPROVEMENT EXPENSES:</b>					
17140	721306	Equipment < Fixed Asset Limit	\$ 27,293.86	\$ -	\$ -
17140	722101	Gas & Electricity	\$ 2,000.00	\$ -	\$ -
17140	740200	Buildings & Improvements	\$ 474,554.69	\$ 96,500.00	\$ 6,002,625.00
17140	740301	Equipment/Furniture > \$5,000	\$ 140,299.44	\$ -	\$ -
17140	780100	Appropriation for Contingency	\$ -	\$ -	\$ 561,938.60
<b>TOTAL MD-22A IMPROVE EXPENSES</b>			<b>\$ 644,147.99</b>	<b>\$ 96,500.00</b>	<b>\$ 6,564,563.60</b>

MD-22A Improvement Funding Sources	\$ 1,203,586.59	\$ 1,285,183.60	\$ 6,564,563.60
MD-22A Improvement Financing Uses	\$ 644,147.99	\$ 96,500.00	\$ 6,564,563.60
<b>MD-22A IMPROVE ENDING FUND BALANCE</b>	<b>\$ 559,438.60</b>	<b>\$ 1,188,683.60</b>	<b>\$ -</b>

<b>MD-22A ASMT DIST DEBT SVC:</b>					
17150	491100	F/B Unrers Undes	\$ 686,821.93	\$ 780,779.29	\$ 662,709.85
<b>MD-22A ASMT DIST DEBT SVC BEG FUND BAL</b>			<b>\$ 686,821.93</b>	<b>\$ 780,779.29</b>	<b>\$ 662,709.85</b>

<b>MD-22A ASMT DIST DEBT SVC REVENUE:</b>					
17150	640101	Interest on Cash	\$ 2,221.55	\$ 1,139.49	\$ 1,000.00
17150	640103	Interest on Property Tax Collected	\$ 134.46	\$ -	\$ -
17150	660205	Sp Asmt - Bonds	\$ 549,960.76	\$ 443,566.07	\$ 489,000.00
<b>TOTAL MD-22A ASMT DIST DEBT SVC REV</b>			<b>\$ 552,316.77</b>	<b>\$ 444,705.56</b>	<b>\$ 490,000.00</b>

<b>MD-22A ASMT DIST DEBT SVC EXPENSES</b>					
17150	741400	Professional & Specialized Services	\$ -	\$ 4,267.00	\$ -
17150	721403	Audit/Acctg/Services	\$ 5,125.91	\$ 5,400.00	\$ 5,500.00
17150	730200	Bond Redemptions	\$ 111,400.00	\$ 216,400.00	\$ 123,500.00
17150	730400	Interest On Bonds	\$ 341,833.50	\$ 336,708.00	\$ 326,811.00
17150	780100	Appropriation for Contingency	\$ -	\$ -	\$ 696,898.85
<b>TOTAL MD-22A ASMT DIST DEBT SVC EXP</b>			<b>\$ 458,359.41</b>	<b>\$ 562,775.00</b>	<b>\$ 1,152,709.85</b>

MD-22A Asmt Dist Debt SVC Funding Sources	\$ 1,239,138.70	\$ 1,225,484.85	\$ 1,152,709.85
MD-22A Asmt Dist Debt SVC Financing Uses	\$ 458,359.41	\$ 562,775.00	\$ 1,152,709.85
<b>MD-22A ASMT DIST DEBT SVC ENDING FUND BAL</b>	<b>\$ 780,779.29</b>	<b>\$ 662,709.85</b>	<b>\$ -</b>

## MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-22A ASMT DIST RESERVE FUND:</b>					
17160	491100	F/B Unrers Undes	\$ 120,438.80	\$ 120,893.93	\$ 121,153.23
<b>MD-22A ASMT DIST RESERVE FUND BEG FUND BAL</b>			<b>\$ 120,438.80</b>	<b>\$ 120,893.93</b>	<b>\$ 121,153.23</b>

<b>MD-22A ASMT DIST RESERVE FUND REVENUE:</b>					
17160	640101	Interest on Cash	\$ 455.13	\$ 259.30	\$ 200.00
<b>TOTAL MD-22A ASMT DIST RES FUND REV</b>			<b>\$ 455.13</b>	<b>\$ 259.30</b>	<b>\$ 200.00</b>

<b>MD-22A ASMT DIST RESERVE FUND EXPENSES:</b>					
17160	780100	Appropriation for Contingency	\$ -	\$ -	\$ 121,353.23
<b>TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,353.23</b>

MD-22A Asmt Dist Reserve Funding Sources	\$ 120,893.93	\$ 121,153.23	\$ 121,353.23
MD-22A Asmt Dist Reserve Financing Uses	\$ -	\$ -	\$ 121,353.23
<b>MD-22A ASMT DIST RESERVE ENDING FUND BAL</b>	<b>\$ 120,893.93</b>	<b>\$ 121,153.23</b>	<b>\$ -</b>

<b>MD-22A COP DEBT SVC FD ADMIN:</b>					
17170	491100	F/B Unrers Undes	\$ 32,604.18	\$ 46,431.83	\$ 70,443.34
<b>MD-22A COP DEBT SVC BEG FUND BAL</b>			<b>\$ 32,604.18</b>	<b>\$ 46,431.83</b>	<b>\$ 70,443.34</b>

<b>MD-22A COP DEBT SVC REVENUE:</b>					
17170	640101	Interest on Cash	\$ 181.24	\$ 257.10	\$ 200.00
17170	680206	Op Trans In - Operating Fund	\$ 160,000.00	\$ 170,000.00	\$ 180,000.00
<b>TOTAL MD-22A COP DEBT SVC REVENUE</b>			<b>\$ 160,181.24</b>	<b>\$ 170,257.10</b>	<b>\$ 180,200.00</b>

<b>MD-22A COP DEBT SVC EXPENSES:</b>					
17170	730200	Retire Other L-T Debt	\$ 41,500.00	\$ 43,300.00	\$ 45,300.00
17170	730500	Interest Other L-T Debt	\$ 104,853.59	\$ 102,945.59	\$ 100,952.10
17170	780100	Appropriation for Contingency	\$ -	\$ -	\$ 74,391.24
<b>TOTAL MD-22A COP DEBT SVC EXPENSES:</b>			<b>\$ 146,353.59</b>	<b>\$ 146,245.59</b>	<b>\$ 220,643.34</b>

MD-22A COP Dept Service Funding Sources	\$ 192,785.42	\$ 216,688.93	\$ 250,643.34
MD-22A COP Debt Service Financing Uses	\$ 146,353.59	\$ 146,245.59	\$ 220,643.34
<b>MD-22A COP DEBT SVC ENDING FUND BAL</b>	<b>\$ 46,431.83</b>	<b>\$ 70,443.34</b>	<b>\$ 30,000.00</b>

## MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-22A COP DEBT SVC RESERVE FD ADMIN:</b>					
17180	491100	F/B Unrers Undes	\$ 87,002.78	\$ 102,399.58	\$ 117,653.53
<b>MD-22A COP DEBT SVC RESERVE BEG FUND BAL</b>			<b>\$ 87,002.78</b>	<b>\$ 102,399.58</b>	<b>\$ 117,653.53</b>
<b>MD-22A COP DEBT SVC RESERVE REVENUE:</b>					
17180	640101	Interest on Cash	\$ 396.80	\$ 253.95	\$ 150.00
17180	680206	Op Trans In - Operating Fund	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
<b>TOTAL MD-22A COP DEBT SVC RES REV</b>			<b>\$ 15,396.80</b>	<b>\$ 15,253.95</b>	<b>\$ 15,150.00</b>
<b>MD-22A COP DEBT SVC RESERVE EXPENSES:</b>					
17180	780100	Appropriation for Contingency	\$ -	\$ -	\$ 132,803.53
<b>TOTAL MD-22A COP DEBT SVC RESERVE EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,803.53</b>
MD-22A COP Dept Serv Res Funding Sources			\$ 102,399.58	\$ 117,653.53	\$ 132,803.53
MD-22A COP Debt Serv Res Financing Uses			\$ -	\$ -	\$ 132,803.53
<b>MD-22A COP DEBT SVC RES ENDING FUND BAL</b>			<b>\$ 102,399.58</b>	<b>\$ 117,653.53</b>	<b>\$ -</b>
<b>MD-22A SWR MSTR PLAN RECOVERY FUND:</b>					
17190	491100	F/B Unrers Undes	\$ 626.86	\$ 629.23	\$ 3,946.11
<b>MD-22A SWR RECOVERY FUND BEG FUND BAL</b>			<b>\$ 626.86</b>	<b>\$ 629.23</b>	<b>\$ 3,946.11</b>
<b>MD-22A SWR MSTR PLAN RECOVERY FUND REVENUE:</b>					
17190	640101	Interest on Cash	\$ 2.37	\$ 0.28	\$ 1.00
17190	660224	MD-22A Swr Recovery Fund	\$ -	\$ 3,945.60	\$ -
<b>TOTAL MD-22A SWR MSTR PLAN RECOV FUND REV</b>			<b>\$ 2.37</b>	<b>\$ 3,945.88</b>	<b>\$ 1.00</b>
<b>MD-22A SWR MSTR PLAN RECOVERY FUND EXPENSES:</b>					
17190	750102	Op Trans Out - ACO Fund	\$ -	\$ 629.00	\$ 3,947.11
<b>TOTAL MD-22A SWR MSTR PLAN RECOVERY EXP</b>			<b>\$ -</b>	<b>\$ 629.00</b>	<b>\$ 3,947.11</b>
MD-22A Swr Mstr Plan Recovery Funding Sources			\$ 629.23	\$ 4,575.11	\$ 3,947.11
MD-22A Swr Mstr Plan Recovery Financing Uses			\$ -	\$ 629.00	\$ 3,947.11
<b>MD-22A SWR MSTR PLAN RECOV END FUND BAL</b>			<b>\$ 629.23</b>	<b>\$ 3,946.11</b>	<b>\$ (0.00)</b>



## Maintenance District 22F – Oakhurst Water

### 2014-2015 Recommended Budget

Maintenance District 22F is located in Madera County Supervisorial District 5 in the community of Oakhurst. The district was formed on April 5, 2005 by Resolution No. 2005-072 for the purpose of providing water service to the Oakhurst community. The acquisition of the Hillview Water Company was a primary objective. This was done because the citizens of the area desire a county owned and operated water treatment facility and distribution system that produces water of adequate quality and in such quantity as to meet their needs.

The 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 water quality. Due to the improvements of the Hillview we recommend dissolving this district and returning the unspent funds to MD-22A.

### MD-22F HILLVIEW WATER

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-22F FUND ADMIN:</b>					
1724	491100	F/S Unres Undes	\$ 2,929.61	\$ 2,940.67	\$ 2,946.98
<b>MD-22F BEG FUND BALANCE</b>			<b>\$ 2,929.61</b>	<b>\$ 2,940.67</b>	<b>\$ 2,946.98</b>
<b>MD-22F REVENUE:</b>					
17240	640101	Interest on Cash	\$ 11.06	\$ 6.31	\$ 10.00
<b>TOTAL MD-22F REVENUE</b>			<b>\$ 11.06</b>	<b>\$ 6.31</b>	<b>\$ 10.00</b>
<b>MD-22F EXPENSES:</b>					
17240	721500	Advertisement/Public & Legal Notices	\$ -	\$ -	\$ -
17240	750101	Opt Trans Out Opn Fund	\$ -	\$ -	\$ -
17240	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,956.98
<b>TOTAL MD-22F EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,956.98</b>
MD-22F Funding Sources			\$ 2,940.67	\$ 2,946.98	\$ 2,956.98
MD-22F Financing Uses			\$ -	\$ -	\$ 2,956.98
<b>MD-22F ENDING FUND BALANCE</b>			<b>\$ 2,940.67</b>	<b>\$ 2,946.98</b>	<b>\$ -</b>

## **Maintenance District 24 – Teaford Meadows**

### **2014-2015 Recommended Water and Sewer Operations and Maintenance Budget**

Maintenance District 24, Teaford Meadows, is located in Madera County Supervisorial District 5 on County Road 233 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, sewer, and roads within its boundaries. This district provides water and sewer service for a small residential development.

The Teaford Meadows Water System, State Identification Number 2000552, provides service to 59 improved connections and 6 standby connections. In addition there are 8 contract water service connections consisting of 7 improved and 1 standby units. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. The system has four hard rock wells consisting of 3 active wells (#2, #3, & #4) and 1 inactive well (#1). Well number 4 was brought on line in July of 2010 to address water shortage problems this community faced. The combined production of these wells is in excess of 55 gpm during peak demand periods. The wells pump directly into the distribution system that consists of 6,300 feet of 4 and 6 inch Asbestos Cement (AC) water mains which back feed an 115,000 gallon storage tank. Currently, there are no customer water meters. The system lacks generator backup and remote monitoring. The system depends on routine visits and residents to report problems. The wells are activated by a pressure transducer that calls the wells. Arsenic levels in the wells have fluctuated and have again risen to levels above the MCL. Blending efforts may not be able to keep levels below the allowable limit. Applications for Safe Drinking Water Funding will be applied for this year to help resolve these water quality issues

The Teaford Meadows Sewer System, WDR # 85-110, provides service to 59 improved connections and 5 standby connections. New State Water Resources Control Board regulations require minimum Wastewater Treatment Certification of a Grade III for the Chief Plant Operator and a Grade II for the Designated Operator-in-charge. 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. The collection system uses gravity to deliver the sewage to the treatment plant. The system lacks generator backup and remote monitoring. In the event of a power failure lasting in excess of 8 hours the portable electrical generator is brought over to prevent overflow into the creek and of aerate the plant. There is no SCADA or Alarm system so the plant must be checked daily. The addition of a SCADA system will help reduce operating costs by reducing required visits to the plant. The infrastructure is in excess of 40 years old and is meeting or exceeding its life expectancy. In addition the plant lacks redundancy and monitoring abilities. Upgrades are needed to improve plant efficiency and to meet new regulatory requirements. The state mandated SSMP requires sewer system evaluations these deficiencies will become apparent and an action plan for solving them will be required.

Water and sewer rates are billed quarterly and were last set on December 9, 2008 by Resolution No. 2008-273. An annual Consumer Price Index (CPI) adjustment was added to the rate schedule. The current rates are \$284 per quarter for improved parcels and \$33 for standby. The contract water rates is \$164 for improved and \$16 for standby.

## MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-24 WATER/SEWER REVENUE:</b>					
17401	610100	Cur Sec Property Tax	\$ 25,048.28	\$ 25,703.69	\$ 26,000.00
17401	610200	Cur Unsecured Property Tax	\$ 1,017.82	\$ 761.57	\$ 900.00
17401	610300	Prior Secured Property Tax	\$ (11.16)	\$ -	\$ 10.00
17401	610400	Prior Unsecured Property Tax	\$ 71.57	\$ -	\$ 50.00
17401	610600	Current Supplemental Property Tax	\$ 84.67	\$ 118.51	\$ 400.00
17401	610700	Prior Supplemental Property Tax	\$ 8.03	\$ -	\$ -
17401	640101	Interest on Cash	\$ 368.07	\$ 244.36	\$ 100.00
17401	640103	Interest on Property Tax Collected	\$ (2.12)	\$ -	\$ -
17401	652900	St- H/O Property Tax Rlf	\$ 320.22	\$ 322.20	\$ 325.00
17401	660209	Sp Asmt - Delinq Svc Chg (Water/Sewer)	\$ 1,356.00	\$ 3,265.00	\$ 1,000.00
17401	660212	Service Chg - Wtr/Swr	\$ 60,984.66	\$ 61,470.34	\$ 67,684.00
17403	660217	Service Chg - Water Only	\$ 4,577.00	\$ 4,552.00	\$ 4,656.00
<b>TOTAL REVENUE</b>			<b>\$ 93,823.04</b>	<b>\$ 96,437.67</b>	<b>\$ 101,125.00</b>

<b>MD-24 ROAD EXPENSES:</b>					
17402	720906	MTCE-ROADS	\$ 241.57	\$ 1,227.33	\$ 2,000.00
<b>TOTAL ROAD EXPENSES</b>			<b>\$ 241.57</b>	<b>\$ 1,227.33</b>	<b>\$ 2,000.00</b>

<b>MD-24 WATER SYSTEM EXPENSES:</b>					
17403	720300	Communication Services	\$ -	\$ -	\$ 300.00
17403	720600	Insurance Expense	\$ 284.00	\$ 194.00	\$ 200.00
17403	720601	General Insurance	\$ 164.50	\$ 177.00	\$ 180.00
17403	720800	Maintenance of Equipment	\$ 75.00	\$ 124.53	\$ 150.00
17403	720907	Maintenance - Water System	\$ 106.61	\$ -	\$ 3,500.00
17403	720913	Direct Maintenance Expense - DEGS	\$ 21,368.08	\$ 7,415.96	\$ 15,000.00
17403	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ -	\$ 150.00
17403	720916	Water/Sewer Testing	\$ 2,239.00	\$ 1,659.99	\$ 2,000.00
17403	721100	Memberships	\$ 75.00	\$ 76.47	\$ 80.00
17403	721302	Postage	\$ 52.19	\$ 101.74	\$ 125.00
17403	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
17403	721400	Professional & Specialized Services	\$ 41.62	\$ 10.00	\$ 7,500.00
17403	721403	Audit/Accounting Services	\$ 656.92	\$ 600.00	\$ 300.00
17403	721498	SD-Administration Overhead	\$ 4,623.14	\$ 3,692.84	\$ 4,000.00
17403	721600	Rent & Leases - Equipment	\$ -	\$ 0.47	\$ -

## MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
17403	721800	Small Tools & Instruments	\$ 27.00	\$ 35.79	\$ 55.00
17403	721900	Special Departmental Expense	\$ 528.00	\$ 570.79	\$ 600.00
17403	722000	Transportation, Travel & Education	\$ -	\$ 13.66	\$ -
17403	722101	Gas & Electricity	\$ 8,566.18	\$ 9,213.35	\$ 10,000.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 38,807.24</b>	<b>\$ 23,886.59</b>	<b>\$ 49,140.00</b>
17403	731401	Interfund Expend - Cost Plan	\$ 1,905.72	\$ 1,616.00	\$ 1,646.98
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 1,905.72</b>	<b>\$ 1,616.00</b>	<b>\$ 1,646.98</b>
17403	740200	Buildings and Improvements	\$ -	\$ -	\$ -
17403	740301	Equipment	\$ -	\$ 89.62	\$ 20,000.00
<b>FIXED ASSETS - WATER</b>			<b>\$ -</b>	<b>\$ 89.62</b>	<b>\$ 20,000.00</b>
17403	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,914.00
<b>APPROP FOR CONT - WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,914.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 40,712.96</b>	<b>\$ 25,592.21</b>	<b>\$ 75,700.98</b>
<b>MD-24 SEWER SYSTEM EXPENSES:</b>					
17404	720300	Communication Services	\$ -	\$ -	\$ 300.00
17404	720600	Insurance Expense	\$ 285.00	\$ 194.00	\$ 200.00
17404	720601	General Insurance	\$ 164.50	\$ 177.00	\$ 180.00
17404	720800	Maintenance -Equipment	\$ 116.14	\$ 111.32	\$ 150.00
17404	720908	Maintenance - Sewer System	\$ 3,075.00	\$ 5,250.00	\$ 7,500.00
17404	720913	Direct Maintenance Expense - DEGS	\$ 14,965.01	\$ 15,087.19	\$ 17,000.00
17404	720915	Sp Dist Water/Sewer Chemicals	\$ 1,391.71	\$ 1,279.09	\$ 1,500.00
17404	720916	Water/Sewer Testing	\$ 3,296.00	\$ 2,154.66	\$ 2,500.00
17404	721100	Memberships	\$ 75.00	\$ 76.47	\$ 80.00
17404	721302	Postage	\$ -	\$ 63.13	\$ -
17404	721400	Professional & Specialized Services	\$ 35.00	\$ 24.88	\$ 2,000.00
17404	721403	Audit/Accounting Services	\$ 587.26	\$ 550.00	\$ 275.00
17404	721427	Property Tax Admin Fee	\$ 722.00	\$ -	\$ -
17404	721498	SD-Administration Overhead	\$ 3,866.95	\$ 3,301.19	\$ 4,000.00
17404	721600	Rent & Leases - Equipment	\$ -	\$ 0.42	\$ -
17404	721602	Rent/Lease Other Equipment	\$ -	\$ -	\$ 2,000.00

## MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
17404	721800	Small Tools & Instruments	\$ 25.00	\$ 32.00	\$ 48.00
17404	721900	Special Departmental Expense	\$ 5,437.00	\$ 6,975.25	\$ 7,500.00
17404	722000	Transportation, Travel & Education	\$ -	\$ 12.21	\$ -
17404	722101	Gas & Electricity	\$ 4,624.37	\$ 4,995.00	\$ 5,582.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 38,665.94</b>	<b>\$ 40,283.81</b>	<b>\$ 50,815.00</b>
17404	731401	Interfund Expend - Cost Plan	\$ 1,594.90	\$ 1,444.00	\$ 1,472.30
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 1,594.90</b>	<b>\$ 1,444.00</b>	<b>\$ 1,472.30</b>
17404	740301	Equipment	\$ -	\$ 80.12	\$ 20,000.00
<b>FIXED ASSETS - SEWER</b>			<b>\$ -</b>	<b>\$ 80.12</b>	<b>\$ 20,000.00</b>
17404	780100	Appropriation for Contingency	\$ -	\$ -	\$ 5,081.00
<b>APPROP FOR CONT - SEWER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,081.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 40,260.84</b>	<b>\$ 41,807.93</b>	<b>\$ 77,368.30</b>
MD-24 Funding Sources			\$ 93,823.04	\$ 96,437.67	\$ 101,125.00
MD-24 Financing Uses			\$ 81,215.37	\$ 68,627.47	\$ 155,069.28
NET (Revenue-Expenses)			\$ 12,607.67	\$ 27,810.20	\$ (53,944.28)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 77,531.48</b>	<b>\$ 90,139.15</b>	<b>\$ 117,949.35</b>
<b>MD-24 ENDING FUND BALANCE</b>			<b>\$ 90,139.15</b>	<b>\$ 117,949.35</b>	<b>\$ 64,005.07</b>

## **Maintenance District 27 – Goldside Estates**

### **2014-2015 Recommended Sewer & Drainage Operations and Maintenance Budget**

Maintenance District 27 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 139 improved and 3 standby units. New State Water Resources Control Board require minimum Wastewater Treatment Certification of a Grade III for the Chief Plant Operator and a Grade II for the Designated Operator-in-charge. 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, a tertiary sewer treatment plant, an effluent pond, and a golf course for disposing the sewer effluent. The collection system needs to be evaluated and will be as part of the Sewer System Management Plan (SSMP). The lift station is in poor condition and needs rebuilding including pump replacement. In 2013 the lift station controls were replaced and cellular SCADA was added. Both the lift station and the plant have emergency generator backup. The plant has an auto dialer to report alarm conditions. The plant was installed in 2000, but has considerable corrosion and is in need of resurfacing. Installation of a Supervisory Control and Data Acquisition (SCADA) system is proposed for better monitoring, potential labor savings, and meeting more stringent regulations for the (SSMP). The Regional Water Quality Control Board (RWCB) issued a Notice of Violation (NOV) addressing the inadequacy of the effluent disposal fields during wet weather conditions and the potential of disinfection byproduct runoff. The County has proposed to the Board construction of an effluent storage reservoir to store the effluent during wet weather. Meetings with the district residents will resume this year to discuss the NOV and funding issues and to gain support for the needed improvements.

The Goldside Estates Drainage system consists of culverts and ditches. The ditches collect the runoff from the hillsides, golf course, and roads and route the runoff around the wastewater plant and discharges into the Fresno River basin. The ditches were originally lined with asphalt; it has since deteriorated and allows weed growth to occur. Relining or replacing them with culverts would decrease maintenance expense costs associated with weed control and erosion. There are also several areas of erosion that need to be addressed around the system. The cost of needed repairs exceeds current funds.

The sewer rates are billed quarterly and were last set on, February 1, 2005 by Ordinance No. 603. An annual Consumer Price Index (CPI) adjustment was added to the rate schedule. The current rates are \$226.71 per quarter for improved parcels and \$108 for standby. The drainage rates in this district are \$2.50 per quarter per parcel. To maintain the drainage system properly, an increase in the quarterly rate or a new assessment is needed.

## MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-27S SEWER REVENUE:</b>					
17701	610100	Cur Sec Property Tax	\$ 56.45	\$ 57.09	\$ 35.00
17701	610200	Cur Unsecured Property Tax	\$ 0.05	\$ 0.01	\$ -
17701	640101	Interest on Cash	\$ 496.21	\$ 300.40	\$ 100.00
17701	640103	Interest on Property Tax Collected	\$ 0.10	\$ -	\$ -
17701	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 4,147.93	\$ 6,832.91	\$ 2,600.00
17701	660212	Service Chg - Wtr/Swr (Sewer)	\$ 118,831.39	\$ 116,667.40	\$ 127,821.00
<b>TOTAL REVENUE</b>			<b>\$ 123,532.13</b>	<b>\$ 123,857.81</b>	<b>\$ 130,556.00</b>

<b>MD-27S SEWER SYSTEM EXPENSES:</b>					
17701	720300	Communication Services	\$ 547.02	\$ 1,274.68	\$ 1,300.00
17701	720600	Insurance Expense	\$ 1,935.00	\$ 1,509.00	\$ 1,500.00
17701	720601	General Insurance	\$ 1,204.00	\$ 1,295.00	\$ 1,300.00
17701	720800	Maintenance -Equipment	\$ 551.39	\$ 1,974.22	\$ 1,000.00
17701	720900	Maintenance Structures & Grounds	\$ 233.51	\$ 50.86	\$ -
17701	720908	Maintenance - Sewer System	\$ 11,299.24	\$ 7,387.56	\$ 10,000.00
17701	720913	Direct Maintenance Expense - DEGS	\$ 35,080.65	\$ 48,365.77	\$ 50,000.00
17701	720915	Sp Dist Water/Sewer Chemicals	\$ 11,852.43	\$ 9,382.39	\$ 9,500.00
17701	720916	Water/Sewer Testing	\$ 18,004.70	\$ 12,979.00	\$ 13,000.00
17701	721000	Medical Dental & Lab Supplies	\$ -	\$ 651.74	\$ -
17701	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
17701	721304	Miscellaneous Office Supplies	\$ 352.87	\$ -	\$ -
17701	721306	Equipment < FA Limit	\$ -	\$ 4,417.50	\$ 5,000.00
17701	721400	Professional & Specialized Services	\$ 2,222.43	\$ -	\$ 1,500.00
17701	721403	Audit/Accounting Services	\$ 1,393.48	\$ 1,180.00	\$ 590.00
17701	721427	Property Tax Admin Fee	\$ 2.00	\$ -	\$ -
17701	721498	SD-Administration Overhead	\$ 8,544.96	\$ 7,833.29	\$ 8,500.00
17701	721600	Rents & Leases - Equip	\$ -	\$ 0.99	\$ -
17701	721602	Rent/Lease Other Equipment	\$ -	\$ -	\$ 1,000.00
17701	721800	Small Tools & Instruments	\$ 60.00	\$ 84.80	\$ 100.00
17701	721900	Special Departmental Expense	\$ 12,869.50	\$ 16,221.26	\$ 16,500.00
17701	722000	Transportation, Travel & Education	\$ -	\$ 28.98	\$ 30.00
17701	722101	Gas & Electricity	\$ 16,179.41	\$ 19,494.75	\$ 19,600.00
17701	722102	Sewer & Water Charges	\$ 393.16	\$ 426.51	\$ 600.00
<b>OPERATION EXPENSES</b>			<b>\$ 122,875.75</b>	<b>\$ 134,711.24</b>	<b>\$ 141,175.00</b>

## MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
17701	731401	Interfund Expend - Cost Plan	\$ 3,525.00	\$ 3,427.00	\$ 3,493.59
<b>INTERFUND EXPENSES</b>			<b>\$ 3,525.00</b>	<b>\$ 3,427.00</b>	<b>\$ 3,493.59</b>
17701	740200	Buildings and Improvements	\$ -	\$ -	\$ 30,000.00
17701	740301	Equipment	\$ -	\$ 190.11	\$ 30,000.00
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ 190.11</b>	<b>\$ 60,000.00</b>
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
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ 8,200.00</b>	<b>\$ 8,200.00</b>	<b>\$ 8,200.00</b>
17701	780100	Appropriation for Contingency	\$ -	\$ -	\$ 10,274.41
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,274.41</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 134,600.75</b>	<b>\$ 146,528.35</b>	<b>\$ 223,143.00</b>
MD-27S Funding Sources			\$ 123,532.13	\$ 123,857.81	\$ 130,556.00
MD-27S Financing Uses			\$ 134,600.75	\$ 146,528.35	\$ 223,143.00
NET (Revenue-Expenses)			\$ (11,068.62)	\$ (22,670.54)	\$ (92,587.00)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 126,326.16</b>	<b>\$ 115,257.54</b>	<b>\$ 92,587.00</b>
<b>MD-27S ENDING FUND BALANCE</b>			<b>\$ 115,257.54</b>	<b>\$ 92,587.00</b>	<b>\$ -</b>



## MD-27D GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-27D DRAINAGE REVENUE:</b>					
17740	640101	Interest on Cash	\$ 31.99	\$ 17.45	\$ 10.00
17740	640103	Interest on Propety Tax Collected	\$ -	\$ -	\$ -
17740	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ 450.00	\$ -
17740	660212	Service Chg - Wtr/Swr	\$ -	\$ -	\$ -
17740	660216	Service Chg - Drainage	\$ 1,388.43	\$ 1,711.02	\$ 1,420.00
<b>TOTAL REVENUE</b>			<b>\$ 1,420.42</b>	<b>\$ 2,178.47</b>	<b>\$ 1,430.00</b>

<b>MD-27D DRAINAGE SYSTEM EXPENSES:</b>					
17740	720900	Maintenance Structures & Grounds	\$ -	\$ -	\$ 100.00
17740	720911	Maintenance - Drainage System	\$ -	\$ -	\$ 300.00
17740	720913	Direct Maintenance Expense - DEGS	\$ 99.94	\$ -	\$ 500.00
17740	721306	Equipment < FA Limit	\$ -	\$ -	\$ -
17740	721403	Audit/Accounting Services	\$ 1,413.38	\$ 1,200.00	\$ 600.00
<b>OPERATING EXPENSES</b>			<b>\$ 1,513.32</b>	<b>\$ 1,200.00</b>	<b>\$ 1,400.00</b>

17740	740200	Buildings and Improvements	\$ -	\$ -	\$ -
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

17740	780100	Appropriation for Contingency	\$ -	\$ -	\$ 8,462.93
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,462.93</b>

	<b>TOTAL DRAINAGE EXPENSES</b>	<b>\$ 1,513.32</b>	<b>\$ 1,200.00</b>	<b>\$ 9,862.93</b>
--	--------------------------------	--------------------	--------------------	--------------------

MD-27D Funding Sources	\$ 1,420.42	\$ 2,178.47	\$ 1,430.00
MD-27D Financing Uses	\$ 1,513.32	\$ 1,200.00	\$ 9,862.93
NET (Revenue- Expenses)	\$ (92.90)	\$ 978.47	\$ (8,432.93)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 7,547.36</b>	<b>\$ 7,454.46</b>	<b>\$ 8,432.93</b>
<b>MD-27D ENDING FUND BALANCE</b>	<b>\$ 7,454.46</b>	<b>\$ 8,432.93</b>	<b>\$ -</b>

## **Maintenance District 27 – Goldside Estates**

### **2014-2015 Recommended Other Sewer Budgets**

#### 1771 MD 27 ACO

This fund was established to accumulate funds for future non-routine operating expenses. Unfunded operational expenses and system failures have caused depletion of the funds in this account. This account will be closed out this year.

#### 1772 MD 27 Improvement Fund

This is the capital project fund for the most recent planned expenditures.

#### 1773 and 1774 MD 27 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). On December 19, 1999, the District received the \$175,190 loan from Rural Utilities Service (RUS). The interest rate is 3.25% APR and the term is 40 years. Semiannual 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 Certifications of Participations (COP) financing agreements. Funds are transferred between these accounts as required for debt service payments.

## MD-27 GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-27 DEBT SVC FUND ADMIN:</b>					

<b>MD-27 DEBT SVC FUND BEG FUND BAL</b>	\$	342.94	\$	531.90	\$	2,952.45
---	----	--------	----	--------	----	----------

<b>MD-27 DEBT SVC FUND REVENUE:</b>					
17730	640101	Interest on Cash	\$ 0.70	\$ 0.42	\$ 0.50
17730	680206	Op Trans In - Operating Fund	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
<b>TOTAL MD-27 DEBT SVC FUND REVENUE</b>			<b>\$ 8,000.70</b>	<b>\$ 8,000.42</b>	<b>\$ 8,000.50</b>

<b>MD-27 DEBT SVC FUND EXPENSES:</b>					
17730	730200	Bond	\$ 3,200.00	\$ 3,300.00	\$ 3,400.00
17730	730500	Int Other L-T Debt	\$ 4,611.74	\$ 2,279.87	\$ 4,397.24
17730	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,155.71
<b>TOTAL MD-27 DEBT SVC FUND EXPENSES</b>			<b>\$ 7,811.74</b>	<b>\$ 5,579.87</b>	<b>\$ 10,952.95</b>

MD-27 Debt SVC Fund Funding Sources	\$	8,343.64	\$	8,532.32	\$	10,952.95
MD-27 Debt SVC Fund Financing Uses	\$	7,811.74	\$	5,579.87	\$	10,952.95
<b>MD-27 DEBT SVC FUND ENDING FUND BAL</b>	<b>\$</b>	<b>531.90</b>	<b>\$</b>	<b>2,952.45</b>	<b>\$</b>	<b>-</b>

<b>MD-27 BOND RESERVE FD ADMIN:</b>								
<b>MD-27 BOND RESERVE BEG FUND BAL</b>			<b>\$</b>	<b>7,889.70</b>	<b>\$</b>	<b>8,120.42</b>	<b>\$</b>	<b>8,332.30</b>

<b>MD-27 BOND RESERVE REVENUE:</b>					
17750	640101	Interest on Cash	\$ 30.72	\$ 11.88	\$ 10.00
17750	680206	Op Trans In - Operating Fund	\$ 200.00	\$ 200.00	\$ 200.00
<b>TOTAL MD-27 BOND RESERVE REVENUE</b>			<b>\$ 230.72</b>	<b>\$ 211.88</b>	<b>\$ 210.00</b>

<b>MD-27 BOND RESERVE EXPENSES</b>					
17750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 8,542.30
<b>TOTAL MD-27 BOND RESERVE EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,542.30</b>

MD-27 Bond Reserve Funding Sources	\$	8,120.42	\$	8,332.30	\$	8,542.30
MD-27 Bond Reserve Financing Uses	\$	-	\$	-	\$	8,542.30
<b>MD-27 BOND RESERVE END FUND BAL</b>	<b>\$</b>	<b>8,120.42</b>	<b>\$</b>	<b>8,332.30</b>	<b>\$</b>	<b>-</b>

## **Maintenance District 28 – Ripperdan**

### **2014-2015 Recommended Water and Sewer Operations and Maintenance Budget**

Maintenance District 28 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.

The Ripperdan Water System, State Identification Number 2000553, provides water service for 16 residential and 1 contract service. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. 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 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. There are no consumer water meters. The system comfortably meets the peak demand. There is no generator back up, Supervisory Control and Data Acquisition (SCADA), or alarm systems. This system relies on customer notification of districts personnel in the event of system problems.

The Ripperdan Sewer System, MRP# 90-261, provides service for 16 residential units. New State Water Resources Control Board regulations require minimum Wastewater Treatment Certification of a Grade III for the Chief Plant Operator and a Grade II for the Designated Operator-in-charge to operate this plant. 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 off for disposal. The treatment plant and pumping station operate reliably although maintenance needs are increasing with its increasing age. The collection system is due of a complete flushing and video inspection. This system lacks a backup power generator and SCADA, or alarm reporting system. It is recommended that when funds become available, incorporating a SCADA system that would report both water and sewer system conditions in addition to providing more prompt notification of problems, which would allow for remote monitoring and potential savings by reducing the number of site visits.

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 Consumers Price Index (CPI) Adjustment. The current quarterly rates are \$371 for water and sewer service and \$185.50 for contract water service. There are no undeveloped or standby lots. 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	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-28 FUND ADMN FUND BALANCE</b>					
1780	491100	F/B Unreserved Undistributed	\$ 845.20	\$ 1,205.36	\$ (160.55)
1780	640101	Interest on Cash	\$ -	\$ (2.75)	\$ -
<b>BEGINNING FUND BALANCE</b>			<b>\$ 845.20</b>	<b>\$ 1,202.61</b>	<b>\$ (160.55)</b>

<b>MD-28 WATER/SEWER REVENUE:</b>					
17801	610100	Cur Sec Property Tax	\$ 3,049.67	\$ 3,050.15	\$ 3,000.00
17801	610200	Cur Unsecured Property Tax	\$ 112.95	\$ 82.03	\$ 100.00
17801	610300	Prior Secured Property Tax	\$ (1.24)	\$ -	\$ -
17801	610400	Prior Unsecured Property Tax	\$ 7.93	\$ -	\$ 6.00
17801	610600	Current Supplemental Property Tax	\$ 8.97	\$ 13.04	\$ 10.00
17801	610700	Prior Supplemental Property Tax	\$ 0.87	\$ -	\$ 4.00
17801	640101	Interest on Cash	\$ 13.07	\$ 17.74	\$ 10.00
17801	640103	Interest on Property Tax Collected	\$ (0.34)	\$ -	\$ -
17801	652900	St- H/O Property Tax Rlf	\$ 35.46	\$ 34.68	\$ 35.00
17801	660209	Sp Asmt - Delinquent Svc Chg	\$ 694.00	\$ 2,476.25	\$ -
17801	660212	Service Chg - Wtr/Swr	\$ 17,411.00	\$ 19,037.00	\$ 23,746.00
17801	660217	Service Chg - Water Only	\$ 737.00	\$ 709.00	\$ 740.00
<b>TOTAL REVENUE</b>			<b>\$ 22,069.34</b>	<b>\$ 25,419.89</b>	<b>\$ 27,651.00</b>

<b>MD-28 WATER/SEWER SYSTEM EXPENSES:</b>					
17801	720500	Household Expense	\$ 4.00	\$ -	\$ -
17801	720600	Insurance Expense	\$ 198.00	\$ 135.00	\$ 140.00
17801	720601	General Insurance	\$ 141.00	\$ 152.00	\$ 155.00
17801	720800	Maintenance - Equipment	\$ 131.58	\$ 62.27	\$ 50.00
17801	720900	Maintenance - Bldgs & Improvements	\$ 107.82	\$ 364.50	\$ 200.00
17801	720907	Maintenance - Water System	\$ 333.20	\$ 17.39	\$ 250.00
17801	720908	Maintenance - Sewer System	\$ 862.53	\$ 1,402.54	\$ 1,000.00
17801	720913	Direct Maintenance Expense - DEGS	\$ 9,898.13	\$ 13,600.00	\$ 14,500.00
17801	720915	Sp Dist Water/Sewer Chemicals	\$ 154.43	\$ -	\$ 100.00
17801	720916	Water/Sewer Testing	\$ 480.56	\$ 691.99	\$ 700.00
17801	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
17801	721302	Postage	\$ 10.31	\$ 14.91	\$ 20.00
17801	721400	Professional & Specialized Services	\$ 88.41	\$ 40.88	\$ 200.00
17801	721403	Audit/Accounting Services	\$ 328.48	\$ 270.00	\$ 135.00
17801	721427	Property Tax Admin Fee	\$ 88.00	\$ -	\$ -
17801	721498	SD-Administration Overhead	\$ 1,174.81	\$ 2,894.41	\$ 2,305.63

## MD-28 RIPPERDAN

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
17801	721498	SD-Administration Overhead	\$ 1,174.81	\$ 2,894.41	\$ 2,305.63
17801	721600	Rent & Lease Equip	\$ -	\$ 0.23	\$ -
17801	721800	Small Tools & Instruments	\$ 25.00	\$ 17.90	\$ -
17801	721900	Special Departmental Expense	\$ 2,038.00	\$ 2,532.39	\$ 2,550.00
17801	722000	Transportation, Travel & Education	\$ -	\$ 6.83	\$ -
17801	722101	Gas & Electricity	\$ 4,059.97	\$ 4,080.62	\$ 4,206.33
<b>OPEERATION EXPENSES</b>			<b>\$ 20,379.23</b>	<b>\$ 26,436.80</b>	<b>\$ 26,666.96</b>
17801	731401	Interfund Expend - Cost Plan	\$ 484.75	\$ 346.25	\$ 823.49
<b>INTERFUND EXPENSES</b>			<b>\$ 484.75</b>	<b>\$ 346.25</b>	<b>\$ 823.49</b>
17801	740301	Equipment	\$ -	\$ 44.81	\$ -
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ 44.81</b>	<b>\$ -</b>
17801	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 20,863.98</b>	<b>\$ 26,783.05</b>	<b>\$ 27,490.45</b>
MD-28 Funding Sources			\$ 22,069.34	\$ 25,419.89	\$ 27,651.00
MD-28 Financing Uses			\$ 20,863.98	\$ 26,783.05	\$ 27,490.45
NET (Revenue-Expenses)			\$ 1,205.36	\$ (1,363.16)	\$ 160.55
BEGINNING FUND BALANCE			\$ 845.20	\$ 1,202.61	\$ (160.55)
<b>MD-28 ENDING FUND BALANCE</b>			<b>\$ 1,205.36</b>	<b>\$ (160.55)</b>	<b>\$ -</b>
Outstanding Debt					
2013/14			\$ 808.00		
Prior Years			\$ 36,056.82		
<b>TOTAL OUSTANDING DEBT</b>			<b>\$ 36,864.82</b>		
			<b>\$ (35,659.46)</b>		

## **Maintenance District 33 – Fairmead**

### **2014-2015 Recommended Water and Street Lights Operations and Maintenance Budget**

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

The Fairmead Water System, State Identification No. 2000554, provides water service to 175 residential, 4.15 commercial (Fairmead Elementary School) and 62 standby connections. The California Department of Public Health requires the operator of this system to hold a D-1 Distribution Certificate. The system consists of two wells and a distribution system. The total water production is approximately 330 gallons per minute (gpm), with the main well producing 180 gpm and the second (backup) well produces 60 gpm. The main well pumps directly into a hydro pneumatic tank where the water is chlorinated before entering the distribution mains. There is auxiliary power at the main well and an auto dialer to report alarm conditions. The second well is used as a backup well due to bacteriological and sand problems. Modifications to the second well to utilize it for the irrigation needs of the school will help alleviate the demand on the water system. All costs for modifications to the well are being paid for by the school. The distribution system is composed of 20,532 feet of 6 inch diameter Asbestos Cement (AC) pipe and 18 fire hydrants. There are no consumer water meters in the system. In April 2011 a new 212,000 gallon storage tank, boost pump system, hydro pneumatic tank and backup power generation funded by a \$1,000,000 Community Development Block Grant (CDBG) was completed and went on line. Additional improvements are needed, including a new well, to help maintain system pressure during peak demand periods and supply water for fire protection. County staff is pursuing funding through the State for a new well.

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 Consumers Price Index adjustment. The rates are \$111 per quarter for improved lots and \$15 per quarter for standby lots.

There are 25 street lights within the district. Currently there is no assessment for street lights and the water system operations and maintenance provides 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	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-33 WATER REVENUE:</b>					
18401	610100	Cur Sec Property Tax	\$ 8,550.39	\$ 8,442.38	\$ 10,000.00
18401	610200	Cur Unsecured Property Tax	\$ 313.13	\$ 224.30	\$ 300.00
18401	610300	Prior Secured Property Tax	\$ (3.43)	\$ -	\$ -
18401	610400	Prior Unsecured Property Tax	\$ 22.00	\$ -	\$ 17.00
18401	610600	Current Supplemental Property Tax	\$ 26.58	\$ 36.09	\$ 30.00
18401	610700	Prior Supplemental Property Tax	\$ 2.52	\$ -	\$ 10.00
18401	640101	Interest on Cash	\$ 34.59	\$ 18.67	\$ 15.00
18401	640103	Interest on Property Tax Collected	\$ 6.89	\$ -	\$ 15.00
18401	652900	St- H/O Property Tax Rlf	\$ 98.46	\$ 94.84	\$ 115.00
18401	659000	Other - Gov Agencies	\$ 1,600.00	\$ -	\$ -
18401	660209	Sp Asmt - Delinquent Svc Chg	\$ 9,387.93	\$ 17,182.03	\$ 12,000.00
18401	660212	Service Chg - Wtr/Swr	\$ 57,808.80	\$ 57,301.39	\$ 82,878.00
<b>TOTAL REVENUE</b>			<b>\$ 77,847.86</b>	<b>\$ 83,299.70</b>	<b>\$ 105,380.00</b>

<b>MD-33 WATER SYSTEM EXPENSES:</b>					
18401	720300	Communication Services	\$ 830.47	\$ 736.95	\$ 800.00
18401	750500	Household Expense	\$ 20.00	\$ -	\$ 25.00
18401	720600	Insurance Expense	\$ 1,424.00	\$ 971.00	\$ 975.00
18401	720601	General Insurance	\$ 683.00	\$ 735.00	\$ 740.00
18401	720800	Maintenance -Equipment	\$ 378.02	\$ 255.79	\$ 350.00
18401	720900	Maintenance - Bldgs & Improve	\$ 896.70	\$ 182.25	\$ 200.00
18401	720907	Maintenance - Water System	\$ 1,145.99	\$ 438.33	\$ 1,500.00
18401	720913	Direct Maintenance Expense - DEGS	\$ 15,007.18	\$ 27,044.37	\$ 26,000.00
18401	720915	Sp Dist Water/Sewer Chemicals	\$ 1,855.86	\$ 1,066.36	\$ 1,500.00
18401	720916	Water/Sewer Testing	\$ 1,380.00	\$ 214.00	\$ 1,000.00
18401	721000	Medical Dental & Lab Supplies	\$ 49.77	\$ -	\$ -
18401	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
18401	721302	Postage	\$ 183.38	\$ 96.70	\$ 100.00
18401	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
18401	721400	Professional & Specialized Services	\$ 1,603.84	\$ 3,413.13	\$ 4,000.00
18401	721403	Audit/Accounting Services	\$ 1,622.40	\$ 1,870.00	\$ 935.00
18401	721427	Property Tax Admin Fee	\$ 245.00	\$ -	\$ 370.00
18401	721498	SD-Administration Overhead	\$ 7,290.00	\$ 8,451.76	\$ 10,933.36
18401	721800	Small Tools & Instruments	\$ 75.00	\$ -	\$ 100.00



## MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
18401	721900	Special Departmental Expense	\$ 2,428.38	\$ 1,811.00	\$ 2,800.00
18401	722101	Gas & Electricity	\$ 33,589.69	\$ 26,542.37	\$ 46,000.00
18401	722103	PG&E - St Lights	\$ 3,236.52	\$ 2,569.39	\$ 4,200.00
<b>OPERATION EXPENSES</b>			<b>\$ 74,095.20</b>	<b>\$ 76,551.34</b>	<b>\$ 107,683.36</b>
18401	731401	Interfund Expend - Cost Plan	\$ 3,007.36	\$ -	\$ 4,445.00
<b>INTERFUND EXPENSES</b>			<b>\$ 3,007.36</b>	<b>\$ -</b>	<b>\$ 4,445.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 77,102.56</b>	<b>\$ 76,551.34</b>	<b>\$ 112,128.36</b>
MD-33 Funding Sources			\$ 77,847.86	\$ 83,299.70	\$ 105,380.00
MD-33 Financing Uses			\$ 77,102.56	\$ 76,551.34	\$ 112,128.36
NET (Revenue-Expenses)			\$ 745.30	\$ 6,748.36	\$ (6,748.36)
<b>BEGINNING FUND BALANCE</b>			<b>\$ (335.86)</b>	<b>\$ 409.44</b>	<b>\$ 6,748.36</b>
<b>MD-33 ENDING FUND BALANCE</b>			<b>\$ 409.44</b>	<b>\$ 6,748.36</b>	<b>\$ -</b>
Outstanding Debt					
2013/14			\$ 8,272.28		
Prior Years			\$ 36,178.45		
<b>Total Outstanding Debt</b>			<b>\$ 44,450.73</b>		
			<b>\$ (44,450.73)</b>		

## MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-33 IMPROVEMENT FUND ADMIN:</b>					
MD-43 IMPROVE FUND BEG FUND BAL			\$ -	\$ -	\$ (19,673.52)
<b>MD-33 IMPROVEMENT REVENUE:</b>					
18440	654501	St-Water Grant	\$ -	\$ -	\$ 775,000.00
<b>TOTAL MD-43 IMPROVEMENT REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 775,000.00</b>
<b>MD-33 IMPROVEMENT EXPENSES:</b>					
18440	730600	Int Notes/Warrants/Tran	\$ -	\$ -	\$ 500.00
18440	731400	Interfund Expense	\$ -	\$ -	\$ -
18440	740200	Buildings and Improvements	\$ -	\$ 19,673.52	\$ 754,826.48
<b>TOTAL MD43 IMPROVE EXPENSES</b>			<b>\$ -</b>	<b>\$ 19,673.52</b>	<b>\$ 755,326.48</b>
MD-33 Improvement Funding Sources			\$ -	\$ -	\$ 755,326.48
MD-33 Improvement Financing Uses			\$ -	\$ 19,673.52	\$ 755,326.48
<b>MD-33 IMPROVE ENDING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ (19,673.52)</b>	<b>\$ -</b>

## **Maintenance District 36 – Eastin Arcola**

### **2014-2015 Recommended Water and Sewer Operations and Maintenance Budget**

Maintenance District 36 is located in Madera County Supervisorial District 1, 8 miles south of the City of Madera located at Avenue 8 ½ and Road 29 ½. The district was formed on July 13, 1982 by Resolution No. 82-370. This district provides water and sewer service for both residential and a commercial property.

The Eastin Arcola Water System, State Identification No. 2000727, provides water service to 16 residential connections, Eastin Arcola Elementary School and 2 standby connections. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. The system consists of 2 wells, a hydro pneumatic tank, and 2,605 feet of 6 and 8 inch Asbestos Cement (AC) pipe. The primary well normally provides all the water in the system and produces 300 gallons per minute. The second well is located on the school grounds and is used by the school for irrigation and is restricted to be used as a standby emergency well because it exceeds the maximum contaminate level of DBCP. There are no consumer water meters except for the one on the contract water service. The system does not have Supervisory Control and Data Acquisition (SCADA) or an automatic dialer to call alarm conditions and relies on residents and special district staff for notification of problems.

The Sewer system provides sewer service to 16 homes and 2 standby connections. 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 2 years. Systems will be evaluated to determine if the time between pumping can be increased.

The water and sewer rates were last set on March 24, 2009 by Resolution No. 2009-087 and are based on a flat rate structure with an Annual Consumers Price Index (CPI) Adjustment. The current rates per improved unit are \$127 per quarter for water service and \$44 per quarter for sewer service. Contract water users are billed at a tiered metered rate. Standby units are charged \$35 per quarter.

**MD-36 EASTIN ARCOLA**

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-36 WATER REVENUE:</b>					
18701	640101	Interest on Cash	\$ 6.48	\$ 6.35	\$ 5.00
18701	640103	Interest on Property Tax Collected	\$ 1.81	\$ -	\$ -
18701	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 316.00	\$ 82.00	\$ 100.00
18701	660212	Service Chg - Wtr/Swr	\$ 11,336.00	\$ 10,218.50	\$ 13,166.00
<b>TOTAL REVENUE</b>			<b>\$ 11,660.29</b>	<b>\$ 10,306.85</b>	<b>\$ 13,271.00</b>

<b>MD-36 WATER SYSTEM EXPENSES:</b>					
18701	720500	Household Expense	\$ 3.00	\$ 35.98	\$ 6.00
18701	720600	Insurance Expense	\$ 58.00	\$ 39.00	\$ 40.00
18701	720601	General Insurance	\$ 107.00	\$ 115.50	\$ 120.00
18701	720800	Maintenance -Equipment	\$ 57.91	\$ 50.00	\$ 50.00
18701	720900	Maintenance Structures & Grounds	\$ 107.82	\$ 182.25	\$ 125.00
18701	720907	Maintenance - Water System	\$ 210.07	\$ 255.32	\$ 200.00
18701	720913	Direct Maintenance Expense - DEGS	\$ 5,980.66	\$ 2,165.31	\$ 7,382.20
18701	720915	Sp Dist Water/Sewer Chemicals	\$ 19.82	\$ -	\$ 150.00
18701	720916	Water/Sewer Testing	\$ 355.00	\$ 529.20	\$ 550.00
18701	721100	Memberships	\$ 75.00	\$ 152.94	\$ 155.00
18701	721302	Postage	\$ 14.12	\$ 7.35	\$ 25.00
18701	721306	Equipment < FA Limit	\$ 50.00	\$ -	\$ 100.00
18701	721400	Professional & Specialized Services	\$ 10.66	\$ 6.57	\$ 180.00
18701	721403	Audit/Accounting Services	\$ 159.26	\$ 150.00	\$ 75.00
18701	721498	SD-Administration Overhead	\$ 808.50	\$ 687.75	\$ 3,000.00
18701	721600	Rent & Leases - Equipment	\$ -	\$ 0.19	\$ -
18701	721800	Small Tools & Instruments	\$ 12.00	\$ 14.37	\$ 20.00
18701	721900	Special Departmental Expense	\$ 328.00	\$ 342.37	\$ 328.00
18701	722000	Transportaion, Travel & Education	\$ -	\$ 5.49	\$ -
18701	722101	Gas & Electricity	\$ 2,095.56	\$ 2,103.12	\$ 2,515.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 10,452.38</b>	<b>\$ 6,842.71</b>	<b>\$ 15,021.20</b>

18701	731401	Interfund Expend - Cost Plan	\$ 333.48	\$ -	\$ 750.00
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 333.48</b>	<b>\$ -</b>	<b>\$ 750.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 10,785.86</b>	<b>\$ 6,878.69</b>	<b>\$ 15,771.20</b>

**MD-36 EASTIN ARCOLA**

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-36 SEWER REVENUE:</b>					
18702	620300	Construction Permit	\$ -	\$ 280.00	\$ -
18702	660212	Service Chg - Wtr/Swr	\$ 2,760.00	\$ 1,796.00	\$ 2,816.00
<b>TOTAL REVENUE</b>			<b>\$ 2,760.00</b>	<b>\$ 2,076.00</b>	<b>\$ 2,816.00</b>
<b>MD-36 SEWER SYSTEM EXPENSES:</b>					
18702	720500	Household Expense	\$ 2.00	\$ -	\$ -
18702	720600	Insurance Expense	\$ 57.00	\$ 39.00	\$ 39.00
18702	720601	General Insurance	\$ 107.00	\$ 115.50	\$ 120.00
18702	720800	Maintenance of Equipment	\$ 41.00	\$ -	\$ -
18702	720913	Direct Maintenance Expense - DEGS	\$ 333.39	\$ 187.42	\$ -
18702	721100	Memberships	\$ 75.00	\$ -	\$ -
18702	721400	Professional & Specialized Services	\$ 355.00	\$ 2,250.00	\$ 1,300.00
18702	721403	Audit/Accounting Services	\$ 129.40	\$ 273.00	\$ 136.50
18702	721498	SD-Administration Overhead	\$ 977.04	\$ 364.21	\$ 850.00
18702	721800	Small Tools & Instruments	\$ 11.00	\$ -	\$ -
<b>OPERATING EXPENSES - SEWER</b>			<b>\$ 2,087.83</b>	<b>\$ 3,229.13</b>	<b>\$ 2,445.50</b>
18702	731401	Interfund Expend - Cost Plan	\$ 402.96	\$ 87.75	\$ 400.00
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 402.96</b>	<b>\$ 87.75</b>	<b>\$ 400.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 2,490.79</b>	<b>\$ 3,316.88</b>	<b>\$ 2,845.50</b>
MD-36 Funding Sources		\$ 14,420.29	\$ 12,382.85	\$ 16,087.00	
MD-36 Financing Uses		\$ 13,276.65	\$ 10,195.57	\$ 18,616.70	
NET (Revenue-Expenses)		\$ 1,143.64	\$ 2,187.28	\$ (2,529.70)	
<b>BEGINNING FUND BALANCE</b>		\$ (159.27)	\$ 984.37	\$ 3,171.65	
<b>MD-36 ENDING FUND BALANCE</b>		<b>\$ 984.37</b>	<b>\$ 3,171.65</b>	<b>\$ 641.95</b>	
Outstanding Debt					
2013/14		\$ 12,153.38			
Prior Years		\$ 12,565.31			
<b>TOTAL OUSTANDING DEBT</b>		<b>\$ 24,718.69</b>			
		<b>\$ (23,734.32)</b>			

## **Maintenance District 37 – La Vina**

### **2014-2015 Recommended Water and Sewer Operations and 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 located in 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 residential connections, 1 commercial connection using 1.6 EDUs and 3 standby connections. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. 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 Asbestos Cement (AC) pipe. There are no consumer water meters. The system does not have a Supervisory Control and Data Acquisition (SCADA) or an automatic dialer to call alarm conditions and relies on Special District's staff and residents to detect problems and for notification.

The Sewer System, MRP# 95-157, provides sewer service for 174 residential, 1 commercial connection using 1.6 EDUs and 2 standby connections. The district is located at Avenue 9 and Road 23½ and does not need certification to operate. The system consists of 3850 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. There is need to add additional seepage pits. The collection system needs to be videoed to determine system condition. In April 2011 a Supervisory Control and Data Acquisition (SCADA) System was installed to provide better system monitoring and spill prevention

The water and sewer rates are billed quarterly and were last set in 1995. The current rate per improved residential unit is \$51 per quarter for water service and \$81 per quarter for sewer service. The current improved rate per commercial unit is \$100.80 per quarter for water service and \$158.40 per quarter for sewer service. Sewer standby units are charged \$9 per quarter per service.

## MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-37 WATER REVENUE:</b>					
18801	640101	Interest on Cash	\$ 1,358.93	\$ 620.32	\$ 400.00
18801	640103	Interest on Property Tax Collected	\$ 5.44	\$ -	\$ -
18801	660209	Sp Asmt - Delinquent Svc Chg	\$ 4,268.01	\$ 8,022.00	\$ 4,400.00
18801	660212	Service Chg - Wtr/Swr	\$ 33,001.60	\$ 36,712.38	\$ 35,767.00
<b>TOTAL WATER REVENUE</b>			<b>\$ 38,633.98</b>	<b>\$ 45,354.70</b>	<b>\$ 40,567.00</b>

<b>MD-37 WATER SYSTEM EXPENSES:</b>					
18801	720500	Household expense	\$ 20.00	\$ -	\$ 20.00
18801	720600	Insurance Expense	\$ 844.00	\$ 576.00	\$ 580.00
18801	720601	General Insurance	\$ 546.00	\$ 587.00	\$ 590.00
18801	720800	Maintenance -Equipment	\$ 3,715.05	\$ 329.45	\$ 250.00
18801	720900	Maintenance Structures & Grounds	\$ 136.99	\$ -	\$ 100.00
18801	720907	Maintenance - Water System	\$ 231.09	\$ 103.22	\$ 1,000.00
18801	720913	Direct Maintenance Expense - DEGS	\$ 16,338.14	\$ 16,671.37	\$ 18,000.00
18801	720915	Sp Dist Water/Sewer Chemicals	\$ 18.74	\$ -	\$ 100.00
18801	720916	Water/Sewer Testing	\$ 574.00	\$ 1,074.00	\$ 1,100.00
18801	721100	Memberships	\$ 75.00	\$ 76.74	\$ 78.00
18801	721302	Postage	\$ 395.61	\$ 190.73	\$ 100.00
18801	721306	Equipment < FA Limit	\$ 921.64	\$ -	\$ 10,000.00
18801	721400	Professional & Specialized Services	\$ 56.66	\$ 6,387.72	\$ 2,000.00
18801	721403	Audit/Accounting Services	\$ 2,956.14	\$ 2,575.00	\$ 1,287.50
18801	721498	SD-Administration Overhead	\$ 10,656.96	\$ 9,986.25	\$ 10,000.00
18801	721600	Rent & Leases - Equipment	\$ -	\$ 1.23	\$ -
18801	721602	Rent & Lease Other Equip	\$ -	\$ -	\$ 500.00
18801	721800	Small Tools & Instruments	\$ 75.00	\$ 94.69	\$ 100.00
18801	721900	Special Departmental Expense	\$ 792.00	\$ 905.19	\$ 800.00
18801	722000	Transportation, Travel & Education	\$ -	\$ 36.14	\$ -
18801	722101	Gas & Electricity	\$ 16,975.18	\$ 14,328.31	\$ 17,000.00
<b>OPERATING EXPENSES - WATER</b>			<b>\$ 55,328.20</b>	<b>\$ 53,923.04</b>	<b>\$ 63,605.50</b>

18801	731401	Interfund Expend - Cost Plan	\$ 4,395.96	\$ 4,274.00	\$ 4,357.01
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 4,395.96</b>	<b>\$ 4,274.00</b>	<b>\$ 4,357.01</b>

## MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
18801	740301	Equipment	\$ -	\$ 327.09	\$ 20,000.00
<b>FIXED ASSETS - WATER</b>			<b>\$ -</b>	<b>\$ 327.09</b>	<b>\$ 20,000.00</b>

18801	780100	Appropriation for Contingency	\$ -	\$ -	\$ 6,360.00
<b>APPROP FOR CONT - WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,360.00</b>

<b>TOTAL WATER EXPENSES</b>	<b>\$</b>	<b>59,724.16</b>	<b>\$</b>	<b>58,524.13</b>	<b>\$</b>	<b>94,322.51</b>
-----------------------------	-----------	------------------	-----------	------------------	-----------	------------------

MD-37 Water Revenue	\$ 38,633.98	\$ 45,354.70	\$ 40,567.00
MD-37 Water Expenses	\$ 59,724.16	\$ 58,524.13	\$ 94,322.51
NET (Revenue- Expenses)	\$ (21,090.18)	\$ (13,169.43)	\$ (53,755.51)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 117,943.93</b>	<b>\$ 96,853.75</b>	<b>\$ 83,684.32</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 96,853.75</b>	<b>\$ 83,684.32</b>	<b>\$ 29,928.81</b>

<b>MD-37 SEWER REVENUE:</b>					
18802	640103	Interest on Property Tax Collected	\$ 7.77	\$ -	\$ -
18802	660209	Sp Asmt - Delinquent Svc Chg	\$ 5,136.53	\$ -	\$ 3,500.00
18802	660212	Service Chg - Wtr/Swr	\$ 53,202.20	\$ 41,913.02	\$ 57,081.00
<b>TOTAL SEWER REVENUE</b>			<b>\$ 58,346.50</b>	<b>\$ 41,913.02</b>	<b>\$ 60,581.00</b>

<b>MD-37 SEWER SYSTEM EXPENSES:</b>					
18802	720300	Communication Services	\$ 673.13	\$ 696.00	\$ 800.00
18802	720500	Household Expense	\$ 20.00	\$ 21.05	\$ 50.00
18802	720600	Insurance Expense	\$ 845.00	\$ 575.00	\$ 580.00
18802	720601	General Insurance	\$ 546.00	\$ 587.00	\$ 590.00
18802	720800	Maintenance -Equipment	\$ 368.24	\$ 362.83	\$ 500.00
18802	720900	Maintenance Structures & Grounds	\$ 657.57	\$ 364.50	\$ 250.00
18802	720908	Maintenance - Sewer System	\$ 4,695.30	\$ 10,432.66	\$ 10,000.00
18802	720913	Direct Maintenance Expense - DEGS	\$ 31,552.51	\$ 54,046.48	\$ 50,000.00
18802	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ 9,218.58	\$ 12,000.00
18802	720916	Water/Sewer Testing	\$ 8.56	\$ -	\$ -
18802	721100	Memberships	\$ 75.00	\$ 76.47	\$ 77.00
18802	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
18802	721400	Professional & Specialized Services	\$ -	\$ 9,625.00	\$ 15,000.00
18802	721403	Audit/Accounting Services	\$ 2,986.00	\$ 2,625.00	\$ 1,312.50
18802	721498	SD-Administration Overhead	\$ 10,718.04	\$ 10,042.91	\$ 10,100.00



## MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
18802	721600	Rent & Leases - Equipment	\$ -	\$ 1.24	\$ -
18802	721602	Rent/Lease Other Equipment	\$ 493.59	\$ -	\$ 500.00
18802	721800	Small Tools & Instruments	\$ 74.00	\$ 95.23	\$ 100.00
18802	721900	Special Departmental Expense	\$ 3,422.00	\$ 4,480.84	\$ 4,400.00
18802	722000	Transportation, Travel & Education	\$ -	\$ 36.35	\$ -
18802	722101	Gas & Electricity	\$ 1,256.28	\$ 1,396.68	\$ 1,670.00
<b>OPERATING EXPENSES - SEWER</b>			<b>\$ 58,391.22</b>	<b>\$ 104,683.82</b>	<b>\$ 112,929.50</b>
18802	731401	Interfund Expend - Cost Plan	\$ 4,421.04	\$ 4,299.00	\$ 4,381.96
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 4,421.04</b>	<b>\$ 4,299.00</b>	<b>\$ 4,381.96</b>
18802	740301	Equipment	\$ -	\$ 238.45	\$ 10,000.00
<b>FIXED ASSETS - SEWER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>
18802	750102	Opt Transfer Out ACO Fund	\$ -	\$ 60,000.00	\$ -
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ -</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>
18802	780100	Appropriation for Contingency	\$ -	\$ -	\$ 11,300.00
<b>APPROP FOR CONT - SEWER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,300.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 62,812.26</b>	<b>\$ 168,982.82</b>	<b>\$ 138,611.46</b>
MD-37 Sewer Revenue			\$ 58,346.50	\$ 41,913.02	\$ 60,581.00
MD-37 Sewer Expenses			\$ 62,812.26	\$ 168,982.82	\$ 138,611.46
NET (Revenue- Expenses)			\$ (4,465.76)	\$ (127,069.80)	\$ (78,030.46)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 229,277.51</b>	<b>\$ 224,811.75</b>	<b>\$ 97,741.95</b>
<b>ENDING FUND BALANCE</b>			<b>\$ 224,811.75</b>	<b>\$ 97,741.95</b>	<b>\$ 19,711.49</b>
1880	<b>MD-37 STREET LIGHT EXPENSES:</b>				
<b>BEGINNING FUND BALANCE</b>			<b>\$ 17,812.45</b>	<b>\$ 16,864.50</b>	<b>\$ 16,380.83</b>
			<b>\$ 17,812.45</b>	<b>\$ 16,864.50</b>	<b>\$ 16,380.83</b>
18803	720909	Maintenance - Street Lights	\$ -	\$ -	\$ 1,000.00
18803	720913	Direct Maintenance Expense - DEGS	\$ 470.47	\$ 89.16	\$ 1,000.00

## MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
18803	721602	Rent/Lease Other Equipment	\$ 237.19	\$ 81.00	\$ 500.00
18803	722101	Gas & Electricity	\$ 240.29	\$ 313.51	\$ 1,000.00
<b>OPERATION EXPENSES - LIGHTS</b>			<b>\$ 947.95</b>	<b>\$ 483.67</b>	<b>\$ 3,500.00</b>
18803	780100	Appropriation for Contingency	\$ -	\$ -	\$ 12,880.83
<b>APPROP FOR CONT - LIGHTS</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,880.83</b>
<b>TOTAL STREET LIGHT EXPENSES</b>			<b>\$ 947.95</b>	<b>\$ 483.67</b>	<b>\$ 16,380.83</b>
MD-37 Street Light Revenue			\$ -	\$ -	\$ -
MD-37 Street Light Expenses			\$ 947.95	\$ 483.67	\$ 16,380.83
NET (Revenue-Expenses)			\$ (947.95)	\$ (483.67)	\$ (16,380.83)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 17,812.45</b>	<b>\$ 16,864.50</b>	<b>\$ 16,380.83</b>
<b>ENDING FUND BALANCE</b>			<b>\$ 16,864.50</b>	<b>\$ 16,380.83</b>	<b>\$ -</b>

## Maintenance District 37 – La Vina

### 2014-2015 Recommended Water and Sewer Other Budgets

#### 1881 ACO

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 plant acquisition or other improvements. That would be a capital improvement fund, which the district does not currently have.

#### MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD37 ACO FUND ADMIN:</b>					
<b>MD-37 ACO BEGINNING FUND BALANCE</b>			\$ 594,788.79	\$ 597,036.39	\$ 657,981.22
<b>MD37 ACO REVENUE:</b>					
18810	640101	Interest on Cash	\$ 2,247.60	\$ 944.83	\$ 1,000.00
18810	680206	OP transfer in- Operation Fund	\$ -	\$ 60,000.00	\$ -
<b>MD-37 ACO REVENUE</b>			<b>\$ 2,247.60</b>	<b>\$ 60,944.83</b>	<b>\$ 1,000.00</b>
<b>MD37 ACO EXPENSES:</b>					
18810	780100	Appropriation for Contingency	\$ -	\$ -	\$ 658,981.22
<b>TOTAL MD-37 ACO EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 658,981.22</b>
<b>MD-37 ACO Funding Sources</b>			<b>\$ 597,036.39</b>	<b>\$ 657,981.22</b>	<b>\$ 658,981.22</b>
<b>MD-37 ACO Financing Uses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 658,981.22</b>
<b>MD-37 ACO ENDING FUND BALANCE</b>			<b>\$ 597,036.39</b>	<b>\$ 657,981.22</b>	<b>\$ -</b>

## **Maintenance District 40A – Sunset Ridge**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

Maintenance District 40A, Sunset Ridge, is located 3 miles south of Coarsegold west of Highway 41 on Sunset Ridge Road East and Sunset Ridge Road West 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 homes and 4 vacant parcels. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. 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. The two wells in the upper part of the system pump directly into the distribution system and back feed the storage tanks. They are activated according to the tank level through phone line telemetry. The third well pumps into hydro pneumatic tanks and distribution system to feed the lower third of the system and operates off of system pressure. The distribution mains consist of 450 feet of 3 inch and 8,900 feet of 2 inch PVC pipe. They are undersized and cause periods of low pressure during peak usage. There are consumer water meters, but no fire hydrants. There is an automatic dialer to report problems. The drinking water is high in iron and manganese levels which causes the water to become discolored when these elements are oxidized.

The water rates are billed quarterly and were last set in 1995. The current quarterly rates are \$115 per improved connection and \$90 per standby connection. Current revenues are insufficient to meet expenses and a rate increase is necessary. In 2009 & 2010, County staff held meetings with residents to discuss rates and system needs. A rate increase is needed and will be suggested this year. Community meetings will be held to receive feedback and work towards an approved rate.

## MD-40A SUNSET RIDGE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-40A WATER REVENUE:</b>					
19300	640101	Interest on Cash	\$ 3.58	\$ 3.80	\$ 7.00
19300	640103	Interest on Property Tax Collected	\$ (0.02)	\$ -	\$ -
19300	660209	Sp Asmt - Delinquent Service Charge	\$ 115.00	\$ 805.00	\$ 300.00
19300	660212	Service Chg - Wtr/Swr	\$ 12,596.67	\$ 12,765.00	\$ 13,860.00
<b>TOTAL REVENUE</b>			<b>\$ 12,715.23</b>	<b>\$ 13,573.80</b>	<b>\$ 14,167.00</b>

<b>MD-40A WATER SYSTEM EXPENSES:</b>					
19300	720300	Communication Services	\$ 707.73	\$ 721.36	\$ 750.00
19300	720600	Insurance Expense	\$ 364.00	\$ 248.00	\$ 250.00
19300	720601	General Insurance	\$ 161.00	\$ 173.00	\$ 175.00
19300	720800	Maintenance of Equipment	\$ 30.00	\$ 97.75	\$ 50.00
19300	720900	Maintenance Structures & Grounds	\$ 8.30	\$ -	\$ -
19300	720907	Maintenance - Water System	\$ 582.85	\$ 671.49	\$ 700.00
19300	720913	Direct Maintenance Expense - DEGS	\$ 3,503.59	\$ 2,651.48	\$ 5,315.70
19300	720915	Sp Dist Water/Sewer Chemicals	\$ 28.30	\$ 21.81	\$ 50.00
19300	720916	Water/Sewer Testing	\$ 257.00	\$ 825.60	\$ 500.00
19300	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
19300	721302	Postage	\$ 22.29	\$ 27.98	\$ 25.00
19300	721304	Miscellaneous Office Supplies	\$ -	\$ -	\$ -
19300	721306	Equipment < FA Limit	\$ -	\$ 86.00	\$ 50.00
19300	721400	Professional & Specialized Services	\$ 19.74	\$ 10.71	\$ 350.00
19300	721403	Audit/Accounting Services	\$ 268.74	\$ 260.00	\$ 130.00
19300	721498	SD-Administration Overhead	\$ 1,098.64	\$ 774.68	\$ 1,700.00
19300	721600	Rents & Leases - Equip	\$ -	\$ 0.19	\$ -
19300	721800	Small Tools & Instruments	\$ 12.00	\$ 23.64	\$ 25.00
19300	721900	Special Departmental Expense	\$ 328.00	\$ 345.50	\$ 350.00
19300	722101	Gas & Electricity	\$ 4,448.54	\$ 4,598.33	\$ 4,700.00
<b>OPERATION EXPENSES</b>			<b>\$ 11,990.72</b>	<b>\$ 11,690.46</b>	<b>\$ 15,275.70</b>

19300	731401	Interfund Expend - Cost Plan	\$ 453.36	\$ 113.34	\$ 673.76
<b>INTERFUND EXPENSES</b>			<b>\$ 453.36</b>	<b>\$ 113.34</b>	<b>\$ 673.76</b>

19300	740300	Equipment	\$ -	\$ 36.66	\$ -
<b>TOTAL WATER EXPENSES</b>			<b>\$ 12,444.08</b>	<b>\$ 15,949.46</b>	<b>\$ 15,949.46</b>

## MD-40A SUNSET RIDGE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
------	--------	-------	----------------------	------------------------	--------------------------

MD-40A Funding Sources	\$	12,715.23	\$	13,573.80	\$	14,167.00
MD-40A Financing Uses	\$	12,444.08	\$	11,803.80	\$	15,949.46
NET (Revenue- Expenses)	\$	271.15	\$	1,770.00	\$	(1,782.46)

**BEGINNING FUND BALANCE**                      \$                      (258.69)                      \$                      12.46                      \$                      1,782.46

**MD-40A ENDING FUND BALANCE**                      \$                      12.46                      \$                      1,782.46                      \$                      (0.00)

Outstanding Debt

2013/14                      \$                      5,814.82

Prior Years                      \$                      5,473.89

**TOTAL OUTSTANDING DEBT**                      \$                      11,288.71

**\$                      (11,276.25)**

## **Maintenance District 42 – Meadow View**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

Maintenance District 42, Still Meadows, is located in Oakhurst 2-miles south-east of the center of town on 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. This district provides water service for a small residential development.

The Still Meadows Water System, State Identification Number 2000737, serves 34 homes and 3 vacant parcels. California Department of Public Health (CDPH) requires operators of this system to hold at least a D-1 certificate. 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. With the exception of 3 homes near the storage tanks, the distribution system is gravity fed. The distribution system consists of 6,400 feet of 2, 3, and 6 inch PVC mains, 5 fire hydrants, and customer water meters. The system is chlorinated and the water exceeds the MCL for Gross Alpha's and Arsenic. Quarterly notices are sent to residents notifying them of this condition. In 2008 the district was invited and applied for funding through the Safe Drinking Water State Revolving Fund (SDWSRF) to help resolve the water quality issues. Funding agreements for Proposition 84 Planning grants were awarded March 2012 for up to \$278,000. Engineering and Special District's staff will keep ratepayers informed of the progress of the study through written communications and public meetings as developments warrant.

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 Consumers Price Index adjustment. The base rate for improved lots is \$178 per quarter for usage not to exceed 10,500 cubic feet. Usage in excess of 10,500 cubic feet per quarter is charged a rate of \$3 per 100 cubic feet. Unimproved lots are charged a standby rate of \$66 per quarter.

## MD-42 MEADOW VIEW

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-42 WATER REVENUE:</b>					
19501	640101	Interest on Cash	\$ 495.30	\$ 286.65	\$ 200.00
19501	640103	Interest on Property Tax Collected	\$ (0.20)	\$ -	\$ -
19501	654501	St - Water Grant	\$ 23,155.09	\$ 36,396.83	\$ 218,448.08
19501	660209	Sp Astm - Delinquent Service	\$ 160.16	\$ 1,256.66	\$ -
19501	660212	Service Chg - Wtr/Swr	\$ 23,266.53	\$ 14,699.43	\$ 25,000.00
19501	660223	Service Chg - Excess Water	\$ 2,073.73	\$ 11,910.82	\$ 2,000.00
<b>TOTAL REVENUE</b>			<b>\$ 49,150.61</b>	<b>\$ 64,550.39</b>	<b>\$ 245,648.08</b>

<b>MD-42 WATER SYSTEM EXPENSES:</b>					
19501	720600	Insurance Expense	\$ 361.00	\$ 246.00	\$ 250.00
19501	720601	General Insurance	\$ 197.00	\$ 212.00	\$ 215.00
19501	720800	Maintenance of Equipment	\$ 199.06	\$ 64.15	\$ 100.00
19501	720907	Maintenance - Water System	\$ 55.52	\$ 24.69	\$ 1,000.00
19501	720913	Direct Maintenance Expense - DEGS	\$ 8,783.73	\$ 8,086.14	\$ 12,000.00
19501	720915	Sp Dist Water/Sewer Chemicals	\$ 441.43	\$ 486.00	\$ 750.00
19501	720916	Water/Sewer Testing	\$ 848.00	\$ 1,179.99	\$ 1,500.00
19501	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
19501	721302	Postage	\$ 108.53	\$ 100.74	\$ 150.00
19501	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
19501	721400	Professional & Specialized Services	\$ 5,745.21	\$ 18.49	\$ 1,000.00
19501	721403	Audit/Accounting Services	\$ 338.42	\$ 305.00	\$ 152.50
19501	721498	SD-Administration Overhead	\$ 2,075.04	\$ 1,944.64	\$ 2,250.00
19501	721600	Rent & Leases - Equipment	\$ -	\$ 0.24	\$ 500.00
19501	721800	Small Tools & Instruments	\$ 14.00	\$ 18.44	\$ 25.00
19501	721900	Special Departmental Expense	\$ 328.00	\$ 346.44	\$ 350.00
19501	722000	Transportation, Travel & Education	\$ -	\$ 7.04	\$ -
19501	722101	Gas & Electricity	\$ 5,043.39	\$ 5,092.18	\$ 6,050.00
<b>OPERATION EXPENSES</b>			<b>\$ 24,688.33</b>	<b>\$ 18,285.12</b>	<b>\$ 31,447.50</b>

19501	730600	Int Notes/Warrants/Tran	\$ -	\$ 574.04	\$ 250.00
19501	731401	Interfund Expend - Cost Plan	\$ 855.96	\$ 832.00	\$ 848.44
<b>INTERFUND EXPENSES</b>			<b>\$ 855.96</b>	<b>\$ 1,406.04</b>	<b>\$ 1,098.44</b>



## MD-42 MEADOW VIEW

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
19501	740200	Buildings and Improvements	\$ 28,104.18	\$ 48,610.15	\$ 201,285.67
19501	740301	Equipment	\$ -	\$ 46.17	\$ 10,000.00
<b>FIXED ASSETS</b>			<b>\$ 28,104.18</b>	<b>\$ 48,656.32</b>	<b>\$ 211,285.67</b>
19501	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,145.00
			\$ -	\$ -	\$ 3,145.00
<b>TOTAL WATER EXPENSES</b>			<b>\$ 53,648.47</b>	<b>\$ 68,347.48</b>	<b>\$ 246,976.61</b>
MD-42 Funding Sources			\$ 49,150.61	\$ 64,550.39	\$ 245,648.08
MD-42 Financing Uses			\$ 53,648.47	\$ 68,347.48	\$ 246,976.61
NET (Revenue-Expenses)			\$ (4,497.86)	\$ (3,797.09)	\$ (1,328.53)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 35,592.57</b>	<b>\$ 31,094.71</b>	<b>\$ 27,297.62</b>
<b>MD-42 ENDING FUND BALANCE</b>			<b>\$ 31,094.71</b>	<b>\$ 27,297.62</b>	<b>\$ 25,969.09</b>

## **Maintenance District 43 – Miami Creek Knolls**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

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

The Miami Creek Knolls Water System, State Identification Number 2000557, serves 26 homes. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. The water is furnished by the district's 3 hard rock wells and an intertie with Maintenance District (MD) 60. The majority of the district's water comes from Maintenance District 60, Dillion Estates. The system wells have a combined production of approximately 15 gallons per minute and the water exceeds the MCL for nitrates. The wells supply a 13,000 gallons storage reservoir where it is chlorinated before being pumped into the distribution system. The distribution system is composed of a combination of 1 ½ inch and 2 inch ABS, poly, and steel pipe. The system is old and in poor condition. There are no consumer water meters. There is no automatic dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions.

The district applied for the Safe Drinking Water State Revolving Funds (SDWSRF) in 2007 to resolve the nitrate contamination and water supply problems. The improvements associated with the resolution of these water quality problems are a new water source, installation of water mains and meters, and consolidation of this system with MD-60. In 2009 the district was invited to apply for Proposition 84 Grant Funding. The Proposition 84 funding for planning phase was approved and contract awarded. The planning process was completed in late 2013. Funding for construction will occur after review and approval of the design and plans. Meetings with the residents to discuss the consolidation with MD-60 will occur in the fall.

The water rates were last set on November 5, 2007 by Resolution No. 2007-240. An annual Consumer Price Index (CPI) adjustment is included in the rate structure. The current rate for improved lots is \$288 per quarter and there are no standby rates.

## MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-43 WATER REVENUE:</b>					
19600	640101	Interest on Cash	\$ 1,661.96	\$ 1,066.04	\$ 500.00
19600	640103	Interest on Property Tax Collected	\$ (0.20)	\$ -	\$ -
19600	654501	St - Water Grant	\$ 264,607.81	\$ -	\$ -
19600	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,350.00	\$ 999.00	\$ -
19600	660212	Service Chg - Wtr/Swr	\$ 27,713.00	\$ 27,873.00	\$ 29,952.00
<b>TOTAL REVENUE</b>			<b>\$ 295,332.57</b>	<b>\$ 29,938.04</b>	<b>\$ 30,452.00</b>

<b>MD-43 WATER SYSTEM EXPENSES:</b>					
19600	720600	Insurance Expense	\$ 181.00	\$ 123.00	\$ 130.00
19600	720601	General Insurance	\$ 584.00	\$ 628.00	\$ 630.00
19600	720800	Maintenance of Equipment	\$ 30.00	\$ 213.15	\$ 50.00
19600	720907	Maintenance - Water System	\$ 117.16	\$ 1,185.00	\$ 1,000.00
19600	720913	Direct Maintenance Expense - DEGS	\$ 11,732.93	\$ 5,274.15	\$ 13,000.00
19600	720915	Sp Dist Water/Sewer Chemicals	\$ 235.65	\$ 432.92	\$ 500.00
19600	720916	Water/Sewer Testing	\$ 858.00	\$ 519.32	\$ 1,500.00
19600	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
19600	721302	Postage	\$ 51.99	\$ 59.54	\$ 75.00
19600	721306	Equipment < FA Limit	\$ -	\$ 1,238.76	\$ 2,500.00
19600	721400	Professional & Specialized Services	\$ 49.58	\$ 1,758.56	\$ 500.00
19600	721403	Audit/Accounting Services	\$ 258.80	\$ 216.00	\$ 108.00
19600	721498	SD-Administration Overhead	\$ 1,587.00	\$ 1,487.05	\$ 2,000.00
19600	721500	Publications & Legal Notices	\$ 124.20	\$ -	\$ 250.00
19600	721601	Rent/Lease Co Vehicle	\$ 45.90	\$ -	\$ -
19600	721800	Small Tools & Instruments	\$ 12.00	\$ -	\$ 30.00
19600	721900	Special Departmental Expense	\$ 328.00	\$ 328.00	\$ 350.00
19600	721940	SD- Water Purchase	\$ 10,000.00	\$ 6,975.15	\$ 7,500.00
19600	722101	Gas & Electricity	\$ 1,033.22	\$ 2,812.50	\$ 2,500.00
<b>OPERATION EXPENSES</b>			<b>\$ 27,379.43</b>	<b>\$ 23,404.04</b>	<b>\$ 32,778.00</b>

19600	731400	Interfund Expenses	\$ -	\$ 500,000.00	\$ -
19600	731401	Interfund Expend - Cost Plan	\$ 654.96	\$ -	\$ 1,285.81
<b>INTERFUND EXPENSES</b>			<b>\$ 654.96</b>	<b>\$ 500,000.00</b>	<b>\$ 1,285.81</b>

## MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
19600	740200	Buildings and Improvements	\$ 254,060.13	\$ -	\$ -
19600	740301	Equipment		\$ -	\$ -
<b>FIXED ASSETS</b>			<b>\$ 254,060.13</b>	<b>\$ -</b>	<b>\$ -</b>
19600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 10,000.00
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 282,094.52</b>	<b>\$ 523,404.04</b>	<b>\$ 44,063.81</b>
MD-43 Funding Sources			\$ 295,332.57	\$ 29,938.04	\$ 30,452.00
MD-43 Financing Uses			\$ 282,094.52	\$ 523,404.04	\$ 44,063.81
NET (Revenue- Expenses)			\$ 13,238.05	\$ (493,466.00)	\$ (13,611.81)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 504,570.92</b>	<b>\$ 517,808.97</b>	<b>\$ 24,342.97</b>
<b>MD-43 ENDING FUND BALANCE</b>			<b>\$ 517,808.97</b>	<b>\$ 24,342.97</b>	<b>\$ 10,731.16</b>
Outstanding Debt					
2013/14			\$ 6,229.93		
Prior Years					
<b>TOTAL OUTSTANDING DEBT</b>			<b>\$ 6,229.93</b>		
			<b>\$ (6,229.93)</b>		

## MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-43 IMPROVEMENT FUND ADMIN:</b>					
MD-43 IMPROVE FUND BEG FUND BAL			\$ -	\$ -	\$ (58,177.44)
<b>MD-43 IMPROVEMENT REVENUE:</b>					
19610	654501	St-Water Grant	\$ -	\$ -	\$ 3,326,313.00
19610	680200	Operating Transfer In	\$ -	\$ 500,000.00	\$ -
<b>TOTAL MD-43 IMPROVEMENT REVENUE</b>			<b>\$ -</b>	<b>\$ 500,000.00</b>	<b>\$ 3,326,313.00</b>
<b>MD-43 IMPROVEMENT EXPENSES:</b>					
19610	731400	Interfund Expense	\$ -	\$ 500,000.00	\$ -
19610	740200	Buildings and Improvements	\$ -	\$ 58,177.44	\$ 3,268,135.56
<b>TOTAL MD43 IMPROVE EXPENSES</b>			<b>\$ -</b>	<b>\$ 558,177.44</b>	<b>\$ 3,268,135.56</b>
MD-43 Improvement Funding Sources			\$ -	\$ 500,000.00	\$ 3,268,135.56
MD-43 Improvement Financing Uses			\$ -	\$ 558,177.44	\$ 3,268,135.56
<b>MD-43 IMPROVE ENDING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ (58,177.44)</b>	<b>\$ -</b>

## **Maintenance District 46 – Ahwahnee**

### **2014-2015 Recommended Water Operations and 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 90 residential, 5 commercial, and 15 standby connections. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. The water is furnished by the district's 6 hard rock wells with a combined production of 260 gallons per minute, 3 boost pump stations to supply 2 storage tanks with a combined capacity of 185,000 gallons. The majority of the distribution system is gravity fed through 27,800 feet of 2, 3, 4, 6, and 8 inch diameter PVC water mains. There are consumer water meters. The wells are called through a combination of radio and hardwired telemetry. The water is chlorinated. The system has wells that exceed the MCL for Arsenic and Gross Alpha's. Blending the water with wells with lower levels has been able to lower the arsenic and gross alphas below the MCL.

Improvements planned for this year include inspection and cleaning of the water storage tanks, security fencing at well, replacing the hard wired telemetry with radio telemetry, and upgrading the dialers to cellular Supervisory Control and Data Acquisition (SCADA) to allow for remote monitoring.

The water rates were last set on February 1, 2005 by Ordinance No. 604. An annual Consumer Price Index (CPI) adjustment is included in the rate structure. The current tiered rate for improved lots is \$285.52 per quarter for water use up to 24,064 cubic feet, with an additional charge of \$5.62 per 400 cubic feet for water used in excess of 24,065 cubic feet up to 60,000 cubic feet, and an additional \$7.04 per 400 cubic feet for water used in excess of 60,000 cubic feet per year. The standby rates are \$88.00 per quarter. 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 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-46 WATER REVENUE:</b>					
19901	640101	Interest on Cash	\$ 880.61	\$ 549.78	\$ 300.00
19901	640103	Interest on Property Tax Collected	\$ (0.40)	\$ -	\$ -
19901	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,725.68	\$ 5,982.97	\$ 3,500.00
19901	660212	Service Chg - Wtr/Swr	\$ 110,414.42	\$ 100,739.50	\$ 114,567.68
19901	660223	Service Chg - Excess Water	\$ 11,221.72	\$ 22,616.52	\$ 7,800.00
19901	662755	SD - Water Meter Sales	\$ -	\$ 100.00	\$ -
19901	662757	SD - Water Connection	\$ -	\$ 3,000.00	\$ -
<b>TOTAL REVENUE</b>			<b>\$ 125,242.03</b>	<b>\$ 132,988.77</b>	<b>\$ 126,167.68</b>

<b>MD-46 WATER SYSTEM EXPENSES:</b>					
19901	720300	Communication Services	\$ 1,933.96	\$ 1,950.00	\$ 2,100.00
19901	720600	Insurance Expense	\$ 1,404.00	\$ 957.00	\$ 1,000.00
19901	720601	General Insurance	\$ 1,211.00	\$ 1,302.00	\$ 1,350.00
19901	720800	Maintenance -Equipment	\$ 209.44	\$ 181.14	\$ 150.00
19901	720900	Maintenance Structures & Grounds	\$ 186.04	\$ -	\$ 150.00
19901	720907	Maintenance - Water System	\$ 4,619.87	\$ 3,104.05	\$ 5,000.00
19901	720913	Direct Maintenance Expense - DEGS	\$ 18,434.81	\$ 62,885.60	\$ 49,000.00
19901	720915	Sp Dist Water/Sewer Chemicals	\$ 1,749.47	\$ 1,380.00	\$ 1,500.00
19901	720916	Water/Sewer Testing	\$ 2,165.00	\$ 3,690.00	\$ 3,700.00
19901	721000	Medical Dental & Lab Supplies	\$ -	\$ 438.88	\$ -
19901	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
19901	721302	Postage	\$ 360.55	\$ 454.97	\$ 350.00
19901	721306	Equipment < FA Limit	\$ 2,485.43	\$ 2,337.36	\$ 10,000.00
19901	721400	Professional & Specialized Services	\$ 288.31	\$ 37.32	\$ 14,000.00
19901	721403	Audit/Accounting Services	\$ 905.76	\$ 920.00	\$ 460.00
19901	721498	SD-Administration Overhead	\$ 5,859.00	\$ 5,490.72	\$ 5,000.00
19901	721600	Rent & Lease Equip	\$ -	\$ 0.68	\$ -
19901	721602	Rent & Lease Other Equip	\$ -	\$ -	\$ 4,000.00
19901	721800	Small Tools & Instruments	\$ 40.00	\$ 52.06	\$ 100.00
19901	721900	Special Departmental Expense	\$ 720.00	\$ 1,149.74	\$ 1,100.00
19901	722000	Transportation, Travel & Education	\$ -	\$ 19.87	\$ -
19901	722101	Gas & Electricity	\$ 36,978.28	\$ 42,822.90	\$ 45,000.00
<b>OPERATION EXPENSES</b>			<b>\$ 79,700.92</b>	<b>\$ 129,327.23</b>	<b>\$ 144,115.00</b>

19901	731401	Interfund Expend - Cost Plan	\$ 2,417.04	\$ 2,326.00	\$ 2,395.61
<b>INTERFUND EXPENSES</b>			<b>\$ 2,417.04</b>	<b>\$ 2,326.00</b>	<b>\$ 2,395.61</b>

## MD-46 AHWAHNEE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
19901	740200	Buildings and Improvements	\$ -	\$ -	\$ 150,000.00
19901	740301	Equipment	\$ 17,945.93	\$ 7,155.87	\$ 20,000.00
<b>FIXED ASSETS</b>			<b>\$ 17,945.93</b>	<b>\$ 7,155.87</b>	<b>\$ 170,000.00</b>
19901	780100	Appropriation for Contingency	\$ -	\$ -	\$ 14,411.00
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,411.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 100,063.89</b>	<b>\$ 138,809.10</b>	<b>\$ 330,921.61</b>
MD-46 Funding Sources			\$ 125,242.03	\$ 132,988.77	\$ 126,167.68
MD-46 Financing Uses			\$ 100,063.89	\$ 138,809.10	\$ 330,921.61
NET (Revenue-Expenses)			\$ 25,178.14	\$ (5,820.33)	\$ (204,753.93)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 206,248.91</b>	<b>\$ 231,427.05</b>	<b>\$ 225,606.72</b>
<b>MD-46 ENDING FUND BALANCE</b>			<b>\$ 231,427.05</b>	<b>\$ 225,606.72</b>	<b>\$ 20,852.79</b>



## **Maintenance District 58 – Sierra Highlands**

### **2014-2015 Recommended Water Operations and 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 and 4 standby connections. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum of a D-1 Distribution Certification. The water is furnished by the district's hard rock well with a production of 80 gallons per minute (gpm) that pumps to supply a storage tank with a capacity of 65,000 gallons. The well is controlled through phone line telemetry. There are two pressure zones with the majority of the distribution system being gravity fed with the balance fed through a pressure system consisting of a 900 gallon hydro pneumatic tank and a single 5 hp 75gpm boost pump. The water is distributed through 9,555 feet of 2 ½, 4, and 6 inch PVC water mains. There are consumer water meters and three fire hydrants but no emergency generator.

The community water committee has been working with County staff to set priorities for improvements to their system. Fall 2013 the dialer alarm system will be replaced and upgraded with a Supervisory Control and Data Acquisition (SCADA) system that will improve operational efficiencies and monitoring of the system. Inspection and cleaning of the storage tank is scheduled for 2014. Staff will continue to work with the community to ensure the system is operated and maintained to the level they support. .

The current rate water rates, last set in September 2013 by Resolution 2013-143, are \$182.34 per quarter for improved lots and \$90 per quarter for standby. An annual consumer's price index (CPI) adjustment is effective July 1, 2014.

## MD-58 SIERRA HIGHLANDS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-58 WATER REVENUE:</b>					
21101	640101	Interest on Cash	\$ 95.59	\$ 28.14	\$ 50.00
21101	660212	Service Chg - Wtr/Swr	\$ 10,541.00	\$ 14,868.00	\$ 19,698.00
<b>TOTAL REVENUE</b>			<b>\$ 10,636.59</b>	<b>\$ 14,896.14</b>	<b>\$ 19,748.00</b>

<b>MD-58 WATER SYSTEM EXPENSES:</b>					
21101	720300	Communication Services	\$ 674.70	\$ 405.00	\$ 700.00
21101	720600	Insurance Expense	\$ 535.00	\$ 364.00	\$ 370.00
21101	720601	General Insurance	\$ 266.00	\$ 286.00	\$ 290.00
21101	720800	Maintenance -Equipment	\$ 28.00	\$ 47.17	\$ -
21101	720907	Maintenance - Water System	\$ -	\$ 1,125.00	\$ 1,000.00
21101	720913	Direct Maintenance Expense - DEGS	\$ 7,363.47	\$ 17,113.54	\$ 8,486.03
21101	720916	Water/Sewer Testing	\$ 645.00	\$ 805.20	\$ 900.00
21101	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
21101	721302	Postage	\$ 35.71	\$ 37.19	\$ 50.00
21101	721306	Equipment < FA Limit	\$ -	\$ 9,044.98	\$ 4,000.00
21101	721400	Professional & Specialized Services	\$ 17.95	\$ 11.06	\$ 260.00
21101	721403	Audit/Accounting Services	\$ 248.84	\$ 265.00	\$ 132.50
21101	721498	SD-Administration Overhead	\$ 1,526.04	\$ 1,258.92	\$ 1,408.00
21101	721500	Pubs & Legal Notices	\$ -	\$ 55.00	\$ -
21101	721600	Rent & Lease - Equip	\$ -	\$ 0.18	\$ -
21101	721800	Small Tools & Instruments	\$ 11.00	\$ 22.43	\$ 10.00
21101	721900	Special Departmental Expense	\$ 328.00	\$ 344.21	\$ 350.00
21101	722000	Transportation, Travel & Education	\$ -	\$ 5.18	\$ 10.00
21101	722101	Gas & Electricity	\$ 3,628.62	\$ 3,333.70	\$ 3,650.00
<b>OPERATION EXPENSES</b>			<b>\$ 15,458.33</b>	<b>\$ 34,676.70</b>	<b>\$ 21,771.53</b>

21101	731401	Interfund Expend - Cost Plan	\$ 629.04	\$ 612.00	\$ 623.86
<b>INTERFUND EXPENSES</b>			<b>\$ 629.04</b>	<b>\$ 612.00</b>	<b>\$ 623.86</b>

21101	740301	Equipment	\$ -	\$ 33.95	\$ -
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ 33.95</b>	<b>\$ -</b>

## MD-58 SIERRA HIGHLANDS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
		<b>TOTAL WATER EXPENSES</b>	\$ 16,087.37	\$ 35,322.65	\$ 22,395.39
		MD-58 Funding Sources	\$ 10,636.59	\$ 14,896.14	\$ 19,748.00
		MD-58 Financing Uses	\$ 16,087.37	\$ 35,322.65	\$ 22,395.39
		NET (Revenue-Expenses)	\$ (5,450.78)	\$ (20,426.51)	\$ (2,647.39)
		<b>BEGINNING FUND BALANCE</b>	\$ 28,524.68	\$ 23,073.90	\$ 2,647.39
		<b>MD-58 ENDING FUND BALANCE</b>	\$ 23,073.90	\$ 2,647.39	\$ 0.00

## **Maintenance District 60A – Dillon Estates**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

Maintenance District 60A, 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 residential connections. California Department of Public Health (CDPH) require operators of this system to hold at a minimum a D-1 Distribution Certification. The water is furnished by the 2 hard rock wells with a combined production of 60 gpm supplying a 64,000 gallon storage tank. 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 also supplies water to Maintenance District 43, Miami Creek Knolls, on an as needed basis. There are consumer water meters and fire hydrants. The wells are called through phone line telemetry. There is an automatic dialer to report alarm conditions, but no emergency generator.

MD-43's Proposition 84 Funding Planning and Design is complete. This potentially provides the opportunity to consolidate the 2 water systems. The consolidation will provide an additional well, storage, Emergency power backup, a better scale of economy, and other improvements to the system. This fall, meetings with residents of the district will be setup to discuss the consolidation with MD-43 and to get their support and input.

The rates were set on November 5, 2007 by Resolution No. 207-239. An annual Consumer Price Index adjustment (CPI) is included in the rate structure. The current rate for improved lots is \$177 per quarter. The standby rate for unimproved lots is \$75 per quarter.

## MD-60A DILLON ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-60A WATER REVENUE:</b>					
21400	640101	Interest on Cash	\$ 148.32	\$ 78.42	\$ 50.00
21400	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ 684.00	\$ -
21400	660212	Service Chg - Wtr/Swr	\$ 25,236.00	\$ 24,150.00	\$ 26,600.00
21400	662753	SD - Water Sales to SD	\$ 10,000.00	\$ 6,975.15	\$ 7,000.00
<b>TOTAL REVENUE</b>			<b>\$ 35,384.32</b>	<b>\$ 31,887.57</b>	<b>\$ 33,650.00</b>

<b>MD-60A WATER SYSTEM EXPENSES:</b>					
21400	720300	Communication Services	\$ 708.65	\$ 720.00	\$ 800.00
21400	720600	Insurance Expense	\$ 281.00	\$ 192.00	\$ 195.00
21400	720601	General Insurance	\$ 229.00	\$ 246.00	\$ 250.00
21400	720800	Maintenance of Equipment	\$ 43.00	\$ 71.70	\$ -
21400	720907	Maintenance - Water System	\$ 290.94	\$ 1,913.34	\$ 1,000.00
21400	720913	Direct Maintenance Expense - DEGS	\$ 8,024.71	\$ 18,759.66	\$ 15,889.79
21400	720915	Sp Dist Water/Sewer Chemicals	\$ 222.22	\$ 672.00	\$ 700.00
21400	720916	Water/Sewer Testing	\$ 1,026.00	\$ 1,708.80	\$ 1,000.00
21400	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
21400	721302	Postage	\$ 27.89	\$ 52.92	\$ 50.00
21400	721306	Equipment < FA Limit	\$ -	\$ 6,312.22	\$ -
21400	721400	Professional & Specialized Services	\$ 21.31	\$ 1,363.13	\$ 400.00
21400	721403	Audit/Accounting Services	\$ 378.24	\$ 315.00	\$ 151.67
21400	721498	SD-Administration Overhead	\$ 2,319.00	\$ 1,913.56	\$ 2,000.00
21400	721600	Rent & Lease Equip	\$ -	\$ 0.27	\$ -
21400	721601	Rent/Lease County Vehicle	\$ 93.60	\$ -	\$ -
21400	721800	Small Tools & Instruments	\$ 17.00	\$ 20.61	\$ -
21400	721900	Special Departmental Expense	\$ 328.00	\$ 352.64	\$ 328.00
21400	722000	Transportation, Travel & Education	\$ -	\$ 7.87	\$ -
21400	722101	Gas & Electricity	\$ 15,397.27	\$ 11,474.52	\$ 14,000.00
<b>OPERATION EXPENSES</b>			<b>\$ 29,557.83</b>	<b>\$ 46,249.18</b>	<b>\$ 36,919.46</b>

21400	731401	Interfund Expend - Cost Plan	\$ 957.00	\$ 930.00	\$ 948.26
<b>INTERFUND EXPENSES</b>			<b>\$ 957.00</b>	<b>\$ 930.00</b>	<b>\$ 948.26</b>

21400	740301	Equipment	\$ -	\$ -	\$ 10,000.00
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>

## MD-60A DILLON ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
21101	780100	Appropriation for Contingency	\$ -	\$ -	\$ 6,342.61
		<b>APPROPRIATION FOR CONTINGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,342.61</b>
		<b>TOTAL WATER EXPENSES</b>	<b>\$ 30,514.83</b>	<b>\$ 47,179.18</b>	<b>\$ 54,210.33</b>
		MD-60A Funding Sources	\$ 35,384.32	\$ 31,887.57	\$ 33,650.00
		MD-60A Financing Uses	\$ 30,514.83	\$ 47,179.18	\$ 54,210.33
		NET (Revenue-Expenses)	\$ 4,869.49	\$ (15,291.61)	\$ (20,560.33)
		<b>BEGINNING FUND BALANCE</b>	<b>\$ 30,982.45</b>	<b>\$ 35,851.94</b>	<b>\$ 20,560.33</b>
		<b>MD-60A ENDING FUND BALANCE</b>	<b>\$ 35,851.94</b>	<b>\$ 20,560.33</b>	<b>\$ -</b>

## **Maintenance District 63A – Meadow Springs Ranch**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

Maintenance District 63A, Meadow Springs Ranch, is located south of the town of Coarsegold, on Hwy 41 and 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 Meadow Springs Ranch Water System, State Identification Number 2000757, serves 81 improved and 21 standby connections. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution and T-1 Treatment Certification. 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 diameter PVC water mains. There are 5 pressure zones within the system. There are consumer water meters and fire hydrants. The wells are called by radio telemetry. The plant uses oxidation, by chlorination, and filtration to remove the iron and manganese from the source water. The automatic dialer was replaced with a Supervisory Control and Data Acquisition (SCADA) System in early 2012, in addition to reporting system alarms, it allows for remote monitoring which will improve system monitoring and operational efficiencies.

A tiered water rate structure was set on June 15, 2004 by Resolution No. 2004-180. An annual Consumer Price Index (CPI) adjustment is included in the rate structure. The current rate for improved lots is \$261.92 per quarter with an additional \$5.86 per 1,000 gallons for water used in excess of 78,540 gallons per quarter. The standby rate was set September 28, 2005 by Resolution No. 2004-264 at \$206.79 per quarter.

## MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-63A WATER REVENUE:</b>					
21750	640101	Interest on Cash	\$ 1,586.38	\$ 964.71	\$ 400.00
21750	640103	Interest on Property Tax Collected	\$ 0.76	\$ -	\$ -
21750	660209	Sp Asmt - Delinquent Svc Chg	\$ 285.24	\$ -	\$ -
21750	660212	Service Chg - Wtr/Swr	\$ 92,736.46	\$ 90,930.07	\$ 102,452.00
21750	660223	Service Chg - Excess Water	\$ 4,601.30	\$ 9,748.41	\$ 1,200.00
<b>TOTAL REVENUE</b>			<b>\$ 99,210.14</b>	<b>\$ 101,643.19</b>	<b>\$ 104,052.00</b>

<b>MD-63A WATER SYSTEM EXPENSES:</b>					
21750	720300	Communication Services	\$ 1,057.99	\$ 1,404.00	\$ 1,500.00
21750	720600	Insurance Expense	\$ 389.00	\$ 265.00	\$ 265.00
21750	720601	General Insurance	\$ 1,001.00	\$ 1,077.00	\$ 1,080.00
21750	720800	Maintenance -Equipment	\$ 92.00	\$ 186.22	\$ 150.00
21750	720900	Maintenance Structures & Grounds	\$ 802.82	\$ -	\$ 1,000.00
21750	720907	Maintenance - Water System	\$ 453.89	\$ 1,614.63	\$ 5,000.00
21750	720913	Direct Maintenance Expense - DEGS	\$ 14,209.88	\$ 22,539.48	\$ 25,000.00
21750	720915	Sp Dist Water/Sewer Chemicals	\$ 1,523.56	\$ 1,575.00	\$ 2,000.00
21750	720916	Water/Sewer Testing	\$ 680.00	\$ 1,900.80	\$ 2,100.00
21750	721000	Medical Dental & Lab Supplies	\$ 593.76	\$ 225.00	\$ 2,500.00
21750	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
21750	721302	Postage	\$ 75.74	\$ 88.45	\$ 200.00
21750	721306	Equipment < FA Limit	\$ -	\$ -	\$ 8,000.00
21750	721400	Professional & Specialized Services	\$ 134.71	\$ 435.25	\$ 5,000.00
21750	721403	Audit/Accounting Services	\$ 816.18	\$ 825.00	\$ 412.50
21750	721498	SD-Administration Overhead	\$ 4,944.00	\$ 4,689.98	\$ 5,000.00
21750	721600	Rent & Lease - Equip	\$ -	\$ 0.58	\$ -
21750	721602	Rent & Lease Other Equip	\$ -	\$ -	\$ 1,000.00
21750	721800	Small Tools & Instruments	\$ 35.00	\$ 44.47	\$ 50.00
21750	721900	Special Departmental Expense	\$ 792.00	\$ 845.16	\$ 900.00
21750	722000	Transportation, Travel & Education	\$ -	\$ 16.98	\$ -
21750	722101	Gas & Electricity	\$ 17,527.83	\$ 18,237.92	\$ 21,600.00
<b>OPERATION EXPENSES</b>			<b>\$ 45,279.36</b>	<b>\$ 56,123.86</b>	<b>\$ 82,912.50</b>

21750	731401	Interfund Expend - Cost Plan	\$ 2,040.00	\$ 2,007.00	\$ 2,046.25
<b>INTERFUND EXPENSES</b>			<b>\$ 2,040.00</b>	<b>\$ 2,007.00</b>	<b>\$ 2,046.25</b>



## MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
21750	740200	Buildings and Improvements	\$ -	\$ 15,198.27	\$ -
21750	740300	Equipment	\$ -	\$ 111.35	\$ 20,000.00
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ 15,309.62</b>	<b>\$ 20,000.00</b>
21750	750102	Op Trans Out - ACO Fund	\$ -	\$ -	\$ 250,000.00
21750	750119	Op Trans Out - Improvement Fund	\$ -	\$ -	\$ 150,000.00
			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>
21750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 8,300.00
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,300.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 47,319.36</b>	<b>\$ 73,440.48</b>	<b>\$ 513,258.75</b>
MD-63A Funding Sources			\$ 99,210.14	\$ 101,643.19	\$ 104,052.00
MD-63A Financing Uses			\$ 47,319.36	\$ 73,440.48	\$ 513,258.75
NET (Revenue-Expenses)			\$ 51,890.78	\$ 28,202.71	\$ (409,206.75)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 362,116.40</b>	<b>\$ 414,007.18</b>	<b>\$ 442,209.89</b>
<b>MD-63A ENDING FUND BALANCE</b>			<b>\$ 414,007.18</b>	<b>\$ 442,209.89</b>	<b>\$ 33,003.14</b>

## MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-63A ACO FUND ADMIN FUND:</b>					

<b>MD-63A ACO FUND BEGINNING FUND BALANCE</b>	\$	-	\$	-	\$	-
---	----	---	----	---	----	---

<b>MD-63A ACO FUND REVENUE:</b>							
	680206	Opt Tran In- Operations Fund		\$	-	\$	250,000.00
<b>MD-63A ACO FUND REVENUE</b>			\$	-	\$	-	\$ 250,000.00

<b>MD-63A ACO FUND EXPENSES:</b>							
	780100	Appropriation for Contingency	\$	-	\$	-	\$ 250,000.00
<b>TOTAL CSA-2A ACO FUND EXPENSES</b>			\$	-	\$	-	\$ 250,000.00

MD-63A ACO Fund Funding Sources	\$	-	\$	-	\$	250,000.00
MD-63A ACO Fund Financing Uses	\$	-	\$	-	\$	250,000.00
<b>MD-63A ACO ENDING FUND BALANCE</b>	\$	-	\$	-	\$	-

<b>MD-63A IMPROVEMENT FUND ADMIN:</b>						
<b>MD-63A IMPROVE FUND BEGINNING FUND BALANCE</b>			\$	-	\$	-

<b>MD-63A IMPROVE FUND REVENUE:</b>							
	680206	Opt Tans In- Opertaions Fund	\$	-	\$	-	\$ 150,000.00
<b>MD-63A BOND FUND REVENUE</b>			\$	-	\$	-	\$ 150,000.00

<b>MD-63A IMPROVE FUND EXPENSES:</b>							
	740200	Building and Improvements	\$	-	\$	-	-
	780100	Appropriation for Contingency	\$	-	\$	-	\$ 150,000.00
<b>TOTAL MD-63A IMPROVE FUND EXPENSES</b>			\$	-	\$	-	\$ 150,000.00

MD-63A Improve Fund Funding Sources	\$	-	\$	-	\$	150,000.00
MD-63A Improve Fund Financing Uses	\$	-	\$	-	\$	150,000.00
<b>MD-63A IMPROVE FUND ENDING FUND BALANCE</b>	\$	-	\$	-	\$	-

## **Maintenance District 73A – Quartz Mountain**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

Maintenance District 73A, Quartz Mountain, is located south of the town of Coarsegold and east of Hwy 41 at Road 417 on Quartz Mountain Road 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 and 13 standby connections. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution and T-1 Treatment Certification. Currently, water is furnished by the district's 3 hard rock wells with a combined production of 145 gallons per minute. The fourth well is no longer productive and has been taken off line. 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 diameter PVC water mains. There are 3 pressure zones within the system. There are consumer water meters and fire hydrants. The wells are called by phone line telemetry. There is an automatic dialer to report alarm conditions, but no emergency generator. To reduce the problems caused from the high iron and manganese levels and subsequent discolored water complaints, treatment at the well head with a polyphosphate to sequester the iron and manganese is used. Even with the treatment, annual cleaning of the storage tank is needed. The water in the system is required to be chlorinated due to the polyphosphate treatment.

The water fees are based on a tiered format. The current rates went into effect in January 1, 2010 per Resolution No. 2009-357. Improved parcels are allocated 10,500 cubic feet per quarter for a base fee of \$133. Usage in excess of 10,500 cubic feet is charged at a rate of \$2.66 per 100 cubic feet. The standby rate is \$60 per quarter. An annual Consumer Price Index (CPI) adjustment is included in the rate structure for improved parcels.

The residents and the county are working together on long range planning and are looking into treatment options for removal of iron and manganese within their system.

## MD-73A QUARTZ MOUNTAIN

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-73A WATER REVENUE:</b>					
22800	640101	Interest on Cash	\$ 50.21	\$ 31.81	\$ 15.00
22800	640103	Interest on Property Tax Collected	\$ (0.25)	\$ -	\$ -
22800	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,684.00	\$ 1,604.00	\$ 2,531.27
22800	660212	Service Chg - Wtr/Swr	\$ 66,837.32	\$ 60,767.39	\$ 70,684.00
22800	660223	Service Chg - Excess Water	\$ 6,709.56	\$ 16,079.54	\$ 4,000.00
<b>TOTAL REVENUE</b>			<b>\$ 75,280.84</b>	<b>\$ 78,482.74</b>	<b>\$ 77,230.27</b>

<b>MD-73A WATER SYSTEM EXPENSES:</b>					
22800	720300	Communication Services	\$ 1,799.02	\$ 1,800.00	\$ 2,000.00
22800	720600	Insurance Expense	\$ 621.00	\$ 424.00	\$ 425.00
22800	720601	General Insurance	\$ 1,982.00	\$ 2,015.00	\$ 2,020.00
22800	720800	Maintenance of Equipment	\$ 333.00	\$ -	\$ 500.00
22800	720900	Maintenance Structures & Grounds	\$ 194.35	\$ -	\$ 200.00
22800	720907	Maintenance - Water System	\$ 3,905.19	\$ 315.00	\$ 2,000.00
22800	720913	Direct Maintenance Expense - DEGS	\$ 6,426.80	\$ 18,509.13	\$ 16,086.66
22800	720915	Sp Dist Water/Sewer Chemicals	\$ 6,522.33	\$ 8,000.00	\$ 7,000.00
22800	720916	Water/Sewer Testing	\$ 966.00	\$ 2,402.00	\$ -
22800	721000	Med/Dental/Lab Supplies	\$ -	\$ 121.30	\$ -
22800	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
22800	721302	Postage	\$ 103.40	\$ 119.53	\$ 60.00
22800	721306	Equipment < FA Limit	\$ 3,730.43	\$ -	\$ -
22800	721400	Professional & Specialized Services	\$ 1,912.69	\$ 47.69	\$ 1,000.00
22800	721403	Audit/Accounting Services	\$ 1,254.12	\$ 1,155.00	\$ 577.50
22800	721498	SD-Administration Overhead	\$ 2,584.00	\$ 7,185.25	\$ 7,000.00
22800	721900	Special Departmental Expense	\$ 1,008.00	\$ 1,008.00	\$ 1,008.00
22800	722101	Gas & Electricity	\$ 30,588.76	\$ 38,965.10	\$ 38,500.00
<b>OPERATION EXPENSES</b>			<b>\$ 64,176.09</b>	<b>\$ 82,219.94</b>	<b>\$ 78,532.16</b>

22800	731401	Interfund Expend - Cost Plan	\$ 533.00	\$ 1,300.49	\$ 3,169.19
<b>INTERFUND EXPENSES</b>			<b>\$ 533.00</b>	<b>\$ 1,300.49</b>	<b>\$ 3,169.19</b>

## MD-73A QUARTZ MOUNTAIN

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
		<b>TOTAL WATER EXPENSES</b>	\$ 64,709.09	\$ 83,520.43	\$ 81,701.35
		MD-73A Funding Sources	\$ 75,280.84	\$ 78,482.74	\$ 77,230.27
		MD-73A Financing Uses	\$ 64,709.09	\$ 83,520.43	\$ 81,701.35
		NET (Revenue-Expenses)	\$ 10,571.75	\$ (5,037.69)	\$ (4,471.08)
		<b>BEGINNING FUND BALANCE</b>	\$ (1,062.98)	\$ 9,508.77	\$ 4,471.08
		<b>MD-73A ENDING FUND BALANCE</b>	\$ 9,508.77	\$ 4,471.08	\$ (0.00)
		Outstanding Debt			
		2013/14	\$ 590.49		
		Prior Years	\$ 18,131.44		
		<b>TOTAL OUTSTANDING DEBT</b>	\$ 18,721.93		
			<b>\$ (18,721.93)</b>		

## **Maintenance District 85 – Valeta**

### **2014-2015 Recommended Water Operations and 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 19 improved and 1 standby connections. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. A 50 year old well is the only source of water for the district. The well now produces 55 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. The distribution system consists 2 and 4 inch PVC water mains. There are no consumer water meters or fire hydrants. There is also no emergency generator, automatic dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions.

The water rates were set on May 12, 2009 by Resolution No. 2009-120. An annual Consumer Price Index (CPI) adjustment is included in the rate structure. The current Operations and Management rate for improved lots is \$319.10 per quarter. The cost of deepening and equipping the well exceeded the district 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 \$70 a quarter per improved lot. The total quarterly assessment for an improved lot in this district is \$389.10.

For 1 ½ years prior to deepening the well, nitrate levels exceeded the maximum contaminant level (MCL). In 2008, an application was made for State Revolving Funds to resolve both the water quality and quantity problems by inter tying to or consolidation with the City of Chowchilla's water system. Even with the apparent resolution of the nitrate problem, the county will continue to pursue this path to provide a cost effective reliable long term solution for this districts water system.

## MD-85 VALETA

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-85 WATER REVENUE:</b>					
24000	640101	Interest on Cash	\$ 53.64	\$ 45.81	\$ 15.00
24000	640103	Interest on Property Tax Collected	\$ 0.05	\$ -	\$ -
24000	660209	Sp Asmt - Delinquent Svc Chg	\$ 369.00	\$ 1,503.00	\$ 2,000.00
24000	660212	Service Chg - Wtr/Swr	\$ 22,687.44	\$ 21,184.51	\$ 25,528.00
24000	660231	Sp Asmt - Bus Improv Dst	\$ 5,174.06	\$ 4,421.04	\$ 5,600.00
24000	673000	Miscellaneous	\$ -	\$ 5,372.00	\$ -
<b>TOTAL REVENUE</b>			<b>\$ 28,284.19</b>	<b>\$32,526.36</b>	<b>\$ 33,143.00</b>

<b>MD-85 WATER SYSTEM EXPENSES:</b>					
24000	720500	Household Expenses	\$ 3.00	\$ 2.40	\$ -
24000	720600	Insurance Expense	\$ 43.00	\$ 29.00	\$ 30.00
24000	720601	General Insurance	\$ 65.00	\$ 70.00	\$ 75.00
24000	720800	Maintenance - Equipment	\$ 21.00	\$ 37.74	\$ -
24000	720900	Maintenance Structures & Grounds	\$ 46.59	\$ 182.25	\$ 200.00
24000	720907	Maintenance - Water System	\$ 21.72	\$ 780.86	\$ 800.00
24000	720913	Direct Maintenance Expense - DEGS	\$ 15,226.38	\$ 21,126.04	\$ 22,000.00
24000	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ 30.00	\$ 100.00
24000	720916	Water/Sewer Testing	\$ 1,172.00	\$ 1,300.00	\$ 1,400.00
24000	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
24000	721302	Postage	\$ 14.44	\$ 17.54	\$ 25.00
24000	721306	Equipment < FA Limit	\$ -	\$ -	\$ 2,844.92
24000	721400	Professional & Specialized Services	\$ 11.22	\$ 6.91	\$ 140.00
24000	721403	Audit/Accounting Services	\$ 189.12	\$ 160.00	\$ 80.00
24000	721498	SD-Administration Overhead	\$ 1,160.04	\$ 1,143.91	\$ 1,200.00
24000	721600	Rent & Lease Equip	\$ -	\$ 0.14	\$ -
24000	721800	Small Tools & Instruments	\$ 9.00	\$ 10.85	\$ 10.00
24000	721900	Special Departmental Expense	\$ 538.00	\$ 340.97	\$ 330.00
24000	722101	Gas & Electricity	\$ 5,114.31	\$ 6,045.00	\$ 6,232.76
<b>OPERATION EXPENSES</b>			<b>\$ 23,784.82</b>	<b>\$ 31,436.55</b>	<b>\$ 35,622.68</b>

24000	730301	Retire Installment Contracts	\$ -	\$ -	\$ -
24000	730501	Interest Installment Contracts	\$ 937.30	\$ 824.84	\$ 709.00
24000	731400	Interfund Expenses	\$ 3,697.61	\$ 3,810.08	\$ 3,925.97
24000	731401	Interfund Expend - Cost Plan	\$ 477.96	\$ 1,200.00	\$ 499.08
<b>INTERFUND EXPENSES</b>			<b>\$ 5,112.87</b>	<b>\$ 5,834.92</b>	<b>\$ 5,134.05</b>

## MD-85 VALETA

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
24000	740301	Equipment	\$ -	\$ 27.16	\$ -
		<b>FIXED ASSETS</b>	<b>\$ -</b>		
		<b>TOTAL WATER EXPENSES</b>	<b>\$ 28,897.69</b>	<b>\$ 37,271.47</b>	<b>\$ 40,756.73</b>
		MD-85 Funding Sources	\$ 28,284.19	\$ 32,526.36	\$ 33,143.00
		MD-85 Financing Uses	\$ 28,897.69	\$ 37,271.47	\$ 40,756.73
		NET (Revenue-Expenses)	\$ (613.50)	\$ (4,745.11)	\$ (7,613.73)
		<b>BEGINNING FUND BALANCE</b>	<b>\$ 12,972.34</b>	<b>\$ 12,358.84</b>	<b>\$ 7,613.73</b>
		<b>MD-85 ENDING FUND BALANCE</b>	<b>\$ 12,358.84</b>	<b>\$ 7,613.73</b>	<b>\$ 0.00</b>
		<b>DEGS Trust Fund Loan Balance</b>		<b>\$ 24,596.46</b>	



## **Maintenance District 95 – Ranchos West**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

Maintenance District 95, Ranchos West, is located one-half a mile north of Avenue 12 on Marciel Avenue with access 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 and 2 standby connections. The system consists of 3 wells, one active, one reserve, and one standby. The reserve well has low production due to sand problems and has not been used for several years. The standby well contains high amounts of arsenic, iron, and manganese and has not been used. The active wells supply a 140,000-gallon storage tank, with boost pumps to supply a pressurized system. The distribution system is looped and primarily composed of an 8 inch C-900 PVC pipe. There are fire hydrants, consumer meters, and an automatic dialer to report alarm conditions, but no emergency power backup.

District well production has dropped significantly over the past 15 years. Remediation and/or replacement of the reserve well is needed to insure adequate water supply for the community. Insufficient district reserves has not allowed for this work to move forward. During the 2011-12 year, the storage tank was cleaned, inspected, and repaired. In addition the reserve and back up wells were video inspected and evaluated.

The system is billed quarterly on a flat rate basis. The quarterly rates were last set in 2005 at \$250 for improved parcels and \$45 for standby parcels.

## MD-95 RANCHOS WEST

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>MD-95 WATER REVENUE:</b>					
25001	640101	Interest on Cash	\$ 4.48	\$ 5.15	\$ -
25001	660209	Sp Asmt - Delinquent Svc	\$ -	\$ 1,375.00	\$ -
25001	660212	Service Chg - Wtr/Swr	\$ 27,235.00	\$ 26,804.50	\$ 27,360.00
<b>TOTAL REVENUE</b>			<b>\$ 27,239.48</b>	<b>\$ 28,184.65</b>	<b>\$ 27,360.00</b>

<b>MD-95 WATER SYSTEM EXPENSES:</b>					
25001	720300	Communication Services	\$ 198.86	\$ 177.00	\$ 200.00
25001	720500	Household Expenses	\$ 4.00	\$ -	\$ -
25001	720600	Insurance Expense	\$ 342.00	\$ 233.00	\$ 240.00
25001	720601	General Insurance	\$ 341.00	\$ 367.00	\$ 350.00
25001	720800	Maintenance of Equipment	\$ 30.00	\$ 61.41	\$ -
25001	720900	Maintenance - Bldgs & Improvement	\$ 125.44	\$ 182.25	\$ 100.00
25001	720907	Maintenance - Water System	\$ 103.50	\$ -	\$ 300.00
25001	720913	Direct Maintenance Expense - DEGS	\$ 5,870.30	\$ 3,691.44	\$ 5,819.60
25001	720916	Water/Sewer Testing	\$ 449.00	\$ 147.30	\$ 500.00
25001	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
25001	721302	Postage	\$ 45.34	\$ 11.22	\$ 50.00
25001	721400	Professional & Specialized Services	\$ 1,946.92	\$ 10.02	\$ 190.00
25001	721403	Audit/Accounting Services	\$ 268.74	\$ 240.00	\$ 120.00
25001	721498	SD-Administration Overhead	\$ 1,098.64	\$ 931.79	\$ 1,200.00
25001	721600	Rent & Lease - Equip	\$ -	\$ 0.19	\$ -
25001	721800	Small Tools & Instruments	\$ 12.00	\$ 14.64	\$ -
25001	721900	Special Departmental Expense	\$ 328.00	\$ 713.00	\$ 700.00
25001	722000	Transportation, Travel and Education	\$ -	\$ 5.59	\$ -
25001	722101	Gas & Electricity	\$ 15,096.11	\$ 18,663.60	\$ 18,800.00
<b>OPERATION EXPENSES</b>			<b>\$ 26,409.85</b>	<b>\$ 25,602.39</b>	<b>\$ 28,724.60</b>

25001	731401	Interfund Expend - Cost Plan	\$ 453.36	\$ -	\$ 1,448.10
<b>INTERFUND EXPENSES</b>			<b>\$ 453.36</b>	<b>\$ -</b>	<b>\$ 1,448.10</b>

25001	740300	Equipment	\$ -	\$ 36.66	\$ -
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ 36.66</b>	<b>\$ -</b>

## MD-95 RANCHOS WEST

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
		<b>TOTAL WATER EXPENSES</b>	\$ 26,863.21	\$ 25,639.05	\$ 30,172.70
		MD-95 Funding Sources	\$ 27,239.48	\$ 28,184.65	\$ 27,360.00
		MD-95 Financing Uses	\$ 26,863.21	\$ 25,639.05	\$ 30,172.70
		NET (Revenue-Expenses)	\$ 376.27	\$ 2,545.60	\$ (2,812.70)
		<b>BEGINNING FUND BALANCE</b>	\$ (109.17)	\$ 267.10	\$ 2,812.70
		<b>MD-95 ENDING FUND BALANCE</b>	\$ 267.10	\$ 2,812.70	\$ 0.00
		Outstanding Debt			
		2013/14	\$ 3,462.86		
		Prior Years	\$ 22,195.05		
		<b>TOTAL OUTSTANDING DEBT</b>	\$ 25,657.91		
			<b>\$ (25,657.91)</b>		

## **Service Area 1 - Indian Lakes**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

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 for 468 residential, 1 commercial and 47 standby connections. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum of a T-1 Treatment and D-2 Distribution Certification. The system consists of 5 wells with a combined production of approximately 680 gallons per minute, an Iron and Manganese removal plant, a 750,000 gallon storage tank, boost pumps, a hydro pneumatic tank, distribution mains and fire hydrants. The plant consists of a chlorine contact tank, three sand filters vessels, a 60,000 gallon backwash tank, chlorine metering pump and tank, associated piping valves and meters, and a Programmable Logic Controller (PLC). The plant process uses chlorine to oxidize the iron and manganese, which is then filtered out through the sand filters 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 customer water meters. Alarm conditions are reported through an automatic dialer. There is a stationary emergency generator that will run three of the wells, the boost pumps, and the plant. The PLC controls system pressure, tank levels, plant and related valve operations, backwash operations, and filter run times.

The water rates are tiered and billed quarterly. The rates were last set in 2000 at a quarterly base rate for improved parcels of \$64. There is an additional quarterly fee of \$8 debt service and a \$6 standby fee. The first tier or base rate entitles water usage of 10,500 cubic feet per quarter. Usages in excess of the first tier allotment are charged \$1.51 per 100 cubic feet. The water meters in this district are read annually.

Storm related damages in the spring 2012 caused significant damages to the plant requiring replacement of a boost pump and the PLC control system. The boost pump has been replaced and the PLCs will be replaced this fall. The Missions SCADA that was installed as a means to keep the system operating after the storm damage will be incorporated into the new system. A rate study and restructuring is scheduled for 2014-2015.

## CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-1 WATER REVENUE:</b>					
47001	610100	Cur Sec Property Tax	\$ 42,705.53	\$ 43,222.55	\$ 44,500.00
47001	610200	Cur Unsecured Property Tax	\$ 1,736.08	\$ 1,280.25	\$ 1,560.00
47001	610300	Prior Secured Property Tax	\$ (19.03)	\$ -	\$ -
47001	610400	Prior Unsecured Property Tax	\$ 122.06	\$ -	\$ 90.00
47001	610600	Current Supplemental Property Tax	\$ 137.17	\$ 201.48	\$ 140.00
47001	610700	Prior Supplemental Property Tax	\$ 13.10	\$ -	\$ 50.00
47001	640101	Interest on Cash	\$ 372.78	\$ 169.41	\$ 300.00
47001	640103	Interest on Property Tax Collected	\$ 4.13	\$ -	\$ -
47001	652900	St- H/O Property Tax Rlf	\$ 546.22	\$ 541.64	\$ 600.00
47001	660201	Sp Asmt - Roads	\$ 500.00	\$ -	\$ -
47001	660209	Sp Asmt - Delinquent Svc Chg	\$ 10,698.44	\$ 10,024.92	\$ 6,500.00
47001	660212	Service Chg - Wtr/Swr	\$ 115,987.12	\$ 118,038.84	\$ 137,424.00
47001	660223	Service Chg - Excess Water	\$ 2,659.77	\$ 5,839.71	\$ 3,000.00
47001	662757	SD - Water Connection	\$ 2,267.00	\$ -	\$ -
<b>TOTAL REVENUE</b>			<b>\$ 177,730.37</b>	<b>\$ 179,318.80</b>	<b>\$ 194,164.00</b>

<b>CSA-1 WATER SYSTEM EXPENSES:</b>					
47001	720300	Communication Services	\$ 705.51	\$ 1,361.23	\$ 1,400.00
47001	720500	Household Expense	\$ -	\$ -	\$ -
47001	720600	Insurance Expense	\$ 3,197.00	\$ 2,180.00	\$ 2,200.00
47001	720601	General Insurance	\$ 2,695.00	\$ 2,900.00	\$ 3,000.00
47001	720800	Maintenance -Equipment	\$ 2,307.02	\$ 893.43	\$ 2,800.00
47001	720900	Maintenance Structures & Grounds	\$ 407.34	\$ 15.00	\$ -
47001	720907	Maintenance - Water System	\$ 5,091.84	\$ 13,950.15	\$ 5,000.00
47001	720913	Direct Maintenance Expense - DEGS	\$ 42,881.18	\$ 6,776.13	\$ 55,000.00
47001	720915	Sp Dist Water/Sewer Chemicals	\$ 5,440.03	\$ 4,836.88	\$ 5,000.00
47001	720916	Water/Sewer Testing	\$ 2,939.00	\$ 3,498.00	\$ 3,800.00
47001	721000	Medical Dental & Lab Supplies	\$ 701.93	\$ 246.35	\$ -
47001	721100	Memberships	\$ 150.00	\$ 152.94	\$ 155.00
47001	721302	Postage	\$ 378.02	\$ 448.95	\$ 300.00
47001	721306	Equipment < FA Limit	\$ 3,818.41	\$ -	\$ 3,000.00
47001	721400	Professional & Specialized Services	\$ 465.90	\$ 5,735.22	\$ 5,000.00
47001	721403	Audit/Accounting Services	\$ 9,492.12	\$ 5,000.00	\$ 2,500.00
47001	721427	Property Tax Admin Fee	\$ 1,232.00	\$ -	\$ -
47001	721498	SD-Administration Overhead	\$ 28,716.96	\$ 4,342.05	\$ 15,000.00
47001	721600	Rent & Leases - Equipment	\$ -	\$ 3.34	\$ -

## CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
47001	721800	Small Tools & Instruments	\$ 199.00	\$ 256.79	\$ 250.00
47001	721900	Special Departmental Expense	\$ 3,914.88	\$ 3,982.08	\$ 3,800.00
47001	722000	Transportation, Travel & Education	\$ -	\$ 98.02	\$ -
47001	722101	Gas & Electricity	\$ 75,993.63	\$ 97,472.92	\$ 97,000.00
<b>OPERATION EXPENSES</b>			<b>\$ 190,726.77</b>	<b>\$ 154,149.48</b>	<b>\$ 205,205.00</b>
47001	731401	Interfund Expend - Cost Plan	\$ 11,847.00	\$ 11,518.00	\$ 11,815.83
<b>INTERFUND EXPENSES</b>			<b>\$ 11,847.00</b>	<b>\$ 11,518.00</b>	<b>\$ 11,815.83</b>
47001	740200	Buildings and Improvements	\$ -	\$ -	\$ -
47001	740301	Equipment	\$ -	\$ 34,269.20	\$ -
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ 34,269.20</b>	<b>\$ -</b>
47001	780100	Appropriation for Contingency	\$ -	\$ -	\$ 10,000.00
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 202,573.77</b>	<b>\$ 199,936.68</b>	<b>\$ 227,020.83</b>
CSA-1 Funding Sources			\$ 177,730.37	\$ 179,318.80	\$ 194,164.00
CSA-1 Financing Uses			\$ 202,573.77	\$ 199,936.68	\$ 227,020.83
NET (Revenue-Expenses)			\$ (24,843.40)	\$ (20,617.88)	\$ (32,856.83)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 80,561.86</b>	<b>\$ 55,718.46</b>	<b>\$ 35,100.58</b>
<b>CSA-1 ENDING FUND BALANCE</b>			<b>\$ 55,718.46</b>	<b>\$ 35,100.58</b>	<b>\$ 2,243.75</b>

## **Service Area 1 – Indian Lakes**

### **2014-2015 Recommended Water Other Budgets**

#### 4703 SA 1 Assessment District Debt Service Fund

The facilities improvements 2001 required the district to borrow funds in the form of bonds or Certificates of Participation (COP). RUS loaned this District \$632,140 by assessment district bonds. The interest rate is 4.25%, the annual payments are approximately \$33,500, and the last payment is on 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 this District \$185,000 by Certificates and Participation (COP). The interest rate is 4.25%, the annual payments are approximately \$9,800, and the last payment is on September 2, 2042. The District received approval from the Rural Utilities Services (RUS) of USDA for loans and grants totaling \$912,240 to finance improvements to the water system.

#### 4704 SA 1 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 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
------	--------	-------	----------------------	------------------------	--------------------------

**CSA-1 ASST DIST DEBT SVC FUND:**

<b>CSA-1 ASST DIST DEBT SVC F A FUND BEG FUND BAL</b>	<b>\$ 72,391.96</b>	<b>\$ 76,558.24</b>	<b>\$ 29,815.82</b>
---	---------------------	---------------------	---------------------

**CSA-1 ASST DIST DEBT SVC REVENUE:**

47030	640101	Interest on Cash	\$ 225.44	\$ 116.83	\$ 100.00
47030	640103	Interest on Property Tax Collected	\$ (1.49)		\$ -
47030	660205	Sp Asmt - Bonds	\$ 39,778.63	\$ 39,477.23	\$ 39,500.00
47030	660210	Sp Asmt - Delinquent Asmt	\$ 1,639.30	\$ 1,220.94	\$ 1,500.00
<b>CSA-1 ASST DIST DEBT SVC REVENUE</b>			<b>\$ 41,641.88</b>	<b>\$ 40,815.00</b>	<b>\$ 41,100.00</b>

**CSA-1 ASST DIST DEBT SVC EXPENSES:**

47030	721403	Audit/Acctg Svcs	\$ 4,203.17	\$ 4,294.70	\$ 4,300.00
47030	730200	Bond Redemptions	\$ 9,210.00	\$ 59,600.00	\$ 10,010.00
47030	730400	Interest on Bonds	\$ 24,062.43	\$ 23,662.72	\$ 21,121.00
47030	780100	Appropriation for Contingency	\$ -	\$ -	\$ 35,484.82
<b>TOTAL CSA-1 ASST DIST DEBT SVC EXP</b>			<b>\$ 37,475.60</b>	<b>\$ 87,557.42</b>	<b>\$ 70,915.82</b>

CSA-1 Asst Dist Debt Svc Fund Sources	\$ 114,033.84	\$ 117,373.24	\$ 70,915.82
CSA-1 Asst Dist Debt Svc Fin Uses	\$ 37,475.60	\$ 87,557.42	\$ 70,915.82
<b>CSA-1 ASST DIST DEBT SVC END FUND BAL</b>	<b>\$ 76,558.24</b>	<b>\$ 29,815.82</b>	<b>\$ -</b>

**CSA-1 DEBT SVC FUND:**

4704	482100	F/B Unres Des Bond Res	\$ 111,443.98	\$ 117,025.26	\$ 125,318.45
<b>CSA-1 DEBT SVC FUND BEG FUND BAL</b>			<b>\$ 111,443.98</b>	<b>\$ 117,025.26</b>	<b>\$ 125,318.45</b>

**CSA-1 DEBT SVC REVENUE:**

47040	640101	Interest on Cash	\$ 436.55	\$ 257.83	\$ 300.00
47040	640103	Interest on Property Tax Collected	\$ 0.16	\$ -	\$ -
47040	660209	Sp Asmt - Delinquent Svc Charge	\$ 60.16	\$ -	\$ -
47040	660225	Service Charge - Debt Service	\$ 14,826.23	\$ 17,770.09	\$ 15,056.00
<b>CSA-1 DEBT SVC REVENUE</b>			<b>\$ 15,323.10</b>	<b>\$ 18,027.92</b>	<b>\$ 15,356.00</b>

**CSA-1 DEBT SVC EXPENSES:**

47040	730200	Bond Redemptions	\$ 2,700.00	\$ 2,810.00	\$ 2,930.00
47040	730500	Interest Other L-T Debt	\$ 7,041.82	\$ 6,924.73	\$ 6,802.76
47040	780100	Appropriation for Contingency	\$ -	\$ -	\$ 130,941.69
<b>TOTAL CSA-1 DEBT SVC EXPENSES</b>			<b>\$ 9,741.82</b>	<b>\$ 9,734.73</b>	<b>\$ 140,674.45</b>



## CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
		CSA-1 Debt Svc Funding Sources	\$ 126,767.08	\$ 135,053.18	\$ 140,674.45
		CSA-1 Debt Svc Financing Uses	\$ 9,741.82	\$ 9,734.73	\$ 140,674.45
		<b>CSA-1 DEBT SVC ENDING FUND BALANCE</b>	<b>\$ 117,025.26</b>	<b>\$ 125,318.45</b>	<b>\$ -</b>

<b>CSA-1 RESERVE FUND:</b>					
		<b>CSA-1 RESERVE FUND BEG FUND BAL</b>	<b>\$ 52,024.54</b>	<b>\$ 52,221.13</b>	<b>\$ 52,221.13</b>

<b>CSA-1 RESERVE REVENUE:</b>					
47050	640101	Interest on Cash	\$ 196.59	\$ 112.00	\$ 115.00
		<b>CSA-1 RESERVE REVENUE</b>	<b>\$ 196.59</b>	<b>\$ 112.00</b>	<b>\$ 115.00</b>

<b>CSA-1 RESERVE EXPENSES:</b>					
47050	780100	Appropriation for Contingency	\$ -	\$ -	\$ 52,336.13
		<b>TOTAL CSA-1 RESERVE EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,336.13</b>

		CSA-1 Reserve Funding Sources	\$ 52,221.13	\$ 52,333.13	\$ 52,336.13
		CSA-1 Reserve Financing Uses	\$ -	\$ -	\$ 52,336.13
		<b>CSA-1 RESERVE ENDING FUND BALANCE</b>	<b>\$ 52,221.13</b>	<b>\$ 52,333.13</b>	<b>\$ -</b>

## **Service Area 2A - Bass Lake**

### **2014-2015 Recommended Sewer Operations and 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 water and sewer system operations comes from assessments.

The Bass Lake Sewer System provides sewer collection, treatment and disposal services to 1,026 sewer connections in County Service Areas 2A and 2B. These connections provide sewer service for 1155.3 residential, 395.8 commercial, and 361.9 standby sewer units. The treatment plant is operated under WDR 5-00-232, limiting sewage treatment of 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. This year new State regulations have increased the Certification requirements for the Chief Plant Operator to a Grade III and the Designated Operator-in-charge to a Grade II.

The plant, collection system and disposal system was built in the mid 1970's and consists 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 collection has over 4 miles of sewer mains under the lake bed and numerous connections and manholes on them create the potential for lake infiltration and sewer contamination of the lake. Additionally the effect of tree roots on the sewer mains in the land areas has created problem areas that require routine hydro-flushing and maintenance to prevent Sanitary Sewer Overflows (SSO). The sewer collection and effluent disposal systems are monitored and controlled by a Supervisory Control and Data Acquisition (SCADA) system. Additionally the SCADA system records the flows into the treatment plant and the effluent pond level. There are emergency power backup generators at the plant and 9 lift stations. The combination of the age of the system, growth in the community, and more stringent regulations are requiring modifications and improvements to the system.

Since 2007, the County has been in the process of evaluating the system and identifying an appropriate and cost-efficient means of correcting the systems deficiencies and making needed improvements. During this same period the community has been active with the formation of a citizen's oversight committee which has provided input and direction during this process. In the spring of 2013 these efforts came together and produced an improvement plan and funding proposal. During late spring and summer several community meetings were held to inform the property owners and get support for the assessments necessary to fund these improvements.

The current rate for improved lots is \$388 per year per sewer unit, there are no standby rates. The rates were set on December 8, 2009 by Resolution No. 2009-363 and included an annual Consumers Price Index adjustment. An ACO charge of \$60 was approved by Resolution 2013-140 and is effective July 1, 2014.

## CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-2A SEWER REVENUE:</b>					
47100	640101	Interest on Cash	\$ 259.29	\$ 180.96	\$ 250.00
47100	640103	Interest on Property Tax Collected	\$ 3.39	\$ -	\$ -
47100	660206	Sp Asmt - Sewer	\$ 492,161.26	\$ 514,279.64	\$ 495,155.00
47100	660210	Sp Asmt - Delinquent Asmt	\$ 11,768.77	\$ 23,560.13	\$ 10,000.00
47100	660212	Service Chg - Wtr/Swr	\$ 74,423.56	\$ 77,832.70	\$ 77,600.00
47100	660229	MD22 Septage fees	\$ -	\$ 1,973.34	\$ 2,000.00
47100	680207	Opt Trans In ACO Fund	\$ 100,000.00	\$ -	\$ 75,000.00
<b>TOTAL REVENUE</b>			<b>\$ 678,616.27</b>	<b>\$ 617,826.77</b>	<b>\$ 660,005.00</b>

<b>CSA-2A SEWER SYSTEM EXPENSES:</b>					
47100	720200	Clothing & Personal Supplies	\$ 129.84	\$ -	\$ -
47100	720300	Communication Services	\$ 3,469.06	\$ 3,491.25	\$ 3,500.00
47100	720500	Household Expense	\$ 2,013.82	\$ 2,720.00	\$ 1,500.00
47100	720502	Refuse Disposal	\$ 1,400.25	\$ 1,350.00	\$ 1,500.00
47100	720600	Insurance Expense	\$ 6,549.00	\$ 4,658.00	\$ 4,700.00
47100	720601	General Insurance	\$ 12,010.00	\$ 12,921.00	\$ 13,000.00
47100	720800	Maintenance -Equipment	\$ 9,705.87	\$ 15,498.34	\$ 5,600.01
47100	720900	Maintenance Structures & Grounds	\$ 2,062.34	\$ 180.00	\$ 500.00
47100	720901	DEGS: Repair Buildings	\$ -	\$ 29.07	\$ -
47100	720908	Maintenance - Sewer System	\$ 8,170.46	\$ 13,634.70	\$ 10,000.00
47100	720913	Direct Maintenance Expense - DEGS	\$ 218,284.97	\$ 214,892.30	\$ 215,000.00
47100	720915	Sp Dist Water/Sewer Chemicals	\$ 58,685.34	\$ 20,400.00	\$ 25,000.00
47100	720916	Water/Sewer Testing	\$ 16,277.00	\$ 16,800.00	\$ 15,000.00
47100	721100	Memberships	\$ 75.00	\$ 76.47	\$ 78.00
47100	721300	Office Expense	\$ 20.00	\$ (20.00)	\$ -
47100	721302	Postage	\$ 529.65	\$ 1,698.28	\$ 1,000.00
47100	721304	Miscellaneous Office Supplies	\$ 9.62	\$ 242.89	\$ -
47100	721306	Equipment < FA Limit	\$ 7,973.00	\$ 728.00	\$ 5,000.00
47100	721400	Professional & Specialized Services	\$ 67,977.96	\$ 38,250.00	\$ 40,000.00
47100	721403	Audit/Accounting Services	\$ 9.96	\$ -	\$ -
47100	721498	SD-Administration Overhead	\$ 96,563.21	\$ 82,813.33	\$ 82,000.00
47100	721500	Pubs & Legal Notices	\$ -	\$ 130.40	\$ -
47100	721600	Rent/Lease - Equip	\$ -	\$ 10.44	\$ -
47100	721602	Rent/Lease Other Equipment	\$ 915.28	\$ 280.00	\$ -
47100	721800	Small Tools & Instruments	\$ 1,261.91	\$ 1,506.81	\$ -
47100	721900	Special Departmental Expense	\$ 20,243.50	\$ 27,019.82	\$ 26,000.00
47100	722000	Transportation, Travel & Education	\$ -	\$ 367.94	\$ 130   Page
47100	722101	Gas & Electricity	\$ 124,058.46	\$ 145,825.00	\$ 145,000.00
47100	722102	Sewer & Water Charges	\$ 1,876.57	\$ 1,031.73	\$ 1,500.00
<b>OPERATION EXPENSES</b>			<b>\$ 660,272.07</b>	<b>\$ 606,535.77</b>	<b>\$ 595,878.01</b>

## CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
47100	722000	Transportation, Travel & Education	\$ -	\$ 367.94	\$ -
47100	722101	Gas & Electricity	\$ 124,058.46	\$ 145,825.00	\$ 145,000.00
47100	722102	Sewer & Water Charges	\$ 1,876.57	\$ 1,031.73	\$ 1,500.00
<b>OPERATION EXPENSES</b>			<b>\$ 660,272.07</b>	<b>\$ 606,535.77</b>	<b>\$ 595,878.01</b>
47100	731401	Interfund Expend - Cost Plan	\$ 39,876.46	\$ 36,012.00	\$ 36,934.77
<b>INTERFUND EXPENSES</b>			<b>\$ 39,876.46</b>	<b>\$ 36,012.00</b>	<b>\$ 36,934.77</b>
47100	740300	Equipment		\$ 7,607.94	\$ -
<b>FIXED ASSETS</b>			<b>\$ -</b>	<b>\$ 7,607.94</b>	<b>\$ -</b>
47100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 49,840.00
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,840.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 700,148.53</b>	<b>\$ 650,155.71</b>	<b>\$ 682,652.78</b>
CSA-2A Funding Sources			\$ 678,616.27	\$ 617,826.77	\$ 660,005.00
CSA-2A Financing Uses			\$ 700,148.53	\$ 650,155.71	\$ 682,652.78
NET (Revenue-Expenses)			\$ (21,532.26)	\$ (32,328.94)	\$ (22,647.78)
<b>BEGINNING FUND BALANCE</b>			<b>\$ 76,508.98</b>	<b>\$ 54,976.72</b>	<b>\$ 22,647.78</b>
<b>CSA-2A ENDING FUND BALANCE</b>			<b>\$ 54,976.72</b>	<b>\$ 22,647.78</b>	<b>\$ 0.00</b>

## **Service Area 2A– Bass Lake**

### **2014-2015 Recommended Sewer - Other Budgets**

#### 4711 SA 2A ACO

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 other improvements. That would be a capital improvement fund, which the district does not currently have.

#### 4712 SA 2A Assessment District Debt Service and Assessment District Reserve Fund

The 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.

## CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-2A ACO FUND ADMIN FUND:</b>					
<b>CSA-2A ACO FUND BEGINNING FUND BALANCE</b>			\$ 265,414.56	\$ 165,963.90	\$ 166,319.88
<b>CSA-2A ACO FUND REVENUE:</b>					
47110	640101	Interest on Cash	\$ 549.34	\$ 355.98	\$ 125.00
47110	660219	Service Charge ACO Reserve	\$ -	\$ -	\$ 102,528.00
<b>CSA-2A ACO FUND REVENUE</b>			<b>\$ 549.34</b>	<b>\$ 355.98</b>	<b>\$ 102,653.00</b>
<b>CSA-2A ACO FUND EXPENSES:</b>					
47110	750101	Opt Trans Out Opn Fund	\$ 100,000.00	\$ -	\$ 75,000.00
47110	780100	Appropriation for Contingency	\$ -	\$ -	\$ 193,972.88
<b>TOTAL CSA-2A ACO FUND EXPENSES</b>			<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ 268,972.88</b>
CSA-2A ACO Fund Funding Sources			\$ 265,963.90	\$ 166,319.88	\$ 268,972.88
CSA-2A ACO Fund Financing Uses			\$ 100,000.00	\$ -	\$ 268,972.88
<b>CSA-2A ACO ENDING FUND BALANCE</b>			<b>\$ 165,963.90</b>	<b>\$ 166,319.88</b>	<b>\$ -</b>
<b>CSA-2A BOND FUND ADMIN:</b>					
<b>CSA-2A BOND FUND BEGINNING FUND BALANCE</b>			\$ 11,097.21	\$ 11,139.15	\$ 11,163.04
<b>CSA-2A BOND FUND REVENUE:</b>					
47120	640101	Interest on Cash	\$ 41.94	\$ 23.89	\$ 20.00
47120	640103	Interest on Property Tax	\$ -	\$ -	\$ -
47120	660205	Sp-Assment - Bonds	\$ -	\$ -	\$ 853,530.00
<b>CSA-2A BOND FUND REVENUE</b>			<b>\$ 41.94</b>	<b>\$ 23.89</b>	<b>\$ 853,550.00</b>
<b>CSA-2A BOND FUND EXPENSES:</b>					
47120	730200	Bond Redemptions	\$ -	\$ -	\$ 779,310.00
47120	730400	Interest on Bonds	\$ -	\$ -	\$ 74,220.00
47120	780100	Appropriations for Contingency	\$ -	\$ -	\$ -
<b>TOTAL CSA-2A BOND FUND EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 853,530.00</b>
CSA-2A Bond Fund Funding Sources			\$ 11,139.15	\$ 11,163.04	\$ 864,713.04
CSA-2A Bond Fund Financing Uses			\$ -	\$ -	\$ 853,530.00
<b>CSA-2A BOND FUND ENDING FUND BALANCE</b>			<b>\$ 11,139.15</b>	<b>\$ 11,163.04</b>	<b>\$ 11,183.04</b>

## CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>ASST. DIST 13-01 PREPAYMENT FUND ADMIN:</b>					
PREPAY FUND BEGINNING BALANCE			\$ -	\$ 3,926,110.20	\$ 3,937,273.24
<b>ASST. DISTRICT 13-01 PREPAYMENT FUND REVENUE:</b>					
47130	640101	Interest on Cash	\$ -	\$ 1,260.79	\$ 1,000.00
47130	680200	Opertaing Transfer In	\$ -	\$ -	\$ -
<b>PREPAY FUND REVENUE</b>			<b>\$ -</b>	<b>\$ 1,260.79</b>	<b>\$ 1,000.00</b>
13-01 Prepay Fund Funding Sources			\$ -	\$ 3,937,273.24	\$ 3,938,273.24
13-01 Prepay Fund Financing Uses			\$ -	\$ -	\$ -
<b>CSA-2A BOND FUND ENDING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ 3,937,273.24</b>	<b>\$ 3,938,273.24</b>
<b>CAS-2A IMPROVEMENT FUND ADMIN:</b>					
IMPROVEMENT FUN BEGINNING BALANCE			\$ -	\$ -	\$ -
<b>CSA-2A IMPROVEMENT FUND REVENUE:</b>					
47140	640101	Interest on Cash	\$ -	\$ -	\$ -
47140	680301	Bond Proceeds	\$ -	\$ -	\$ 9,255,675.79
<b>CSA-2A IMPROVE FUND REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,255,675.79</b>
<b>CSA-2A IMPROVE FUND EXPENSES:</b>					
47140	740200	Building and Improvements	\$ -	\$ -	\$ 9,255,675.79
47140	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>TOTAL CSA-2A IMPROVE FUND EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,255,675.79</b>
CSA-2A Improve Fund Funding Sources			\$ -	\$ -	\$ 9,255,675.79
CSA-2A Improve Fund Financing Uses			\$ -	\$ -	\$ 9,255,675.79
<b>CSA-2A IMPROVEMENT FUND ENDING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **Service Area 2 B & C - Bass Lake**

### **2014-2015 Recommended Water & Sewer Operations and Maintenance Budget**

County Service Areas 2B & 2C, Wishon Cove, are located along Bass Lake's South Shore Road (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 32 improved residential, 44 commercial (PG&E campgrounds), and 5 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 by a 100 gpm 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 diameter newer PVC and old iron pipe. There is a combination of Wharf hydrants and fireboxes throughout the system for fire protection although the system does not meet County fire flow requirements. An older water line runs across US Forest Land to serve the residents of CSA-2C from a single service point. The district does not maintain the water line from the distribution point to their individual cabins. There is no emergency generator backup or consumer water meters, but there is an automatic dialer to report alarm conditions.

Damage from the 2012 Spring Storm caused significant damage to the system and plant. A direct lightening strike severely damaged the water main, telemetry system, and Plant Programmable Logic Controller (PLC). Repairs were completed in spring of 2013 including the replacement of the telemetry lines with radio telemetry, replacement of the PLC, and replacement of the dialer with a Supervisory Control and Data Acquisition (SCADA) system.

The quarterly rates for the water system operations and maintenance were set in 1996 and remain at the rate of \$120 per improved water unit and \$50 per unimproved parcel. The sewer rates are the same as in CSA-2A of \$388 per improved unit per year, there are no standby units.



## SA-2BC BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>SA-2BC WATER REVENUE:</b>					
47201	640101	Interest on Cash	\$ 178.15	\$ 126.75	\$ 50.00
47201	640103	Interest on Property Tax Collected	\$ (0.08)	\$ -	\$ -
47201	660209	Sp Asmt - Delinquent Svc Chg	\$ 537.71	\$ 120.00	\$ -
47201	660212	Service Chg - Wtr/Swr	\$ 35,420.00	\$ 51,840.00	\$ 37,480.00
<b>TOTAL REVENUE</b>			<b>\$ 36,135.78</b>	<b>\$ 52,086.75</b>	<b>\$ 37,530.00</b>
<b>SA-2BC WATER SYSTEM EXPENSES:</b>					
47201	720300	Communication Services	\$ 760.36	\$ 1,111.79	\$ 1,200.00
47201	720600	Insurance Expense	\$ 123.00	\$ 84.00	\$ 84.00
47201	720800	Maintenance -Equipment	\$ 1,794.15	\$ 275.48	\$ 150.00
47201	720907	Maintenance - Water System	\$ 857.52	\$ 1,047.13	\$ 1,000.00
47201	720913	Direct Maintenance Expense - DEGS	\$ 56,851.39	\$ 30,886.86	\$ 28,240.51
47201	720915	Sp Dist Water/Sewer Chemicals	\$ 1,471.69	\$ 3,063.77	\$ 3,000.00
47201	720916	Water/Sewer Testing	\$ 1,396.00	\$ 1,305.33	\$ 1,350.00
47201	721000	Medical Dental & Lab Supplies	\$ 90.08	\$ -	\$ -
47201	721100	Memberships	\$ 75.00	\$ 76.47	\$ 80.00
47201	721302	Postage	\$ 35.63	\$ 30.58	\$ 50.00
47201	721306	Equipment < FA Limit	\$ 9,462.92	\$ -	\$ 3,500.00
47201	721400	Professional & Specialized Services	\$ 18.23	\$ 12.44	\$ 330.00
47201	721403	Audit/Accounting Services	\$ 348.38	\$ 615.00	\$ 307.50
47201	721498	SD-Administration Overhead	\$ 9,643.54	\$ 8,169.00	\$ 8,200.00
47201	721600	Rent & Lease - Equip	\$ -	\$ 1.03	\$ -
47201	721800	Small Tools & Instruments	\$ 110.00	\$ 79.18	\$ 120.00
47201	721900	Special Departmental Expense	\$ 693.00	\$ 894.65	\$ 900.00
47201	722000	Transportation, Travel & Education	\$ -	\$ 30.22	\$ -
47201	722101	Gas & Electricity	\$ 6,309.90	\$ 7,206.00	\$ 7,400.00
<b>OPERATION EXPENSES</b>			<b>\$ 90,040.79</b>	<b>\$ 54,896.43</b>	<b>\$ 55,912.01</b>
47201	731401	Interfund Expend - Cost Plan	\$ 3,982.29	\$ 3,574.00	\$ 3,643.32
<b>INTERFUND EXPENSES</b>			<b>\$ 3,982.29</b>	<b>\$ 3,574.00</b>	<b>\$ 3,643.32</b>
47201	740301	Equipment	\$ 10,534.00	\$ 198.25	\$ -
<b>FIXED ASSETS</b>			<b>\$ 10,534.00</b>	<b>\$ 198.25</b>	<b>\$ -</b>

## SA-2BC BASS LAKE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
47201	780100	Appropriation for Contingency	\$ -	\$ -	\$ 11,919.10
		<b>APPROPRIATION FOR CONTINGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,919.10</b>
		<b>TOTAL WATER EXPENSES</b>	<b>\$ 104,557.08</b>	<b>\$ 58,668.68</b>	<b>\$ 71,474.43</b>

SA-2BC Funding Sources	\$ 36,135.78	\$ 52,086.75	\$ 37,530.00
SA-2BC Financing Uses	\$ 104,557.08	\$ 58,668.68	\$ 71,474.43
NET (Revenue-Expenses)	\$ (68,421.30)	\$ (6,581.93)	\$ (33,944.43)
<b>BEGINNING FUND BLANCE</b>	<b>\$ 108,947.66</b>	<b>\$ 40,526.36</b>	<b>\$ 33,944.43</b>
<b>SA-2BC ENDING FUND BALANCE</b>	<b>\$ 40,526.36</b>	<b>\$ 33,944.43</b>	<b>\$ -</b>

## **Service Area 3 – Parksdale**

### **2014-2015 Recommended Water and Sewer Operations and Maintenance Budget**

County Service Area 3, Parksdale, is located adjacent to the south east edge of the City of Madera. 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. This service area provides water and or sewer service to residential and commercial services.

The Parksdale Water System, State Identification Number 2010006, provides water service to both CSA-3 and CSA-3B for a total of 563 residential, 14 commercial and 30 standby water units. There are an additional 50 residential units that will be added into the system this year as the second phase of CSA-3B development. The California Department of Public Health requires operators of this system to hold a D-2 Distribution Certification. The system consists of 4 wells with a combined production of 3,600 gallons per minute. All wells pump directly into a hydro pneumatic tank then into the distribution system. Two of the wells, #2 & #4, have emergency power backup. Currently there is no automatic dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions, however there are plans to install SCADA at Well 4 this year. The distribution system in CSA-3 consists of 33,654 feet of 6 and 8 inch Asbestos Cement (AC) water mains, 62 fire hydrants supplying the 560 connections as well as an additional 48 connections in CSA-3B.

The Parksdale Sewer system provides sewer collection service to 525 residential, 15 commercial and 37 standby parcels in CSA-3 with another 48 residential connections in CSA-3B. CSA-3's sewer collection system transmits the wastewater through the district and to an intertie with the City of Madera for treatment at the City's Wastewater Treatment Plant. The collection system includes 33,754 feet of 6, 8, and 10 inch sewer mains sewer mains, a sewer pumping station and a sewer metering station. June 2013, a sewer pumping station was replaced the old in efficient one which should reduce system operations costs. The new station has increased capacity, emergency power backup, and a supervisory control and data acquisition monitoring system. The savings realized from the new pumping station will help offset increase costs due to the Sewer System Management Plan.

The current quarterly rates for CSA-3 are \$76.68 per unit for water and \$67.26 for sewer (\$28.60 for sewer collection, and \$38.66 to the City of Madera for treatment). There are street lights in the system, but no assessments for them. The increased expense caused by mandatory maintenance of the sewer collection system, the repayment of the "I & I Study" loan, and upgrades to the collection system will make it necessary for a rate study and to determine the appropriate rates needed to operate and maintain the district's water, sewer, and lighting systems. Meetings with the community will be held to get community input and support. A rate increase is scheduled for 2014-2015.

## CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-3 WATER/SEWER REVENUE:</b>					
47300	640101	Interest on Cash	\$ (91.37)	\$ -	\$ -
47301	610100	Cur Sec Property Tax	\$ 204.03	\$ 206.37	\$ 200.00
47301	610200	Cur Unsecured Property Tax	\$ 0.68	\$ 0.40	\$ -
47301	610300	Prior Secured Property Tax	\$ (0.01)	\$ -	\$ -
47301	610400	Prior Unsecured Property Tax	\$ 0.04	\$ -	\$ -
47301	610600	Cur Supplemental Property Tax	\$ 0.04	\$ 0.07	\$ -
47301	610700	Prior Supplemental Property Tax	\$ 0.01	\$ -	\$ -
47301	640101	Interest on Cash	\$ 95.33	\$ 122.25	\$ 50.00
47301	640103	Interest on Property Tax Collected (Water)	\$ 21.26	\$ -	\$ 45.00
47301	652900	St - H/O Property Tax Relief	\$ 0.16	\$ 0.16	\$ -
47301	660201	Sp Asmt - RDS	\$ 202.44	\$ -	\$ -
47301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 16,611.91	\$ 43,006.32	\$ 10,000.00
47301	660212	Service Chg - Wtr/Swr (Water)	\$ 154,562.04	\$ 146,725.12	\$ 162,390.00
47301	660212	Service Chg - CSA-3B (Water)	\$ -	\$ -	\$ 21,768.48
47301	673920	Misc Reimbursement - Other	\$ 1,586.66	\$ 250.38	\$ -
47302	640103	Interest on Property Tax Collected	\$ 17.71	\$ -	\$ -
47302	660206	Service Chg -CSA-3B (Sewer)	\$ -	\$ 26,866.00	\$ 27,000.00
47302	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 15,521.73	\$ 314.48	\$ -
47302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 122,025.99	\$ 116,592.96	\$ 147,630.00
47302	660232	Spec Asmnt - City WWTP	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>			<b>\$ 310,758.65</b>	<b>\$ 334,084.51</b>	<b>\$ 369,083.48</b>

<b>CSA-3 WATER SYSTEM EXPENSES:</b>					
47301	720500	Household Expense	\$ 59.00	\$ -	\$ 100.00
47301	720600	Insurance Expense	\$ 5,467.00	\$ 3,728.00	\$ 3,730.00
47301	720601	General Insurance	\$ 1,197.00	\$ 1,288.00	\$ 1,230.00
47301	720800	Maintenance -Equipment	\$ 602.00	\$ 992.49	\$ 700.00
47301	720900	Maintenance Structures & Grounds	\$ 313.59	\$ 182.25	\$ 200.00
47301	720907	Maintenance - Water System	\$ 2,092.15	\$ 60.28	\$ 2,000.00
47301	720913	Direct Maintenance Expense - DEGS	\$ 25,195.68	\$ 41,669.82	\$ 61,816.88
47301	720915	Sp Dist Water/Sewer Chemicals	\$ 96.96	\$ -	\$ 250.00
47301	720916	Water/Sewer Testing	\$ 4,356.00	\$ 757.20	\$ 2,000.00
47301	721100	Memberships	\$ 75.00	\$ 76.47	\$ 77.00
47301	721302	Postage	\$ 429.67	\$ 498.15	\$ 725.00
47301	721306	Equipment < FA Limit	\$ -	\$ 921.64	\$ 5,000.00

## CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
47301	721400	Professional & Specialized Services	\$ 682.73	\$ 3,729.20	\$ 3,500.00
47301	721403	Audit/Accounting Services	\$ 4,956.76	\$ 4,200.00	\$ 2,100.00
47301	721427	Property Tax Admin Fee	\$ 6.00	\$ -	\$ -
47301	721498	SD-Administration Overhead	\$ 24,216.03	\$ 30,072.45	\$ 28,000.00
47301	721600	Rent & Lease - Equip		\$ 3.71	\$ -
47301	721602	Rent & Lease Other Equip	\$ 87.23	\$ -	\$ 500.00
47301	721800	Small Tools & Instruments	\$ 225.00	\$ 285.27	\$ 250.00
47301	721900	Special Departmental Expense	\$ 3,969.50	\$ 4,358.00	\$ 4,100.00
47301	722000	Transportation, Travel & Education	\$ -	\$ 108.89	\$ -
47301	722101	Gas & Electricity	\$ 47,730.14	\$ 50,639.19	\$ 54,500.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 122,017.99</b>	<b>\$ 143,571.01</b>	<b>\$ 170,778.88</b>
47301	731401	Interfund Expend - Cost Plan	\$ 9,990.00	\$ 5,830.00	\$ 15,345.93
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 9,990.00</b>	<b>\$ 5,830.00</b>	<b>\$ 15,345.93</b>
47301	740301	Equipment	\$ 27,318.25	\$ 714.26	\$ -
<b>FIXED ASSETS - WATER</b>			<b>\$ 27,318.25</b>	<b>\$ 714.26</b>	<b>\$ -</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 159,326.24</b>	<b>\$ 150,115.27</b>	<b>\$ 186,124.81</b>
<b>CSA-3 SEWER SYSTEM EXPENSES:</b>					
47302	720300	Communication Services	\$ -	\$ 582.17	\$ 650.00
47302	720500	Household Expense	\$ 61.00	\$ -	\$ 100.00
47302	720600	Insurance Expense	\$ 5,468.00	\$ 3,728.00	\$ 3,730.00
47302	720601	General Insurance	\$ 1,197.00	\$ 1,288.00	\$ 1,230.00
47302	720800	Maintenance -Equipment	\$ 625.71	\$ 1,843.05	\$ 1,000.00
47302	720908	Maintenance - Sewer System	\$ 1,097.93	\$ 49.55	\$ 2,500.00
47302	720913	Direct Maintenance Expense - DEGS	\$ 20,136.33	\$ 47,915.93	\$ 22,000.00
47302	720916	Water/Sewer Testing	\$ 8.56	\$ -	\$ -
47302	721100	Memberships	\$ 75.00	\$ 76.47	\$ 78.00
47302	721304	Miscellaneous Office Supplies	\$ -	\$ 70.55	\$ -
47302	721306	Equipment < FA Limit	\$ -	\$ 1,718.00	\$ 5,000.00
47302	721400	Professional & Specialized Services	\$ 4,011.79	\$ -	\$ 2,500.00
47302	721403	Audit/Accounting Services	\$ 5,066.24	\$ 4,220.00	\$ 2,100.00
47302	721498	SD-Administration Overhead	\$ 22,018.00	\$ 25,211.94	\$ 18,000.00
47302	721600	Rent/Lease - Equip	\$ -	\$ 3.78	\$ -

## CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
47302	721602	Rent/Lease Other Equipment	\$ 116.21	\$ -	\$ 500.00
47302	721800	Small Tools & Instruments	\$ 229.00	\$ 468.74	\$ 200.00
47302	721900	Special Departmental Expense	\$ 1,521.00	\$ 2,447.99	\$ 2,150.00
47302	722000	Transportation, Travel & Education	\$ -	\$ 110.98	\$ -
47302	722101	Gas & Electricity	\$ 1,358.48	\$ 2,904.65	\$ 3,000.00
47302	722102	Sewer & Water Charges	\$ 80,337.60	\$ 76,031.17	\$ 85,379.00

	<b>OPERATION EXPENSES - SEWER</b>	<b>\$ 143,339.48</b>	<b>\$ 168,670.97</b>	<b>\$ 150,117.00</b>
--	-----------------------------------	----------------------	----------------------	----------------------

47302	731401	Interfund Expend - Cost Plan	\$ 9,082.64	\$ 1,135.12	\$ 13,377.97
-------	--------	------------------------------	-------------	-------------	--------------

	<b>INTERFUND EXPENSES - SEWER</b>	<b>\$ 9,082.64</b>	<b>\$ 1,135.12</b>	<b>\$ 13,377.97</b>
--	-----------------------------------	--------------------	--------------------	---------------------

47302	740301	Equip/Furniture > \$5,000	\$ -	\$ 727.97	\$ -
-------	--------	---------------------------	------	-----------	------

	<b>FIXED ASSETS - SEWER</b>	<b>\$ -</b>	<b>\$ 727.97</b>	<b>\$ -</b>
--	-----------------------------	-------------	------------------	-------------

	<b>TOTAL SEWER EXPENSES</b>	<b>\$ 152,422.12</b>	<b>\$ 169,806.09</b>	<b>\$ 163,494.97</b>
--	-----------------------------	----------------------	----------------------	----------------------

### CSA-3 STREET LIGHT EXPENSES:

47303	720909	Maintenance - Street Lights	\$ 811.33	\$ 49.57	\$ 500.00
47303	720913	Direct Maintenance Expense - DEGS	\$ 2,890.94	\$ 2,150.43	\$ 1,000.00
47303	721602	Rent/Lease Other Equipment	\$ 204.05	\$ 459.00	\$ -
47303	722101	Gas & Electricity	\$ 8,602.52	\$ 9,698.82	\$ 10,000.00

	<b>OPERATION EXPENSES - LIGHTS</b>	<b>\$ 12,508.84</b>	<b>\$ 12,357.82</b>	<b>\$ 11,500.00</b>
--	------------------------------------	---------------------	---------------------	---------------------

CSA-3 Funding Sources	\$ 310,758.65	\$ 334,084.51	\$ 369,083.48
CSA-3 Financing Uses	\$ 324,257.20	\$ 332,279.18	\$ 361,119.78
NET (Revenue-Expenses)	\$ (13,498.55)	\$ 1,805.33	\$ 7,963.70

	<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,729.52</b>	<b>\$ (9,769.03)</b>	<b>\$ (7,963.70)</b>
--	-------------------------------	--------------------	----------------------	----------------------

	<b>CSA-3 ENDING FUND BALANCE</b>	<b>\$ (9,769.03)</b>	<b>\$ (7,963.70)</b>	<b>\$ (0.00)</b>
--	----------------------------------	----------------------	----------------------	------------------

Outstanding Debt	
2013/14	\$ 16,633.58
Prior Years	\$ 79,747.53
I&I Loan	\$ 100,000.00
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$ 196,381.11</b>

## **Service Area 3 – Parksdale**

### **2014-2015 Recommended Water Other Budgets**

#### WATER

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

#### 4732 SA 3 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.

## CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-3 BOND FUND ADMIN:</b>					
<b>CSA-3 BOND FUND BEGINNING FUND BALANCE</b>			\$ 40,829.74	\$ 40,218.55	\$ 40,218.55
<b>CSA-3 BOND FUND REVENUE:</b>					
47320	640101	Interest on Cash	\$ 80.70	\$ 29.77	\$ 30.00
47320	640103	Interest on Property Tax Collected	\$ 4.48	\$ -	\$ -
47320	660205	Sp Asmt - Bonds	\$ 19,031.16	\$ 19,038.21	\$ 19,500.00
47320	660210	Sp Asmt - Delinquent Asmt	\$ 2,722.47	\$ 2,021.47	\$ 2,400.00
<b>CSA-3 BOND FUND REVENUE</b>			<b>\$ 21,838.81</b>	<b>\$ 21,089.45</b>	<b>\$ 21,930.00</b>
<b>CSA-3 BOND FUND EXPENSES:</b>					
47320	730200	Bond Redemptions	\$ 18,000.00	\$ 18,000.00	\$ 19,000.00
47320	730400	Interest on Bonds	\$ 4,450.00	\$ 3,550.00	\$ 2,625.00
47320	780100	Appropriation for Contingency	\$ -	\$ -	\$ 40,523.55
<b>TOTAL CSA-3 BOND FUND EXPENSES</b>			<b>\$ 22,450.00</b>	<b>\$ 21,550.00</b>	<b>\$ 62,148.55</b>
CSA-3 Bond Fund Funding Sources			\$ 62,668.55	\$ 61,308.00	\$ 62,148.55
CSA-3 Bond Fund Financing Uses			\$ 22,450.00	\$ 21,550.00	\$ 62,148.55
<b>CSA-3 BOND FUND ENDING FUND BALANCE</b>			<b>\$ 40,218.55</b>	<b>\$ 39,758.00</b>	<b>\$ -</b>



## **Service Area 3B – Parksdale**

### **2014-2015 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 SA-3's service boundary. The service area is in Madera County Supervisorial District 4. This zone of benefit provides services for a 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. Phase 2 (48 Multi-family units) of the development was developed first and completed in April 2010. Phase 1 (49 Single family units) began development in 2010.

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, customer water meters and hydrants are included in the system. Installation of Supervisory Control and Data Acquisition (SCADA) at the well site is planned for this fiscal year.

All of CSA-3B's sewer system is part of the CSA-3's Sewer collection system which transmits the wastewater through the district and 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 sewer pumping station was upgraded and moved in June 2013 and now has increased capacity, emergency power backup, and a supervisory control and data acquisition monitoring system.

The rates for these services were set by Resolution No. 2010-063 on January 13, 2009 and include an annual Consumers Price Index adjustment. The quarterly rates per improved single family unit are \$72 for water, \$73.66 for sewer, \$7 for lighting, \$49 for parks, \$16 for storm drain, \$27 for roads, \$23 for fire and \$37 for district administration. The standby rates for unimproved parcels are \$36. There are no property tax monies for this zone of benefit.

## CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-3B WATER SYSTEM:</b>					
<b>BEGINNING FUND BALANCE</b>			\$ 32,466.56	\$ 2,383.88	\$ 272.70
<b>CSA-3B REVENUES:</b>					
47450	640101	Interest on Cash	\$ 1,077.32	\$ 170.73	\$ 100.00
<b>CSA-3B FUND BALANCE</b>			<b>\$ 1,077.32</b>	<b>\$ 170.73</b>	<b>\$ 100.00</b>
<b>WATER SYSTEM REVENUES:</b>					
47451	660202	Spec Asmnt - Water	\$ 15,328.29	\$ 23,356.08	\$ 35,622.68
47451	660209	Sp Asmnt-Delinquent	\$ -	\$ 1,437.98	\$ -
47451	660212	Svc Chg - Water/Sewer	\$ 8.00	\$ -	\$ -
47451	660233	Spec Asmnt - District Admin & Fees	\$ -	\$ 8,436.00	\$ 5,509.59
<b>TOTAL WATER SYSTEM REVENUE</b>			<b>\$ 15,336.29</b>	<b>\$ 33,230.06</b>	<b>\$ 41,232.27</b>
<b>WATER SYSTEM EXPENSES:</b>					
47451	720500	Household Expense	\$ 12.00	\$ 14.62	\$ -
47451	720800	Maintenance -Equipment	\$ 260.00	\$ 239.20	\$ 100.00
47451	721306	Equipment < FA Limit	\$ 317.00	\$ -	\$ -
47451	721400	Professional & Specialized Services	\$ -	\$ -	\$ 250.00
47451	721498	SD-Administration Overhead	\$ 3,837.88	\$ 6,977.78	\$ 11,039.15
47451	721600	Rent & Lease - Equip	\$ -	\$ 0.86	\$ -
47451	721800	Small Tools & Instruments	\$ 75.00	\$ 66.16	\$ 75.00
47451	721900	Special Departmental Expense	\$ -	\$ 79.09	\$ -
47451	722000	Transportation, Travel & Education	\$ -	\$ 25.26	\$ -
47451	721940	SD- Water Purchase	\$ 40,000.00	\$ 21,768.00	\$ 22,000.00
47451	731401	Interfund Expend - Cost Plan	\$ 1,994.41	\$ 6,341.00	\$ 3,044.42
47451	740301	Equipment	\$ -	\$ 165.66	\$ -
47451	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>TOTAL WATER SYSTEM EXPENSES</b>			<b>\$ 46,496.29</b>	<b>\$ 35,511.97</b>	<b>\$ 36,508.57</b>
<b>WATER SYSTEM ENDING FUND BALANCE</b>			<b>\$ 2,383.88</b>	<b>\$ 272.70</b>	<b>\$ 4,996.40</b>

## CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-3B SEWER SYSTEM:</b>					
<b>BEGINNING FUND BALANCE</b>			\$ 256,242.46	\$ (21,776.80)	\$ -
<b>SEWER SYSTEM REVENUES:</b>					
47452	654502	St - Comm Dev Block Grant	\$ 281,694.00	\$ 67,906.00	\$ -
47452	660206	Spec Asmnt - Sewer	\$ 8,994.07	\$ 11,342.28	\$ 17,278.68
47452	660232	Spec Asmnt - City WWTP	\$ 14,140.63	\$ 13,215.53	\$ 18,420.64
47452	660233	Spec Asmnt - District Admin & Fees	\$ -	\$ 8,436.00	\$ 5,509.59
47452	662704	Copies	\$ 120.00	\$ -	\$ -
47452	667330	Contributions	\$ -	\$ 37,744.49	\$ -
<b>TOTAL SEWER SYSTEM REVENUE</b>			<b>\$ 304,948.70</b>	<b>\$ 138,644.30</b>	<b>\$ 41,208.91</b>
<b>CSA-3B SEWER SYSTEM EXPENSES</b>					
47452	720500	Household Expense		\$ 14.62	\$ -
47452	720800	Maintenance -Equipment	\$ -	\$ 230.20	\$ -
47452	721400	Professional & Specialized Services	\$ -	\$ -	\$ 250.00
47452	721498	SD-Administration Overhead	\$ 3,021.37	\$ 7,307.38	\$ -
47452	721600	Rent/Lease - Equip		\$ 0.86	\$ -
47452	721800	Small Tools & Instruments	\$ -	\$ 66.16	\$ -
47452	721900	Special Departmental Expense	\$ 71.00	\$ 79.09	\$ -
47452	722000	Transportation, Travel & Education	\$ -	\$ 25.26	\$ -
47452	722102	Sewer Charges	\$ 9,599.76	\$ 16,578.56	\$ 18,420.64
47452	730000	Other Charges - Sewer	\$ -	\$ 26,866.00	\$ 30,000.00
47452	731401	Interfund Expend - Cost Plan	\$ 1,246.63	\$ 2,905.00	\$ 3,044.42
47452	740200	Buildings and Improvements	\$ 569,020.63	\$ 62,827.95	\$ -
47452	740301	Equipment	\$ -	\$ 165.66	\$ -
47452	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>TOTALSEWER SYSTEM EXPENSE</b>			<b>\$ 582,967.96</b>	<b>\$ 117,066.74</b>	<b>\$ 51,715.06</b>
<b>SEWER SYSTEM ENDING FUND BALANCE</b>			<b>\$ (21,776.80)</b>	<b>\$ (199.24)</b>	<b>\$ (10,506.15)</b>
<b>CSA-3B ROAD</b>					
<b>BEGINNING FUND BALANCE</b>			<b>\$ 13,853.57</b>	<b>\$ 20,778.04</b>	<b>\$ 26,868.23</b>

## CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-03B ROAD REVENUES:</b>					
47453	660201	Sp Asmt - Roads	\$ 6,924.47	\$ 6,090.19	\$ 13,662.00
<b>TOTAL ROAD REVENUE</b>			<b>\$ 6,924.47</b>	<b>\$ 6,090.19</b>	<b>\$ 13,662.00</b>
<b>CSA-03B ROAD EXPENSES:</b>					
47453	720906	Mtce - Roads	\$ -	\$ -	\$ -
47453	780100	Appropriation for Contingency	\$ -	\$ -	\$ 40,530.23
<b>TOTAL ROAD EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,530.23</b>
<b>ROAD ENDING FUND BALANCE</b>			<b>\$ 20,778.04</b>	<b>\$ 26,868.23</b>	<b>\$ -</b>
<b>CSA-3B STREET LIGHT</b>					
<b>BEGINNING FUND BALANCE</b>			<b>\$ 4,044.75</b>	<b>\$ 4,079.10</b>	<b>\$ 4,079.10</b>
<b>CSA-03B STREET LIGHT REVENUES:</b>					
47454	660203	Spec Asmnt - Lights	\$ 1,862.05	\$ 1,663.89	\$ 3,902.68
<b>TOTAL STREET LIGHT REVENUE</b>			<b>\$ 5,906.80</b>	<b>\$ 5,742.99</b>	<b>\$ 7,981.78</b>
<b>CSA-03B STREET LIGHT EXPENSES:</b>					
47454	720909	Maintenance - Street Lights	\$ 1,827.70	\$ -	\$ 2,500.00
47454	720913	Direct Maintenance Expense - DEGS	\$ -	\$ -	\$ -
47454	721306	Equipment < FA Limit	\$ -	\$ -	\$ -
47454	721498	SD-Administration Overhead	\$ -	\$ -	\$ -
47454	722101	Gas & Electricity	\$ -	\$ -	\$ -
47454	780100	Appropriation for Contingency	\$ -	\$ -	\$ 5,481.78
<b>TOTAL STREET LIGHT EXPENSES</b>			<b>\$ 1,827.70</b>	<b>\$ -</b>	<b>\$ 7,981.78</b>
<b>STREET LIGHTS ENDING FUND BALANCE</b>			<b>\$ 4,079.10</b>	<b>\$ 5,742.99</b>	<b>\$ -</b>
<b>CSA-3B STORM DRAIN</b>					
<b>BEGINNING FUND BALANCE</b>			<b>\$ 9,147.72</b>	<b>\$ 13,350.72</b>	<b>\$ 16,917.45</b>
<b>CSA-03B STORM DRAIN REVENUES:</b>					
47455	660216	Spec Asmnt - Storm Drain	\$ 4,203.00	\$ 3,566.73	\$ 8,293.76
<b>TOTAL STORM DRAIN REVENUE</b>			<b>\$ 13,350.72</b>	<b>\$ 16,917.45</b>	<b>\$ 25,211.21</b>

## CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-03B STORM DRAIN REVENUES:</b>					
47455	720911	Maintenance - Storm Drain	\$ -	\$ -	\$ 5,000.00
47455	720913	Direct Maintenance Expense - DEGS	\$ -	\$ -	\$ 5,000.00
47455	780100	Appropriation for Contingency	\$ -	\$ -	\$ 15,211.21
<b>TOTAL STORM DRAIN EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,211.21</b>
<b>STORM DRAIN ENDING FUND BALANCE</b>			<b>\$ 13,350.72</b>	<b>\$ 16,917.45</b>	<b>\$ -</b>
<b>CSA-3B FIRE PROTECTION</b>					
<b>BEGINNING FUND BALANCE</b>			<b>\$ 16,234.46</b>	<b>\$ 22,423.06</b>	<b>\$ 27,831.09</b>
<b>CSA-03B FIRE PROTECTION REVENUES:</b>					
47456	660221	Spec Asmnt - Fire Services	\$ 6,188.60	\$ 5,408.03	\$ 11,709.00
<b>TOTAL FIRE PROTECTION REVENUE</b>			<b>\$ 22,423.06</b>	<b>\$ 27,831.09</b>	<b>\$ 39,540.09</b>
<b>CSA-03B FIRE PROTECTION EXPENSES:</b>					
47456	750100	Op Trans Out - General Fund	\$ -	\$ -	\$ 10,000.00
47456	780100	Appropriation for Contingency	\$ -	\$ -	\$ 29,540.09
<b>TOTAL FIRE PROTECTION EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,540.09</b>
<b>FIRE PROTECTION ENDING FUND BALANCE</b>			<b>\$ 22,423.06</b>	<b>\$ 27,831.09</b>	<b>\$ -</b>
<b>CSA-3B PARKS OPERATIONS &amp; MAINTENANCE EXPENSES:</b>					
<b>BEGINNING FUND BALANCE</b>			<b>\$ 25,475.04</b>	<b>\$ 37,138.28</b>	<b>\$ 47,800.12</b>
<b>CSA-03B PARKS REVENUES:</b>					
47457	660204	Spec Asmnt - Parks/Land	\$ 12,379.58	\$ 10,695.81	\$ 24,397.00
<b>TOTAL PARKS REVENUE</b>			<b>\$ 37,854.62</b>	<b>\$ 47,834.09</b>	<b>\$ 72,197.12</b>
<b>CSA-03B PARKS EXPENSES:</b>					
47457	720912	Maintenance - Parks Op & Maint	\$ 716.34	\$ 33.97	\$ 10,000.00
47457	780100	Appropriation for Contingency	\$ -	\$ -	\$ 62,197.12
<b>TOTAL PARKS EXPENSES</b>			<b>\$ 716.34</b>	<b>\$ 33.97</b>	<b>\$ 72,197.12</b>
<b>CSA-03B PARKS ENDING FUND BALANCE</b>			<b>\$ 37,138.28</b>	<b>\$ 47,800.12</b>	<b>\$ -</b>

## CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-3B DISTRICT ADMIN EXPENSES:</b>					
<b>BEGINNING FUND BALANCE</b>			\$ 6,720.00	\$ 16,691.67	\$ 11,093.18
<b>CSA-03B DISTRICT ADMIN REVENUE</b>					
47458	660223	Svc Chg - Excess Water	\$ 72.00	\$ 121.11	\$ -
47458	660233	Spec Asmnt - District Admin & Fees	\$ 9,899.67	\$ 11,152.40	\$ 18,060.00
			<b>\$ 16,691.67</b>	<b>\$ 27,965.18</b>	<b>\$ 29,153.18</b>
<b>CSA-03B DISTRICT ADMIN EXPENSES</b>					
47458	721203	Spec Asmnt - Admin & Fees Water	\$ -	\$ 16,872.00	\$ 5,509.59
47458	721203	Spec Asmnt - Admin & Fees Sewer	\$ -	\$ -	\$ 5,509.59
47458	780100	Appropriation for Contingency	\$ -	\$ -	\$ 18,134.00
<b>TOTAL DISTRICT ADMIN EXPENSES</b>			<b>\$ -</b>	<b>\$ 16,872.00</b>	<b>\$ 29,153.18</b>
<b>CSA-03B DISTRICT ADMIN END FUND BAL</b>			<b>\$ 16,691.67</b>	<b>\$ 11,093.18</b>	<b>\$ -</b>

## **Service Area 5 – Eastside Acres Village**

### **2014-2015 Recommended Sewer and Street Lights Operations and Maintenance Budget**

County Service Area 5 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. This district provides sewer and street light services for a 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 and maintenance and servicing is performed by PG&E. There is no assessment for the streetlights and costs of operations are met by using property tax revenue. The property tax revenues are utilized for both road maintenance and street lights. In 2011-12 year two thirds of the accumulated funds (\$30,000) were utilized for road improvements.

## CSA-5 EASTSIDE ACRES VILLAGE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-5 STREET LIGHT FUND REVENUE:</b>					
47501	610100	Current Secured Property Tax	\$ 4,986.75	\$ 5,009.52	\$ 5,200.00
47501	610200	Current Unsecured Property Tax	\$ 201.11	\$ 147.11	\$ 175.00
47501	610300	Prior Secured Property Tax	\$ (2.21)	\$ -	\$ -
47501	610400	Prior Unsecured Property Tax	\$ 14.14	\$ -	\$ 10.00
47501	610600	Current Supplemental Property Tax	\$ 16.26	\$ 23.30	\$ 22.00
47501	610700	Prior Supplemental Property Tax	\$ 1.56	\$ -	\$ 5.00
47501	640101	Interest on Cash	\$ 152.67	\$ 95.39	\$ 50.00
47501	640103	Interest on Property Tax	\$ (0.37)	\$ -	\$ -
47501	652900	St - H/O Property Tax Relief	\$ 63.26	\$ 62.24	\$ 69.00
47501	660203	Sp Asmt - Lights	\$ -	\$ 4,183.63	\$ -
<b>TOTAL CSA-5 STREET LIGHT REVENUE</b>			<b>\$ 5,433.17</b>	<b>\$ 9,521.19</b>	<b>\$ 5,531.00</b>

<b>CSA-5 STREET LIGHT EXPENSES:</b>					
47501	720600	Insurance Expense	\$ 74.00	\$ 50.00	\$ 50.00
47501	720601	General Insurance	\$ 1,552.00	\$ 1,669.00	\$ 1,700.00
47501	721306	Equipment < FA Limit	\$ -	\$ -	\$ -
47501	721427	Property Tax Admin Fee	\$ 144.00	\$ 185.00	\$ 185.00
47501	722101	Gas & Electricity	\$ 2,288.72	\$ 2,345.25	\$ 2,650.00
<b>OPERATION EXPENSES</b>			<b>\$ 4,058.72</b>	<b>\$ 4,249.25</b>	<b>\$ 4,585.00</b>

47501	780100	Appropriation for Contingency	\$ -	\$ -	\$ 19,213.56
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,213.56</b>

**TOTAL CSA-5 STREET LIGHT EXPENSES      \$      4,058.72                      \$      4,249.25                      \$      23,798.56**

<b>CSA-5 ROADS EXPENSES:</b>					
47502	720906	MTCE - Roads	\$ 1,007.39	\$ 1,538.11	\$ 30,000.00
<b>TOTAL CSA-5 ROAD EXPENSES</b>			<b>\$ 1,007.39</b>	<b>\$ 1,538.11</b>	<b>\$ 30,000.00</b>

CSA-5 Fund Funding Sources	\$ 5,433.17	\$ 9,521.19	\$ 5,531.00
CSA-5 Fund Financing Uses	\$ 5,066.11	\$ 5,787.36	\$ 53,798.56
NET (Revenue-Expenses)	\$ 367.06	\$ 3,733.83	\$ (48,267.56)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 44,166.67</b>	<b>\$ 44,533.73</b>	<b>\$ 48,267.56</b>
<b>CSA-5 ENDING FUND BALANCE</b>	<b>\$ 44,533.73</b>	<b>\$ 48,267.56</b>	<b>\$ -</b>



## Service Area 5 – Eastside Acres Village

### 2014-2015 Recommended Water Other Budgets

#### SEWER

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

#### 4751 SA 5 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.

<b>CSA-5 BOND FUND ADMIN:</b>					
<b>CSA-5 BOND FUND BEGINNING FUND BALANCE</b>		\$ 16,893.86	\$ 17,253.14	\$ 12,566.99	
<b>CSA-5 BOND FUND REVENUE:</b>					
47510	640101	Interest on Cash	\$ 7.21	\$ 16.02	\$ 10.00
47510	640103	Interest on Property Tax Collected	\$ -	\$ -	\$ -
47510	660205	Sp Asmt - Bonds	\$ 7,484.78	\$ -	\$ 7,250.00
47510	660209	Sp Asmt - Delinquent Asmt	\$ -	\$ 2,667.15	
47510	660210	Sp Asmt - Delinquent Asmt	\$ 642.29	\$ 155.68	\$ 340.00
<b>CSA-5 BOND FUND REVENUE</b>			<b>\$ 8,134.28</b>	<b>\$ 2,838.85</b>	<b>\$ 7,600.00</b>
<b>CSA-5 BOND FUND EXPENSES:</b>					
47510	730200	Bond Redemptions	\$ 5,000.00	\$ 5,000.00	\$ 4,200.00
47510	730400	Interest on Bonds	\$ 2,775.00	\$ 2,525.00	\$ 2,970.83
47510	780100	Appropriation for Contingency	\$ -	\$ -	\$ 12,996.16
<b>TOTAL CSA-5 BOND FUND EXPENSES</b>			<b>\$ 7,775.00</b>	<b>\$ 7,525.00</b>	<b>\$ 20,166.99</b>
<b>CSA-5 Bond Fund Funding Sources</b>			<b>\$ 25,028.14</b>	<b>\$ 20,091.99</b>	<b>\$ 20,166.99</b>
<b>CSA-5 Bond Fund Financing Uses</b>			<b>\$ 7,775.00</b>	<b>\$ 7,525.00</b>	<b>\$ 20,166.99</b>
<b>CSA-5 BOND FUND ENDING FUND BALANCE</b>			<b>\$ 17,253.14</b>	<b>\$ 12,566.99</b>	<b>\$ (0.00)</b>

## **CSA-14 Chuk-Chanse**

### **2014–2015 Recommended Water, Sewer and Street Lights Operations and Maintenance Budget**

County Service Area 14, Chuk-Chanse, is located on Road 28½ and Western Way in County Supervisorial District 2. This service area provides water, sewer, lighting, and drainage services to residential users and sewer service to a commercial user.

The Chuk-Chanse Water System, State Identification Number 2000724, provides water service to 31 residential units. The California Department of Public Health requires operators of this system to hold a minimum of a D-1 Distribution Certification. The system consists of one well with the production of 31 gallons per minute that supplies a 48,000 gallon bolted steel storage tank. Two boost pumps draw chlorinated water from the storage tank and pumps into the hydro-pneumatic tank to pressurize the system. The distribution system is composed of 2,847 feet of 6 inch Asbestos Cement (AC) pipe, and 7 fire hydrants. There are no consumer water meters. The system does not have an onsite emergency power generator and the loss of the system's pressure is likely to occur if there is a power outage. During the 2007-08 year, the telemetry and motor controls were upgraded with funding from a CDBG Grant. There is no Supervisory Control and Data Acquisition (SCADA) or automatic dialer to call in alarm conditions. There is an audible alarm that relies on residents for notification of problems. Current needs for this system include; SCADA system, generator backup, an additional well, and increased storage facilities to meet fire flow requirements.

The Chuk-Chanse Sewer System, WDR# 85-025, serves 31 residential connections and 1 commercial connection with 3.1 equivalent sewer units. The State Water Resources Control Board requires a Grade 1 Wastewater Treatment Plant Operator. 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. In 2008, a CDBG Grant in excess of \$80,000 provided funds for cleaning and repairing the ponds. The CCTV inspection of the collection system performed in April 2011 confirmed tree root intrusion and separation of the mains. The lift station is currently operating with one pump and needs upgrading including installation of a second pump. The system lacks emergency power generation and an automatic dialer or SCADA system in place to report failures.

There are four streetlights in the district; PG&E performs the needed service and maintenance. The Drainage System consists of two basins and an old drainage system. 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 Consumers Price Index adjustment. The rate for improved residential water service is \$230 per quarter. The rate for improved residential sewer service is \$130 per quarter. The rate for street lights was set by Resolution 2009-013 on January 13, 2009 for the amount of \$21 per quarter. A rate increase is scheduled for 2014-2015.

## CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-14 WATER/SEWER REVENUE:</b>					
48300	640101	Interest on Cash	\$ 54.46	\$ 8.11	\$ 50.00
48301	640103	Interest on Property Tax Collected (Water)	\$ (0.65)	\$ -	\$ -
48301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 4,364.00	\$ 18,671.96	\$ -
48301	660212	Service Chg - Wtr/Swr (Water)	\$ 15,142.52	\$ 12,766.06	\$ 28,520.00
48302	640103	Interest on Property Tax Collected (Sewer)	\$ (0.34)	\$ -	\$ -
48302	654502	St - Comm Dev Block Grant	\$ 12,680.00	\$ -	\$ -
48302	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 2,272.00	\$ 412.96	\$ -
48302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 9,405.21	\$ 8,217.09	\$ 17,648.00
48304	660203	Sp Asmt - Lights	\$ 1,128.50	\$ 1,226.00	\$ 2,688.00
48304	660212	Service Charge - Water/Sewer	\$ 100.77	\$ 32.85	\$ 65.00
<b>TOTAL REVENUE</b>			<b>\$ 45,146.47</b>	<b>\$ 41,335.03</b>	<b>\$ 48,971.00</b>

<b>CSA-14 WATER SYSTEM EXPENSES:</b>					
48301	720500	Household Expense	\$ 4.00	\$ 3.72	\$ -
48301	720600	Insurance Expense	\$ 311.00	\$ 213.00	\$ 213.00
48301	720601	General Insurance	\$ 395.50	\$ 425.00	\$ 425.00
48301	720800	Maintenance of Equipment	\$ 134.42	\$ 155.92	\$ 100.00
48301	720900	Maintenance Structures & Grounds	\$ -	\$ 182.25	\$ -
48301	720907	Maintenance - Water System	\$ 256.38	\$ 300.15	\$ 500.00
48301	720913	Direct Maintenance Expense - DEGS	\$ 12,053.92	\$ 11,942.76	\$ 11,500.00
48301	720915	Sp Dist Water/Sewer Chemicals	\$ 537.73	\$ 681.45	\$ 700.00
48301	720916	Water/Sewer Testing	\$ 1,538.00	\$ 874.80	\$ 1,000.00
48301	721000	Med/Dent/Lab Supplies	\$ 49.77	\$ 44.81	\$ 50.00
48301	721100	Memberships	\$ 75.00	\$ 76.47	\$ 80.00
48301	721302	Postage	\$ 36.98	\$ 99.60	\$ 50.00
48301	721306	Equipment < FA Limit	\$ -	\$ -	\$ 2,000.00
48301	721400	Professional & Specialized Services	\$ 17.95	\$ 11.06	\$ 205.00
48301	721403	Audit/Accounting Services	\$ 308.56	\$ 308.56	\$ 130.00
48301	721498	SD- Administration Overhead	\$ 1,892.04	\$ 1,422.34	\$ 1,500.00
48301	721600	Rent & Lease - Equip	\$ -	\$ 0.02	\$ -
48301	721800	Small Tools & Instruments	\$ 14.00	\$ 16.81	\$ -
48301	721900	Special Departmental Expense	\$ 328.00	\$ 348.10	\$ 328.00
48301	722000	Transportation, Travel & Education	\$ -	\$ 6.42	\$ -
48301	722101	Gas & Electricity	\$ 5,972.12	\$ 7,113.18	\$ 7,500.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 23,925.37</b>	<b>\$ 24,226.42</b>	<b>\$ 26,281.00</b>

## CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
48301	731401	Interfund Expend - Cost Plan	\$ 780.96	\$ -	\$ 773.58
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 780.96</b>	<b>\$ -</b>	<b>\$ 773.58</b>

48301	740301	Equipment/Furniture >\$5,000	\$ -	\$ 42.10	\$ -
<b>FIXED ASSETS - WATER</b>			<b>\$ -</b>	<b>\$ 42.10</b>	<b>\$ -</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 24,706.33</b>	<b>\$ 24,268.52</b>	<b>\$ 27,054.58</b>

<b>CSA-14 SEWER SYSTEM EXPENSES:</b>					
48302	720500	Household Expense	\$ 4.00	\$ 3.72	\$ -
48302	720600	Insurance Expense	\$ 312.00	\$ 212.00	\$ 215.00
48302	720601	General Insurance	\$ 395.50	\$ 425.00	\$ 425.00
48302	720800	Maintenance of Equipment	\$ 39.00	\$ 58.49	\$ -
48302	720900	Maintenance Structures & Grounds	\$ 109.31	\$ -	\$ -
48302	720908	Maintenance - Sewer System	\$ -	\$ -	\$ 700.00
48302	720913	Direct Maintenance Expense - DEGS	\$ 14,197.56	\$ 10,182.96	\$ 8,500.00
48302	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ 40.13	\$ -
48302	721100	Memberships	\$ 75.00	\$ 76.47	\$ 77.00
48302	721203	Other Miscellaneous	\$ 78.17	\$ -	\$ -
48302	721306	Equipment < FA Limit	\$ -	\$ -	\$ 1,900.00
48302	721400	Professional & Specialized Services	\$ -	\$ -	\$ 105.00
48302	721403	Audit/Accounting Services	\$ 318.52	\$ 318.52	\$ 130.00
48302	721498	SD- Administration Overhead	\$ 2,381.60	\$ 1,174.00	\$ 1,200.00
48302	721600	Rent & Leases - Equipment	\$ -	\$ 0.22	\$ -
48302	721800	Small Tools & Instruments	\$ 14.00	\$ 16.81	\$ -
48302	721900	Special Department Expense	\$ 6,958.00	\$ 8,897.10	\$ 7,500.00
48302	722000	Transportation, Travel and Education	\$ -	\$ 6.42	\$ -
48302	722101	Gas & Electricity	\$ 842.62	\$ 743.85	\$ 850.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 25,725.28</b>	<b>\$ 22,155.69</b>	<b>\$ 21,602.00</b>

48302	731401	Interfund Expend - Cost Plan	\$ 981.52	\$ -	\$ 773.58
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 981.52</b>	<b>\$ -</b>	<b>\$ 773.58</b>

48302	740301	Equipment/Furniture > \$5,000	\$ -	\$ 42.10	\$ -
<b>FIXED ASSETS - SEWER</b>			<b>\$ -</b>	<b>\$ 42.10</b>	<b>\$ -</b>

## CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>TOTAL SEWER EXPENSES</b>			\$ 26,706.80	\$ 22,197.79	\$ 22,375.58

<b>CSA-14 STREET LIGHT EXPENSES:</b>					
48304	722101	Gas & Electricity	\$ 648.72	\$ 579.15	\$ 585.00
<b>TOTAL STREET LIGHT EXPENSES</b>			<b>\$ 648.72</b>	<b>\$ 579.15</b>	<b>\$ 585.00</b>

CSA-14 Funding Sources	\$ 45,146.47	\$ 41,335.03	\$ 48,971.00
CSA-14 Financing Uses	\$ 52,061.85	\$ 47,045.46	\$ 50,015.16
NET (Revenue-Expenses)	\$ (6,915.38)	\$ (5,710.43)	\$ (1,044.16)
<b>BEGINNING FUND BALANCE</b>	\$ 14,893.79	\$ 7,978.41	\$ 2,267.98
<b>CSA-14 ENDING FUND BALANCE</b>	\$ 7,978.41	\$ 2,267.98	\$ 1,223.82

Outstanding Debt	
2013/14	\$ 4,964.66
Prior Years	\$ 5,543.45
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$ 10,508.11</b>

---

**\$ (10,508.11)**

## **Service Area 16 – Sumner Hill**

### **2014-2015 Recommended Water and Sewer Operations and Maintenance Budget**

County Service Area 16, Sumner Hill, is located off of Road 204 at Killarney Drive in Madera County Supervisorial District 1 and provides residential water and sewer services to a small community.

The Sumner Hill Water System, State Identification Number 2000729, provides residential water service to 37 improved and 12 standby connections. The California Department of Public Health (CDPH) requires operators of this system to have T-2 Treatment and D-1 Distribution certifications. 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 water is delivered to the residential water services through 13,316 feet of 8 inch PVC water mains. The distribution system also has customer water meters and fire hydrants. The plant and boost pumps have emergency power backup, but the river pumps do not. In 2012, the dialer monitoring system was replaced with a supervisory control and data acquisition (SCADA) system to allow for improved plant and system monitoring. Although the system operates well, there are several issues that need to be addressed including water quality issues where disinfection byproducts exceed the allowable levels; adequate water production and storage to meet the peak summer demands; and the ability to adequately treat high turbidity waters in the winter and spring periods. County staff is working with the community to address infrastructure needs and determine the preferred design and course of action for the needed capital improvements to meet these needs.

This service area provides a sewer leach field to 37 connections and 12 standby connections. Each home has its own privately-maintained septic tank. The septic tank effluents flow to a county maintained collection system. The district maintained 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 combined water and sewer rate was set by Resolution 2014-070 on May 13, 2014 and includes an annual Consumers Price Index adjustment and changes the rate to a tiered rate. The current rate for improved parcel is \$126.67 for water per month for 10,000 cubic feet. Excess water used up to 20,000 cubic feet is \$3 for every 100 cubic feet over. Excess water used over 20,000 cubic feet is \$6 per 100 cubic feet. Sewer per month is \$33.32 and Asset Depreciation is \$85 per month. Standby units for water are charged \$37.50 per month as well as the Asset Depreciation.

## CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-16 WATER/SEWER REVENUE:</b>					
48500	640101	Interest on Cash	\$ (30.88)	\$ (3.41)	\$ -
48501	630301	Judgements & Damages	\$ 5,000.09	\$ -	\$ -
48501	640101	Interest on Cash	\$ 84.05	\$ 118.18	\$ 115.00
48501	640103	Interest on Property Tax Collected	\$ (0.27)	\$ -	\$ -
48501	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,853.00	\$ 3,130.00	\$ 2,500.00
48501	660210	Sp Asmt - Delinquent Asmt	\$ -	\$ -	\$ -
48501	660212	Service Chg - Wtr/Swr	\$ 105,088.98	\$ 108,612.81	\$ 135,000.00
48501	673300	Contributions & Donations	\$ -	\$ 36,001.00	\$ -
48501	680207	Opt Trans In ACO Fund	\$ -	\$ -	\$ 31,000.00
48503	66803	Engr Svcs - Spec Dist	\$ -	\$ 75.00	\$ -
48504	66803	Engr Svcs - Spec Dist	\$ -	\$ 75.00	\$ -
<b>TOTAL WATER/SEWER REVENUE</b>			<b>\$ 111,994.97</b>	<b>\$ 148,008.58</b>	<b>\$ 168,615.00</b>

<b>CSA-16 WATER SYSTEM EXPENSES:</b>					
48503	720300	Communication Services	\$ 1,098.23	\$ 1,032.22	\$ 1,025.00
48503	720500	Household Expense	\$ 5.00	\$ 4.55	\$ -
48503	720600	Insurance Expense	\$ 469.00	\$ 320.00	\$ 325.00
48503	720601	General Insurance	\$ 364.50	\$ 392.50	\$ 395.00
48503	720800	Maintenance -Equipment	\$ 43.00	\$ 71.70	\$ 300.00
48503	720900	Maintenance Structures & Grounds	\$ -	\$ 182.25	\$ 100.00
48503	720907	Maintenance - Water System	\$ 2,623.72	\$ 3,656.07	\$ 2,000.00
48503	720913	Direct Maintenance Expense - DEGS	\$ 47,753.44	\$ 35,817.43	\$ 50,000.00
48503	720915	Sp Dist Water/Sewer Chemicals	\$ 5,642.71	\$ 4,800.99	\$ 5,000.00
48503	720916	Water/Sewer Testing	\$ 2,251.00	\$ 4,057.20	\$ 3,800.00
48503	721000	Medical Dental & Lab Supplies	\$ 622.90	\$ 881.51	\$ 750.00
48503	721100	Memberships	\$ 75.00	\$ 76.47	\$ 77.00
48503	721302	Postage	\$ 77.68	\$ 133.79	\$ 150.00
48503	721306	Equipment < FA Limit	\$ 3,545.97	\$ -	\$ 200.00
48503	721400	Professional & Specialized Services	\$ 4,242.09	\$ 9,011.97	\$ 4,500.00
48503	721403	Audit/Accounting Services	\$ 378.24	\$ 410.00	\$ 205.00
48503	721498	SD-Administration Overhead	\$ 2,443.71	\$ 2,182.52	\$ 5,000.00
48503	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 200.00
48503	721600	Rent & Lease - Equip	\$ -	\$ 0.27	\$ -
48503	721800	Small Tools & Instruments	\$ 16.00	\$ 20.61	\$ 50.00
48503	721900	Special Departmental Expense	\$ 1,073.00	\$ 704.64	\$ 750.00
48503	722000	Transportation, Travel & Education	\$ -	\$ 7.87	\$ -
48503	722101	Gas & Electricity	\$ 30,643.09	\$ 31,008.32	\$ 158,372.09
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 103,368.28</b>	<b>\$ 94,772.88</b>	<b>\$ 112,036.60</b>

## CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
48503	722101	Gas & Electricity	\$ 30,643.09	\$ 31,008.32	\$ 37,209.60
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 103,368.28</b>	<b>\$ 94,772.88</b>	<b>\$ 112,036.60</b>
48503	731401	Interfund Expend - Cost Plan	\$ 1,009.71	\$ 155.34	\$ 1,854.92
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 1,009.71</b>	<b>\$ 155.34</b>	<b>\$ 1,854.92</b>
48503	740200	Buildings & Improvements	\$ 2,450.82	\$ 40,233.04	\$ 10,000.00
			<b>\$ 4,901.64</b>	<b>\$ 80,517.68</b>	<b>\$ 30,000.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 106,828.81</b>	<b>\$ 135,161.26</b>	<b>\$ 143,891.52</b>

<b>CSA-16 SEWER SYSTEM EXPENSES:</b>					
48504	720500	Household Expense	\$ 5.00	\$ 4.55	\$ 8.00
48504	720600	Insurance Expense	\$ 470.00	\$ 320.00	\$ 320.00
48504	720601	General Insurance	\$ 364.50	\$ 392.50	\$ 395.00
48504	720800	Maintenance -Equipment	\$ 43.00	\$ 71.70	\$ 100.00
48504	720908	Maintenance - Sewer System	\$ -	\$ 1,847.49	\$ 1,000.00
48504	720913	Direct Maintenance Expense - DEGS	\$ 4,317.69	\$ 4,247.53	\$ 6,000.00
48504	721403	Audit/Accounting Services	\$ 378.24	\$ 410.00	\$ 205.00
48504	721498	SD-Administration Overhead	\$ 2,412.87	\$ 1,811.18	\$ 3,000.00
48504	721600	Rent/Lease - Equipment	\$ -	\$ 0.27	\$ -
48504	721800	Small Tools & Instruments	\$ 16.00	\$ 20.61	\$ 50.00
48504	721900	Special Departmental Expense	\$ 1,521.00	\$ 1,964.64	\$ 1,940.00
48504	722000	Trans/Travel/Education	\$ -	\$ 7.87	\$ -
48504	722101	Gas & Electricity	\$ 1,954.50	\$ 2,069.89	\$ 2,483.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 11,557.80</b>	<b>\$ 13,244.70</b>	<b>\$ 17,078.00</b>

48504	731401	Interfund Expend - Cost Plan	\$ 999.62	\$ -	\$ 1,922.26
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 999.62</b>	<b>\$ -</b>	<b>\$ 1,922.26</b>

48504	740301	Equipment/Furniture > \$5,000	\$ -	\$ 51.60	\$ -
<b>FIXED ASSETS - SEWER</b>			<b>\$ -</b>	<b>\$ 51.60</b>	<b>\$ -</b>



## CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
48504	780100	Appropriation for Contingency		\$ -	\$ 5,823.59
		<b>APPROP FOR CONT - SEWER</b>	\$ -	\$ -	\$ 5,823.59
		<b>TOTAL SEWER EXPENSES</b>	\$ 12,557.42	\$ 13,296.30	\$ 24,823.85
		CSA-16 Funding Sources	\$ 111,994.97	\$ 148,008.58	\$ 168,615.00
		CSA-16 Financing Uses	\$ 119,386.23	\$ 148,457.56	\$ 168,715.37
		NET (Revenue-Expenses)	\$ (7,391.26)	\$ (448.98)	\$ (100.37)
		<b>BEGINNING FUND BALANCE</b>	\$ 8,573.87	\$ 1,182.61	\$ 733.63
		<b>CSA-16 ENDING FUND BALANCE</b>	\$ 1,182.61	\$ 733.63	\$ 633.26
		Outstanding Debt			
		2013/14	\$ 5,864.92		
		Prior Years	\$ 10,198.50		
		<b>TOTAL OUTSTANDING DEBT</b>	\$ 16,063.42		
			<b>\$ (16,063.42)</b>		

## CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	RECOMMENDED 2014-2015
<b>CSA-16 ACO FUND ADMIN FUND:</b>			
4853	482100	F/B Unres Des Bond Res	\$ -
<b>CSA-16 ACO FUND BEGINNING CASH BALANCE</b>			<b>\$ -</b>

<b>CSA-16 ACO FUND REVENUE:</b>			
48530	601000	Trust Revenue	\$ -
48530	640101	Interest on Cash	\$ -
48530	657020	Fed - EPA Grant	\$ -
48503	660219	Service Charge ACO Reserve	\$ 49,980.00
48530	680206	Op Trans In - Operating Fund	\$ -
48530	680252	Op Trns In - Improvement Fund	\$ -
<b>CSA-16 ACO FUND REVENUE</b>			<b>\$ 49,980.00</b>

<b>CSA-16 ACO FUND EXPENSES:</b>			
48530	701000	Trust Expenditures	\$ -
48530	730200	Bond Redemptions	\$ -
48530	750101	Opt Trans Out Opn Fund	\$ 31,000.00
48530	780100	Appropriation for Contingency	\$ 18,980.00
<b>TOTAL CSA-16 ACO FUND EXPENSES</b>			<b>\$ 49,980.00</b>

CSA-16 ACO Fund Funding Sources	\$	49,980.00
CSA-16 ACO Fund Financing Uses	\$	49,980.00
<b>CSA-16 ACO ENDING CASH BALANCE</b>		<b>\$ -</b>

## **Service Area 19 – Rolling Hills**

### **2014-2015 Recommended Water Operations and Maintenance Budget**

County Service Area 19, Rolling Hills, is located between Avenue 11 and Avenue 10 ½ at Hwy 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 300 residential, 34 commercial, and 29 standby connections. The California Department of Public Health requires the operator of this system to hold a minimum of a D-1 Distribution and T-1 Treatment Certification. The water system has three active wells including one owned by the S & J Ranch. The S&J Well is only used to meet peak summer demands. The distribution system delivers treated chlorinated water through 37,385 feet of 4, 6, and 8 inch Asbestos Cement (AC) pipe. There are fire hydrants and commercial water meters, but no residential water meters. In 2007 an assessment bond was passed to make system improvements including a 330,000 gallon water storage tank, a boost pump system with emergency power backup, telemetry and Supervisory Control and Data Acquisition (SCADA), fire hydrant replacements and additions, and a well with emergency power backup. Due to elevated levels of arsenic, the new well was not permitted for use until treatment plant was constructed and approved for use in July 2012.

The water rates and structure was set by Resolution 2014-017. 609 on April 1, 2014 and includes an annual consumer's price index adjustment. The rate for improved parcels is \$177 per quarter, a standby rate of \$10 per quarter is charged to the unimproved parcels.

## CSA-19 ROLLING HILLS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-19 WATER REVENUE:</b>					
48701	610100	Cur Sec Property Tax	\$ 21,811.67	\$ 22,105.21	\$ 21,000.00
48701	610200	Cur Unsecured Property Tax	\$ 883.19	\$ 652.19	\$ 800.00
48701	610300	Prior Secured Property Tax	\$ (9.68)	\$ -	\$ -
48701	610400	Prior Unsecured Property Tax	\$ 62.09	\$ -	\$ 60.00
48701	610600	Current Supplemental Property Tax	\$ 70.69	\$ 102.53	\$ 50.00
48701	610700	Prior Supplemental Property Tax	\$ 6.74	\$ -	\$ 30.00
48701	640101	Interest on Cash	\$ 11.07	\$ 39.97	\$ -
48701	640103	Interest on Property Tax Collected	\$ (1.69)	\$ -	\$ -
48701	652900	St- H/O Property Tax Rlf	\$ 277.86	\$ 275.92	\$ 200.00
48701	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 2,251.35	\$ 3,356.05	\$ 2,200.00
48701	660212	Service Chg - Wtr/Swr (Water)	\$ 167,161.24	\$ 163,701.57	\$ 237,632.00
<b>TOTAL REVENUE</b>			<b>\$ 192,524.53</b>	<b>\$ 190,233.44</b>	<b>\$ 261,972.00</b>

<b>CSA-19 WATER SYSTEM EXPENSES:</b>					
48701	720300	Communication Services	\$ 623.40	\$ 937.50	\$ 1,250.00
48701	720500	Household Expense	\$ 38.00	\$ -	\$ 64.00
48701	720600	Insurance Expense	\$ 2,489.00	\$ 1,697.00	\$ 2,000.00
48701	720601	General Insurance	\$ 1,030.00	\$ 1,050.00	\$ 1,200.00
48701	720800	Maintenance -Equipment	\$ 1,049.16	\$ 186.90	\$ 750.00
48701	720900	Maintenance Structures & Grounds	\$ 13.65	\$ 182.25	\$ 500.00
48701	720907	Maintenance - Water System	\$ 3,588.05	\$ 2,152.40	\$ 2,500.00
48701	720913	Direct Maintenance Expense - DEGS	\$ 84,765.68	\$ 42,220.29	\$ 80,265.16
48701	720915	Sp Dist Water/Sewer Chemicals	\$ 6,783.19	\$ 7,068.00	\$ 7,500.00
48701	720916	Water/Sewer Testing	\$ 3,374.06	\$ 5,490.00	\$ 6,000.00
48701	721000	Medical Dental & Lab Supplies	\$ 622.90	\$ 1,549.62	\$ -
48701	721100	Memberships	\$ 150.00	\$ 152.94	\$ 160.00
48701	721302	Postage	\$ 270.33	\$ 656.28	\$ 350.00
48701	721306	Equipment < FA Limit	\$ 4,502.07	\$ 855.41	\$ 5,000.00
48701	721400	Professional & Specialized Services	\$ 9,307.55	\$ 10,615.27	\$ 2,500.00
48701	721403	Audit/Accounting Services	\$ 3,513.70	\$ 4,005.01	\$ 1,500.00
48701	721427	Property Tax Admin Fee	\$ 629.00	\$ 850.00	\$ 850.00
48701	721498	SD-Administration Overhead	\$ 22,061.79	\$ 13,136.61	\$ 22,000.00
48701	721500	Pubs & Legal Notices	\$ -	\$ 86.40	\$ -
48701	721602	Rent & Lease Other Equip	\$ -	\$ -	\$ 1,000.00
48701	721800	Small Tools & Instruments	\$ 142.00	\$ -	\$ 250.00

## CSA-19 ROLLING HILLS

ORG:	ACCT #	TITLE	ACTUALS 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
48701	721900	Special Departmental Expense	\$ 2,735.00	\$ 3,035.00	\$ 3,600.00
48701	722005	Reimbursement Employee Cars	\$ 31.31	\$ -	\$ -
48701	722101	Gas & Electricity	\$ 72,789.11	\$ 91,717.50	\$ 92,000.00
<b>OPERATION EXPENSES</b>			<b>\$ 220,508.95</b>	<b>\$ 187,644.38</b>	<b>\$ 231,239.16</b>
48701	731401	Interfund Expend - Cost Plan	\$ 9,110.79	\$ -	\$ 8,334.72
<b>INTERFUND EXPENSES</b>			<b>\$ 9,110.79</b>	<b>\$ -</b>	<b>\$ 8,334.72</b>
48701	740200	Buildings and Improvements	\$ 26,398.02	\$ -	\$ -
48701	740301	Equipment/Furniture > \$5,000	\$ -	\$ -	\$ -
<b>FIXED ASSETS</b>			<b>\$ 26,398.02</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 256,017.76</b>	<b>\$ 187,644.38</b>	<b>\$ 239,573.88</b>
CSA-19 Funding Sources			\$ 192,524.53	\$ 190,233.44	\$ 261,972.00
CSA-19 Financing Uses			\$ 276,017.76	\$ 192,513.68	\$ 261,673.88
NET (Revenue-Expenses)			\$ (83,493.23)	\$ (2,280.24)	\$ 298.12
<b>BEGINNING FUN BALANCE</b>			<b>\$ 85,475.35</b>	<b>\$ 1,982.12</b>	<b>\$ (298.12)</b>
<b>CSA-19 ENDING FUND BALANCE</b>			<b>\$ 1,982.12</b>	<b>\$ (298.12)</b>	<b>\$ (0.00)</b>
Outstanding Debt					
2013/14			\$ 41,111.37		
<b>TOTAL OUTSTANDING DEBT</b>			<b>\$ 41,111.37</b>		
			<b>\$ (41,111.37)</b>		

## **Service Area 19 – Rolling Hills**

### **2014-2015 Recommended Water Improvement and Assessment Budgets**

#### 4874 Improvement

This fund was created as a capital project fund to account for costs of constructing new facilities. This should not be confused with a capital improvement fund, which would accumulate money for future improvements. The capital project 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 and 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 significant 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. The reserves are established according to the terms of the bond.

## CSA-19 ROLLING HILLS OTHER

ORG:	ACCT #	TITLE	ESTIMATED 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-19 IMPROVEMENT FUND:</b>					
48740	491100	F/B Unres Undes	\$ 74,811.66	\$ 4,817.29	\$ 4,844.88
<b>CSA-19 IMPROVEMENT BEG FUND BAL</b>			<b>\$ 74,811.66</b>	<b>\$ 4,817.29</b>	<b>\$ 4,844.88</b>

<b>CSA-19 IMPROVEMENT REVENUE:</b>					
48740	640101	Interest on Cash	\$ (684.81)	\$ 27.59	\$ 20.00
48740	680263	Op Trans In - CSA19 Prepayment Fund	\$ 34.10	\$ -	\$ -
<b>CSA-19 IMPROVEMENT REVENUE</b>			<b>\$ (650.71)</b>	<b>\$ 27.59</b>	<b>\$ 20.00</b>

<b>CSA-19 IMPROVEMENT EXPENSES:</b>					
48740	740200	Buildings & Improvements	\$ 69,343.66	\$ -	\$ 4,864.88
48740	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>TOTAL CSA-19 IMPROVEMENT EXPENSES</b>			<b>\$ 69,343.66</b>	<b>\$ -</b>	<b>\$ 4,864.88</b>

CSA-19 Improve Fund Funding Sources	\$ 74,160.95	\$ 4,844.88	\$ 4,864.88
CSA-19 Improve Fund Financing Uses	\$ 69,343.66	\$ -	\$ 4,864.88
<b>CSA-19 IMPROVEMENT FUND END FUND BAL</b>	<b>\$ 4,817.29</b>	<b>\$ 4,844.88</b>	<b>\$ (0.00)</b>

<b>CSA-19 DEBT SERVICE FUND:</b>					
4875	491100	F/B Unres Undes			
<b>CSA-19 DEBT SERVICE FUND BEG FUND BAL</b>			<b>\$ 161,498.19</b>	<b>\$ 167,052.61</b>	<b>\$ 151,649.56</b>

<b>CSA-19 DEBT SERVICE FUND REVENUE:</b>					
48750	640101	Interest on Cash	\$ 251.67	\$ 73.41	\$ -
48750	640103	Interest on Property Tax Collected	\$ (9.87)	\$ -	\$ -
48750	660205	Sp Asmt - Bonds	\$ 237,967.36	\$ 235,461.79	\$ 230,000.00
48750	660210	Sp Asmt - Delinquent Asmt	\$ 9,454.66	\$ 1,432.00	\$ 2,000.00
48750	660227	CSA-19 Cash Payments		\$ -	\$ -
48740	680263	Op Trans In - CSA19 Prepayment Fund	\$ 34.10	\$ 7,533.00	\$ 14,589.91
<b>CSA-19 DEBT SERV FUND REVENUE</b>			<b>\$ 247,697.92</b>	<b>\$ 244,500.20</b>	<b>\$ 246,589.91</b>

## CSA-19 ROLLING HILLS OTHER

ORG:	ACCT #	TITLE	ESTIMATED 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>CSA-19 DEBT SERVICE FUND EXPENSES:</b>					
48750	721400	Prof & Spec Svc	\$ -	\$ 4,262.00	\$ -
48750	721403	Audit/Acctg Svcs	\$ 3,862.25	\$ 4,310.00	\$ 4,400.00
48750	730200	Bond Redemptions	\$ 60,000.00	\$ 75,000.00	\$ 65,000.00
48750	730201	Bonds Redeemed Early	\$ -	\$ -	\$ -
48750	730400	Interest on Bonds	\$ 178,281.25	\$ 175,881.25	\$ 159,729.94
48750	730900	Premium on Redemption	\$ -	\$ 450.00	\$ 500.00
48750	750119	Op Trans Out - Improvement Fund	\$ -	\$ -	\$ -
48750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 48,217.52
<b>TOTAL CSA-19 DEBT SERVICE FUND EXPENSES</b>			<b>\$ 242,143.50</b>	<b>\$ 259,903.25</b>	<b>\$ 277,847.46</b>

CSA-19 Debt Serv Fund Funding Sources	\$ 409,196.11	\$ 411,552.81	\$ 398,239.47
CSA-19 Debt Serv Fund Financing Uses	\$ 242,143.50	\$ 259,903.25	\$ 277,847.46
<b>CSA-19 DEBT SERVICE FUND ENDING FUND BAL</b>	<b>\$ 167,052.61</b>	<b>\$ 151,649.56</b>	<b>\$ 120,392.01</b>

<b>CSA-19 PREPAYMENT FUND:</b>			
<b>CSA-19 PREPAY FUND BEG FUND BAL</b>	<b>\$ 12.95</b>	<b>\$ 7,552.12</b>	<b>\$ 7,174.91</b>

<b>CSA19 PREPAYMENT FUND REVENUE:</b>					
48760	640101	Interest on Cash	\$ 19.28	\$ 11.88	\$ 15.00
48760	660227	CSA 19 Cash Payments	\$ 7,519.89	\$ 7,143.91	\$ 7,400.00
<b>CSA-19 PREPAYMENT FUND REVENUE</b>			<b>\$ 7,539.17</b>	<b>\$ 7,155.79</b>	<b>\$ 7,415.00</b>

<b>CSA-19 PREPAYMENT FUND EXPENSES:</b>					
48760	750104	Op Trans Out - Debt Service	\$ -	\$ 7,533.00	\$ 14,589.91
<b>TOTAL CSA-19 PREPAYMENT FUND EXPENSES</b>			<b>\$ -</b>	<b>\$ 7,533.00</b>	<b>\$ 14,589.91</b>

CSA-19 Prepay Fund Funding Sources	\$ 7,552.12	\$ 14,707.91	\$ 14,589.91
CSA-19 Prepay Fund Financing Uses	\$ -	\$ 7,533.00	\$ 14,589.91
<b>CSA-19 PREPAYMENT FUND ENDING FUND BAL</b>	<b>\$ 7,552.12</b>	<b>\$ 7,174.91</b>	<b>\$ (0.00)</b>



## **LMD-2 – Broadview**

### **2014-2015 Recommended Street Light Operations and Maintenance Budget**

This maintenance district provides street light services to the Broadview Terrace community within 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 2012-2013	ESTIMATED 2013-2014	RECOMMENDED 2014-2015
<b>LD-02 FUND ADMN FUND BALANCE</b>					
1510	461100	F/B Reserved Encumbrances	\$ -		\$ -
1510	491100	F/B Unreserved Undistributed	\$ 111,565.67	\$ 115,004.17	\$ 118,521.55
<b>BEGINNING FUND BALANCE</b>			<b>\$ 111,565.67</b>	<b>\$ 115,004.17</b>	<b>\$ 118,521.55</b>

<b>LD-02 LIGHTING DISTRICT REVENUE:</b>					
15100	610100	Cur Sec Property Tax	\$ 6,287.44	\$ 6,326.12	\$ 6,280.00
15100	610200	Cur Unsecured Property Tax	\$ 255.58	\$ 187.31	\$ 240.00
15100	610300	Prior Secured Property Tax	\$ (2.80)	\$ -	\$ 50.00
15100	610400	Prior Unsecured Property Tax	\$ 17.97	\$ -	\$ 20.00
15100	610600	Current Supplemental Property Tax	\$ 21.08	\$ 29.63	\$ 25.00
15100	610700	Prior Supplemental Property Tax	\$ 2.01	\$ -	\$ 10.00
15100	640101	Interest on Cash	\$ 428.60	\$ 246.15	\$ 920.00
15100	640103	Interest on Property Tax Collected	\$ (0.48)	\$ -	\$ 2.00
15100	652900	St- H/O Property Tax Rlf	\$ 80.42	\$ 79.24	\$ 60.00
<b>TOTAL STREET LIGHT REVENUE</b>			<b>\$ 7,089.82</b>	<b>\$ 6,868.45</b>	<b>\$ 7,607.00</b>

<b>LD-02 LIGHTING DISTRICT EXPENSES:</b>					
15100	721427	Prop Tax Admin Fee	\$ 181.00	\$ 350.00	\$ 350.00
15100	722101	Gas & Electricity	\$ 3,470.32	\$ 3,001.07	\$ 4,200.00
<b>OPERATION EXPENSES</b>			<b>\$ 3,651.32</b>	<b>\$ 3,351.07</b>	<b>\$ 4,550.00</b>

15100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 121,578.55
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,578.55</b>
<b>TOTAL STREET LIGHT EXPENSES</b>			<b>\$ 3,651.32</b>	<b>\$ 3,351.07</b>	<b>\$ 126,128.55</b>

LD-02 Funding Sources	\$ 7,089.82	\$ 6,868.45	\$ 7,607.00
LD-02 Financing Uses	\$ 3,651.32	\$ 3,351.07	\$ 126,128.55
NET (Revenue-Expenses)	\$ 3,438.50	\$ 3,517.38	\$ (118,521.55)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 111,565.67</b>	<b>\$ 115,004.17</b>	<b>\$ 118,521.55</b>
<b>LD-02 ENDING FUND BALANCE</b>	<b>\$ 115,004.17</b>	<b>\$ 118,521.55</b>	<b>\$ -</b>

## **2014-2015 SPECIAL DISTRICTS EQUIPMENT FUND**

This fund is being recommended to provide a means of accounting for revenues and expenses associated with equipment district wide. Special Districts has equipment that is utilized at multiple districts. The ownership of this equipment varies, some is owned by individual districts the balance is owned by the County. This fund allows for a proper distribution of costs for the equipment among the districts that use it. Revenue for this fund is primarily from rents charged for use of the equipment. The rental rates are calculated to encompass all costs of operations, maintenance, repairs, and replacement of the equipment. All expenses for the equipment would be charged to this fund. The fund allows for accumulation of revenues for the replacement of the equipment. The tracking of the revenues, expenses, and accumulation revenue for each piece of equipment would be done with the CAMs cost accounting software.

This fund was first proposed and approved in the "2012-13 Special Districts Budget". Although this fund did not get set up, staff will continue to work with the Auditor to get it set up.

## Special Districts Equipment Fund

ORG:	ACCT #	TITLE	ESTIMATED 2012-2013	RECOMMENDED 2013-2014	RECOMMENDED 2014-2015
<b>SD EQUIP FUND ADMN FUND BALANCE</b>					
	461100	F/B Reserved Encumbrances	\$ -	\$ -	\$ -
	491100	F/B Unreserved Undistributed	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SD EQUIPMENT REVENUE:</b>					
	640301	Equipment Rental		\$ -	\$ 100,000.00
<b>TOTAL SD EQUIPMENT REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>SD EQUIPMENT EXPENSES:</b>					
	720800	Maintenance - Equipment	\$ -	\$ -	\$ 30,000.00
	720913	Direct Maintenance Expense - DEGS	\$ -	\$ -	\$ 40,000.00
	721306	Equipment < FA limit	\$ -	\$ -	\$ 10,000.00
	722101	Gas & Electricity	\$ -	\$ -	\$ 20,000.00
<b>SD EQUIPMENT OPERATIONAL EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
<b>APPROPRIATION FOR CONTINGENCY</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SD EQUIPMENT EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>SD EQUIP Funding Sources</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>SD EQUIP Financing Uses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>SD EQUIPMENT ENDING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Special Districts Laboratory Fund

ORG:	ACCT #	TITLE	ESTIMATED 2012-2013	RECOMMENDED 2013-2014	RECOMMENDED 2014-2015
<b>SD EQUIP FUND ADMN FUND BALANCE</b>					
	461100	F/B Reserved Encumbrances	\$ -	\$ -	\$ -
	491100	F/B Unreserved Undistributed	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SD EQUIPMENT REVENUE:</b>					
	673920	Misc Reimbursement - Other	\$ -	\$ -	\$ 100,000.00
<b>TOTAL SD LABORATORY REVENUE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>SD EQUIPMENT EXPENSES:</b>					
	720913	Direct Maintenance Expense - DEGS	\$ -	\$ -	\$ 50,000.00
	721000	Medical & Dental Supplies	\$ -	\$ -	\$ 35,000.00
	720915	Sp Dist Water & Sewer Chemicals	\$ -	\$ -	\$ 5,000.00
	720916	Water Sewer Testing	\$ -	\$ -	\$ 5,000.00
	721306	Equipment < FA limit	\$ -	\$ -	\$ 5,000.00
<b>SD LABORATORY OPERATIONAL EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>TOTAL SD LABORATORY EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
SD LAB Funding Sources			\$ -	\$ -	\$ 100,000.00
SD LAB Financing Uses			\$ -	\$ -	\$ 100,000.00
<b>SD LABORATORY ENDING FUND BALANCE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>