

PROPOSED BUDGETS FOR SPECIAL DISTRICTS



FOR FISCAL YEAR ENDING JUNE 30, 2019

DEPARTMENT OF PUBLIC WORKS
MUNICIPAL SERVICES DIVISION



COUNTY OF MADERA
PUBLIC WORKS DEPARTMENT
AHMAD M. ALKHAYYAT
DIRECTOR

200 West 4th Street
Madera, CA 93637
Main Line - (559) 675-7811
Fairmead Landfill - (559) 665-1310

DATE: June 5, 2018
TO: Board of Supervisors
FROM: Ahmad Alkhayyat, Public Works Director
RE: Fiscal Year 2018-19 Special Districts Budgets

Attached to this memo are the proposed 2018-19 budgets for special districts prepared by Madera County Public Works Department.

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

The Department currently oversees 118 special districts established for road maintenance. Of these 118 districts, there are 100 Maintenance Districts (MDs), 17 County Service Areas (CSAs), and 1 Assessment District (AD). The 2018-19 proposed fiscal budgets are intended to provide the level of service to each district in accordance with their individual needs for road maintenance and repairs.

General maintenance procedures include but are not limited to pothole patching, brush cutting, weed abatement, trash clean up, tree and rock removal, crack sealing, culvert cleaning/repair or replacement, unpaved road grading, chip sealing, fog sealing, road resurfacing, dust control, bridge repairs, road damages, snow removal, road sanding, shoulder restoration, flood control, emergency call outs, sign replacement, graffiti removal and road striping.

Since the passage of Measure T, the Department has been able to supplement district funds for maintenance projects, increasing the level of service provided. For fiscal year 2018-19, we expect to continue and/or exceed the level of service historically provided to the districts.

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Description of Expenditure Accounts

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

Account	Description
720600	Insurance Expense: Reflects the Districts share of the costs associated with the County's self-insured liability program
720906	Maintenance of Roads: General maintenance & repairs of the existing road systems
721427	Property Tax Administration Fee: For the Tax Assessor's services

Maintenance District 1 – Hidden Lake Estates

2018-2019 Recommended Road Maintenance Budget

Maintenance District 1 is located in Madera County Supervisory District 1 on Millerton Lake's North Shore and accessed south and east from County Road 216. The District serves 231 parcels and includes 3.82 miles of paved roads, and 0.85 miles of unpaved roads.

Hidden Lake Estates was formed on August 13, 1963 by Resolution No. 63-338 and is approximately 166 acres in size. When the District was formed there was no direct assessment set for road maintenance. The roads were not constructed to County standards and therefore not accepted into the County's maintained mileage system. The only road in Hidden Lake Estates that is maintained by Madera County is Hidden Lakes Boulevard (County Road 216).

In 1999 the property owners were offered to assess themselves \$100.00 per parcel, per year for road maintenance which was rejected by the majority. This District is pre-Proposition 13 funded by a percentage of the property taxes and included in the MD-1 Water budget.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-01 HIDDEN LAKE EXPENSES:					
15202	720600	Insurance Expense	\$ -	\$ -	\$ 1,655.00
15202	720906	Maintenance - Roads	\$ 240.16	\$ 2,512.88	\$ 2,500.00
15202	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 200.00
15202	431401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 28.72
TOTAL ROAD EXPENSES			\$ 240.16	\$ 2,512.88	\$ 4,383.72

Maintenance District 5 – Mountain Ranches

2018-2019 Recommended Road Maintenance Budget

Maintenance District 5 is located in Madera County Supervisory District 5, eighteen miles northeast of Madera and accessed from County Road 400. The District contains 50 parcels served by 0.63 miles of paved roads.

Mountain Ranches was formed on November 27, 1962 by Resolution No. 62-395 and is approximately 80 acres in size. When the District was formed there was no direct assessment set for road maintenance. These roads are minor rural County roads which are included in the County’s maintained road system. County Road 400 (River Road) was specifically omitted from the District maintenance. This District is pre-Proposition 13 funded by a percentage of the property taxes and included in the MD-5 Water budget.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-05 ROAD EXPENSES:					
15302	720600	Insurance Expense	\$ -	\$ -	\$ 499.00
15302	720906	Maintenance - Roads	\$ -	\$ 3,000.00	\$ 3,000.00
15302	721400	Prof & Spec Svcs	\$ 30.00	\$ 30.00	\$ 30.00
15302	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 150.00
15302	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 50.38
TOTAL ROAD EXPENSES			\$ 30.00	\$ 3,030.00	\$ 3,729.38

Maintenance District 6 – Lake Shore Park

2018-2019 Recommended Road Maintenance Budget

Maintenance District 6 is located in Madera County Supervisory District 5 along Bass Lake’s northeast shore and is accessed south from County Road 274. The District has approximately 40 parcels with 0.35 miles of paved roads.

Lake Shore Park was formed on February 26, 1963 by Resolution No. 63-109 and is approximately 7 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area receives a portion of the property tax to assist in road maintenance. These roads are minor rural County roads which are included in the County’s maintained road system. This District is pre-Proposition 13 funded by a percentage of the property taxes received by the District and included in the MD-6 Water and Sewer budget.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
15403	720600	Insurance Expense	\$ -	\$ -	\$ 677.00
15402	720906	MTCE-ROADS	\$ 210.73	\$ 560.56	\$ 15,000.00
15402	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
15402	721403	Audit/Acctg Svc	\$ -	\$ -	\$ 200.00
15402	731401	Interfund Expend - Cost Plan	\$ -	\$ -	\$ 30.57
TOTAL ROAD EXPENSES			\$ 240.73	\$ 560.56	\$ 15,907.57

Maintenance District 7 – Marina View

2018-2019 Recommended Road Maintenance Budget

Maintenance District 7 is located in Madera County Supervisory District 5 along Bass Lake’s northeast shore and is accessed east from County Road 274. The District has approximately 94 parcels with 0.68 miles of paved roads.

Marina View was formed on June 25, 1963 by Resolution No. 63-286 and is approximately 35 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area receives a portion of property tax to assist in road maintenance. These roads are minor rural County roads which are included in the County’s maintained road system. This District is pre-Proposition 13 funded by a percentage of the property taxes received by the district and included in the MD-7 Water and Sewer budget.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-07 ROAD EXPENSES:					
15502	720300	Insurance Expense	\$ -	\$ -	\$ 732.00
15502	720906	Maintenance - Roads	\$ 1,914.45	\$ 7,842.24	\$ 15,000.00
15502	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
15502	721403	Audit - Accounting Services	\$ -	\$ -	\$ 200.00
15502	721427	Property Tax Admin Fee	\$ 1,382.00	\$ 1,650.00	\$ 1,650.00
15502	731401	Interfund Expend - Cost Plan	\$ -	\$ -	\$ 125.77
TOTAL ROAD EXPENSES			\$ 3,326.45	\$ 9,492.24	\$ 17,707.77

Maintenance District 8B – North Fork / Amber Lane

2018-2019 Recommended Road Maintenance Budget

Maintenance District 8-B is located in Madera County Supervisory District 5 in the town of North Fork and accessed north from County Road 225. The District contains 7 parcels served by 0.36 miles of paved roads with curb and gutter.

North Fork zone “B”, Amber Lane was formed On June 27, 1995 By Resolution 95-163 and is approximately 7 acres in size. “B” is for the zone of benefit within County Maintenance District 8-A (water and sewer district). The creation of Zone “B” allowed for lands to be divided and other services to be provided other than sewer and water, such as roads and the maintenance of said roads. A direct assessment of \$100 per parcel, per year was set for road maintenance during the formation. These are non-County roads and are not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-08 B FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 13,134.14	\$ 13,506.89	\$ 13,601.77

MD-08 B NORTH FORK ZONE B ROAD REVENUE:					
15680	640101	Interest on Cash	\$ 129.59	\$ 121.88	\$ 80.00
15680	640103	Interest on Property Tax Collected	\$ 0.16	\$ -	\$ -
15680	660201	Special Assessment - Roads	\$ 300.00	\$ 300.00	\$ 700.00
TOTAL ROAD REVENUE			\$ 429.75	\$ 421.88	\$ 780.00

MD-08 B NORTH FORK ZONE B EXPENSES:					
15680	720600	Insurance Expense	\$ 27.00	\$ 27.00	\$ 27.00
15680	720906	Maintenance - Roads	\$ -	\$ 300.00	\$ 13,000.00
15680	721400	Professional & Spec Svcs	\$ 30.00	\$ -	\$ 57.00
15680	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 183.00
15680	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2.13
15680	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,112.64
TOTAL ROAD EXPENSES			\$ 57.00	\$ 327.00	\$ 14,381.77

MD-08 B Funding Sources	\$ 13,563.89	\$ 13,928.77	\$ 14,381.77
MD-08 B Financing Uses	\$ 57.00	\$ 327.00	\$ 14,381.77
MD-08 B ENDING FUND BALANCE	\$ 13,506.89	\$ 13,601.77	\$ -

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Maintenance District 9 – Bonadelle Ranchos No. 5

2018-2019 Recommended Road Maintenance Budget

Maintenance District 9 is located in Madera County Supervisory District 1, four miles northeast of Madera and is accessed south from State Highway 145. This District has approximately 146 parcels served by 3.77 miles of paved roads.

Bonadelle Ranchos No. 5 was formed on April 14, 1964 by Resolution 64-143 and is approximately 374 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area is pre-Proposition 13 and receives a portion of property tax to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system.

Budget information shown on page below

MD-09 BONADELLE RANCHOS 5

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-09 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 40,726.51	\$ 5,596.75	\$ 20,697.22
MD-09 BONADELLE RANCHOS 5 ROAD REVENUE:					
15700	610100	Current Secured Property Tax	\$ 16,589.67	\$ 16,710.42	\$ 16,500.00
15700	610200	Current Unsecured Property Tax	\$ 717.89	\$ 557.75	\$ 600.00
15700	610300	Prior Secured Property Tax	\$ (75.86)	\$ -	\$ -
15700	610400	Prior Unsecured Property Tax	\$ 19.99	\$ -	\$ 25.00
15700	610600	Current Supplemental Property Tax	\$ 332.06	\$ 107.57	\$ 100.00
15700	610700	Prior Supplemental Property Tax	\$ 1.79	\$ -	\$ -
15700	640101	Interest on Cash	\$ 428.32	\$ 85.57	\$ 220.00
15700	640103	Interest on Property Tax Collected	\$ 11.29	\$ -	\$ -
15700	652900	St- H/O Property Tax Relief	\$ 164.76	\$ 80.16	\$ 130.00
TOTAL ROAD REVENUE			\$ 18,189.91	\$ 17,541.47	\$ 17,575.00
MD-09 BONADELLE RANCHOS 5 ROAD EXPENSES:					
15700	720600	Insurance Expense	\$ 286.00	\$ 286.00	\$ 286.00
15700	720906	Maintenance - Roads	\$ 52,527.67	\$ 2,100.00	\$ 35,000.00
15700	721400	Prof & Spec Svc	\$ 90.00	\$ 55.00	\$ -
15700	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
15700	721427	Property Tax Administration Fee	\$ 416.00	\$ -	\$ 467.00
15700	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 1,275.75
15700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 661.47
TOTAL ROAD EXPENSES			\$ 53,319.67	\$ 2,441.00	\$ 38,272.22
MD-09 Funding Sources			\$ 58,916.42	\$ 23,138.22	\$ 38,272.22
MD-09 Financing Uses			\$ 53,319.67	\$ 2,441.00	\$ 38,272.22
MD-09 ENDING FUND BALANCE			\$ 5,596.75	\$ 20,697.22	\$ -

Maintenance District 10 – Bonadelle No.s 1-4, 6, 8, 10 & Madera Ranchos 1-6

2018-2019 Recommended Road Maintenance Budget

Maintenance District 10 is located in Madera County Supervisory District 1, nine miles east of the City of Madera and accessed south from State Highway 145, from Avenue 15 and from Avenue 12. The District has approximately 3,338 parcels with 79.91 miles of paved roads.

Madera Ranchos was formed on April 14, 1964 by Resolution No. 64-144 and is approximately 5,355 acres in size. When the District was formed there was no direct assessment set for road maintenance. This District is pre-Prop 13 and receives a portion of property tax to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system.

Budget information shown on page below

MD-10 BONADELLE / MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-10 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 1,301,126.54	\$ 933,197.44	\$ 738,783.17
MD-10 BONADELLE /MADERA RANCHOS ROAD REVENUE:					
15800	610100	Current Secured Property Tax	\$ 510,178.98	\$ 519,483.33	\$ 515,000.00
15800	610200	Current Unsecured Property Tax	\$ 22,007.14	\$ 17,290.67	\$ 17,500.00
15800	610300	Prior Secured Property Tax	\$ (2,325.32)	\$ -	\$ -
15800	610400	Prior Unsecured Property Tax	\$ 612.87	\$ -	\$ 700.00
15800	610600	Current Supplemental Property Tax	\$ 10,141.98	\$ 3,308.16	\$ 4,000.00
15800	610700	Prior Supplemental Property Tax	\$ 54.06	\$ -	\$ 20.00
15800	640101	Interest on Cash	\$ 9,125.35	\$ 8,032.60	\$ 6,000.00
15800	640103	Interest on Property Tax Collected	\$ 347.18	\$ 60.00	\$ 60.00
15800	652900	St- H/O Property Tax Relief	\$ 5,050.40	\$ 2,484.68	\$ 4,500.00
TOTAL ROAD REVENUE			\$ 555,192.64	\$ 550,659.44	\$ 547,780.00
MD-10 BONADELLE/MADERA RANCHOS ROAD EXPENSES:					
15800	720600	Insurance Expense	\$ 5,984.00	\$ 5,984.00	\$ 12,566.00
15800	720906	Maintenance - Roads	\$ 899,799.77	\$ 739,000.00	\$ 1,191,000.00
15800	721400	Prof & Spec Svc	\$ 4,587.50	\$ -	\$ 5,000.00
15800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 150.00
15800	721427	Property Tax Administration Fee	\$ 12,697.00	\$ -	\$ 13,000.00
15800	722101	Gas & Electricity	\$ 53.47	\$ 89.71	\$ 100.00
15800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 29,238.09
15800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 35,509.08
TOTAL ROAD EXPENSES			\$ 923,121.74	\$ 745,073.71	\$ 1,286,563.17
MD-10 Funding Sources			\$ 1,856,319.18	\$ 1,483,856.88	\$ 1,286,563.17
MD-10 Financing Uses			\$ 923,121.74	\$ 745,073.71	\$ 1,286,563.17
MD-10 ENDING FUND BALANCE			\$ 933,197.44	\$ 738,783.17	\$ -

Maintenance District 11 – Bass Lake Heights 1-3

2018-2019 Recommended Road Maintenance Budget

Maintenance District 11 is located in Madera County Supervisory District 5, approximately five miles east of Oakhurst and accessed northeast from County Road 426. The District contains 108 parcels served by 0.98 miles of paved roads.

Bass Lake Heights was formed On June 3, 1964 By Resolution No. 64-253 and is approximately 44 acres in size. When the District was formed there was no direct assessment set for road maintenance. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system.

Budget information shown on page below

MD-11 BASS LAKE HEIGHTS 1-3

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-11 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 88,906.69	\$ 96,509.88	\$ 104,340.89
MD-11 BASS LAKE HTS 1-3 ROAD REVENUE:					
15900	610100	Current Secured Property Tax	\$ 8,249.07	\$ 8,543.79	\$ 8,000.00
15900	610200	Current Unsecured Property Tax	\$ 356.00	\$ 284.72	\$ 320.00
15900	610300	Prior Secured Property Tax	\$ (37.62)	\$ -	\$ -
15900	610400	Prior Unsecured Property Tax	\$ 9.91	\$ -	\$ -
15900	610600	Current Supplemental Property Tax	\$ 160.35	\$ 53.80	\$ 80.00
15900	610700	Prior Supplemental Property Tax	\$ 0.85	\$ -	\$ -
15900	640101	Interest on Cash	\$ 902.39	\$ 881.78	\$ 550.00
15900	640103	Interest on Property Tax Collected	\$ 5.60	\$ -	\$ -
15900	652900	St- H/O Property Tax Relief	\$ 81.70	\$ 40.92	\$ 75.00
TOTAL ROAD REVENUE			\$ 9,728.25	\$ 9,805.01	\$ 9,025.00
MD-11 BASS LAKE HTS 1-3 ROAD EXPENSES:					
15900	720600	Insurance Expense	\$ 74.00	\$ 74.00	\$ 156.00
15900	720906	Maintenance - Roads	\$ 1,815.06	\$ 1,900.00	\$ 110,000.00
15900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 30.00
15900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
15900	721427	Property Tax Administration Fee	\$ 206.00	\$ -	\$ 225.00
15900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 40.64
15900	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,332.25
TOTAL ROAD EXPENSES			\$ 2,125.06	\$ 1,974.00	\$ 113,365.89
MD-11 Funding Sources			\$ 98,634.94	\$ 106,314.89	\$ 113,365.89
MD-11 Financing Uses			\$ 2,125.06	\$ 1,974.00	\$ 113,365.89
MD-01 ENDING FUND BALANCE			\$ 96,509.88	\$ 104,340.89	\$ -

Maintenance District 13 – Lake Madera Country Estates

2018-2019 Recommended Road Maintenance Budget

Maintenance District 13 is located in Madera County Supervisory District 1, approximately eight miles northeast of Madera, and accessed south from Avenue 21. The District serves about 497 parcels with 14.30 miles of paved roads.

Lake Madera Country Estates was formed on July 7, 1964 By Resolution No. 64-299 and is approximately 1,141 acres in size. When the District was formed there was no direct assessment set for road maintenance. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system.

Budget information shown on page below

MD-13 LAKE MADERA COUNTRY ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2015-2016	ESTIMATED 2016-2017	RECOMMENDED 2017-2018
MD-13 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 83,220.97	\$ 130,052.17	\$ 31,208.90
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MD-13 LAKE MADERA COUNTRY ESTATES ROAD REVENUE:					
16000	610100	Current Secured Property Tax	\$ 55,155.05	\$ 53,887.94	\$ 52,500.00
16000	610200	Current Unsecured Property Tax	\$ 2,217.00	\$ 1,944.01	\$ 2,000.00
16000	610300	Prior Secured Property Tax	\$ (327.65)	\$ -	\$ -
16000	610400	Prior Unsecured Property Tax	\$ 72.89	\$ -	\$ 70.00
16000	610600	Current Supplemental Property Tax	\$ 1,016.45	\$ 641.94	\$ 500.00
16000	610700	Prior Supplemental Property Tax	\$ 2.67	\$ -	\$ -
16000	640101	Interest on Cash	\$ 661.16	\$ 474.14	\$ 600.00
16000	640103	Interest on Property Tax Collected	\$ 9.46	\$ -	\$ -
16000	652900	St- H/O Property Tax Relief	\$ 584.00	\$ 280.40	\$ 460.00
16000	661708	Road & Street - Measure T	\$ -	\$ 33,776.64	\$ -
TOTAL ROAD REVENUE			\$ 59,391.03	\$ 91,005.07	\$ 56,130.00

MD-13 LAKE MADERA COUNTRY ESTATES ROAD EXPENSES:					
16000	720600	Insurance Expense	\$ 597.00	\$ 1,085.00	\$ 1,085.00
16000	720906	Maintenance - Roads	\$ 10,379.83	\$ 187,180.38	\$ 71,873.00
16000	721427	Property Tax Administration Fee	\$ 1,583.00	\$ 1,583.00	\$ 1,583.00
16000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 12,797.90
TOTAL ROAD EXPENSES			\$ 12,559.83	\$ 189,848.38	\$ 87,338.90

	MD-13 Funding Sources	\$ 142,612.00	\$ 221,057.24	\$ 87,338.90
	MD-13 Financing Uses	\$ 12,559.83	\$ 189,848.38	\$ 87,338.90
MD-13 ENDING FUND BALANCE		\$ 130,052.17	\$ 31,208.90	\$ -

Maintenance District 14 – Bonadelle Ranchos No. 9

2018-2019 Recommended Road Maintenance Budget

Maintenance District 14 is located in Madera County Supervisory District 1, approximately thirteen miles east of Madera and accessed west from State Highway 41 and south from Avenue 15. The District contains 183 parcels served by 3.90 miles of paved roads.

Bonadelle Ranchos Number 9 was formed On August 4, 1964 by Resolution 64-341 and is approximately 309 acres in size. When the District was formed there was no direct assessment set for road maintenance. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are minor rural County roads which are included in the County’s maintained road system.

Budget information shown on page below

MD-14 BONNADELLE RANCHOS 9

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-14 FUND ADMN FUND BALANCE					
		BEGINNING FUND BALANCE	\$ 413,200.14	\$ 457,560.45	\$ 495,621.57
MD-14 BONADELLE RANCHOS 9 ROAD REVENUE:					
16100	610100	Current Secured Property Tax	\$ 39,058.74	\$ 40,236.64	\$ 35,500.00
16100	610200	Current Unsecured Property Tax	\$ 1,685.62	\$ 1,340.56	\$ 1,350.00
16100	610300	Prior Secured Property Tax	\$ (178.11)	\$ -	\$ -
16100	610400	Prior Unsecured Property Tax	\$ 46.94	\$ -	\$ 50.00
16100	610600	Current Supplemental Property Tax	\$ 779.06	\$ 254.31	\$ 320.00
16100	610700	Prior Supplemental Property Tax	\$ 4.16	\$ -	\$ -
16100	640101	Interest on Cash	\$ 4,201.64	\$ 4,179.96	\$ 2,000.00
16100	640103	Interest on Property Tax Collected	\$ 26.59	\$ -	\$ -
16100	652900	St- H/O Property Tax Relief	\$ 386.84	\$ 192.65	\$ 400.00
		TOTAL ROAD REVENUE	\$ 46,011.48	\$ 46,204.12	\$ 39,620.00
MD-14 BONADELLE RANCHOS 9 ROAD EXPENSES:					
16100	720600	Insurance Expense	\$ 296.00	\$ 296.00	\$ 622.00
16100	720906	Maintenance - Roads	\$ 182.17	\$ 6,500.00	\$ 500,000.00
16100	721400	Prof & Spec Svc	\$ 200.00	\$ 250.00	\$ 250.00
16100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
16100	721427	Property Tax Administration Fee	\$ 973.00	\$ 1,097.00	\$ 1,097.00
16100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2,352.11
16100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 30,338.46
		TOTAL ROAD EXPENSES	\$ 1,651.17	\$ 8,143.00	\$ 535,241.57
		MD-14 Funding Sources	\$ 459,211.62	\$ 503,764.57	\$ 535,241.57
		MD-14 Financing Uses	\$ 1,651.17	\$ 8,143.00	\$ 535,241.57
		MD-14 ENDING FUND BALANCE	\$ 457,560.45	\$ 495,621.57	\$ -

Maintenance District 15 – Fine Gold Creek and addition 1 & 2

2018-2019 Recommended Road Maintenance Budget

Maintenance District 15 is located in Madera County Supervisory District 5, about three miles northwest of North Fork and accessed east from County Road 223. The District has approximately 50 parcels with 1.08 miles of paved roads, 0.72 miles of chipped sealed road and 0.09 miles of unpaved road.

Fine Gold Creek was formed on October 13, 1964 By Resolution 64-411 and is approximately 78.82 acres in size. When the District was formed there was no direct assessment set for road maintenance. These roads are minor rural County roads which are included in the County's maintained road system. This District is pre-Proposition 13 and receives a portion of property tax to assist in road maintenance.

Budget information shown on page below

MD-15 FINE GOLD CREEK & ADDITIONS 1 & 2

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-15 FUND ADMN FUND BALANCE					

	BEGINNING CASH BALANCE	\$ 2,196.26	\$ 3,094.99	\$ 3,731.24
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MD-15 FINE GOLD CREEK & ADD 1 ROAD REVENUE:					
16200	610100	Current Secured Property Tax	\$ 1,867.57	\$ 1,855.15	\$ 1,700.00
16200	610200	Current Unsecured Property Tax	\$ 79.49	\$ 60.83	\$ 60.00
16200	610300	Prior Secured Property Tax	\$ (8.40)	\$ -	\$ -
16200	610400	Prior Unsecured Property Tax	\$ 2.21	\$ -	\$ -
16200	610600	Current Supplemental Property Tax	\$ 37.16	\$ 11.86	\$ 20.00
16200	610700	Prior Supplemental Property Tax	\$ 0.21	\$ -	\$ -
16200	640101	Interest on Cash	\$ 26.88	\$ 28.14	\$ 10.00
16200	640103	Interest on Property Tax Collected	\$ 1.26	\$ -	\$ -
16200	652900	St- H/O Property Tax Relief	\$ 18.24	\$ 7.00	\$ 7.00
TOTAL ROAD REVENUE			\$ 2,024.62	\$ 1,962.98	\$ 1,797.00

MD-15 FINE GOLD CREEK & ADD 1 ROAD EXPENSES:					
16200	720600	Insurance Expense	\$ 143.00	\$ 143.00	\$ 301.00
16200	720906	Maintenance - Roads	\$ 907.89	\$ 1,130.73	\$ 4,476.50
16200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 30.00
16200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
16200	721427	Property Tax Administration Fee	\$ 45.00	\$ 53.00	\$ 53.00
16200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 85.74
TOTAL ROAD EXPENSES			\$ 1,125.89	\$ 1,326.73	\$ 5,528.24

MD-15 Funding Sources		\$ 4,220.88	\$ 5,057.97	\$ 5,528.24
MD-15 Financing Uses		\$ 1,125.89	\$ 1,326.73	\$ 5,528.24
MD-15 ENDING CASH BALANCE		\$ 3,094.99	\$ 3,731.24	\$ -

Maintenance District 16 – Mountain View

2018-2019 Recommended Road Maintenance Budget

Maintenance District 16 is located in Madera County Supervisory District 5, approximately four miles northeast of Oakhurst and accessed east from County Road 222. The District contains 39 parcels served by 0.55 miles of paved road and 0.08 miles of unpaved road.

Mountain View was formed on January 12, 1965 By Resolution 65-30 and is approximately 79 acres in size. When the District was formed there was no direct assessment set for road maintenance. These roads are minor rural County roads which are included in the County's maintained road system. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance.

Budget information shown on page below

MD-16 MOUNTAIN VIEW

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-16 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 95,628.18	\$ 103,322.99	\$ 109,050.87
MD-16 MOUNTAIN VIEW ROAD REVENUE:					
16300	610100	Cur Sec Property Tax	\$ 6,737.82	\$ 6,662.83	\$ 6,050.00
16300	610200	Cur Unsecured Property Tax	\$ 291.02	\$ 221.78	\$ 220.00
16300	610300	Prior Secured Property Tax	\$ (30.75)	\$ -	\$ -
16300	610400	Prior Unsecured Property Tax	\$ 8.10	\$ -	\$ -
16300	610600	Current Supplemental Property Tax	\$ 133.70	\$ 43.36	\$ 75.00
16300	610700	Prior Supplemental Property Tax	\$ 0.72	\$ -	\$ -
16300	640101	Interest on Cash	\$ 962.02	\$ 938.60	\$ 500.00
16300	640103	Interest on Property Tax Collected	\$ 4.59	\$ -	\$ -
16300	652900	St- H/O Property Tax Rlf	\$ 66.78	\$ 31.87	\$ 45.00
TOTAL ROADS REVENUE			\$ 8,174.00	\$ 7,898.44	\$ 6,890.00
MD-16 MOUNTAIN VIEW ROAD EXPENSES:					
16300	720600	Insurance Expense	\$ 48.00	\$ 48.00	\$ 100.00
16300	720906	Maintenance - Roads	\$ 233.19	\$ 1,935.56	\$ 113,000.00
16300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 30.00
16300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
16300	721427	Property Tax Administration Fee	\$ 168.00	\$ 187.00	\$ 187.00
16300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 40.43
16300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,001.44
TOTAL ROAD EXPENSES			\$ 479.19	\$ 2,170.56	\$ 115,940.87
MD-16 Funding Sources			\$ 103,802.18	\$ 111,221.43	\$ 115,940.87
MD-16 Financing Uses			\$ 479.19	\$ 2,170.56	\$ 115,940.87
MD-16 ENDING FUND BALANCE			\$ 103,322.99	\$ 109,050.87	\$ -

Maintenance District 17 – Valley Lake Ranchos

2018-2019 Recommended Road Maintenance Budget

Maintenance District 17 is located in Madera County Supervisory District 1, approximately six miles northeast of Madera and accessed east from County Road 28 ½ (Raymond Road), and north from Avenue 21. The District serves 423 parcels with 11.12 miles of paved roads, and another 0.50 miles of unpaved roadway.

Valley Lake Ranchos was formed on January 12, 1965 by Resolution 65-31 and is approximately 446 acres in size. When the District was formed there was no direct assessment set for road maintenance. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system.

Budget information shown on page below

MD-17 VALLEY LAKE RANCHOS

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-17 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 113,848.33	\$ 65,150.61	\$ 117,906.16
MD-17 VALLEY LAKE RANCHOS ROAD REVENUE:					
16400	610100	Cur Sec Property Tax	\$ 58,003.36	\$ 59,063.19	\$ 56,000.00
16400	610200	Cur Unsecured Property Tax	\$ 2,525.73	\$ 1,984.85	\$ 1,800.00
16400	610300	Prior Secured Property Tax	\$ (266.95)	\$ -	\$ -
16400	610400	Prior Unsecured Property Tax	\$ 70.35	\$ -	\$ 70.00
16400	610600	Current Supplemental Property Tax	\$ 1,148.06	\$ 379.80	\$ 450.00
16400	610700	Prior Supplemental Property Tax	\$ 6.08	\$ -	\$ -
16400	640101	Interest on Cash	\$ 775.47	\$ 697.44	\$ 600.00
16400	640103	Interest on Property Tax Collected	\$ 39.51	\$ -	\$ -
16400	652900	St- H/O Property Tax Rlf	\$ 579.78	\$ 285.27	\$ 400.00
TOTAL ROAD REVENUE			\$ 62,881.39	\$ 62,410.55	\$ 59,320.00
MD-17 VALLEY LAKE RANCHOS ROAD EXPENSES:					
16400	720600	Insurance Expense	\$ 1,004.00	\$ 1,004.00	\$ 2,109.00
16400	720906	Maintenance - Roads	\$ 108,888.11	\$ 6,800.00	\$ 165,000.00
16400	721400	Prof & Spec Svc	\$ 230.00	\$ 250.00	\$ 250.00
16400	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
16400	721427	Property Tax Administration Fee	\$ 1,457.00	\$ 1,601.00	\$ 1,601.00
16400	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 4,642.69
16400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,041.47
TOTAL ROAD EXPENSES			\$ 111,579.11	\$ 9,655.00	\$ 177,226.16
MD-17 Funding Sources			\$ 176,729.72	\$ 127,561.16	\$ 177,226.16
MD-17 Financing Uses			\$ 111,579.11	\$ 9,655.00	\$ 177,226.16
MD-17 ENDING FUND BALANCE			\$ 65,150.61	\$ 117,906.16	\$ -

Maintenance District 18 – Leisure Acres

2018-2019 Recommended Road Maintenance Budget

Maintenance District 18 is located in Madera County Supervisory District 5, about four miles southwest of North Fork and accessed south from County Road 200. The District contains 53 parcels with 1.76 miles of paved roads.

Leisure Acres was formed on March 23, 1965 by Resolution 65-86 and is approximately 464 acres in size. When the District was formed there was no direct assessment set for road maintenance. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system.

Budget information shown on page below

MD-18 LEISURE ACRES

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-18 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 213,320.64	\$ 226,495.85	\$ 237,255.91
MD-18 LEISURE ACRES ROAD REVENUE:					
16500	610100	Cur Sec Property Tax	\$ 11,733.24	\$ 11,570.90	\$ 11,500.00
16500	610200	Cur Unsecured Property Tax	\$ 505.21	\$ 383.84	\$ 400.00
16500	610300	Prior Secured Property Tax	\$ (53.38)	\$ -	\$ -
16500	610400	Prior Unsecured Property Tax	\$ 14.07	\$ -	\$ 15.00
16500	610600	Current Supplemental Property Tax	\$ 233.24	\$ 75.20	\$ 150.00
16500	610700	Prior Supplemental Property Tax	\$ 1.26	\$ -	\$ -
16500	640101	Interest on Cash	\$ 2,131.53	\$ 2,044.14	\$ 1,000.00
16500	640103	Interest on Property Tax Collected	\$ 7.98	\$ -	\$ -
16500	652900	St- H/O Property Tax Rlf	\$ 115.92	\$ 55.15	\$ 80.00
TOTAL ROAD REVENUE			\$ 14,689.07	\$ 14,129.23	\$ 13,145.00
MD-18 LEISURE ACRES ROAD EXPENSES:					
16500	720600	Insurance Expense	\$ 134.00	\$ 134.00	\$ 281.00
16500	720906	Maintenance - Roads	\$ 1,059.86	\$ 2,908.17	\$ 245,000.00
16500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 30.00
16500	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
16500	721427	Property Tax Administration Fee	\$ 290.00	\$ 327.00	\$ 327.00
16500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 73.24
16500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,107.67
TOTAL ROAD EXPENSES			\$ 1,513.86	\$ 3,369.17	\$ 250,400.91
MD-18 Funding Sources			\$ 228,009.71	\$ 240,625.08	\$ 250,400.91
MD-18 Financing Uses			\$ 1,513.86	\$ 3,369.17	\$ 250,400.91
MD-18 ENDING FUND BALANCE			\$ 226,495.85	\$ 237,255.91	\$ -

Maintenance District 20 – Hidden Oaks Estates

2018-2019 Recommended Road Maintenance Budget

Maintenance District 20 is located in Madera County Supervisory District 5 in the town of Oakhurst and accessed east from State Highway 41 by way of Royal Oaks Drive and Pine Ridge Way. The District has approximately 45 parcels which includes 0.83 miles of paved roads.

Hidden Oaks Estates was formed on September 14, 1965 by Resolution 65-241 and is approximately 60 acres in size. When the District was formed there was no direct assessment set for road maintenance. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are minor rural County roads included in the County's maintained road system.

Budget information shown on page below

MD-20 HIDDEN OAKS ESTATES

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-20 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 1,974.25	\$ 2,317.98	\$ 2,339.42
MD-20 HIDDEN OAKS ESTATES ROAD REVENUE:					
16900	610100	Cur Sec Property Tax	\$ 827.02	\$ 846.16	\$ 750.00
16900	610200	Cur Unsecured Property Tax	\$ 35.66	\$ 28.15	\$ 25.00
16900	610300	Prior Secured Property Tax	\$ (3.77)	\$ -	\$ -
16900	610400	Prior Unsecured Property Tax	\$ 0.99	\$ -	\$ -
16900	610600	Current Supplemental Property Tax	\$ 16.50	\$ 5.37	\$ 6.00
16900	610700	Prior Supplemental Property Tax	\$ 0.09	\$ -	\$ -
16900	640101	Interest on Cash	\$ 22.48	\$ 22.71	\$ 15.00
16900	640103	Interest on Property Tax Collected	\$ 0.57	\$ -	\$ -
16900	652900	St- H/O Property Tax Rlf	\$ 8.18	\$ 4.05	\$ -
TOTAL ROAD REVENUE			\$ 907.72	\$ 906.44	\$ 796.00
MD-20 HIDDEN OAKS ESTATES ROAD EXPENSES:					
16900	720600	Insurance Expense	\$ 63.00	\$ 63.00	\$ 132.00
16900	720906	Maintenance - Roads	\$ 451.99	\$ 800.00	\$ 2,100.00
16900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 30.00
	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
16900	721427	Property Tax Administration Fee	\$ 19.00	\$ 22.00	\$ 22.00
	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 60.95
16900	780100	Appropriation for Contingency	\$ -	\$ -	\$ 208.47
TOTAL ROAD EXPENSES			\$ 563.99	\$ 885.00	\$ 3,135.42
MD-20 Funding Sources			\$ 2,881.97	\$ 3,224.42	\$ 3,135.42
MD-20 Financing Uses			\$ 563.99	\$ 885.00	\$ 3,135.42
MD-20 ENDING FUND BALANCE			\$ 2,317.98	\$ 2,339.42	\$ -

Maintenance District 21 – Madera Acres, Estates, Knolls, Highlands and Country Club

2018-2019 Recommended Road Maintenance Budget

Maintenance District 21 is located in Madera County Supervisory District 2, one mile north of the City of Madera and accessed from Road 26 and west from Road 27. The District serves approximately 2,892 parcels with 61.13 miles of paved roads.

MD-21 was formed November 23, 1965 by Resolution No. 65-310 and is approximately 2,780 acres in size. This Resolution combined five smaller districts that were contiguous to each other in an effort to create a larger tax base to provide citizens improved public services. It was declared that the cost of operating and maintaining the associated improvements shall be assessed upon the real property lying within the boundaries of the District. However, an assessment for road maintenance was never created to establish this funding mechanism. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system.

Budget information shown on page below

MD-21 MADERA ACRES, KNOLLS, HIGHLANDS & COUNTRY CLUB

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-21 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 180,665.39	\$ 213,936.85	\$ 67,367.72
MD-21 MADERA ACRES/KNOLLS ETC ROAD REVENUE:					
17000	610100	Cur Sec Property Tax	\$ 224,066.05	\$ 221,177.79	\$ 215,000.00
17000	610200	Cur Unsecured Property Tax	\$ 9,654.98	\$ 7,343.35	\$ 8,000.00
17000	610300	Prior Secured Property Tax	\$ (1,020.18)	\$ -	\$ -
17000	610400	Prior Unsecured Property Tax	\$ 268.88	\$ -	\$ 280.00
17000	610600	Current Supplemental Property Tax	\$ 4,443.15	\$ 1,437.58	\$ 1,800.00
17000	610700	Prior Supplemental Property Tax	\$ 23.66	\$ -	\$ 10.00
17000	640101	Interest on Cash	\$ 2,108.40	\$ 1,944.60	\$ 1,400.00
17000	640103	Interest on Property Tax Collected	\$ 152.42	\$ -	\$ 20.00
17000	652900	St- H/O Property Tax Rlf	\$ 2,215.76	\$ 1,055.22	\$ 1,500.00
TOTAL ROAD REVENUE			\$ 241,913.12	\$ 232,958.54	\$ 228,010.00
MD-21 MADERA ACRES/KNOLLS ETC ROAD EXPENSES:					
17000	720600	Insurance Expense	\$ 4,411.00	\$ 4,411.00	\$ 9,263.00
17000	720906	Maintenance - Roads	\$ 196,210.86	\$ 325,000.00	\$ 250,000.00
17000	721400	Prof & Spec Svc	\$ 475.00	\$ 960.00	\$ 1,000.00
17000	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
17000	721427	Property Tax Administration Fee	\$ 5,572.00	\$ 6,243.00	\$ 6,243.00
17000	722102	Sw r & Wtr Charges	\$ 1,972.80	\$ 1,215.36	\$ 1,500.00
17000	731401	Inter Fund Expend - Cost Plan	\$ -	\$ 41,698.31	\$ 12,689.55
17000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 14,100.17
TOTAL ROAD EXPENSES			\$ 208,641.66	\$ 379,527.67	\$ 295,377.72
MD-21 Funding Sources			\$ 422,578.51	\$ 446,895.39	\$ 295,377.72
MD-21 Financing Uses			\$ 208,641.66	\$ 379,527.67	\$ 295,377.72
MD-21 ENDING FUND BALANCE			\$ 213,936.85	\$ 67,367.72	\$ -

Maintenance District 23 – Coarsegold Highlands

2018-2019 Recommended Road Maintenance Budget

Maintenance District 23 is located in Madera County Supervisory District 5, about three miles south of Coarsegold and accessed from County Road 417. The District has approximately 26 parcels with 0.29 miles of paved roads.

Coarsegold Highlands was formed on November 14, 1967 by Resolution 67-352 and is approximately 37 acres in size. When the District was formed there was no direct assessment set for road maintenance. This District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are minor rural County roadways which are included in the County's maintained road system.

Budget information shown on page below

MD-23 COARSEGOLD HIGHLANDS

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-23 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 18,237.23	\$ 19,756.30	\$ 20,013.91
MD-23 COARSEGOLD HIGHLANDS ROAD REVENUE:					
17300	610100	Cur Sec Property Tax	\$ 1,326.18	\$ 1,302.18	\$ 1,250.00
17300	610200	Cur Unsecured Property Tax	\$ 57.07	\$ 43.17	\$ 40.00
17300	610300	Prior Secured Property Tax	\$ (6.03)	\$ -	\$ -
17300	610400	Prior Unsecured Property Tax	\$ 1.59	\$ -	\$ -
17300	610600	Current Supplemental Property Tax	\$ 26.50	\$ 8.48	\$ 20.00
17300	610700	Prior Supplemental Property Tax	\$ 0.15	\$ -	\$ -
17300	640101	Interest on Cash	\$ 183.60	\$ 176.64	\$ 100.00
17300	640103	Interest on Property Tax Collected	\$ 0.91	\$ -	\$ -
17300	652900	St- H/O Property Tax Rlf	\$ 13.10	\$ 6.20	\$ 5.00
TOTAL ROAD REVENUE			\$ 1,603.07	\$ 1,536.67	\$ 1,415.00
MD-23 COARSEGOLD HIGHLANDS ROAD EXPENSES:					
17300	720600	Insurance Expense	\$ 22.00	\$ 22.00	\$ 46.00
17300	720906	Maintenance - Roads	\$ -	\$ 1,220.06	\$ 18,000.00
17300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 30.00
17300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
17300	721427	Property Tax Administration Fee	\$ 32.00	\$ 37.00	\$ 37.00
17300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2.80
17300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,731.11
TOTAL ROAD EXPENSES			\$ 84.00	\$ 1,279.06	\$ 21,428.91
MD-23 Funding Sources			\$ 19,840.30	\$ 21,292.97	\$ 21,428.91
MD-23 Financing Uses			\$ 84.00	\$ 1,279.06	\$ 21,428.91
MD-23 ENDING FUND BALANCE			\$ 19,756.30	\$ 20,013.91	\$ -

Maintenance District 24 - Teaford Meadows Lakes

2018-2019 Recommended Road Maintenance Budget

Maintenance District 24 is located in Madera County Supervisory District 5, approximately six miles northwest of North Fork and accessed east from County Road 223. The District contains 64 parcels served by 0.46 miles of paved roads.

Teaford Meadows Lakes was formed on May 21, 1968 by Resolution 68-211 and approximately 25 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area receives a portion of property tax to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system. These are pre-Prop. 13 funded by property taxes received by the district.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-24 TEAFORD MEADOWS LAKES EXPENSES:					
17402	720600	Insurance Expense	\$ -	\$ -	\$ 1,087.00
17402	720906	Maintenance - Roads	\$ 1,965.23	\$ 1,778.55	\$ 2,000.00
17402	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 150.00
17402	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 45.76
TOTAL ROAD EXPENSES			\$ 1,965.23	\$ 1,778.55	\$ 3,282.76

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Maintenance District 25 – Bass Lake Annex

2018-2019 Recommended Road Maintenance Budget

Maintenance District 25 is located in Madera County Supervisory District 5, three and one half miles northwest of North Fork and accessed west from County Road 222. The District has 63 parcels with 0.86 miles of paved roads.

Bass Lake Annex was formed on October 7, 1969 by Resolution 69-338 and approximately 62 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area receives a portion of property tax to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system. These are pre-Prop. 13 funded by property taxes received by the district.

Budget information shown on page below

MD-25 BASS LAKE 3 & 4 ANNEX

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-25 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 63,657.36	\$ 68,337.43	\$ 72,786.97
MD-25 BASS LAKE 3 & 4 ANNEX ROAD REVENUE:					
17500	610100	Cur Sec Property Tax	\$ 4,232.47	\$ 4,273.96	\$ 4,100.00
17500	610200	Cur Unsecured Property Tax	\$ 181.22	\$ 141.12	\$ 130.00
17500	610300	Prior Secured Property Tax	\$ (19.14)	\$ -	\$ -
17500	610400	Prior Unsecured Property Tax	\$ 5.05	\$ -	\$ -
17500	610600	Current Supplemental Property Tax	\$ 84.62	\$ 27.16	\$ 25.00
17500	610700	Prior Supplemental Property Tax	\$ 0.47	\$ -	\$ -
17500	640101	Interest on Cash	\$ 638.93	\$ 621.02	\$ 400.00
17500	640103	Interest on Property Tax Collected	\$ 2.88	\$ -	\$ -
17500	652900	St- H/O Property Tax Rlf	\$ 41.58	\$ 20.28	\$ 25.00
TOTAL ROAD REVENUE			\$ 5,168.08	\$ 5,083.54	\$ 4,680.00
MD-25 BASS LAKE 3 & 4 ANNEX ROAD EXPENSES:					
17500	720600	Insurance Expense	\$ 63.00	\$ 63.00	\$ 132.00
17500	720906	Maintenance - Roads	\$ 292.01	\$ 450.00	\$ 75,000.00
17500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 50.00
17500	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
17500	721427	Property Tax Administration Fee	\$ 103.00	\$ 121.00	\$ 121.00
17500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 14.56
17500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,567.41
TOTAL ROAD EXPENSES			\$ 488.01	\$ 634.00	\$ 77,466.97
MD-25 Funding Sources			\$ 68,825.44	\$ 73,420.97	\$ 77,466.97
MD-25 Financing Uses			\$ 488.01	\$ 634.00	\$ 77,466.97
MD-25 ENDING FUND BALANCE			\$ 68,337.43	\$ 72,786.97	\$ -

Maintenance District 26 – Cedar Valley No. 1, 2 and 3

2018-2019 Recommended Road Maintenance Budget

Maintenance District 26 is located in Madera County Supervisory District 5, approximately six miles north of Oakhurst and accessed east from State Highway 41. The District has approximately 168 parcels with 4.29 miles of paved roads (consisting mainly of single lane roads) and has 0.54 miles of unpaved roadway.

Cedar Valley was formed on June 9, 1970 by Resolution 70-227 and approximately 283 acres in size. When the District was formed there was no direct assessment set for road maintenance. On July 2, 1985, a direct assessment of \$25.00 per parcel, per year for road maintenance was approved by Resolution No. 85-270. This area also receives a portion of property tax to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system. These are pre-Prop. 13 funded by property taxes received by the district.

Budget information shown on page below

MD-26 CEDAR VALLEY 1-3

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-26 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	148,950.47	\$	163,866.73	\$	163,885.66
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MD-26 CEDAR VALLEY 1-3 ROAD REVENUE:					
17600	610100	Cur Sec Property Tax	\$ 13,121.53	\$ 12,893.93	\$ 12,000.00
17600	610200	Cur Unsecured Property Tax	\$ 562.65	\$ 425.79	\$ 480.00
17600	610300	Prior Secured Property Tax	\$ (59.44)	\$ -	\$ -
17600	610400	Prior Unsecured Property Tax	\$ 15.67	\$ -	\$ -
17600	610600	Current Supplemental Property Tax	\$ 259.45	\$ 83.64	\$ 100.00
17600	610700	Prior Supplemental Property Tax	\$ 1.39	\$ -	\$ -
17600	640101	Interest on Cash	\$ 1,525.47	\$ 1,495.31	\$ 640.00
17600	640103	Interest on Property Tax Collected	\$ 11.64	\$ -	\$ -
17600	652900	St- H/O Property Tax Rlf	\$ 129.10	\$ 61.17	\$ 100.00
17600	660201	Special Assessment - Roads	\$ 4,025.00	\$ 3,887.50	\$ 3,900.00
17600	660210	Special Assessment - Delinquent	\$ 97.19	\$ 157.59	\$ 200.00
TOTAL ROADS REVENUE			\$ 19,689.65	\$ 19,004.93	\$ 17,420.00

MD-26 CEDAR VALLEY 1-3 ROAD EXPENSES:					
17600	720600	Insurance Expense	\$ 367.00	\$ 367.00	\$ 367.00
17600	720906	Maintenance - Roads	\$ 3,991.39	\$ 18,200.00	\$ 175,000.00
17600	721400	Prof & Spec Svc	\$ 90.00	\$ 55.00	\$ 100.00
17600	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
17600	721427	Property Tax Administration Fee	\$ 325.00	\$ 364.00	\$ 364.00
17600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 304.09
17600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,588.57
TOTAL ROAD EXPENSES			\$ 4,773.39	\$ 18,986.00	\$ 181,305.66

MD-26 Funding Sources	\$	168,640.12	\$	182,871.66	\$	181,305.66
MD-26 Financing Uses	\$	4,773.39	\$	18,986.00	\$	181,305.66
MD-26 ENDING FUND BALANCE	\$	163,866.73	\$	163,885.66	\$	-

Maintenance District 29A – Oak Creek / Indian Springs

2018-2019 Recommended Road Maintenance Budget

Maintenance District 29-A is located in Madera County Supervisory District 5, one mile east of Oakhurst and accessed north from County Road 427. The District has approximately 194 parcels with 6.49 miles of paved roads and 0.74 miles of unpaved roads.

Oak Creek – Indian Springs was formed on July 28, 1992 by Resolution 92-248 and is approximately 709 acres in size. A direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non county roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2015-2016	ESTIMATED 2016-2017	RECOMMENDED 2017-2018
MD-29A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 87,936.93	\$ 104,146.59	\$ 119,589.00

MD-29A OAKCREEK BRIDGE ZONE A ROAD REVENUE:					
18000	640101	Interest on Cash	\$ 566.95	\$ 714.72	\$ 480.00
18000	640103	Interest on Property Tax Collected	\$ 1.42	\$ -	\$ -
18000	660201	Special Assessment - Roads	\$ 18,900.00	\$ 18,850.00	\$ 18,850.00
18000	660210	Special Assessment - Delinquent	\$ 56.50	\$ 681.75	\$ 500.00
TOTAL ROADS REVENUE			\$ 19,524.87	\$ 20,246.47	\$ 19,830.00

MD-29A OAKCREEK BRIDGE ZONE A ROAD EXPENSES:					
18000	720600	Insurance Expense	\$ 298.00	\$ 542.00	\$ 542.00
18000	720906	Maintenance - Roads	\$ 3,017.21	\$ 4,262.06	\$ 135,000.00
18000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,877.00
TOTAL ROAD EXPENSES			\$ 3,315.21	\$ 4,804.06	\$ 139,419.00

MD-29A Funding Sources	\$ 107,461.80	\$ 124,393.06	\$ 139,419.00
MD-29A Financing Uses	\$ 3,315.21	\$ 4,804.06	\$ 139,419.00
MD-29A ENDING FUND BALANCE	\$ 104,146.59	\$ 119,589.00	\$ -

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Maintenance District 30 – Trabuco Road

2018-2019 Recommended Road Maintenance Budget

Maintenance District 30 is located in Madera County Supervisory District 5, two miles west of Coarsegold and accessed from County Road 415. The District has approximately 266 parcels with 11.24 miles of paved road, 0.11 miles of chip sealed road, and 2.04 miles of unpaved roads.

Trabuco Road was formed on March 26, 1974 by Resolution 74-177 and is approximately 2,348 acres in size. After the District was formed there was a direct assessment of \$100.00 per parcel, per year for road maintenance approved on August 19, 1997 by Resolution 97-203. In addition, this District is pre-Proposition 13 and receives a portion of property taxes to assist in road maintenance. These roads are designated minor rural County roads which are included in the County's maintained road system. To date the District has a Road Maintenance Committee that monitors their budget prepared by the County and oversees all maintenance activities.

Budget information shown on page below

MD-30 TRABUCO ROAD

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-30 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	106,649.74	\$	157,757.25	\$	206,846.63
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MD-30 TRABUCO ROAD - ROAD REVENUE:					
18100	610100	Cur Sec Property Tax	\$ 27,462.41	\$ 27,030.04	\$ 25,900.00
18100	610200	Cur Unsecured Property Tax	\$ 1,176.63	\$ 891.90	\$ 900.00
18100	610300	Prior Secured Property Tax	\$ (124.30)	\$ -	\$ -
18100	610400	Prior Unsecured Property Tax	\$ 32.76	\$ -	\$ 30.00
18100	610600	Current Supplemental Property Tax	\$ 542.15	\$ 174.99	\$ 250.00
18100	610700	Prior Supplemental Property Tax	\$ 2.90	\$ -	\$ -
18100	640101	Interest on Cash	\$ 1,259.88	\$ 1,515.80	\$ 600.00
18100	640103	Interest on Property Tax Collected	\$ 37.97	\$ -	\$ -
18100	652900	St- H/O Property Tax Rlf	\$ 269.98	\$ 128.15	\$ 260.00
18100	660201	Special Assessment - Roads	\$ 25,400.00	\$ 23,900.00	\$ 25,300.00
18100	660210	Special Assessment - Delinquent	\$ 929.89	\$ 1,277.50	\$ 1,400.00
TOTAL ROADS REVENUE			\$ 56,990.27	\$ 54,918.38	\$ 54,640.00

MD-30 TRABUCO ROAD - ROAD EXPENSES:					
18100	720600	Insurance Expense	\$ 1,016.00	\$ 1,016.00	\$ 2,134.00
18100	720906	Maintenance - Roads	\$ 3,986.76	\$ 3,800.00	\$ 250,000.00
18100	721400	Prof & Spec Svc	\$ 200.00	\$ 250.00	\$ 250.00
18100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
18100	721427	Property Tax Administration Fee	\$ 680.00	\$ 763.00	\$ 763.00
18100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 3,159.84
18100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,597.79
TOTAL ROAD EXPENSES			\$ 5,882.76	\$ 5,829.00	\$ 261,486.63

MD-30 Funding Sources	\$	163,640.01	\$	212,675.63	\$	261,486.63
MD-30 Financing Uses	\$	5,882.76	\$	5,829.00	\$	261,486.63
MD-30 ENDING FUND BALANCE	\$	157,757.25	\$	206,846.63	\$	-

Maintenance District 31 – Deer Run

2018-2019 Recommended Road Maintenance Budget

Maintenance District 31 is located in Madera County Supervisory District 5, six miles north of Oakhurst and is accessed east from State Highway 41 by way of Cedar Valley Drive. The District has approximately 16 parcels with 0.92 miles of paved roads.

Deer Run was formed on August 17, 1976 by Resolution 76-391 and is approximately 39 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area receives a portion of property tax to assist in road maintenance. These roads are minor rural County roads which are included in the County's maintained road system. These are pre-Prop. 13 funded by property taxes received by the district.

Budget information shown on page below

MD-31 DEER RUN

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-31 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 188,115.03	\$ 193,133.31	\$ 197,590.99
MD-31 DEER RUN ROAD REVENUE:					
18200	610100	Cur Sec Property Tax	\$ 5,509.74	\$ 5,497.43	\$ 5,200.00
18200	610200	Cur Unsecured Property Tax	\$ 229.70	\$ 176.43	\$ 170.00
18200	610300	Prior Secured Property Tax	\$ (24.24)	\$ -	\$ -
18200	610400	Prior Unsecured Property Tax	\$ 6.39	\$ -	\$ -
18200	610600	Current Supplemental Property Tax	\$ 105.94	\$ 34.26	\$ 40.00
18200	610700	Prior Supplemental Property Tax	\$ 0.58	\$ -	\$ -
18200	640101	Interest on Cash	\$ 1,858.62	\$ 1,744.22	\$ 800.00
18200	640103	Interest on Property Tax Collected	\$ 3.72	\$ -	\$ -
18200	652900	St- H/O Property Tax Rlf	\$ 52.66	\$ 25.34	\$ 40.00
TOTAL ROAD REVENUE			\$ 7,743.11	\$ 7,477.68	\$ 6,250.00
MD-31 DEER RUN ROAD EXPENSES:					
18200	720600	Insurance Expense	\$ 70.00	\$ 70.00	\$ 147.00
18200	720906	Maintenance - Roads	\$ 2,492.83	\$ 2,800.00	\$ 200,000.00
18200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 50.00
18200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
18200	721427	Property Tax Administration Fee	\$ 132.00	\$ 150.00	\$ 150.00
18200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 39.07
18200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,872.92
TOTAL ROAD EXPENSES			\$ 2,724.83	\$ 3,020.00	\$ 203,840.99
MD-31 Funding Sources			\$ 195,858.14	\$ 200,610.99	\$ 203,840.99
MD-31 Financing Uses			\$ 2,724.83	\$ 3,020.00	\$ 203,840.99
MD-31 ENDING FUND BALANCE			\$ 193,133.31	\$ 197,590.99	\$ -

Maintenance District 32 – West Road

2018-2019 Recommended Road Maintenance Budget

Maintenance District 32 is located in Madera County Supervisory District 5, two miles east of Oakhurst and accessed north from Road 426 on John West road. The District serves approximately 159 parcels with 8.21 miles of paved roads and 0 .20 miles of unpaved/un-named roads. These roads were constructed as all weather roads. A special arrangement was made between the Board of Supervisors and Bass Lake Associates in 1977 which allowed the property to be divided and sold before the roads were paved.

West Road was formed on March 01, 1977 by Resolution No. 77-136 and is approximately 297 acres in size. When the District was formed there was no direct assessment set for road maintenance. Resolution 81-395 set a \$225.00 per acre fee on parcel divisions. Later, a direct assessment of \$100.00 per parcel, per year for road maintenance was approved July 2, 1985 by Resolution No. 85-274. Fair Oaks Drive, Fair Oaks Place and Fair Oaks Court are considered minor rural County roads included in the County's maintained road system and also funded by MD-32 for road maintenance. All other roads in MD-32 are non-county roads and not included in the County's maintained road system.

MD-32 Zone A was formed on August 19, 1997 by Resolution 97-202 where a direct annual assessment of \$200.00 per parcel was approved. Additionally, the parcels in this zone of benefit pay the \$100 annual maintenance assessment for the benefit of the MD-32 roads (as they use MD-32 roads to access their parcels). These are non-County roads and not included in the County's maintained mileage system.

Budget information shown on page below

MD-32 WEST ROAD

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-32 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	22,966.49	\$	14,533.72	\$	14,756.33
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MD-32 WEST ROAD - ROAD REVENUE:					
18300	640101	Interest on Cash	\$ 200.99	\$ 97.14	\$ 95.00
18300	640103	Interest on Property Tax Collected	\$ 8.78	\$ -	\$ -
18300	660201	Special Assessment - Roads	\$ 15,350.00	\$ 14,700.00	\$ 15,000.00
18300	660210	Special Assessment - Delinquent	\$ 111.54	\$ 1,463.25	\$ 700.00
TOTAL ROAD REVENUE			\$ 15,671.31	\$ 16,260.39	\$ 15,795.00

MD-32 WEST ROAD - ROAD EXPENSES:					
18300	720600	Insurance Expense	\$ 694.00	\$ 694.00	\$ 1,457.00
18300	720906	Maintenance - Roads	\$ 12,910.08	\$ 4,843.78	\$ 12,000.00
18300	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ 748.00
18300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 817.72
18300	750104	Op Trans Out - Debt Svc Fund	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
18300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 5,028.61
TOTAL ROAD EXPENSES			\$ 24,104.08	\$ 16,037.78	\$ 30,551.33

MD-32 Funding Sources	\$	38,637.80	\$	30,794.11	\$	30,551.33
MD-32 Financing Uses	\$	24,104.08	\$	16,037.78	\$	30,551.33
MD-32 ENDING FUND BALANCE	\$	14,533.72	\$	14,756.33	\$	-

MD-32 OTHER

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-32 FUND RURAL DEV LOAN DEBT SERVICE FUND BALANCE					
BEGINNING FUND BALANCE			\$ 3,329.52	\$ 3,861.62	\$ 4,445.96
MD-32 RURAL DEV LOAN DEBT SERVICE REVENUE:					
18330	640101	Interest on Cash	\$ 42.10	\$ 94.34	\$ 40.00
18330	680206	Op Trans In - Operating Fund	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
TOTAL RURAL DEV LOAN DEBT SERV REV			\$ 21,042.10	\$ 21,094.34	\$ 21,040.00
MD-32 RURAL DEV LOAN DEPT SERV EXPENSES:					
18330	730300	Retire Other L/T Debt	\$ 18,366.74	\$ 19,320.00	\$ 20,000.00
18330	730500	Interest Other L/T Debt	\$ 2,143.26	\$ 1,190.00	\$ 800.00
18330	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,685.96
TOTAL RURAL DEV LOAN DEBT SERV EXPENSES			\$ 20,510.00	\$ 20,510.00	\$ 25,485.96
MD-32 Funding Sources			\$ 24,371.62	\$ 24,955.96	\$ 25,485.96
MD-32 Financing Uses			\$ 20,510.00	\$ 20,510.00	\$ 25,485.96
MD-32 RURAL DEV LOAN DEBT SERV END FUND BAL			\$ 3,861.62	\$ 4,445.96	\$ -
MD-32 RURAL DEV LOAN RESERVE					
18340	482100	F/B Unreserved Undistributed	\$ 17,358.32	\$ 17,527.61	\$ 17,684.64
BEGINNING FUND BALANCE			\$ 17,358.32	\$ 17,527.61	\$ 17,684.64
MD-32 RURAL DEV LOAN RESERVE FUND					
18340	640101	Interest on Cash	\$ 169.29	\$ 157.03	\$ 115.00
MD-32 RURAL DEV LOAN RESERVE FUND REV			\$ 169.29	\$ 157.03	\$ 115.00
MD-32 RURAL DEV LOAN RESERVE FUND REVENUE EXPENSES					
18340	780100	Appropriation for Contingency	\$ -	\$ -	\$ 17,588.17
TOTAL RURAL DEV LOAN RESERVE EXPENSES			\$ -	\$ -	\$ 17,588.17
MD-32 Funding Sources			\$ 17,527.61	\$ 17,684.64	\$ 17,799.64
MD-32 Financing Uses			\$ -	\$ -	\$ 17,799.64
MD-32 RURAL DEV LOAN RESERVE ENDING FUND BAL			\$ 17,527.61	\$ 17,684.64	\$ -

MD-32A WEST ROAD ZONE A

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-32A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 49,599.89	\$ 54,695.99	\$ 58,321.53
MD-32A WEST ROAD ZONE A ROAD REVENUE:					
18360	640101	Interest on Cash	\$ 502.54	\$ 460.54	\$ 300.00
18360	640103	Interest on Property Tax Collected	\$ 10.36	\$ -	\$ -
18360	660201	Special Assessment - Roads	\$ 17,000.00	\$ 16,000.00	\$ 16,600.00
18360	660210	Special Assessment - Delinquent	\$ 223.09	\$ -	\$ 750.00
TOTAL ROAD REVENUE			\$ 17,735.99	\$ 16,460.54	\$ 17,650.00
MD-32A WEST ROAD ZONE A ROAD EXPENSES:					
18360	720906	Maintenance - Roads	\$ 2,039.89	\$ 2,200.00	\$ 62,000.00
18360	721400	Prof & Spec Svc	\$ 100.00	\$ 135.00	\$ 150.00
18360	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ -
18360	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 722.33
18360	750104	Op Trans Out - Debt Svc Fund	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
18360	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,599.20
TOTAL ROAD EXPENSES			\$ 12,639.89	\$ 12,835.00	\$ 75,971.53
MD-32A Funding Sources			\$ 67,335.88	\$ 71,156.53	\$ 75,971.53
MD-32A Financing Uses			\$ 12,639.89	\$ 12,835.00	\$ 75,971.53
MD-32A ENDING FUND BALANCE			\$ 54,695.99	\$ 58,321.53	\$ -

Maintenance District 33A – Fairmead Zone A

2018-2019 Recommended Road Maintenance Budget

Maintenance District 33-A is located in Madera County Supervisory 2 in the community of Fairmead and is accessed northeast from Fairmead Boulevard. The District has approximately 32 parcels with 0.13 miles of paved road including curb and gutter, and 0.22 miles of unpaved road.

Fairmead Zone “A” was formed on November 10, 1992 by Resolution 92-356 and is approximately 9 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are minor rural county roads which are included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-33A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 38,050.12	\$ 41,518.03	\$ 44,728.38
MD-33A FAIRMEAD ROAD REVENUE:					
18500	640101	Interest on Cash	\$ 384.12	\$ 378.37	\$ 120.00
18500	640103	Interest on Property Tax Collected	\$ 2.29	\$ -	\$ -
18500	660201	Special Assessment - Roads	\$ 3,000.00	\$ 2,750.00	\$ 2,850.00
18500	660210	Special Assessment - Delinquent	\$ 111.50	\$ 501.98	\$ 850.00
TOTAL ROAD REVENUE			\$ 3,497.91	\$ 3,630.35	\$ 3,820.00
MD-33A FAIRMEAD ROAD EXPENSES:					
18500	720600	Insurance Expense	\$ -	\$ -	\$ 2,718.00
18500	720906	Maintenance - Roads	\$ -	\$ 420.00	\$ 43,000.00
18500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 50.00
18500	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ 216.00
18500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 5.60
18500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,558.78
TOTAL ROAD EXPENSES			\$ 30.00	\$ 420.00	\$ 48,548.38
MD-33A FUNDING SOURCES			\$ 41,548.03	\$ 45,148.38	\$ 48,548.38
MD-33A FINANCING USES			\$ 30.00	\$ 420.00	\$ 48,548.38
MD-33A ENDING FUND BALANCE			\$ 41,518.03	\$ 44,728.38	\$ -

Maintenance District 35 – Yosemite Forks Estates

2018-2019 Recommended Road Maintenance Budget

Maintenance District 35 is located in Madera County Supervisory District 5, about three miles northeast of Oakhurst and is accessed north from County Road 222 and east from State Highway 41. The District has approximately 114 parcels with 1.68 miles of paved roads.

Yosemite Forks Estates was formed on June 06, 1978 by Resolution 78-349 and is approximately 134 acres in size. When the District was formed there was no direct assessment for road maintenance. A direct assessment was set later on July 26, 1988 of \$100.00 per parcel per year for road maintenance by ordinance number 473v. These are non County roads, not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-35 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 115,301.83	\$ 126,364.98	\$ 131,538.19
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MD-35 YOSEMITE FORKS ROAD REVENUE:					
18600	640101	Interest on Cash	\$ 1,170.44	\$ 1,132.46	\$ 450.00
18600	640103	Interest on Property Tax Collected	\$ 6.10	\$ -	\$ -
18600	660201	Special Assessment - Roads	\$ 10,750.00	\$ 10,300.00	\$ 10,700.00
18600	660210	Special Assessment - Delinquent	\$ 70.75	\$ 3,068.75	\$ 350.00
TOTAL ROAD REVENUE			\$ 11,997.29	\$ 14,501.21	\$ 11,500.00

MD-35 YOSEMITE FORKS ROAD EXPENSES:					
18600	720600	Insurance Expense	\$ 128.00	\$ 128.00	\$ 268.00
18600	720906	Maintenance - Roads	\$ 776.14	\$ 9,200.00	\$ 140,000.00
18600	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ 50.00
18600	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ 582.00
18600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 76.09
18600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,062.10
TOTAL ROAD EXPENSES			\$ 934.14	\$ 9,328.00	\$ 143,038.19

MD-35 Funding Sources	\$ 127,299.12	\$ 140,866.19	\$ 143,038.19
MD-35 Financing Uses	\$ 934.14	\$ 9,328.00	\$ 143,038.19
MD-35 ENDING FUND BALANCE	\$ 126,364.98	\$ 131,538.19	\$ -

Maintenance District 37A – La Vina Drainage Maintenance

2018-2019 Recommended Road Maintenance Budget

Maintenance District 37-A was formed on September 27, 1994 by Resolution 94-325 and is comprised of the drainage pond facility for Maintenance District MD-37-B. It is located in Madera County Supervisory District 1 approximately seven miles southwest of Madera and accessed south from Avenue 9 and west from Road 24. The facility is 6 acres in size. A direct assessment of \$ 25.00 per living unit, per year for drainage pond maintenance was approved.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-37A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 25,421.51	\$ 22,394.87	\$ 14,735.70
MD-37A LA VINA DRAINAGE MAINTENANCE REVENUE:					
18900	640101	Interest on Cash	\$ 240.35	\$ 180.13	\$ 150.00
18900	660216	Service Charge - Drainage	\$ -	\$ -	\$ 2,900.00
TOTAL DRAINAGE REVENUE			\$ 240.35	\$ 180.13	\$ 3,050.00
MD-37A LA VINA DRAINAGE MAINTENANCE EXPENSES:					
18900	720600	Insurance Expense	\$ -	\$ -	\$ 3,223.00
18900	720906	Maintenance - Roads	\$ 3,266.99	\$ 7,839.30	\$ 7,000.00
18900	720911	Maintenance - Drainage System	\$ -	\$ -	\$ 7,000.00
18900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 150.00
18900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 90.11
18900	780100	Appropriation for Contingency	\$ -	\$ -	\$ 322.59
TOTAL DRAINAGE EXPENSES			\$ 3,266.99	\$ 7,839.30	\$ 17,785.70
MD-37A Funding Sources			\$ 25,661.86	\$ 22,575.00	\$ 17,785.70
MD-37A Financing Uses			\$ 3,266.99	\$ 7,839.30	\$ 17,785.70
MD-37A ENDING FUND BALANCE			\$ 22,394.87	\$ 14,735.70	\$ -

Maintenance District 37B - La Vina Zone B

2018-2019 Recommended Road Maintenance Budget

Maintenance District 37-B is located in Madera County Supervisory District 1, approximately 7 miles southwest of Madera and accessed south from Avenue 9, and west from Road 24. The District has 68 parcels with 0.57 miles paved of road (including curb and gutter) that delivers water run off to a drainage pond facility (MD-37A).

Maintenance District 37-B was formed on September 27, 1994 by Resolution 94-331 and is approximately 13 acres in size. A direct assessment of \$100.00 per parcel, per year for road maintenance was approved. Water, sewer and street light services are provided by Madera County Public Works separate from this budget. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-37B FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	150,154.34	\$	158,419.91	\$	164,820.73
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MD-37B LA VINA ROAD REVENUE:					
18950	640101	Interest on Cash	\$ 1,492.00	\$ 1,430.82	\$ 650.00
18950	640103	Interest on Property Tax Collected	\$ 3.57	\$ -	\$ -
18950	660201	Special Assessment - Roads	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00
18950	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 8,295.57	\$ 8,230.82	\$ 7,450.00

MD-37B LA VINA ROAD EXPENSES:					
18950	720906	Maintenance - Roads	\$ -	\$ 1,800.00	\$ 155,000.00
18950	721400	Prof & Spec Svc	\$ 30.00	\$ 30.00	\$ 3,223.00
18950	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 150.00
18950	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 3.25
18950	780100	Appropriation for Contingency	\$ -	\$ -	\$ 13,894.48
TOTAL ROAD EXPENSES			\$ 30.00	\$ 1,830.00	\$ 172,270.73

MD-37B Funding Sources	\$ 158,449.91	\$ 166,650.73	\$ 172,270.73
MD-37B Financing Uses	\$ 30.00	\$ 1,830.00	\$ 172,270.73
MD-37B ENDING FUND BALANCE	\$ 158,419.91	\$ 164,820.73	\$ -

Maintenance District 38 – Maples Lane

2018-2019 Recommended Road Maintenance Budget

Maintenance District 38 is located in Madera County Supervisory District 5, three miles northeast of Oakhurst and is accessed north from County Road 222. The District has 13 parcels with 0.46 miles of paved roads and 0.06 miles of unpaved road.

Maples Lane was formed on July 22, 1986 by Resolution 86-249 and is approximately 33 acres in size. A direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On November 09, 2004, Resolution 2004-304 increased the 2005–2006 assessment roll for road maintenance to \$228.00 for each improved and unimproved parcel within MD-38, every year thereafter this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost Index using the twenty city average. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-38 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 52,916.15	\$ 58,165.85	\$ 62,169.16

MD-38 MAPLES LANE ROAD REVENUE:					
19000	640101	Interest on Cash	\$ 535.88	\$ 528.31	\$ 200.00
19000	640103	Interest on Property Tax Collected	\$ 5.77	\$ -	\$ -
19000	660201	Special Assessment - Roads	\$ 4,225.00	\$ 3,864.00	\$ 4,000.00
19000	660210	Special Assessment - Delinquent	\$ 552.05	\$ -	\$ 200.00
TOTAL ROAD REVENUE			\$ 5,318.70	\$ 4,392.31	\$ 4,400.00

MD-38 MAPLES LANE ROAD EXPENSES:					
19000	720600	Insurance Expense	\$ 39.00	\$ 39.00	\$ 39.00
19000	720906	Maintenance - Roads	\$ -	\$ 350.00	\$ 62,000.00
19000	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
19000	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
19000	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 3.54
19000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,944.62
TOTAL ROAD EXPENSES			\$ 69.00	\$ 389.00	\$ 66,569.16

MD-38 Funding Sources	\$ 58,234.85	\$ 62,558.16	\$ 66,569.16
MD-38 Financing Uses	\$ 69.00	\$ 389.00	\$ 66,569.16
MD-38 ENDING FUND BALANCE	\$ 58,165.85	\$ 62,169.16	\$ -

Maintenance District 39 – Snow Flake Lane

2018-2019 Recommended Road Maintenance Budget

Maintenance District 39 is located in Madera County Supervisory District 5, about three and one half miles northeast of Ahwahnee and is accessed north from County Road 628. The District has 18 parcels with 0.67 miles of paved roads.

Snow Flake Lane was formed on July 14, 1987 by Resolution 87-158 and is approximately 100 acres in size. After the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was set on July 21, 1987 by ordinance no. 473.I. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-39 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 49,435.61	\$ 51,600.68	\$ 53,364.76
MD-39 SNOW FLAKE ROAD REVENUE:					
19100	640101	Interest on Cash	\$ 489.07	\$ 465.08	\$ 240.00
19100	640103	Interest on Property Tax Collected	\$ 1.25	\$ -	\$ -
19100	660201	Special Assessment - Roads	\$ 1,700.00	\$ 1,700.00	\$ 1,750.00
19100	660210	Special Asmt - Delinquent Asmt	\$ 55.75	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 2,246.07	\$ 2,165.08	\$ 1,990.00
MD-39 SNOW FLAKE ROAD EXPENSES:					
19100	720600	Insurance Expense	\$ 51.00	\$ 51.00	\$ 107.00
19100	720906	Maintenance - Roads	\$ -	\$ 350.00	\$ 52,000.00
19100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
19100	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ 582.00
19100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 7.09
19100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,658.67
TOTAL ROAD EXPENSES			\$ 81.00	\$ 401.00	\$ 55,354.76
MD-39 Funding Sources			\$ 51,681.68	\$ 53,765.76	\$ 55,354.76
MD-39 Financing Uses			\$ 81.00	\$ 401.00	\$ 55,354.76
MD-39 ENDING FUND BALANCE			\$ 51,600.68	\$ 53,364.76	\$ -

Maintenance District 40 - Meadow Ridge Road

2018-2019 Recommended Road Maintenance Budget

Maintenance District 40 is located in Madera County Supervisory District 5, three miles south of Coarsegold and is accessed west from State Highway 41. The District has approximately 83 parcels with 3.61 miles of paved roads and 0.03 of unpaved roads. Meadow Ridge Road was formed on November 21, 1989 by Resolution 89-255 and is approximately 142 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was set on November 13, 1990 by resolution 90-290. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-40 FUND ADMIN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 43,491.20	\$ 50,929.68	\$ 58,107.20
MD-40 MEADOW RIDGE ROAD REVENUE:					
19200	640101	Interest on Cash	\$ 456.72	\$ 470.52	\$ 250.00
19200	640103	Interest on Property Tax Collected	\$ 4.36	\$ -	\$ -
19200	660201	Special Assessment - Roads	\$ 8,300.00	\$ 8,200.00	\$ 8,300.00
19200	660210	Special Assessment - Delinquent	\$ -	\$ 110.00	\$ 100.00
TOTAL ROAD REVENUE			\$ 8,761.08	\$ 8,780.52	\$ 8,650.00
MD-40 MEADOW RIDGE ROAD EXPENSES:					
19200	720600	Insurance Expense	\$ 403.00	\$ 403.00	\$ 847.00
19200	720906	Maintenance - Roads	\$ 889.60	\$ 1,200.00	\$ 63,000.00
19200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
19200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 1,347.00
19200	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
19200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 228.64
19200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,334.56
TOTAL ROAD EXPENSES			\$ 1,322.60	\$ 1,603.00	\$ 66,757.20
MD-40 Funding Sources			\$ 52,252.28	\$ 59,710.20	\$ 66,757.20
MD-40 Financing Uses			\$ 1,322.60	\$ 1,603.00	\$ 66,757.20
MD-40 ENDING FUND BALANCE			\$ 50,929.68	\$ 58,107.20	\$ -

Maintenance District 41 - Twin Pines

2018-2019 Recommended Road Maintenance Budget

Maintenance District 41 is located in Madera County Supervisory District 5, three miles south of Coarsegold and is accessed northeast from Road 417. The District has approximately 36 parcels with 1.12 miles of paved roads and 0.03 of unpaved roads.

Twin Pines was formed on March 21, 1989 by Resolution 89-64 and is approximately 153 acres in size. A direct assessment of \$100.00 per parcel, per year for road maintenance was set on November 13, 1990 by resolution 90-291. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-41 FUND ADMN FUND BALANCE					
BEGINNING CASH BALANCE			\$ 77,432.60	\$ 61,385.90	\$ 43,357.09
MD-41 TWIN PINES ROAD REVENUE:					
19400	640101	Interest on Cash	\$ 758.51	\$ 544.19	\$ 400.00
19400	640103	Interest on Property Tax Collected	\$ 2.05	\$ -	\$ -
19400	660201	Special Assessment - Roads	\$ 3,150.00	\$ 3,100.00	\$ 3,300.00
19400	660210	Special Assessment - Delinquent	\$ 62.50	\$ 420.00	\$ -
TOTAL ROAD REVENUE			\$ 3,973.06	\$ 4,064.19	\$ 3,700.00
MD-41 TWIN PINES ROAD EXPENSES:					
19400	720600	Insurance Expense	\$ 93.00	\$ 93.00	\$ 196.00
19400	720906	Maintenance - Roads	\$ 19,896.76	\$ 22,000.00	\$ 43,000.00
19400	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
19400	721403	Audit/Acctg Svc	\$ -	\$ -	\$ 582.00
19400	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 227.35
19400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,051.74
TOTAL ROAD EXPENSES			\$ 20,019.76	\$ 22,093.00	\$ 47,057.09
MD-41 Funding Sources			\$ 81,405.66	\$ 65,450.09	\$ 47,057.09
MD-41 Financing Uses			\$ 20,019.76	\$ 22,093.00	\$ 47,057.09
MD-41 ENDING CASH BALANCE			\$ 61,385.90	\$ 43,357.09	\$ -

Maintenance District 42 – Meadow View Drive

2018-2019 Recommended Road Maintenance Budget

Maintenance District 42 is located in Madera County Supervisory District 5, two miles south of Oakhurst and accessed west from Road 426. The District has approximately 37 parcels with 1.09 miles of paved roads.

Meadow View Drive was formed on March 21, 1989 by Resolution 89-65 and is approximately 96 acres in size. After the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was set on February 13, 1990 by ordinance number 473–AA. The assessment was increased to \$150.00 on June 23, 1992, by resolution 92-218. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2017-2018
MD-42 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 79,102.18	\$ 84,492.13	\$ 89,800.59

19510 MD-42 MEADOW VIEW ROAD REVENUE:					
19510	640101	Interest on Cash	\$ 791.93	\$ 765.46	\$ 300.00
19510	640103	Interest on Property Tax Collected	\$ -	\$ -	\$ -
19510	652900	St- H/O Property Tax Rlf	\$ -	\$ -	
19510	660201	Special Assessment - Roads	\$ 5,550.00	\$ 5,550.00	\$ 5,550.00
19510	661708	RD&ST SVCS - Meas T Reim	\$ -	\$ -	\$ 130,000.00
TOTAL ROAD REVENUE			\$ 6,341.93	\$ 6,315.46	\$ 135,850.00

MD-42 MEADOW VIEW ROAD EXPENSES:					
19510	720600	Insurance Expense	\$ 657.00	\$ 657.00	\$ 690.00
19510	720906	Maintenance - Roads	\$ 264.98	\$ 350.00	\$ 224,750.00
19510	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
19510	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ 133.00
19510	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
19510	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 27.09
19510	780100	Appropriation for Contingency	\$ -	\$ -	\$ 50.50
TOTAL ROAD EXPENSES			\$ 951.98	\$ 1,007.00	\$ 225,650.59

MD-42 Funding Sources	\$ 85,444.11	\$ 90,807.59	\$ 225,650.59
MD-42 Financing Uses	\$ 951.98	\$ 1,007.00	\$ 225,650.59
MD-42 ENDING FUND BALANCE	\$ 84,492.13	\$ 89,800.59	\$ -

Maintenance District 44 – Stillmeadow Road

2018-2019 Recommended Road Maintenance Budget

Maintenance District 44 is located in Madera County Supervisory District 5, two miles south of Oakhurst and accessed east from Road 425-B. The District has approximately 47 parcels with 1.35 miles of paved roads and 0.10 miles of unpaved road. This District connects to Service Area 6, Stillmeadow Ranch.

Stillmeadow Road District was formed on November 27, 1990 by Resolution 90-311 and is approximately 182 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-44 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	117,845.02	\$	128,091.48	\$	137,394.61
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MD-44 STILLMEADOW ROAD REVENUE:					
19700	640101	Interest on Cash	\$ 1,187.21	\$ 1,163.13	\$ 500.00
19700	640103	Interest on Property Tax Collected	\$ 5.64	\$ -	\$ -
19700	660201	Special Assessment - Roads	\$ 9,400.00	\$ 8,700.00	\$ 9,300.00
19700	660210	Special Assessment - Delinquent	\$ 110.00	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 10,702.85	\$ 9,863.13	\$ 9,800.00

MD-44 STILLMEADOW ROAD EXPENSES:					
19700	720600	Insurance Expense	\$ 110.00	\$ 110.00	\$ 231.00
19700	720906	Maintenance - Roads	\$ 316.39	\$ 450.00	\$ 140,000.00
19700	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
19700	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
19700	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 31.52
19700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 6,350.09
TOTAL ROAD EXPENSES			\$ 456.39	\$ 560.00	\$ 147,194.61

MD-44 Funding Sources	\$	128,547.87	\$	137,954.61	\$	147,194.61	
MD-44 Financing Uses	\$	456.39	\$	560.00	\$	147,194.61	
MD-44 ENDING FUND BALANCE		\$	128,091.48	\$	137,394.61	\$	-

Maintenance District 45 – River Knolls Road

2018-2019 Recommended Road Maintenance Budget

Maintenance District 45 is located in Madera County Supervisory District 5, seven miles west of Coarsegold and accessed south from Road 415. The District has approximately 85 parcels with 3.43 miles of paved roads and 1.50 miles of unpaved roads for a total of 4.93 miles of road.

River Knolls Road was formed on January 15, 1991 by Resolution 91-20 and is approximately 673 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-45 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 26,321.72	\$ 30,234.74	\$ 33,033.93
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MD-45 RIVER KNOLLS ROAD REVENUE:					
19800	640101	Interest on Cash	\$ 287.08	\$ 278.44	\$ 100.00
19800	640103	Interest on Property Tax Collected	\$ 4.41	\$ -	\$ -
19800	660201	Special Assessment - Roads	\$ 8,400.00	\$ 8,200.00	\$ 8,500.00
19800	660210	Special Assessment - Delinquent	\$ -	\$ 180.75	\$ -
TOTAL ROAD REVENUE			\$ 8,691.49	\$ 8,659.19	\$ 8,600.00

MD-45 RIVER KNOLLS ROAD EXPENSES:					
19800	720600	Insurance Expense	\$ 360.00	\$ 360.00	\$ 756.00
19800	720906	Maintenance - Roads	\$ 4,388.47	\$ 5,500.00	\$ 37,000.00
19800	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
19800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
19800	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
19800	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ -
19800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 676.02
19800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,619.91
TOTAL ROAD EXPENSES			\$ 4,778.47	\$ 5,860.00	\$ 41,633.93

MD-45 Funding Sources	\$ 35,013.21	\$ 38,893.93	\$ 41,633.93
MD-45 Financing Uses	\$ 4,778.47	\$ 5,860.00	\$ 41,633.93
MD-45 ENDING FUND BALANCE	\$ 30,234.74	\$ 33,033.93	\$ -

Maintenance District 46 - Ahwahnee Country Club

2018-2019 Recommended Road Maintenance Budget

Maintenance District 46 is located in Madera County Supervisory District 5, two and one half miles northwest of Oakhurst and accessed north from State Highway 49 by way of Harmony Lane and Opah Drive. The District serves approximately 120 parcels with 6.81 miles of paved roads and 2.23 miles of unpaved roads.

Ahwahnee Country Club was formed on November 27, 1990 by Resolution 90-310 and is approximately 2,041 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On July 28, 1998 by Resolution 98-152 there was an increase of assessment for the R.V. Park (54 recreational vehicle sites at \$50.00 per site). These are non County roads not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-46 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 141,435.21	\$ 145,484.84	\$ 139,918.73
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MD-46 AHWAHNEE COUNTRY CLUB - ROAD REVENUE:					
19910	640101	Interest on Cash	\$ 1,406.60	\$ 1,310.40	\$ 700.00
19910	640103	Interest on Property Tax Collected	\$ 17.05	\$ -	\$ -
19910	660201	Special Assessment - Roads	\$ 11,700.00	\$ 11,500.00	\$ 12,500.00
19910	660210	Special Assessment - Delinquent	\$ 1,695.50	\$ -	\$ 120.00
TOTAL ROAD REVENUE			\$ 14,819.15	\$ 12,810.40	\$ 13,320.00

MD-46 AHWAHNEE COUNTRY CLUB - ROAD EXPENSES:					
19910	720600	Insurance Expense	\$ 2,552.00	\$ 2,552.00	\$ 2,680.00
19910	720906	Maintenance - Roads	\$ 8,187.52	\$ 15,824.51	\$ 147,000.00
19910	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
19910	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 133.00
19910	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 348.19
19910	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,077.54
TOTAL ROAD EXPENSES			\$ 10,769.52	\$ 18,376.51	\$ 153,238.73

MD-46 Funding Sources	\$ 156,254.36	\$ 158,295.24	\$ 153,238.73
MD-46 Financing Uses	\$ 10,769.52	\$ 18,376.51	\$ 153,238.73
MD-46 ENDING FUND BALANCE	\$ 145,484.84	\$ 139,918.73	\$ -

Maintenance District 47 – Spook Lane

2018-2019 Recommended Road Maintenance Budget

Maintenance District 47 is located in Madera County Supervisory District 5, one and one half miles southeast of the town of Oakhurst and accessed east from Road 426. The District has approximately 72 parcels with 2.15 miles of paved roads and 0.54 miles of unpaved roads.

Spook Lane was formed on June 18, 1991 by Resolution 91-196 and is approximately 195 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non county roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-47 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 67,513.85	\$ 74,943.68	\$ 81,773.26
MD-47 SPOOK LANE ROAD REVENUE:					
20000	640101	Interest on Cash	\$ 687.42	\$ 683.58	\$ 250.00
20000	640103	Interest on Property Tax Collected	\$ 3.83	\$ -	\$ -
20000	660201	Special Assessment - Roads	\$ 7,300.00	\$ 6,900.00	\$ 7,200.00
20000	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 7,991.25	\$ 7,583.58	\$ 7,450.00
MD-47 SPOOK LANE ROAD EXPENSES:					
20000	720600	Insurance Expense	\$ 204.00	\$ 204.00	\$ 429.00
20000	720906	Maintenance - Roads	\$ 327.42	\$ 550.00	\$ 85,000.00
20000	721400	Prof & Spec Svc	\$ 30.00	\$ -	
20000	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20000	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 25.44
20000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,186.82
TOTAL ROAD EXPENSES			\$ 561.42	\$ 754.00	\$ 89,223.26
MD-47 Funding Sources			\$ 75,505.10	\$ 82,527.26	\$ 89,223.26
MD-47 Financing Uses			\$ 561.42	\$ 754.00	\$ 89,223.26
MD-47 ENDING FUND BALANCE			\$ 74,943.68	\$ 81,773.26	\$ -

Maintenance District 48 – Thornberry Estates

2018-2019 Recommended Road Maintenance Budget

Maintenance District 48 is located in Madera County Supervisory District 5, three and one half miles southeast of the town of Oakhurst and accessed from County Road 420. The District has approximately 32 parcels with 0.81 miles of paved roads and 0.82 miles of unpaved roads.

Thornberry Estates was formed on May 14, 1991 by Resolution 91-162 and is approximately 315.34 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On June 14, 2005 by resolution 2005-132 the assessments were increased for road maintenance to \$200.00 for each parcel within the District. Every year thereafter this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost index using the twenty city average. These are non County roads which are not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-48 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	46,436.46	\$	55,005.61	\$	61,475.79
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MD-48 THORNBERRY ESTATES ROAD REVENUE:					
20100	640101	Interest on Cash	\$ 485.70	\$ 508.41	\$ 260.00
20100	640103	Interest on Property Tax Collected	\$ 7.73	\$ -	\$ -
20100	660201	Special Assessment - Roads	\$ 8,178.00	\$ 8,030.00	\$ 7,800.00
20100	660210	Sp Asmt - Delinquent Asmt	\$ 534.12	\$ 645.77	\$ -
TOTAL ROAD REVENUE			\$ 9,205.55	\$ 9,184.18	\$ 8,060.00

MD-48 THORNBERRY ESTATES ROAD EXPENSES:					
20100	720600	Insurance Expense	\$ 114.00	\$ 114.00	\$ 239.00
20100	720906	Maintenance - Roads	\$ 492.40	\$ 2,600.00	\$ 65,000.00
20100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ -
20100	721427	Property Tax Administration Fee	\$ -	\$ -	\$ 582.00
20100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 450.64
20100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,264.15
TOTAL ROAD EXPENSES			\$ 636.40	\$ 2,714.00	\$ 69,535.79

MD-48 Funding Sources	\$	55,642.01	\$	64,189.79	\$	69,535.79	
MD-48 Financing Uses	\$	636.40	\$	2,714.00	\$	69,535.79	
MD-48 ENDING FUND BALANCE		\$	55,005.61	\$	61,475.79	\$	-

Maintenance District 49 - Windy Gap

2018-2019 Recommended Road Maintenance Budget

Maintenance District 49 is located in Madera County Supervisory District 5, one quarter of a mile west of the town of Ahwahnee and accessed north from Road 619. The District has approximately 21 parcels with 0.98 miles of paved roads.

Windy Gap was formed on August 04, 1992 by Resolution 92-258 and is approximately 77 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-49 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 8,198.03	\$ 10,094.58	\$ 11,904.39
MD-49 WINDY GAP ROAD REVENUE:					
20200	640101	Interest on Cash	\$ 88.13	\$ 93.81	\$ 40.00
20200	640103	Interest on Property Tax Collected	\$ 1.10	\$ -	\$ -
20200	660201	Special Assessment - Roads	\$ 2,100.00	\$ 2,050.00	\$ 2,100.00
TOTAL ROAD REVENUE			\$ 2,189.23	\$ 2,143.81	\$ 2,140.00
MD-49 WINDY GAP ROAD EXPENSES:					
20200	720600	Insurance Expense	\$ 74.00	\$ 74.00	\$ 156.00
20200	720906	Maintenance - Roads	\$ 188.68	\$ 260.00	\$ 12,000.00
20200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 424.44
20200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 881.95
TOTAL ROAD EXPENSES			\$ 292.68	\$ 334.00	\$ 14,044.39
MD-49 Funding Sources			\$ 10,387.26	\$ 12,238.39	\$ 14,044.39
MD-49 Financing Uses			\$ 292.68	\$ 334.00	\$ 14,044.39
MD-49 ENDING FUND BALANCE			\$ 10,094.58	\$ 11,904.39	\$ -

Maintenance District 50 – Morava

2018-2019 Recommended Road Maintenance Budget

Maintenance District 50 is located in Madera County Supervisory District 5 near the town of Coarsegold and accessed north from State Highway 41. The District has approximately 16 parcels with 0.83 miles of chip sealed roads and 0.14 miles of unpaved roads.

Morava was formed on June 18, 1991 by Resolution 91-197 and is approximately 117 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. The Coarsegold Community Center is assessed \$1.00 per year. These are non County roads not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-50 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 24,785.25	\$ 23,101.23	\$ 22,072.27
MD-50 MORAVA ROAD REVENUE:					
20300	640101	Interest on Cash	\$ 248.41	\$ 214.04	\$ 110.00
20300	640103	Interest on Property Tax Collected	\$ 1.61	\$ -	\$ -
20300	660201	Special Assessment - Roads	\$ 1,601.00	\$ 1,600.00	\$ 1,550.00
20300	660210	Special Assessment - Delinquent	\$ 119.00	\$ -	\$ 80.00
TOTAL ROAD REVENUE			\$ 1,970.02	\$ 1,814.04	\$ 1,740.00
MD-50 MORAVA ROAD EXPENSES:					
20300	720600	Insurance Expense	\$ 78.00	\$ 43.00	\$ 164.00
20300	720906	Maintenance - Roads	\$ 3,546.04	\$ 2,800.00	\$ 21,000.00
20300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 87.95
20300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,978.32
TOTAL ROAD EXPENSES			\$ 3,654.04	\$ 2,843.00	\$ 23,812.27
MD-50 Funding Sources			\$ 26,755.27	\$ 24,915.27	\$ 23,812.27
MD-50 Financing Uses			\$ 3,654.04	\$ 2,843.00	\$ 23,812.27
MD-50 ENDING FUND BALANCE			\$ 23,101.23	\$ 22,072.27	\$ -

Maintenance District 51 – Quail Ridge

2018-2019 Recommended Road Maintenance Budget

Maintenance District 51 is located in Madera County Supervisory District 5, three miles east of Oakhurst and accessed from Road 426, Courtney Lane and Quail Ridge Road. The District has approximately 66 parcels with 2.17 miles of paved roads and 1.25 miles of unpaved roads.

Quail Ridge was formed on November 19, 1991 by Resolution 91-346 and is approximately 301.24 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-51 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 55,562.32	\$ 65,177.31	\$ 70,618.36

MD-51 QUAIL RIDGE ROAD REVENUE:					
20400	640101	Interest on Cash	\$ 570.38	\$ 594.05	\$ 240.00
20400	640103	Interest on Property Tax Collected	\$ 28.48	\$ -	\$ -
20400	660201	Special Assessment - Roads	\$ 6,250.00	\$ 6,100.00	\$ 6,250.00
20400	660210	Special Assessment - Delinquent	\$ 3,915.00	\$ 116.00	\$ 100.00
TOTAL ROAD REVENUE			\$ 10,763.86	\$ 6,810.05	\$ 6,590.00

MD-51 QUAIL RIDGE ROAD EXPENSES:					
20400	720600	Insurance Expense	\$ 169.00	\$ 169.00	\$ 355.00
20400	720906	Maintenance - Roads	\$ 949.87	\$ 1,200.00	\$ 75,000.00
20400	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20400	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20400	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 54.98
20400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,216.38
TOTAL ROAD EXPENSES			\$ 1,148.87	\$ 1,369.00	\$ 77,208.36

MD-51 Funding Sources	\$ 66,326.18	\$ 71,987.36	\$ 77,208.36
MD-51 Financing Uses	\$ 1,148.87	\$ 1,369.00	\$ 77,208.36
MD-51 ENDING FUND BALANCE	\$ 65,177.31	\$ 70,618.36	\$ -

Maintenance District 52 - Lindy Lane

2018-2019 Recommended Road Maintenance Budget

Maintenance District 52 is located in Madera County Supervisory District 2, about two miles southeast of Chowchilla and accessed from County Road 14, north of Avenue 23 ½ and westerly of State Highway 233. The District has approximately 10 parcels with 0.10 mile of paved road.

Lindy Lane was formed on September 03, 1991 by Resolution 91-273 and is approximately 10 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-52 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 8,858.60	\$ 9,911.49	\$ 10,694.44
MD-52 LINDY LANE ROAD REVENUE:					
20500	640101	Interest on Cash	\$ 90.37	\$ 90.95	\$ 50.00
20500	640103	Interest on Property Tax Collected	\$ 0.52	\$ -	\$ -
20500	660201	Special Assessment - Roads	\$ 1,000.00	\$ 1,050.00	\$ 1,000.00
TOTAL ROAD REVENUE			\$ 1,090.89	\$ 1,140.95	\$ 1,050.00
MD-52 LINDY LANE ROAD EXPENSES:					
20500	720600	Insurance Expense	\$ 8.00	\$ 8.00	\$ 16.00
20500	720906	Maintenance - Roads	\$ -	\$ 350.00	\$ 9,500.00
20500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20500	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 239.82
20500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,406.62
TOTAL ROAD EXPENSES			\$ 38.00	\$ 358.00	\$ 11,744.44
MD-52 Funding Sources			\$ 9,949.49	\$ 11,052.44	\$ 11,744.44
MD-52 Financing Uses			\$ 38.00	\$ 358.00	\$ 11,744.44
MD-52 ENDING FUND BALANCE			\$ 9,911.49	\$ 10,694.44	\$ -

Maintenance District 53 – Knolls Junction

2018-2019 Recommended Road Maintenance Budget

Maintenance District 53 is located in Madera County Supervisory District 5, southeast of Raymond and accessed from Road 606 and east from Road 600. The District has approximately 44 parcels with 1.86 mile of paved roads, 0.15 miles of chip sealed road and 3.16 mile of unpaved roads.

Knolls Junction was formed on September 24, 1991 by Resolution 91-297 and is approximately 953 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-53 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 67,047.51	\$ 70,827.56	\$ 72,814.04

MD-53 KNOLLS JUNCTION ROAD REVENUE:					
20600	640101	Interest on Cash	\$ 667.66	\$ 640.16	\$ 350.00
20600	640103	Interest on Property Tax Collected	\$ 1.92	\$ -	\$ -
20600	660201	Special Assessment - Roads	\$ 3,650.00	\$ 3,550.00	\$ 4,400.00
20600	660210	Special Assessment - Delinquent	\$ -	\$ 57.25	\$ -
TOTAL ROAD REVENUE			\$ 4,319.58	\$ 4,247.41	\$ 4,750.00

MD-53 KNOLLS JUNCTION ROAD EXPENSES:					
20600	720600	Insurance Expense	\$ 329.00	\$ 329.00	\$ 690.00
20600	720906	Maintenance - Roads	\$ 180.53	\$ 1,931.93	\$ 75,000.00
20600	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20600	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 204.35
20600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,087.69
TOTAL ROAD EXPENSES			\$ 539.53	\$ 2,260.93	\$ 77,564.04

MD-53 Funding Sources	\$ 71,367.09	\$ 75,074.97	\$ 77,564.04
MD-53 Financing Uses	\$ 539.53	\$ 2,260.93	\$ 77,564.04
MD-53 ENDING FUND BALANCE	\$ 70,827.56	\$ 72,814.04	\$ -

Maintenance District 54 – Happy Hollow

2018-2019 Recommended Road Maintenance Budget

Maintenance District 54 is located in Madera County Supervisory District 5, seven miles west of Coarsegold and accessed south from Road 415. The District has approximately 16 parcels with 0.56 miles of paved roads and 0.25 miles of unpaved roads.

Happy Hollow was formed on April 28, 1992 by Resolution 92-151 and is approximately 76 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-54 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 30,120.65	\$ 6,648.11	\$ 6,760.01
MD-54 HAPPY HOLLOW ROAD REVENUE:					
20700	640101	Interest on Cash	\$ 153.77	\$ 61.90	\$ 120.00
20700	640103	Interest on Property Tax Collected	\$ 0.68	\$ -	\$ -
20700	660201	Special Assessment - Roads	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
20700	661708	Road & Street - Measure T	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 1,454.45	\$ 1,361.90	\$ 1,420.00
MD-54 HAPPY HOLLOW ROAD EXPENSES:					
20700	720600	Insurance Expense	\$ 50.00	\$ 50.00	\$ 105.00
20700	720906	Maintenance - Roads	\$ 24,846.99	\$ 1,200.00	\$ 6,500.00
20700	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20700	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20700	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
20700	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 269.42
20700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 723.59
TOTAL ROAD EXPENSES			\$ 24,926.99	\$ 1,250.00	\$ 8,180.01
MD-54 Funding Sources			\$ 31,575.10	\$ 8,010.01	\$ 8,180.01
MD-54 Financing Uses			\$ 24,926.99	\$ 1,250.00	\$ 8,180.01
MD-54 ENDING FUND BALANCE			\$ 6,648.11	\$ 6,760.01	\$ -

Maintenance District 55 – Woodland Pond

2018-2019 Recommended Road Maintenance Budget

Maintenance District 55 is located in Madera County Supervisory District 5, three miles west of North Fork and accessed south from Road 223. The District has approximately 26 parcels with 0.65 miles of paved roads and 4.16 miles of unpaved roads.

Woodland Pond was formed on March 17, 1992 by Resolution 92-90 and is approximately 917 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-55 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 42,210.87	\$ 43,451.64	\$ 44,718.20
MD-55 WOODLAND POND ROAD REVENUE:					
20800	640101	Interest on Cash	\$ 422.73	\$ 394.52	\$ 240.00
20800	640103	Interest on Property Tax Collected	\$ 1.42	\$ -	\$ -
20800	660201	Special Assessment - Roads	\$ 2,700.00	\$ 2,650.00	\$ 2,600.00
20800	660210	Special Assessment - Delinquent	\$ -	\$ 71.04	\$ -
TOTAL ROAD REVENUE			\$ 3,124.15	\$ 3,115.56	\$ 2,840.00
MD-55 WOODLAND POND ROAD EXPENSES:					
20800	720600	Insurance Expense	\$ 49.00	\$ 49.00	\$ 104.00
20800	720906	Maintenance - Roads	\$ 1,804.38	\$ 1,800.00	\$ 45,000.00
20800	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 84.87
20800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,787.33
TOTAL ROAD EXPENSES			\$ 1,883.38	\$ 1,849.00	\$ 47,558.20
MD-55 Funding Sources			\$ 45,335.02	\$ 46,567.20	\$ 47,558.20
MD-55 Financing Uses			\$ 1,883.38	\$ 1,849.00	\$ 47,558.20
MD-55 ENDING FUND BALANCE			\$ 43,451.64	\$ 44,718.20	\$ -

Maintenance District 56 - River Crest

2018-2019 Recommended Road Maintenance Budget

Maintenance District 56 is located in Madera County Supervisory District 5, five miles southwest of Coarsegold and accessed east from Road 415. The District has approximately 26 parcels with 0.39 miles of paved road and 0.21 mile of unpaved roads.

River Crest was formed on April 14, 1992 by Resolution 92-125 and is approximately 82 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-56 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 54,182.76	\$ 58,117.70	\$ 60,317.80
MD-56 RIVER CREST ROAD REVENUE:					
20900	640101	Interest on Cash	\$ 545.35	\$ 525.10	\$ 250.00
20900	640103	Interest on Property Tax Collected	\$ 7.03	\$ -	\$ -
20900	660201	Special Assessment - Roads	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
20900	660201	Special Assessment - Delinquent	\$ 880.50	\$ -	\$ 400.00
TOTAL ROAD REVENUE			\$ 4,032.88	\$ 3,125.10	\$ 3,250.00
MD-56 RIVER CREST ROAD EXPENSES:					
20900	720600	Insurance Expense	\$ 25.00	\$ 25.00	\$ 53.00
20900	720906	Maintenance - Roads	\$ 42.94	\$ 900.00	\$ 60,000.00
20900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
20900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
20900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 21.30
20900	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,911.50
TOTAL ROAD EXPENSES			\$ 97.94	\$ 925.00	\$ 63,567.80
MD-56 Funding Sources			\$ 58,215.64	\$ 61,242.80	\$ 63,567.80
MD-56 Financing Uses			\$ 97.94	\$ 925.00	\$ 63,567.80
MD-56 ENDING FUND BALANCE			\$ 58,117.70	\$ 60,317.80	\$ -

Maintenance District 57 – Adobe

2018-2019 Recommended Road Maintenance Budget

Maintenance District 57 is located in Madera County Supervisory District 1, four miles southeast of Madera Ranchos and accessed north from Avenue 10. The District has approximately 18 parcels with 0.52 miles of paved road including curb and gutter.

Adobe was formed on March 17, 1992 by Resolution 92–91 and is approximately 44 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. This area is a commercial business district. These are non County roads which are not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-57 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	29,296.54	\$	31,434.26	\$	33,260.02
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MD-57 ADOBE ROAD REVENUE:					
21000	640101	Interest on Cash	\$ 293.56	\$ 284.76	\$ 120.00
21000	640103	Interest on Property Tax Collected	\$ 1.66	\$ -	\$ -
21000	660201	Special Assessment - Roads	\$ 1,800.00	\$ 1,700.00	\$ 1,800.00
21000	660210	Special Assessment - Delinquent	\$ 111.50	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 2,206.72	\$ 1,984.76	\$ 1,920.00

MD-57 ADOBE ROAD EXPENSES:					
21000	720600	Insurance Expense	\$ 39.00	\$ 39.00	\$ 83.00
21000	720906	Maintenance - Roads	\$ -	\$ 120.00	\$ 33,000.00
21000	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ 582.00
21000	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
21000	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 1.82
21000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,513.20
TOTAL ROAD EXPENSES			\$ 69.00	\$ 159.00	\$ 35,180.02

MD-57 Funding Sources	\$	31,503.26	\$	33,419.02	\$	35,180.02
MD-57 Financing Uses	\$	69.00	\$	159.00	\$	35,180.02
MD-57 ENDING FUND BALANCE	\$	31,434.26	\$	33,260.02	\$	-

Maintenance District 58 – Sierra Highlands

2018-2019 Recommended Road Maintenance Budget

Maintenance District 58 is located in Madera County Supervisory District 5, four miles northwest of North Fork and accessed south from County Road 223. The District serves 29 parcels with 1.19 miles of paved road and 2.50 miles of unpaved roads.

Sierra Highlands was formed on November 19, 1991 by Resolution 91-345 and is approximately 439 acres in size. When the District was formed a direct assessment of \$100 per parcel, per year for road maintenance was approved. On July 22, 2014 by Resolution 2014-112, the assessments were increased for road maintenance to \$300.00 for each parcel within the District. Every year thereafter this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost index using the twenty city average. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-58 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	46,916.06	\$	55,652.99	\$	64,481.44
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MD-58 SIERRA HIGHLANDS ROAD REVENUE:					
21110	640101	Interest on Cash	\$ 493.06	\$ 513.45	\$ 180.00
21110	640103	Interest on Property Tax Collected	\$ 5.14	\$ -	\$ -
21110	660201	Special Assessment - Roads	\$ 9,796.00	\$ 10,137.00	\$ 9,500.00
TOTAL ROAD REVENUE			\$ 10,294.20	\$ 10,650.45	\$ 9,680.00

MD-58 SIERRA HIGHLANDS ROAD EXPENSES:					
21110	720600	Insurance Expense	\$ 972.00	\$ 972.00	\$ 1,020.00
21110	720906	Maintenance - Roads	\$ 555.27	\$ 850.00	\$ 70,000.00
21110	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
21110	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 133.00
21110	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 92.09
21110	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,916.35
TOTAL ROAD EXPENSES			\$ 1,557.27	\$ 1,822.00	\$ 74,161.44

MD-58 Funding Sources	\$	57,210.26	\$	66,303.44	\$	74,161.44
MD-58 Financing Uses	\$	1,557.27	\$	1,822.00	\$	74,161.44
MD-58 ENDING FUND BALANCE	\$	55,652.99	\$	64,481.44	\$	-

Maintenance District 59 - Eagle

2018-2019 Recommended Road Maintenance Budget

Maintenance District 59 is located in Madera County Supervisory District 5, five miles northeast of Raymond and accessed west from Road 600. The District has approximately 32 parcels with 0.93 miles of paved road and 1.66 miles of unpaved roads.

Eagle was formed on March 24, 1992 by Resolution 92-101 and is approximately 722 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-59 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 48,563.16	\$ 52,356.44	\$ 55,635.52
MD-59 EAGLE ROAD REVENUE:					
21200	640101	Interest on Cash	\$ 487.44	\$ 475.08	\$ 240.00
21200	640103	Interest on Property Tax Collected	\$ 1.84	\$ -	\$ -
21200	660201	Special Assessment - Roads	\$ 3,500.00	\$ 3,350.00	\$ 3,300.00
21200	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 3,989.28	\$ 3,825.08	\$ 3,540.00
MD-59 EAGLE ROAD EXPENSES:					
21200	720600	Insurance Expense	\$ 166.00	\$ 166.00	\$ 349.00
21200	720906	Maintenance - Roads	\$ -	\$ 380.00	\$ 57,000.00
21200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
21200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
21200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 17.46
21200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,227.06
TOTAL ROAD EXPENSES			\$ 196.00	\$ 546.00	\$ 59,175.52
MD-59 Funding Sources			\$ 52,552.44	\$ 56,181.52	\$ 59,175.52
MD-59 Financing Uses			\$ 196.00	\$ 546.00	\$ 59,175.52
MD-59 ENDING FUND BALANCE			\$ 52,356.44	\$ 55,635.52	\$ -

Maintenance District 60 – Dillon Estates

2018-2019 Recommended Road Maintenance Budget

Maintenance District 60 is located in Madera County Supervisory District 5, one half mile south of Ahwahnee and accessed east from State Highway 49. The District has approximately 56 parcels with 1.19 miles of paved road and 0.34 miles of unpaved roads.

Dillon Estates was formed on April 07, 1992 by Resolution 92-108 and is approximately 117 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-60 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 116,629.25	\$ 119,066.02	\$ 121,797.05
MD-60 DILLION ESTATES ROAD REVENUE:					
21300	640101	Interest on Cash	\$ 1,153.84	\$ 1,072.03	\$ 500.00
21300	640103	Interest on Property Tax Collected	\$ 2.94	\$ -	\$ -
21300	660201	Special Assessment - Roads	\$ 5,600.00	\$ 5,500.00	\$ 5,600.00
21300	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
21300	661708	RD&ST SVCS - Meas T Reim	\$ -	\$ -	\$ 50,000.00
TOTAL ROAD REVENUE			\$ 6,756.78	\$ 6,572.03	\$ 56,100.00
MD-60 DILLION ESTATES ROAD EXPENSES:					
21300	720600	Insurance Expense	\$ 341.00	\$ 341.00	\$ 716.00
21300	720906	Maintenance - Roads	\$ 3,949.01	\$ 3,500.00	\$ 175,000.00
21300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
21300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 166.00
21300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 94.70
21300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,920.35
TOTAL ROAD EXPENSES			\$ 4,320.01	\$ 3,841.00	\$ 177,897.05
MD-60 Funding Sources			\$ 123,386.03	\$ 125,638.05	\$ 177,897.05
MD-60 Financing Uses			\$ 4,320.01	\$ 3,841.00	\$ 177,897.05
MD-60 ENDING FUND BALANCE			\$ 119,066.02	\$ 121,797.05	\$ -

Maintenance District 61 - Vista Del Rio

2018-2019 Recommended Road Maintenance Budget

Maintenance District 61 is located in Madera County Supervisory District 5, three miles west of Oakhurst and accessed south from State Highway 49. The District has approximately 19 parcels with 0.60 miles of paved road.

Vista Del Rio was formed on April 07, 1992 by Resolution 92-109 and is approximately 98 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-61 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 32,942.65	\$ 34,763.86	\$ 36,402.44
MD-61 VISTA DEL RIO ROAD REVENUE:					
21500	640101	Interest on Cash	\$ 328.59	\$ 314.58	\$ 120.00
21500	640103	Interest on Property Tax Collected	\$ 0.94	\$ -	\$ -
21500	660201	Special Assessment - Roads	\$ 1,800.00	\$ 1,750.00	\$ 1,800.00
TOTAL ROAD REVENUE			\$ 2,129.53	\$ 2,064.58	\$ 1,920.00
MD-61 VISTA DEL RIO ROAD EXPENSES:					
21500	720600	Insurance Expense	\$ 46.00	\$ 46.00	\$ 96.00
21500	720906	Maintenance - Roads	\$ 232.32	\$ 380.00	\$ 35,000.00
21500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
21500	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
21500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 25.38
21500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,619.06
TOTAL ROAD EXPENSES			\$ 308.32	\$ 426.00	\$ 38,322.44
MD-61 Funding Sources			\$ 35,072.18	\$ 36,828.44	\$ 38,322.44
MD-61 Financing Uses			\$ 308.32	\$ 426.00	\$ 38,322.44
MD-61 ENDING FUND BALANCE			\$ 34,763.86	\$ 36,402.44	\$ -

Maintenance District 62 – Jennifer Lane

2018-2019 Recommended Road Maintenance Budget

Maintenance District 62 is located in Madera County Supervisory District 5, two miles west of Coarsegold and accessed south from Road 415. The District has approximately 32 parcels with 0.98 miles of paved road and 0.41 miles of unpaved roads.

Jennifer Lane was formed on April 14, 1992 by Resolution 92-126 and is approximately 138 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUAL 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-62 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 56,508.26	\$ 60,089.86	\$ 63,558.43
MD-62 JENNIFER LANE ROAD REVENUE:					
21600	640101	Interest on Cash	\$ 563.80	\$ 543.30	\$ 250.00
21600	640103	Interest on Property Tax Collected	\$ 1.68	\$ -	\$ -
21600	660201	Special Assessment - Roads	\$ 3,200.00	\$ 3,100.00	\$ 3,200.00
21600	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 3,765.48	\$ 3,643.30	\$ 3,450.00
MD-62 JENNIFER LANE ROAD EXPENSES:					
21600	720600	Insurance Expense	\$ 106.00	\$ 106.00	\$ 222.00
21600	720906	Maintenance - Roads	\$ 47.88	\$ 68.73	\$ 63,000.00
21600	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
21600	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
21600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 351.50
21600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,852.93
TOTAL ROAD EXPENSES			\$ 183.88	\$ 174.73	\$ 67,008.43
MD-62 Funding Sources			\$ 60,273.74	\$ 63,733.16	\$ 67,008.43
MD-62 Financing Uses			\$ 183.88	\$ 174.73	\$ 67,008.43
MD-62 ENDING FUND BALANCE			\$ 60,089.86	\$ 63,558.43	\$ -

Maintenance District 63 – Coarsegold South

2018-2019 Recommended Road Maintenance Budget

Maintenance District 63 is located in Madera County Supervisory District 5, one half mile south of Coarsegold and accessed from State Highway 41. The District has approximately 149 parcels with 5.38 miles of paved road and 3.24 miles of unpaved roads.

Coarsegold South was formed on April 07, 1992 by Resolution 92-110 and is approximately 1,345 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On August 19, 2003 by resolution 2003-234, an increase in the assessment roll for road maintenance was approved for each parcel within the District. This resolution also included an inflation mechanism for each subsequent year based on the Engineering News Record Construction Cost index using the twenty city average. These are non County roads not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-63 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 372,783.39	\$ 430,303.99	\$ 494,994.39
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MD-63 COARSEGOLD SOUTH ROAD REVENUE:					
21700	640101	Interest on Cash	\$ 3,908.50	\$ 4,006.14	\$ 2,250.00
21700	640103	Interest on Property Tax Collected	\$ 34.75	\$ -	\$ -
21700	660201	Special Assessment - Roads	\$ 66,202.50	\$ 65,704.50	\$ 62,500.00
21700	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ 1,100.00
21700	660212	Service Charge - Water/Sewer	\$ 103.79	\$ 9,903.26	\$ -
TOTAL ROAD REVENUE			\$ 70,249.54	\$ 79,613.90	\$ 65,850.00

MD-63 COARSEGOLD SOUTH ROAD EXPENSES:					
21700	720600	Insurance Expense	\$ 706.00	\$ 706.00	\$ 742.00
21700	720906	Maintenance - Roads	\$ 11,722.94	\$ 13,800.00	\$ 530,000.00
21700	721400	Prof & Spec Svc	\$ 300.00	\$ 417.50	\$ -
21700	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 133.00
21700	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2,864.48
21700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 27,104.91
TOTAL ROAD EXPENSES			\$ 12,728.94	\$ 14,923.50	\$ 560,844.39

MD-63 Funding Sources	\$ 443,032.93	\$ 509,917.89	\$ 560,844.39
MD-63 Financing Uses	\$ 12,728.94	\$ 14,923.50	\$ 560,844.39
MD-63 ENDING FUND BALANCE	\$ 430,303.99	\$ 494,994.39	\$ -

Maintenance District 64 – Little Creek

2018-2019 Recommended Road Maintenance Budget

Maintenance District 64 is located in Madera County Supervisory District 5, two miles west of North Fork and accessed east from Road 221. The District has approximately 18 parcels with 0.76 miles of paved road and 0.20 miles of unpaved roads.

Little Creek was formed on April 14, 1992 by Resolution 92-127 and is approximately 113 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-64 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 33,522.98	\$ 35,274.55	\$ 36,760.74
MD-64 LITTLE CREEK ROAD REVENUE:					
21800	640101	Interest on Cash	\$ 332.78	\$ 318.19	\$ 150.00
21800	640103	Interest on Property Tax Collected	\$ 0.79	\$ -	\$ -
21800	660201	Special Assessment - Roads	\$ 1,500.00	\$ 1,500.00	\$ 1,650.00
TOTAL ROAD REVENUE			\$ 1,833.57	\$ 1,818.19	\$ 1,800.00
MD-64 LITTLE CREEK ROAD EXPENSES:					
21800	720600	Insurance Expense	\$ 52.00	\$ 52.00	\$ 108.00
21800	720906	Maintenance - Roads	\$ -	\$ 280.00	\$ 35,000.00
21800	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
21800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
21800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 4.68
21800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,866.06
TOTAL ROAD EXPENSES			\$ 82.00	\$ 332.00	\$ 38,560.74
MD-64 Funding Sources			\$ 35,356.55	\$ 37,092.74	\$ 38,560.74
MD-64 Financing Uses			\$ 82.00	\$ 332.00	\$ 38,560.74
MD-64 ENDING FUND BALANCE			\$ 35,274.55	\$ 36,760.74	\$ -

Maintenance District 65 – Coarsegold West

2018-2019 Recommended Road Maintenance Budget

Maintenance District 65 is located in Madera County Supervisory District 5, one half mile northwest of Coarsegold and accessed south from Road 415. The District has approximately 50 parcels with 1.12 miles of paved road and 0.23 miles of unpaved roads.

Coarsegold West was formed on July 07, 1992 by Resolution 92-228 and is approximately 227 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-65 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 13,709.99	\$ 18,798.60	\$ 23,570.58
MD-65 COARSEGOLD WEST ROAD REVENUE:					
21900	640101	Interest on Cash	\$ 154.49	\$ 178.04	\$ 110.00
21900	640103	Interest on Property Tax Collected	\$ 3.62	\$ -	\$ -
21900	660201	Special Assessment - Roads	\$ 5,062.50	\$ 5,850.00	\$ 4,850.00
21900	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 5,220.61	\$ 6,028.04	\$ 4,960.00
MD-65 COARSEGOLD WEST ROAD EXPENSES:					
21900	720600	Insurance Expense	\$ 102.00	\$ 102.00	\$ 215.00
21900	720906	Maintenance - Roads	\$ -	\$ 1,154.06	\$ 26,000.00
21900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
21900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
21900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 299.48
21900	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,434.10
TOTAL ROAD EXPENSES			\$ 132.00	\$ 1,256.06	\$ 28,530.58
MD-65 Funding Sources			\$ 18,930.60	\$ 24,826.64	\$ 28,530.58
MD-65 Financing Uses			\$ 132.00	\$ 1,256.06	\$ 28,530.58
MD-65 ENDING FUND BALANCE			\$ 18,798.60	\$ 23,570.58	\$ -

Maintenance District 66 - Brushy Knob

2018-2019 Recommended Road Maintenance Budget

Maintenance District 66 is located in Madera County Supervisory District 5, two and one half miles northwest of Oakhurst and accessed north from State Highway 49. The District has approximately 55 parcels with 1.42 miles of paved road and 1.04 miles of unpaved roads.

Brushy Knob was formed on November 26, 1991 by Resolution 91-354 and is approximately 334 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-66 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 79,877.00	\$ 90,865.15	\$ 99,611.47
MD-66 BRUSHY KNOB ROAD REVENUE:					
22000	640101	Interest on Cash	\$ 822.20	\$ 833.32	\$ 265.00
22000	640103	Interest on Property Tax Collected	\$ 5.77	\$ -	\$ -
22000	660201	Special Assessment - Roads	\$ 11,000.00	\$ 10,600.00	\$ 11,000.00
22000	661708	RD&ST SVCS - Meas T Reim	\$ -	\$ -	\$ 63,000.00
TOTAL ROAD REVENUE			\$ 11,827.97	\$ 11,433.32	\$ 74,265.00
MD-66 BRUSHY KNOB ROAD EXPENSES:					
22000	720600	Insurance Expense	\$ 187.00	\$ 187.00	\$ 392.00
22000	720906	Maintenance - Roads	\$ 622.82	\$ 2,500.00	\$ 170,000.00
22200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
22000	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
22000	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 41.76
22000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,860.71
TOTAL ROAD EXPENSES			\$ 839.82	\$ 2,687.00	\$ 173,876.47
MD-66 Funding Sources			\$ 91,704.97	\$ 102,298.47	\$ 173,876.47
MD-66 Financing Uses			\$ 839.82	\$ 2,687.00	\$ 173,876.47
MD-66 ENDING FUND BALANCE			\$ 90,865.15	\$ 99,611.47	\$ -

Maintenance District 67 – Whisky Creek

2018-2019 Recommended Road Maintenance Budget

Maintenance District 67 is located in Madera County Supervisory District 5, four miles southeast of North Fork and accessed west from Road 225. The District has approximately 13 parcels served by 0.42 miles of paved road.

Whisky Creek was formed on April 17, 1992 by Resolution 92-128 and is approximately 233 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-67 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 38,914.11	\$ 40,538.76	\$ 41,792.95
MD-67 WISKEY CREEK ROAD REVENUE:					
22100	640101	Interest on Cash	\$ 385.97	\$ 366.19	\$ 200.00
22100	640103	Interest on Property Tax Collected	\$ 0.68	\$ -	\$ -
22100	660201	Special Assessment - Roads	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
22100	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 1,686.65	\$ 1,666.19	\$ 1,500.00
MD-67 WISKEY CREEK ROAD EXPENSES:					
22100	720600	Insurance Expense	\$ 32.00	\$ 32.00	\$ 67.00
22100	720906	Maintenance - Roads	\$ -	\$ 380.00	\$ 40,000.00
22100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
22100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
22100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 40.46
22100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,603.49
TOTAL ROAD EXPENSES			\$ 62.00	\$ 412.00	\$ 43,292.95
MD-67 Funding Sources			\$ 40,600.76	\$ 42,204.95	\$ 43,292.95
MD-67 Financing Uses			\$ 62.00	\$ 412.00	\$ 43,292.95
MD-67 ENDING FUND BALANCE			\$ 40,538.76	\$ 41,792.95	\$ -

Maintenance District 69 - Oak Junction

2018-2019 Recommended Road Maintenance Budget

Maintenance District 69 is located in Madera County Supervisory District 5, two and one half miles southwest of North Fork and accessed south from Road 200. The District has approximately 11 parcels with 0.31 miles of chip sealed road.

Oak Junction was formed on April 14 1992 by Resolution 92-129 and is approximately 72 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system. On December 7, 1999 by Resolution 99-257 an increase in assessment was approved for a shop warehouse to \$793.00 per year by condition of Use Permit.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-69 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	23,474.82	\$	25,351.86	\$	28,633.59
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MD-69 OAK JUNCTION ROAD REVENUE:					
22300	640101	Interest on Cash	\$ 237.15	\$ 234.73	\$ 80.00
22300	640103	Interest on Property Tax Collected	\$ 0.89	\$ -	\$ -
22300	660201	Special Assessment - Roads	\$ 1,693.00	\$ 3,451.00	\$ 1,780.00
TOTAL ROAD REVENUE			\$ 1,931.04	\$ 3,685.73	\$ 1,860.00

MD-69 OAK JUNCTION ROAD EXPENSES:					
22300	720600	Insurance Expense	\$ 24.00	\$ 24.00	\$ 49.00
22300	720906	Maintenance - Roads	\$ -	\$ 380.00	\$ 28,000.00
22300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
22300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
22300	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
22300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 5.38
22300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,857.21
TOTAL ROAD EXPENSES			\$ 54.00	\$ 404.00	\$ 30,493.59

MD-69 Funding Sources	\$	25,405.86	\$	29,037.59	\$	30,493.59
MD-69 Financing Uses	\$	54.00	\$	404.00	\$	30,493.59

	MD-69 ENDING FUND BALANCE	\$	25,351.86	\$	28,633.59	\$	-
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Maintenance District 70 – Blueberry Hill

2018-2019 Recommended Road Maintenance Budget

Maintenance District 70 is located in Madera County Supervisory District 5, about five miles east of Raymond and accessed south from County Road 415. The District has approximately 15 parcels with 0.15 miles of paved road and 0.90 of unpaved road.

Blueberry Hill was formed on April 14, 1992 by Resolution 92-130 and is approximately 164 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
2240	491100	F/B Unreserved Undistributed			
BEGINNING FUND BALANCE			\$ 20,483.42	\$ 19,867.62	\$ 19,228.59

MD-70 BLUEBERRY HILL ROAD REVENUE:					
22400	640101	Interest on Cash	\$ 201.47	\$ 180.47	\$ 95.00
22400	640103	Interest on Property Tax Collected	\$ 0.79	\$ -	\$ -
22400	652900	St- H/O Property Tax Rlf		\$ -	
22400	660201	Special Assessment - Roads	\$ 1,500.00	\$ 1,350.00	\$ 1,500.00
22400	660210	Special Assessment - Delinquent	\$ -	\$ 110.50	\$ -
TOTAL ROAD REVENUE			\$ 1,702.26	\$ 1,640.97	\$ 1,595.00

MD-70 BLUEBERRY HILL ROAD EXPENSES:					
22400	720600	Insurance Expense	\$ 80.00	\$ 80.00	\$ 167.00
22400	720906	Maintenance - Roads	\$ 2,208.06	\$ 2,200.00	\$ 18,000.00
22400	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
22400	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
22400	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 53.39
22400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,021.20
TOTAL ROAD EXPENSES			\$ 2,318.06	\$ 2,280.00	\$ 20,823.59

MD-70 Funding Sources	\$ 22,185.68	\$ 21,508.59	\$ 20,823.59
MD-70 Financing Uses	\$ 2,318.06	\$ 2,280.00	\$ 20,823.59
MD-70 ENDING FUND BALANCE	\$ 19,867.62	\$ 19,228.59	\$ -

Maintenance District 71 - Thornberry Mountain

2018-2019 Recommended Road Maintenance Budget

Maintenance District 71 is located in Madera County Supervisory District 5, three and one half miles south of Oakhurst and accessed south from State Highway 41. The District has approximately 52 parcels with 1.69 miles of paved road, 0.41 mile of chip sealed road and 0.08 mile of unpaved road.

Thornberry Mountain was formed on June 07, 1994 by Resolution 94-208 and is approximately 165 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

MD-71 FUND ADMN FUND BALANCE						
BEGINNING FUND BALANCE			\$ 41,762.21		\$ 47,109.28	\$ 52,094.40
MD-71 THORNBERRY MOUNTAIN ROAD REVENUE:						
22500	640101	Interest on Cash	\$ 426.99	\$ 430.12	\$ 200.00	
22500	640103	Interest on Property Tax Collected	\$ 2.73	\$ -	\$ -	
22500	660201	Special Assessment - Roads	\$ 5,200.00	\$ 5,000.00	\$ 5,200.00	
22500	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -	
TOTAL ROAD REVENUE			\$ 5,629.72	\$ 5,430.12	\$ 5,400.00	
MD-71 THORNBERRY MOUNTAIN ROAD EXPENSES:						
22500	720600	Insurance Expense	\$ 165.00	\$ 165.00	\$ 347.00	
22500	720906	Maintenance - Roads	\$ 87.65	\$ 280.00	\$ 54,000.00	
22500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -	
22500	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00	
22500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 63.02	
22500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,502.38	
TOTAL ROAD EXPENSES			\$ 282.65	\$ 445.00	\$ 57,494.40	
MD-71 FUNDING SOURCES AND FINANCING USES:						
MD-71 Funding Sources			\$ 47,391.93	\$ 52,539.40	\$ 57,494.40	
MD-71 Financing Uses			\$ 282.65	\$ 445.00	\$ 57,494.40	
MD-71 ENDING FUND BALANCE			\$ 47,109.28	\$ 52,094.40	\$ -	

Maintenance District 72 – North Oakhurst

2018-2019 Recommended Road Maintenance Budget

Maintenance District 72 is located in Madera County Supervisory District 5, three miles north of Oakhurst and accessed west from State Highway 41 on Golden Horse Drive. The District serves 8 parcels with 0.33 mile of paved road.

North Oakhurst was formed on March 23, 1993 by Resolution 93-106 and is approximately 27 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On June 27, 2000 by resolution 2000-123, an increase was set for assessor's parcel number 057-200-072 in the amount of \$382 as a condition of use permit number 98-45 which allowed a bed and breakfast. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-72 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	26,357.70	\$	27,646.93	\$	28,322.57
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MD-72 NORTH OAKHURST ROAD REVENUE:					
22600	640101	Interest on Cash	\$ 261.66	\$ 248.64	\$ 120.00
22600	640103	Interest on Property Tax Collected	\$ 0.57	\$ -	\$ -
22600	660201	Special Assessment - Roads	\$ 1,082.00	\$ 1,032.00	\$ 1,082.00
TOTAL ROAD REVENUE			\$ 1,344.23	\$ 1,280.64	\$ 1,202.00

MD-72 NORTH OAKHURST ROAD EXPENSES:					
22600	720600	Insurance Expense	\$ 25.00	\$ 25.00	\$ 53.00
22600	720906	Maintenance - Roads	\$ -	\$ 580.00	\$ 27,000.00
22600	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
22600	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
22600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 1.08
22600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,888.49
TOTAL ROAD EXPENSES			\$ 55.00	\$ 605.00	\$ 29,524.57

MD-72 Funding Sources	\$	27,701.93	\$	28,927.57	\$	29,524.57	
MD-72 Financing Uses	\$	55.00	\$	605.00	\$	29,524.57	
MD-72 ENDING FUND BALANCE		\$	27,646.93	\$	28,322.57	\$	-

Maintenance District 73 – Quartz Mountain

2018-2019 Recommended Road Maintenance Budget

Maintenance District 73 is located in Madera County Supervisory Districts 1 and 5; four miles south of Coarsegold and accessed from Road 417. The District has approximately 221 parcels with 7.93 miles of paved road, 1.27 miles of chip sealed road and 4.67 miles of unpaved road.

Quartz Mountain was formed on May 05, 1992 by Resolution 92-161 and is approximately 2,148 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-73 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 91,629.78	\$ 109,750.13	\$ 124,940.58
MD-73 QUARTZ MOUNTAIN REVENUE:					
22700	640101	Interest on Cash	\$ 975.98	\$ 1,015.45	\$ 300.00
22700	640103	Interest on Property Tax Collected	\$ 22.22	\$ -	\$ -
22700	660201	Special Assessment - Roads	\$ 21,550.00	\$ 21,200.00	\$ 21,000.00
22700	660210	Special Assessment - Delinquent	\$ 1,695.70	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 24,243.90	\$ 22,215.45	\$ 21,300.00
MD-73 QUARTZ MOUNTAIN EXPENSES:					
22700	720600	Insurance Expense	\$ 1,475.00	\$ 1,475.00	\$ 3,098.00
22700	720906	Maintenance - Roads	\$ 4,558.55	\$ 5,500.00	\$ 140,000.00
22700	721400	Prof & Spec Svc	\$ 90.00	\$ 50.00	\$ -
22700	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 133.00
22700	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 423.37
22700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,586.21
TOTAL ROAD EXPENSES			\$ 6,123.55	\$ 7,025.00	\$ 146,240.58
MD-73 Funding Sources			\$ 115,873.68	\$ 131,965.58	\$ 146,240.58
MD-73 Financing Uses			\$ 6,123.55	\$ 7,025.00	\$ 146,240.58
MD-73 ENDING FUND BALANCE			\$ 109,750.13	\$ 124,940.58	\$ -

Maintenance District 74 – Munson Lane

2018-2019 Recommended Road Maintenance Budget

Maintenance District 74 is located in Madera County Supervisory District 5, three miles northwest of North Fork and accessed west from Road 222. The District has approximately 30 parcels with 1.24 miles of paved road and 0.18 miles of unpaved road.

Munson Lane was formed on January 04, 1994 by Resolution 94-21 and is approximately 233 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-74 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 39,159.82	\$ 42,109.67	\$ 44,603.11
MD-74 MUNSON LANE ROAD REVENUE:					
22900	640101	Interest on Cash	\$ 392.95	\$ 381.44	\$ 160.00
22900	640103	Interest on Property Tax Collected	\$ 1.57	\$ -	\$ -
22900	660201	Special Assessment - Roads	\$ 3,000.00	\$ 2,600.00	\$ 2,900.00
22900	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 3,394.52	\$ 2,981.44	\$ 3,060.00
MD-74 MUNSON LANE ROAD EXPENSES:					
22900	720600	Insurance Expense	\$ 108.00	\$ 108.00	\$ 226.00
22900	720906	Maintenance - Roads	\$ 306.67	\$ 380.00	\$ 45,000.00
22900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
22900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
22900	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
22900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 40.26
22900	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,814.85
TOTAL ROAD EXPENSES			\$ 444.67	\$ 488.00	\$ 47,663.11
MD-74 Funding Sources			\$ 42,554.34	\$ 45,091.11	\$ 47,663.11
MD-74 Financing Uses			\$ 444.67	\$ 488.00	\$ 47,663.11
MD-74 ENDING FUND BALANCE			\$ 42,109.67	\$ 44,603.11	\$ -

Maintenance District 75 – Fairlane Court

2018-2019 Recommended Road Maintenance Budget

Maintenance District 75 is located in Madera County Supervisory District 2, one mile north of Fairmead and accessed east from Road 19 ½ . The District has approximately 8 parcels with 0.19 mile of paved road.

Fairlane Court was formed on May 05, 1992 by Resolution 92-162 and is approximately 40 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-75 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 20,455.34	\$ 21,349.16	\$ 22,098.02
MD-75 FAIRLANE COURT ROAD REVENUE:					
23000	640101	Interest on Cash	\$ 202.50	\$ 192.86	\$ 80.00
23000	640103	Interest on Property Tax Collected	\$ 0.42	\$ -	\$ -
23000	660201	Special Assessment - Roads	\$ 800.00	\$ 750.00	\$ 800.00
23000	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROADS REVENUE			\$ 1,002.92	\$ 942.86	\$ 880.00
MD-75 FAIRLANE COURT ROAD EXPENSES:					
23000	720600	Insurance Expense	\$ 14.00	\$ 14.00	\$ 30.00
23000	720906	Maintenance - Roads	\$ 65.10	\$ 180.00	\$ 20,000.00
23000	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
23000	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23000	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2.11
23000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,363.91
TOTAL ROAD EXPENSES			\$ 109.10	\$ 194.00	\$ 22,978.02
MD-75 Funding Sources			\$ 21,458.26	\$ 22,292.02	\$ 22,978.02
MD-75 Financing Uses			\$ 109.10	\$ 194.00	\$ 22,978.02
MD-75 ENDING FUND BALANCE			\$ 21,349.16	\$ 22,098.02	\$ -

Maintenance District 76 – River Falls Road

2018-2019 Recommended Road Maintenance Budget

Maintenance District 76 is located in Madera County Supervisory District 5, two miles north of Oakhurst and accessed south from State Highway 41. The District has approximately 38 parcels with 0.80 mile of paved road and 0.19 mile of unpaved roads.

River Falls Road was formed on November 17, 1992 by Resolution 92-369 and is approximately 107 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-76 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 28,453.17	\$ 30,096.21	\$ 31,547.87
MD-76 RIVER FALLS ROAD ROAD REVENUE:					
23100	640101	Interest on Cash	\$ 291.56	\$ 276.66	\$ 150.00
23100	640103	Interest on Property Tax Collected	\$ 2.72	\$ -	\$ -
23100	660201	Special Assessment - Roads	\$ 3,800.00	\$ 3,750.00	\$ 3,800.00
23100	660210	Special Assessment - Delinquent	\$ 113.00	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 4,207.28	\$ 4,026.66	\$ 3,950.00
MD-76 RIVER FALLS ROAD ROAD EXPENSES:					
23100	720600	Insurance Expense	\$ 75.00	\$ 75.00	\$ 158.00
23100	720906	Maintenance - Roads	\$ 2,459.24	\$ 2,500.00	\$ 32,000.00
23100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
23100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 106.08
23100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,651.79
TOTAL ROAD EXPENSES			\$ 2,564.24	\$ 2,575.00	\$ 35,497.87
MD-76 Funding Sources			\$ 32,660.45	\$ 34,122.87	\$ 35,497.87
MD-76 Financing Uses			\$ 2,564.24	\$ 2,575.00	\$ 35,497.87
MD-76 ENDING FUND BALANCE			\$ 30,096.21	\$ 31,547.87	\$ -

Maintenance District 77 - Whittensburg Road

2018-2019 Recommended Road Maintenance Budget

Maintenance District 77 is located in Madera County Supervisory District 5, three miles north of Oakhurst and accessed northwest from Road 620. The District has approximately 32 parcels with 0.98 miles of paved road.

Whittensburg Road was formed on September 28, 1993 by Resolution 93-293 and is approximately 125 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-77 FUND ADMN FUND BALANCE					
		BEGINNING FUND BALANCE	\$ 33,781.50	\$ 34,634.68	\$ 36,477.56
MD-77 WHITTENBURG ROAD ROAD REVENUE:					
23200	640101	Interest on Cash	\$ 339.11	\$ 316.88	\$ 150.00
23200	640103	Interest on Property Tax Collected	\$ 1.60	\$ -	\$ -
23200	660201	Special Assessment - Roads	\$ 3,050.00	\$ 3,000.00	\$ 3,200.00
		TOTAL ROAD REVENUE	\$ 3,390.71	\$ 3,316.88	\$ 3,350.00
MD-77 WHITTENBURG ROAD ROAD EXPENSES:					
23200	720600	Insurance Expense	\$ 74.00	\$ 74.00	\$ 156.00
23200	720906	Maintenance - Roads	\$ 2,433.53	\$ 1,400.00	\$ 37,000.00
23200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
23200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 100.64
23200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,988.92
		TOTAL ROAD EXPENSES	\$ 2,537.53	\$ 1,474.00	\$ 39,827.56
MD-77 Funding Sources			\$ 37,172.21	\$ 37,951.56	\$ 39,827.56
MD-77 Financing Uses			\$ 2,537.53	\$ 1,474.00	\$ 39,827.56
		MD-77 ENDING FUND BALANCE	\$ 34,634.68	\$ 36,477.56	\$ -

Maintenance District 78 – San Ramon

2018-2019 Recommended Road Maintenance Budget

Maintenance District 78 is located in Madera County Supervisory District 5, seven miles east of Raymond and accessed south from Road 415. The District has approximately 8 parcels with 0.28 miles of chip sealed road and 0.07 miles of unpaved road.

San Ramon was formed on April 06, 1993 by Resolution 93-119 and is approximately 53 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-78 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 16,398.60	\$ 12,376.24	\$ 12,497.99
MD-78 SAN RAMON ROAD REVENUE:					
23300	640101	Interest on Cash	\$ 156.99	\$ 111.75	\$ 80.00
23300	640103	Interest on Property Tax Collected	\$ 0.42	\$ -	\$ -
23300	660201	Special Assessment - Roads	\$ 800.00	\$ 800.00	\$ 800.00
TOTAL ROAD REVENUE			\$ 957.41	\$ 911.75	\$ 880.00
MD-78 SAN RAMON ROAD EXPENSES:					
23300	720600	Insurance Expense	\$ 40.00	\$ 40.00	\$ 84.00
23300	720906	Maintenance - Roads	\$ 4,909.77	\$ 750.00	\$ 10,000.00
23300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
23300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 90.30
23300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,621.69
TOTAL ROAD EXPENSES			\$ 4,979.77	\$ 790.00	\$ 13,377.99
MD-78 Funding Sources			\$ 17,356.01	\$ 13,287.99	\$ 13,377.99
MD-78 Financing Uses			\$ 4,979.77	\$ 790.00	\$ 13,377.99
MD-78 ENDING FUND BALANCE			\$ 12,376.24	\$ 12,497.99	\$ -

Maintenance District 79 – Serpa Canyon

2018-2019 Recommended Road Maintenance Budget

Maintenance District 79 is located in Madera County Supervisory District 5, three miles northeast of Coarsegold and accessed north from State Highway 41. The District has 4 parcels with 0.18 miles of paved road and 0.45 miles of unpaved road.

Serpa Canyon was formed on January 25, 1994 by Resolution 94-46 and is approximately 37 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ACCT #	TITLE	ESTIMATED 2016-2017	RECOMMENDED 2017-2018	RECOMMENDED 2017-2018
MD-79 FUND ADMN FUND BALANCE				
BEGINNING FUND BALANCE		\$ 12,339.18	\$ 12,783.86	\$ 12,798.17
MD-79 SERPA CANYON ROAD REVENUE:				
640101	Interest on Cash	\$ 122.47	\$ 114.72	\$ 60.00
640103	Interest on Property Tax Collected	\$ 0.21	\$ -	\$ -
660201	Special Assessment - Roads	\$ 400.00	\$ 350.00	\$ 400.00
TOTAL ROAD REVENUE		\$ 522.68	\$ 464.72	\$ 460.00
MD-79 SERPA CANYON ROAD EXPENSES:				
720600	Insurance Expense	\$ 48.00	\$ 48.00	\$ 100.00
720906	Maintenance - Roads	\$ -	\$ 402.41	\$ 10,000.00
721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 12.41
780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,563.76
TOTAL ROAD EXPENSES		\$ 78.00	\$ 450.41	\$ 13,258.17
MD-79 FUNDING SOURCES		\$ 12,861.86	\$ 13,248.58	\$ 13,258.17
MD-79 FINANCING USES		\$ 78.00	\$ 450.41	\$ 13,258.17
MD-79 ENDING FUND BALANCE		\$ 12,783.86	\$ 12,798.17	\$ -

Maintenance District 80 – City View

2018-2019 Recommended Road Maintenance Budget

Maintenance District 80 is located in Madera County Supervisory District 5, three miles southwest of Coarsegold and accessed north from Road 415. The District has contains 6 parcels with 0.32 miles of paved roadway.

City View was formed on August 10, 1993 by Resolution 93-240 and is approximately 21 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-80 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 16,284.32	\$ 16,944.16	\$ 18,544.05
MD-80 CITY VIEW ROAD REVENUE:					
23500	640101	Interest on Cash	\$ 160.60	\$ 156.39	\$ 55.00
23500	640103	Interest on Property Tax Collected	\$ 0.31	\$ -	\$ -
23500	660201	Special Assessment - Roads	\$ 600.00	\$ 550.00	\$ 600.00
23500	660210	Special Assessment - Delinquent	\$ -	\$ 1,097.50	\$ -
TOTAL ROAD REVENUE			\$ 760.91	\$ 1,803.89	\$ 655.00
MD-80 CITY VIEW ROAD EXPENSES:					
23500	720600	Insurance Expense	\$ 24.00	\$ 24.00	\$ 51.00
23500	720906	Maintenance - Roads	\$ 47.07	\$ 180.00	\$ 17,160.00
23500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
23500	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2.79
23500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,403.26
TOTAL ROAD EXPENSES			\$ 101.07	\$ 204.00	\$ 19,199.05
MD-80 Funding Sources			\$ 17,045.23	\$ 18,748.05	\$ 19,199.05
MD-80 Financing Uses			\$ 101.07	\$ 204.00	\$ 19,199.05
MD-80 ENDING FUND BALANCE			\$ 16,944.16	\$ 18,544.05	\$ -

Maintenance District 81 - Blue Oak

2018-2019 Recommended Road Maintenance Budget

Maintenance District 81 is located in Madera County Supervisory District 5 near the southern portion of Yosemite Lakes Park and accessed west from Road 450. The District has approximately 25 parcels with 1.08 miles of paved road and 0.44 miles of unpaved roadway.

Blue Oak was formed on September 07, 1993 by Resolution 93-274 and is approximately 125 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-81 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 27,238.15	\$ 29,591.89	\$ 31,924.87
MD-81 BLUE OAK ROAD REVENUE:					
23600	640101	Interest on Cash	\$ 276.80	\$ 269.23	\$ 110.00
23600	640103	Interest on Property Tax Collected	\$ 3.80	\$ -	\$ -
23600	660201	Special Assessment - Roads	\$ 2,250.00	\$ 2,300.00	\$ 2,400.00
23600	660210	Special Assessment - Delinquent	\$ 406.50	\$ 58.75	\$ -
TOTAL ROAD REVENUE			\$ 2,937.10	\$ 2,627.98	\$ 2,510.00
MD-81 BLUE OAK ROAD EXPENSES:					
23600	720600	Insurance Expense	\$ 115.00	\$ 115.00	\$ 242.00
23600	720906	Maintenance - Roads	\$ 438.36	\$ 180.00	\$ 32,000.00
23600	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23600	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 300.89
23600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,309.98
TOTAL ROAD EXPENSES			\$ 583.36	\$ 295.00	\$ 34,434.87
MD-81 Funding Sources			\$ 30,175.25	\$ 32,219.87	\$ 34,434.87
MD-81 Financing Uses			\$ 583.36	\$ 295.00	\$ 34,434.87
MD-81 ENDING FUND BALANCE			\$ 29,591.89	\$ 31,924.87	\$ -

Maintenance District 82 – Poison Switch

2018-2019 Recommended Road Maintenance Budget

Maintenance District 82 is located in Madera County Supervisory District 5, one and one half miles south of Ahwahnee and accessed east from Road 600. The District has approximately 36 parcels with 1.23 miles of paved roadway.

Poison Switch was formed on August 24, 1993 by Resolution 93-244 and is approximately 21 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. On August 5, 2003 by Resolution 2003-221 an increase in assessment was approved for road maintenance. The increase amount was \$213.00 for each residential parcel and \$2,130.00 for River Creek Golf Course. Every year thereafter this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost index using the twenty city average. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-82 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 95,562.96	\$ 111,030.82	\$ 119,412.97
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MD-82 POISON SWITCH ROAD REVENUE:					
23700	640101	Interest on Cash	\$ 993.17	\$ 1,002.87	\$ 550.00
23700	640103	Interest on Property Tax Collected	\$ 7.69	\$ -	\$ -
23700	660201	Special Assessment - Roads	\$ 14,649.00	\$ 14,639.00	\$ 14,000.00
23700	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 15,649.86	\$ 15,641.87	\$ 14,550.00

MD-82 POISON SWITCH ROAD EXPENSES:					
23700	720600	Insurance Expense	\$ 92.00	\$ 92.00	\$ 193.00
23700	720906	Maintenance - Roads	\$ -	\$ 7,112.72	\$ 130,000.00
23700	721400	Prof & Spec Svc	\$ 90.00	\$ 55.00	\$ -
23700	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23700	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
23700	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 815.29
23700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,372.68
TOTAL ROAD EXPENSES			\$ 182.00	\$ 7,259.72	\$ 133,962.97

MD-82 Funding Sources	\$ 111,212.82	\$ 126,672.69	\$ 133,962.97
MD-82 Financing Uses	\$ 182.00	\$ 7,259.72	\$ 133,962.97
MD-82 ENDING FUND BALANCE	\$ 111,030.82	\$ 119,412.97	\$ -

Maintenance District 83 - Lone Olive

2018-2019 Recommended Road Maintenance Budget

Maintenance District 83 is located in Madera County Supervisory District 5, in Ahwahnee, and accessed south from Road 621. The District has approximately 9 parcels with 0.21 miles of paved roadway.

Lone Olive was formed on September 21, 1993 by Resolution 93-290 and is approximately 12.82 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-83 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 14,740.06	\$ 15,741.78	\$ 16,338.48
MD-83 LONE OLIVE ROAD REVENUE:					
23800	640101	Interest on Cash	\$ 147.25	\$ 142.70	\$ 60.00
23800	640103	Interest on Property Tax Collected	\$ 0.47	\$ -	\$ -
23800	660201	Special Assessment - Roads	\$ 900.00	\$ 850.00	\$ 900.00
TOTAL ROAD REVENUE			\$ 1,047.72	\$ 992.70	\$ 960.00
MD-83 LONE OLIVE ROAD EXPENSES:					
23800	720600	Insurance Expense	\$ 16.00	\$ 16.00	\$ 33.00
23800	720906	Maintenance - Roads	\$ -	\$ 380.00	\$ 16,000.00
23800	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
23800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2.24
23800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 681.24
TOTAL ROAD EXPENSES			\$ 46.00	\$ 396.00	\$ 17,298.48
MD-83 Funding Sources			\$ 15,787.78	\$ 16,734.48	\$ 17,298.48
MD-83 Financing Uses			\$ 46.00	\$ 396.00	\$ 17,298.48
MD-83 ENDING FUND BALANCE			\$ 15,741.78	\$ 16,338.48	\$ -

Maintenance District 84 – Mill Creek

2018-2019 Recommended Road Maintenance Budget

Maintenance District 84 is located in Madera County Supervisory District 5, five miles southeast of Coarsegold and accessed south from Road 415. The District has approximately 9 parcels with 0.32 miles of paved road.

Mill Creek was formed on January 04, 1994 by Resolution 94-24 and is approximately 29 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-84 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 5,845.36	\$ 6,752.13	\$ 5,639.79
MD-84 MILL CREEK ROAD REVENUE:					
23900	640101	Interest on Cash	\$ 60.30	\$ 61.66	\$ 35.00
23900	640103	Interest on Property Tax Collected	\$ 0.47	\$ -	\$ -
23900	660201	Special Assessment - Roads	\$ 900.00	\$ 800.00	\$ 900.00
23900	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 960.77	\$ 861.66	\$ 935.00
MD-84 MILL CREEK ROAD EXPENSES:					
23900	720600	Insurance Expense	\$ 24.00	\$ 24.00	\$ 51.00
23900	720906	Maintenance - Roads	\$ -	\$ 1,950.00	\$ 5,000.00
23900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
23900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
23900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 154.63
23900	780100	Appropriation for Contingency	\$ -	\$ -	\$ 787.16
TOTAL ROAD EXPENSES			\$ 54.00	\$ 1,974.00	\$ 6,574.79
MD-84 Funding Sources			\$ 6,806.13	\$ 7,613.79	\$ 6,574.79
MD-84 Financing Uses			\$ 54.00	\$ 1,974.00	\$ 6,574.79
MD-84 ENDING FUND BALANCE			\$ 6,752.13	\$ 5,639.79	\$ -

Maintenance District 86 – Hidden Meadow

2018-2019 Recommended Road Maintenance Budget

Maintenance District 86 is located in Madera County Supervisory District 5, two miles southeast of Bass Lake and accessed east from Road 419. The District has approximately 25 parcels with 0.27 miles of paved road and 0.27 miles of unpaved road.

Hidden Meadow was formed on February 08, 1994 by Resolution 94-79 and is approximately 86 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-86 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 25,259.21	\$ 24,085.05	\$ 25,096.90
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MD-86 HIDDEN MEADOW ROAD REVENUE:					
24100	640101	Interest on Cash	\$ 256.45	\$ 225.35	\$ 80.00
24100	640103	Interest on Property Tax Collected	\$ 2.71	\$ -	\$ -
24100	660201	Special Assessment - Roads	\$ 2,300.00	\$ 2,400.00	\$ 2,500.00
24100	660210	Special Assessment - Delinquent	\$ 232.50	\$ 227.50	\$ -
TOTAL ROAD REVENUE			\$ 2,791.66	\$ 2,852.85	\$ 2,580.00

MD-86 HIDDEN MEADOW ROAD EXPENSES:					
24100	720600	Insurance Expense	\$ 41.00	\$ 41.00	\$ 86.00
24100	720906	Maintenance - Roads	\$ 3,894.82	\$ 1,800.00	\$ 25,000.00
24100	720915	Sd Wtr/Sw r Chemicals	\$ -	\$ -	\$ -
24100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
24100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 60.67
24100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,948.23
TOTAL ROAD EXPENSES			\$ 3,965.82	\$ 1,841.00	\$ 27,676.90

MD-86 Funding Sources	\$ 28,050.87	\$ 26,937.90	\$ 27,676.90
MD-86 Financing Uses	\$ 3,965.82	\$ 1,841.00	\$ 27,676.90

	MD-86 ENDING FUND BALANCE	\$ 24,085.05	\$ 25,096.90	\$ -
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Maintenance District 87 – Madera Southeast

2018-2019 Recommended Road Maintenance Budget

Maintenance District 87 is located in Madera County Supervisory District 4, two miles southeast of the City of Madera and accessed north from Avenue 13 ¼. The District serves 4 parcels with 0.13 miles of paved roadway.

Madera Southeast was formed on January 25, 1994 by Resolution 94-97 and is approximately 20 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-87 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 11,136.04	\$ 11,606.54	\$ 11,256.28
MD-87 MADERA SOUTH ROAD REVENUE:					
24200	640101	Interest on Cash	\$ 110.29	\$ 104.74	\$ 45.00
24200	640103	Interest on Property Tax Collected	\$ 0.21	\$ -	\$ -
24200	660201	Special Assessment - Roads	\$ 400.00	\$ 400.00	\$ 400.00
TOTAL ROAD REVENUE			\$ 510.50	\$ 504.74	\$ 445.00
MD-87 MADERA SOUTH ROAD EXPENSES:					
24200	720600	Insurance Expense	\$ 10.00	\$ 5.00	\$ 21.00
24200	720906	Maintenance - Roads	\$ -	\$ 850.00	\$ 10,000.00
24200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
24200	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
24200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.74
24200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,097.54
TOTAL ROAD EXPENSES			\$ 40.00	\$ 855.00	\$ 11,701.28
MD-87 Funding Sources			\$ 11,646.54	\$ 12,111.28	\$ 11,701.28
MD-87 Financing Uses			\$ 40.00	\$ 855.00	\$ 11,701.28
MD-87 ENDING FUND BALANCE			\$ 11,606.54	\$ 11,256.28	\$ -

Maintenance District 88 – Safari World

2018-2019 Recommended Road Maintenance Budget

Maintenance District 88 is located in Madera County Supervisory District 5, three miles south of Coarsegold and accessed east from State Highway 41. The District serves 4 parcels with 0.05 miles of paved road and 0.23 mile of unpaved roadway.

Safari World was formed on December 06, 1994 by Resolution No. 94-389 and is approximately 79 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-88 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 27,514.33	\$ 28,434.34	\$ 28,639.02
MD-88 SAFARI WORLD REVENUE:					
24300	640101	Interest on Cash	\$ 270.64	\$ 255.68	\$ 120.00
24300	640103	Interest on Property Tax Collected	\$ 0.37	\$ -	\$ -
24300	660201	Special Assessment - Roads	\$ 700.00	\$ 350.00	\$ 550.00
24300	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 971.01	\$ 605.68	\$ 670.00
MD-88 SAFARI WORLD EXPENSES:					
24300	720600	Insurance Expense	\$ 21.00	\$ 21.00	\$ 45.00
24300	720906	Maintenance - Roads	\$ -	\$ 380.00	\$ 27,000.00
24300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
24300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.97
24300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,681.05
TOTAL ROAD EXPENSES			\$ 51.00	\$ 401.00	\$ 29,309.02
MD-88 Funding Sources			\$ 28,485.34	\$ 29,040.02	\$ 29,309.02
MD-88 Financing Uses			\$ 51.00	\$ 401.00	\$ 29,309.02
MD-88 ENDING FUND BALANCE			\$ 28,434.34	\$ 28,639.02	\$ -

Maintenance District 89 - Silver Spur

2018-2019 Recommended Road Maintenance Budget

Maintenance District 89 is located in Madera County Supervisory District 5 and accessed east from State Highway 41 near the town of Nipinnawasssee. The District serves approximately 19 parcels with 0.84 miles of paved roadway.

Silver Spur was formed on April 11, 1995 by Resolution 95-92 and is approximately 116 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-89 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 10,699.91	\$ 12,210.03	\$ 11,308.15

MD-89 SILVER SPUR ROAD REVENUE:					
24400	640101	Interest on Cash	\$ 112.07	\$ 112.12	\$ 50.00
24400	640103	Interest on Property Tax Collected	\$ 1.00	\$ -	\$ -
24400	660201	Special Assessment - Roads	\$ 1,900.00	\$ 1,850.00	\$ 1,900.00
24400	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 2,013.07	\$ 1,962.12	\$ 1,950.00

MD-89 SILVER SPUR ROAD EXPENSES:					
24400	720600	Insurance Expense	\$ 64.00	\$ 64.00	\$ 134.00
24400	720906	Maintenance - Roads	\$ 408.95	\$ 2,800.00	\$ 11,500.00
24400	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24400	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
24400	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
24400	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 51.91
24400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 990.24
TOTAL ROAD EXPENSES			\$ 502.95	\$ 2,864.00	\$ 13,258.15

MD-89 Funding Sources	\$ 12,712.98	\$ 14,172.15	\$ 13,258.15
MD-89 Financing Uses	\$ 502.95	\$ 2,864.00	\$ 13,258.15
MD-89 ENDING FUND BALANCE	\$ 12,210.03	\$ 11,308.15	\$ -

Maintenance District 90 – Raymond North

2018-2019 Recommended Road Maintenance Budget

Maintenance District 90 is located in Madera County Supervisory District 5, two miles north of Raymond and accessed from Road 613. The District serves approximately 21 parcels with 0.66 miles of paved road and 2.61 miles of unpaved roadway.

Raymond North was formed on December 06, 1994 by Resolution 94-388 and is approximately 417 acres in size. When the District was formed a direct assessment of \$400.00 per parcel, per year for road maintenance was approved. This assessment was later reduced to \$150.00 per parcel per year on September 23, 1997 by resolution 97-227. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-90 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	50,113.46		\$	51,219.46		\$	32,403.85
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MD-90 RAYMOND NORTH ROAD REVENUE:					
24500	640101	Interest on Cash	\$ 502.91	\$ 390.04	\$ 200.00
24500	640103	Interest on Property Tax Collected	\$ 1.81	\$ -	\$ -
24500	660201	Special Assessment - Roads	\$ 3,450.00	\$ 3,225.00	\$ 3,500.00
TOTAL ROAD REVENUE			\$ 3,954.72	\$ 3,615.04	\$ 3,700.00

MD-90 RAYMOND NORTH ROAD EXPENSES:					
24500	720600	Insurance Expense	\$ 151.00	\$ 151.00	\$ 317.00
24500	720906	Maintenance - Roads	\$ 2,667.72	\$ 22,279.65	\$ 32,500.00
24500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24500	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ -
24500	721427	Property Tax Administration Fee	\$ -	\$ -	\$ 582.00
24500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 64.39
24500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,640.46
TOTAL ROAD EXPENSES			\$ 2,848.72	\$ 22,430.65	\$ 36,103.85

MD-90 Funding Sources	\$	54,068.18		\$	54,834.50		\$	36,103.85
MD-90 Financing Uses	\$	2,848.72		\$	22,430.65		\$	36,103.85
MD-90 ENDING FUND BALANCE	\$	51,219.46		\$	32,403.85		\$	-

Maintenance District 91 - Hensley East

2018-2019 Recommended Road Maintenance Budget

Maintenance District 91 is located in Madera County Supervisory District 5, eighteen miles northeast of Madera and accessed west from Road 400. The District contains 5 parcels with 0.01 miles of paved road and 0.10 miles of unpaved road.

Hensley East was formed on November 27, 1994 by Resolution 94-379 and is approximately 36.56 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-91 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 12,732.52	\$ 13,320.90	\$ 13,609.70
MD-91 HENSLEY EAST ROAD REVENUE:					
24600	640101	Interest on Cash	\$ 126.12	\$ 119.80	\$ 55.00
24600	640103	Interest on Property Tax Collected	\$ 0.26	\$ -	\$ -
24600	660201	Special Assessment - Roads	\$ 500.00	\$ 500.00	\$ 500.00
TOTAL ROAD REVENUE			\$ 626.38	\$ 619.80	\$ 555.00
MD-91 HENSLEY EAST ROAD EXPENSES:					
24600	720600	Insurance Expense	\$ 8.00	\$ 151.00	\$ 18.00
24600	720906	Maintenance - Roads	\$ -	\$ 180.00	\$ 13,000.00
24600	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24600	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
24600	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
24600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 3.71
24600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 560.99
TOTAL ROAD EXPENSES			\$ 38.00	\$ 331.00	\$ 14,164.70
MD-91 Funding Sources			\$ 13,358.90	\$ 13,940.70	\$ 14,164.70
MD-91 Financing Uses			\$ 38.00	\$ 331.00	\$ 14,164.70
MD-91 ENDING FUND BALANCE			\$ 13,320.90	\$ 13,609.70	\$ -

Maintenance District 92 – Cedar Ridge

2018-2019 Recommended Road Maintenance Budget

Maintenance District 92 is located in Madera County Supervisory District 5 near Bass Lake and accessed north from Road 274. The District has contains approximately 29 parcels with 0.38 miles of paved road.

Cedar Ridge was formed on February 06, 1996 by Resolution 96-28 and is approximately 54 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-92 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 58,663.53	\$ 62,014.53	\$ 65,166.48
MD-92 CEDAR RIDGE ROAD REVENUE:					
24700	640101	Interest on Cash	\$ 584.56	\$ 560.95	\$ 250.00
24700	640103	Interest on Property Tax Collected	\$ 1.91	\$ -	\$ -
24700	660201	Special Assessment - Roads	\$ 2,900.00	\$ 2,800.00	\$ 2,900.00
24700	660210	Special Assessment - Delinquent	\$ 60.25	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 3,546.72	\$ 3,360.95	\$ 3,150.00
MD-92 CEDAR RIDGE ROAD EXPENSES:					
24700	720600	Insurance Expense	\$ 29.00	\$ 29.00	\$ 61.00
24700	720906	Maintenance - Roads	\$ 136.72	\$ 180.00	\$ 66,450.00
24700	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24700	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
24700	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 19.27
24700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,204.21
TOTAL ROAD EXPENSES			\$ 195.72	\$ 209.00	\$ 68,316.48
MD-92 Funding Sources			\$ 62,210.25	\$ 65,375.48	\$ 68,316.48
MD-92 Financing Uses			\$ 195.72	\$ 209.00	\$ 68,316.48
MD-92 ENDING FUND BALANCE			\$ 62,014.53	\$ 65,166.48	\$ -

Maintenance District 93 – Wilcox

2018-2019 Recommended Road Maintenance Budget

Maintenance District 93 is located in Madera County Supervisory District 5, one and one half miles west of North Fork and accessed west from Road 224. The District contains 19 parcels with 0.93 miles of paved road and 0.08 miles of unpaved road.

Wilcox was formed on June 06, 1995 by Resolution 95-138 and is approximately 156 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-93 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 18,819.30	\$ 20,718.69	\$ 22,550.34
MD-93 WILCOX ROAD REVENUE:					
24800	640101	Interest on Cash	\$ 192.05	\$ 188.65	\$ 65.00
24800	640103	Interest on Property Tax Collected	\$ 1.36	\$ -	\$ -
24800	660201	Special Assessment - Roads	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
24800	660210	Special Assessment - Delinquent	\$ 55.75	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 2,149.16	\$ 2,088.65	\$ 1,965.00
MD-93 WILCOX ROAD EXPENSES:					
24800	720600	Insurance Expense	\$ 77.00	\$ 77.00	\$ 161.00
24800	720906	Maintenance - Roads	\$ 142.77	\$ 180.00	\$ 22,000.00
24800	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
24800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 8.50
24800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,763.84
TOTAL ROAD EXPENSES			\$ 249.77	\$ 257.00	\$ 24,515.34
MD-93 Funding Sources			\$ 20,968.46	\$ 22,807.34	\$ 24,515.34
MD-93 Financing Uses			\$ 249.77	\$ 257.00	\$ 24,515.34
MD-93 ENDING FUND BALANCE			\$ 20,718.69	\$ 22,550.34	\$ -

Maintenance District 94 - Deadwood

2018-2019 Recommended Road Maintenance Budget

Maintenance District 94 is located in Madera County Supervisory District 5, two miles south of Oakhurst and accessed west from Road 425-C. The District serves 2 parcels with 0.68 miles of unpaved road.

Deadwood was formed on April 18, 1995 by Resolution 95-97 and is approximately 154 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system. On January 10, 2012, two parcels were detached by Resolution No. 2011-011, leaving two remaining parcels in the District.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-94 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	519.13	\$	642.80	\$	762.33
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MD-94 DEADWOOD ROAD REVENUE:					
24900	640101	Interest on Cash	\$ 5.57	\$ 5.90	\$ 2.00
24900	640103	Interest on Property Tax Collected	\$ 0.10	\$ -	\$ -
24900	660201	Special Assessment - Roads	\$ 200.00	\$ 200.00	\$ 200.00

	TOTAL ROAD REVENUE	\$	205.67	\$	205.90	\$	202.00
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MD-94 DEADWOOD ROAD EXPENSES:					
24900	720600	Insurance Expense	\$ 52.00	\$ 52.00	\$ 108.00
24900	720906	Maintenance - Roads	\$ -	\$ 34.37	\$ 267.23
24900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
24900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
24900	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
24900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 7.10
24900	780100	Appropriation for Contingency	\$ -	\$ -	\$ -

	TOTAL ROAD EXPENSES	\$	82.00	\$	86.37	\$	964.33
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MD-94 Funding Sources	\$	724.80	\$	848.70	\$	964.33
MD-94 Financing Uses	\$	82.00	\$	86.37	\$	964.33

	MD-94 ENDING FUND BALANCE	\$	642.80	\$	762.33	\$	-
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Maintenance District 95 – Ranchos West

2018-2019 Recommended Road Maintenance Budget

Maintenance District 95 is located in Madera County Supervisory District 1, east of the City of Madera and accessed west from Road 35. The District serves 29 parcels excluding two out lots, one for drainage and a water well site. The District contains 0.83 miles of paved roads with curb and gutter.

Ranchos West was formed on June 20, 1995 by Resolution 95-157 and is approximately 39 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. This road maintenance fund can also incorporate the maintenance of the drainage lot. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-95 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	56,366.27	\$	59,204.42	\$	6,915.71
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MD-95 RANCHOS WEST - ROAD REVENUE:					
25010	640101	Interest on Cash	\$ 558.63	\$ 533.29	\$ 200.00
25010	640103	Interest on Property Tax Collected	\$ 1.52	\$ -	\$ -
25010	660201	Special Assessment - Roads	\$ 2,900.00	\$ 2,800.00	\$ 2,900.00
TOTAL ROAD REVENUE			\$ 3,460.15	\$ 3,333.29	\$ 3,100.00

MD-95 RANCHOS WEST - ROAD EXPENSES:					
25010	720600	Insurance Expense	\$ 622.00	\$ 622.00	\$ 652.00
25010	720906	Maintenance - Roads	\$ -	\$ 55,000.00	\$ 8,500.00
25010	721403	Audit/Acctg Svcs	\$ -	\$ -	\$ 166.00
25010	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 19.76
25010	780100	Appropriation for Contingency	\$ -	\$ -	\$ 677.95
TOTAL ROAD EXPENSES			\$ 622.00	\$ 55,622.00	\$ 10,015.71

MD-95 Funding Sources	\$ 59,826.42	\$ 62,537.71	\$ 10,015.71
MD-95 Financing Uses	\$ 622.00	\$ 55,622.00	\$ 10,015.71
MD-95 ENDING FUND BALANCE	\$ 59,204.42	\$ 6,915.71	\$ -

Maintenance District 96 – Garnet Creek

2018-2019 Recommended Road Maintenance Budget

Maintenance District 96 is located in Madera County Supervisory District 5, nine miles southwest of Coarsegold and accessed east from Road 400. The District contains 6 parcels with 0.19 miles of paved road.

Garnet Creek was formed on December 12, 1995 by Resolution 95-297 and is approximately 40 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-96 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 13,900.72	\$ 14,594.91	\$ 15,132.55
MD-96 GARNET CREEK ROAD REVENUE:					
25100	640101	Interest on Cash	\$ 137.88	\$ 131.64	\$ 55.00
25100	640103	Interest on Property Tax Collected	\$ 0.31	\$ -	\$ -
25100	660201	Special Assessment - Roads	\$ 600.00	\$ 600.00	\$ 600.00
TOTAL ROAD REVENUE			\$ 738.19	\$ 731.64	\$ 655.00
MD-96 GARNET CREEK ROAD EXPENSES:					
25100	720600	Insurance Expense	\$ 14.00	\$ 14.00	\$ 30.00
25100	720906	Maintenance - Roads	\$ -	\$ 180.00	\$ 13,500.00
25100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
25100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
25100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.74
25100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,674.81
TOTAL ROAD EXPENSES			\$ 44.00	\$ 194.00	\$ 15,787.55
MD-96 Funding Sources			\$ 14,638.91	\$ 15,326.55	\$ 15,787.55
MD-96 Financing Uses			\$ 44.00	\$ 194.00	\$ 15,787.55
MD-96 ENDING FUND BALANCE			\$ 14,594.91	\$ 15,132.55	\$ -

Maintenance District 97 – Cascadel Heights

2018-2019 Recommended Road Maintenance Budget

Maintenance District 97 is located in Madera County Supervisory District 5, three miles east of South Fork and accessed south from Road 233. The District has approximately 20 parcels with 0.73 miles of paved road.

Cascadel Heights was formed on December 12, 1995 by Resolution 95-298 and is approximately 75 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-97 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 21,458.84	\$ 24,881.74	\$ 28,276.04
MD-97 CASCADEL HEIGHTS ROAD REVENUE:					
25200	640101	Interest on Cash	\$ 224.42	\$ 229.30	\$ 80.00
25200	640103	Interest on Property Tax Collected	\$ 2.10	\$ -	\$ -
25200	660201	Special Assessment - Roads	\$ 4,000.00	\$ 3,900.00	\$ 4,000.00
TOTAL ROAD REVENUE			\$ 4,226.52	\$ 4,129.30	\$ 4,080.00
MD-97 CASCADEL HEIGHTS ROAD EXPENSES:					
25200	720600	Insurance Expense	\$ 55.00	\$ 55.00	\$ 116.00
25200	720906	Maintenance - Roads	\$ 718.62	\$ 680.00	\$ 30,000.00
25200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
25200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
25200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 125.87
25200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,532.17
TOTAL ROAD EXPENSES			\$ 803.62	\$ 735.00	\$ 32,356.04
MD-97 Funding Sources			\$ 25,685.36	\$ 29,011.04	\$ 32,356.04
MD-97 Financing Uses			\$ 803.62	\$ 735.00	\$ 32,356.04
MD-97 ENDING FUND BALANCE			\$ 24,881.74	\$ 28,276.04	\$ -

Maintenance District 98 – Pine Meadow

2018-2019 Recommended Road Maintenance Budget

Maintenance District 98 is located in Madera County Supervisory District 5, four miles southeast of Oakhurst and accessed south from Road 423. The District has approximately 7 parcels with 0.22 miles of paved road.

Pine Meadow was formed on May 21, 1996 by Resolution 96-141 and is approximately 17 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-98 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 15,040.20	\$ 15,763.56	\$ 16,408.82
MD-98 PINE MEADOW ROAD REVENUE:					
25300	640101	Interest on Cash	\$ 149.70	\$ 142.26	\$ 65.00
25300	640103	Interest on Property Tax Collected	\$ 0.37	\$ -	\$ -
25300	660201	Special Assessment - Roads	\$ 700.00	\$ 700.00	\$ 700.00
TOTAL ROAD REVENUE			\$ 850.07	\$ 842.26	\$ 765.00
MD-98 PINE MEADOW ROAD EXPENSES:					
25300	720600	Insurance Expense	\$ 17.00	\$ 17.00	\$ 35.00
25300	720906	Maintenance - Roads	\$ 79.71	\$ 180.00	\$ 16,000.00
25300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
25300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
25300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2.08
25300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 554.74
TOTAL ROAD EXPENSES			\$ 126.71	\$ 197.00	\$ 17,173.82
MD-98 Funding Sources			\$ 15,890.27	\$ 16,605.82	\$ 17,173.82
MD-98 Financing Uses			\$ 126.71	\$ 197.00	\$ 17,173.82
MD-98 ENDING FUND BALANCE			\$ 15,763.56	\$ 16,408.82	\$ -

Maintenance District 99 - Lower Oak

2018-2019 Recommended Road Maintenance Budget

Maintenance District 99 is located in Madera County Supervisory District 5, six miles southwest of O'Neals and accessed north from Road 406 by way of Road 207. The District serves 6 parcels and contains 0.80 miles of unpaved road.

Lower Oak was formed on May 05, 1998 by Resolution 98-99 and is approximately 242 acres in size. When the District was formed a direct assessment of \$150.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-99 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 12,296.94	\$ 13,229.47	\$ 11,441.96
MD-99 LOWER OAK ROAD REVENUE:					
25400	640101	Interest on Cash	\$ 123.06	\$ 119.30	\$ 55.00
25400	640103	Interest on Property Tax Collected	\$ 0.47	\$ -	\$ -
25400	660201	Special Assessment - Roads	\$ 900.00	\$ 750.00	\$ 900.00
TOTAL ROAD REVENUE			\$ 1,023.53	\$ 869.30	\$ 955.00
MD-99 LOWER OAK ROAD EXPENSES:					
25400	720600	Insurance Expense	\$ 61.00	\$ 61.00	\$ 128.00
25400	720906	Maintenance - Roads	\$ -	\$ 2,595.81	\$ 11,000.00
25400	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
25400	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
25400	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 6.43
25400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 680.53
TOTAL ROAD EXPENSES			\$ 91.00	\$ 2,656.81	\$ 12,396.96
MD-99 Funding Sources			\$ 13,320.47	\$ 14,098.77	\$ 12,396.96
MD-99 Financing Uses			\$ 91.00	\$ 2,656.81	\$ 12,396.96
MD-99 ENDING FUND BALANCE			\$ 13,229.47	\$ 11,441.96	\$ -

Maintenance District 100 – Cattle Way

2018-2019 Recommended Road Maintenance Budget

Maintenance District 100 is located in Madera County Supervisory District 5, six miles southwest of Coarsegold and accessed east from Road 400. The District serves 5 parcels with 0.14 miles of paved road.

Cattle Way was formed on May 21, 1996 by Resolution 96-142 and is approximately 40 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-100 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 11,594.21	\$ 12,168.60	\$ 12,587.52
MD-100 CATTLE WAY ROAD REVENUE:					
25500	640101	Interest on Cash	\$ 115.13	\$ 109.92	\$ 55.00
25500	640103	Interest on Property Tax Collected	\$ 0.26	\$ -	\$ -
25500	660201	Special Assessment - Roads	\$ 500.00	\$ 500.00	\$ 500.00
TOTAL ROAD REVENUE			\$ 615.39	\$ 609.92	\$ 555.00
MD-100 CATTLE WAY ROAD EXPENSES:					
25500	720600	Insurance Expense	\$ 11.00	\$ 11.00	\$ 22.00
25500	720906	Maintenance - Roads	\$ -	\$ 180.00	\$ 12,000.00
25500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.64
25500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 537.88
TOTAL ROAD EXPENSES			\$ 41.00	\$ 191.00	\$ 13,142.52
MD-100 Funding Sources			\$ 12,209.60	\$ 12,778.52	\$ 13,142.52
MD-100 Financing Uses			\$ 41.00	\$ 191.00	\$ 13,142.52
MD-100 ENDING FUND BALANCE			\$ 12,168.60	\$ 12,587.52	\$ -

Maintenance District 101 - Old Corral

2018-2019 Recommended Road Maintenance Budget

Maintenance District 101 is located in Madera County Supervisory District 5, two miles south of Coarsegold and accessed west from State Highway 41. The District has approximately 41 parcels with 1.39 miles of paved road.

Old Corral was formed on April 16, 1996 by Resolution 96-143 and is approximately 119 acres in size. When the District was formed a direct assessment of \$200.00 per parcel, per year for road maintenance was approved. The assessment was increased to \$370.00 through fiscal year 2004-2005 where at the end of this period it returned to \$200.00 per parcel per year. This was accomplished by Resolution No. 99-256 on November 23, 1999. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-101 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	59,780.41	\$	69,752.76	\$	77,905.45
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MD-101 OLD CORRAL ROAD REVENUE:					
25600	640101	Interest on Cash	\$ 616.20	\$ 638.69	\$ 220.00
25600	640103	Interest on Property Tax Collected	\$ 13.97	\$ -	\$ -
25600	660201	Special Assessment - Roads	\$ 8,100.00	\$ 7,800.00	\$ 8,200.00
25600	660210	Special Assessment - Delinquent	\$ 1,510.00	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 10,240.17	\$ 8,438.69	\$ 8,420.00

MD-101 OLD CORRAL ROAD EXPENSES:					
25600	720600	Insurance Expense	\$ 106.00	\$ 106.00	\$ 222.00
25600	720906	Maintenance - Roads	\$ 131.82	\$ 180.00	\$ 84,000.00
25600	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
25600	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
25600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 7.03
25600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,514.42
TOTAL ROAD EXPENSES			\$ 267.82	\$ 286.00	\$ 86,325.45

MD-101 Funding Sources	\$	70,020.58	\$	78,191.45	\$	86,325.45
MD-101 Financing Uses	\$	267.82	\$	286.00	\$	86,325.45

MD-101 ENDING FUND BALANCE	\$	69,752.76	\$	77,905.45	\$	-
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Maintenance District 103 - Rodeo

2018-2019 Recommended Road Maintenance Budget

Maintenance District 103 is located in Madera County Supervisory District 5, two and one half miles west of Coarsegold and accessed north from Road 415. The District has approximately 7 parcels with 0.04 miles of paved road and 1.58 miles of unpaved road.

Rodeo was formed on March 03, 1998 by Resolution 98-49 and is approximately 304 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-103 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 5,361.95	\$ 5,958.33	\$ 6,816.52
MD-103 RODEO ROAD REVENUE:					
25800	640101	Interest on Cash	\$ 58.07	\$ 54.69	\$ 30.00
25800	640103	Interest on Property Tax Collected	\$ 0.31	\$ -	\$ -
25800	660201	Special Assessment - Roads	\$ 600.00	\$ 600.00	\$ 700.00
25800	660210	Special Assessment - Delinquent	\$ -	\$ 415.50	\$ -
TOTAL ROAD REVENUE			\$ 658.38	\$ 1,070.19	\$ 730.00
MD-103 RODEO ROAD EXPENSES:					
25800	720600	Insurance Expense	\$ 32.00	\$ 32.00	\$ 67.00
25800	720906	Maintenance - Roads	\$ -	\$ 180.00	\$ 6,300.00
25800	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
25800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
25800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 28.76
25800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 568.76
TOTAL ROAD EXPENSES			\$ 62.00	\$ 212.00	\$ 7,546.52
MD-103 Funding Sources			\$ 6,020.33	\$ 7,028.52	\$ 7,546.52
MD-103 Financing Uses			\$ 62.00	\$ 212.00	\$ 7,546.52
MD-103 ENDING FUND BALANCE			\$ 5,958.33	\$ 6,816.52	\$ -

Maintenance District 104 – Northridge Meadows

2018-2019 Recommended Road Maintenance Budget

Maintenance District 104 is located in Madera County Supervisory District 5, four miles northwest of North Fork and accessed east from Road 223. The District serves 6 parcels with 0.20 miles of paved road and 0.22 miles of unpaved road.

Northridge Meadows was formed on September 02, 1997 by Resolution 97-210 and is approximately 65.99 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-104 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 8,038.23	\$ 8,657.29	\$ 9,124.06
MD-104 NORHTRIDGE MEADOWS ROAD REVENUE:					
25900	640101	Interest on Cash	\$ 80.75	\$ 78.77	\$ 35.00
25900	640103	Interest on Property Tax Collected	\$ 0.31	\$ -	\$ -
25900	660201	Special Assessment - Roads	\$ 600.00	\$ 700.00	\$ 600.00
TOTAL ROAD REVENUE			\$ 681.06	\$ 778.77	\$ 635.00
MD-104 NORHTRIDGE MEADOWS ROAD EXPENSES:					
25900	720600	Insurance Expense	\$ 32.00	\$ 32.00	\$ 67.00
25900	720906	Maintenance - Roads	\$ -	\$ 280.00	\$ 8,500.00
25900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
25900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
25900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 1.30
25900	780100	Appropriation for Contingency	\$ -	\$ -	\$ 608.76
TOTAL ROAD EXPENSES			\$ 62.00	\$ 312.00	\$ 9,759.06
MD-104 Funding Sources			\$ 8,719.29	\$ 9,436.06	\$ 9,759.06
MD-104 Financing Uses			\$ 62.00	\$ 312.00	\$ 9,759.06
MD-104 ENDING FUND BALANCE			\$ 8,657.29	\$ 9,124.06	\$ -

Maintenance District 106 – Borden

2018-2019 Recommended Road Maintenance Budget

Maintenance District 106 is located in Madera County Supervisory District 1, five miles southeast of Madera and accessed south from Avenue 12. The District has approximately 8 parcels with 0.12 miles of paved road with curb and gutter and 0.01 miles of unpaved road.

Borden was formed on March 10, 1998 by Resolution 98-55 and is approximately 264 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. The District added 61 parcels to bring the total of parcels to 69. This is a commercial business district. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-106 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 13,492.72	\$ 20,515.45	\$ 27,320.15
MD-106 BORDEN ROAD REVENUE:					
26100	640101	Interest on Cash	\$ 159.11	\$ 194.70	\$ 55.00
26100	640103	Interest on Property Tax Collected	\$ 3.62	\$ -	\$ -
26100	660201	Special Assessment - Roads	\$ 6,900.00	\$ 6,900.00	\$ 800.00
TOTAL ROAD REVENUE			\$ 7,062.73	\$ 7,094.70	\$ 855.00
MD-106 BORDEN ROAD EXPENSES:					
26100	720600	Insurance Expense	\$ 10.00	\$ 10.00	\$ 21.00
26100	720906	Maintenance - Roads	\$ -	\$ 280.00	\$ 26,500.00
26100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
26100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
26100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.60
26100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,071.55
TOTAL ROAD EXPENSES			\$ 40.00	\$ 290.00	\$ 28,175.15
MD-106 Funding Sources			\$ 20,555.45	\$ 27,610.15	\$ 28,175.15
MD-106 Financing Uses			\$ 40.00	\$ 290.00	\$ 28,175.15
MD-106 ENDING FUND BALANCE			\$ 20,515.45	\$ 27,320.15	\$ -

Maintenance District 107 - Deer Springs

2018-2019 Recommended Road Maintenance Budget

Maintenance District 107 is located in Madera County Supervisory District 5, two miles northwest of North Fork and accessed east from Road 226. The District contains 8 parcels with 0.19 miles of paved road.

Deer Springs was formed on April 21, 1998 by Resolution 98-87 and is approximately 39 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-107 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 13,595.44	\$ 14,149.37	\$ 14,783.49
MD-107 DEER SPRINGS ROAD REVENUE:					
26200	640101	Interest on Cash	\$ 134.69	\$ 128.12	\$ 55.00
26200	640103	Interest on Property Tax Collected	\$ 0.42	\$ -	\$ -
26200	660201	Special Assessment - Roads	\$ 800.00	\$ 800.00	\$ 800.00
TOTAL ROAD REVENUE			\$ 935.11	\$ 928.12	\$ 855.00
MD-107 DEER SPRINGS ROAD EXPENSES:					
26200	720600	Insurance Expense	\$ 14.00	\$ 14.00	\$ 30.00
26200	720906	Maintenance - Roads	\$ 337.18	\$ 280.00	\$ 14,000.00
26200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
26200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
26200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 11.09
26200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,015.40
TOTAL ROAD EXPENSES			\$ 381.18	\$ 294.00	\$ 15,638.49
MD-107 Funding Sources			\$ 14,530.55	\$ 15,077.49	\$ 15,638.49
MD-107 Financing Uses			\$ 381.18	\$ 294.00	\$ 15,638.49
MD-107 ENDING FUND BALANCE			\$ 14,149.37	\$ 14,783.49	\$ -

Maintenance District 108 - Robertson West

2018-2019 Recommended Road Maintenance Budget

Maintenance District 108 is located in Madera County Supervisory District 2, two miles southwest of Chowchilla and accessed northeast from State Highway 233. The District contains 5 parcels with 0.14 miles of paved road.

Robertson West was formed on April 06, 1999 by Resolution 99-068 and is approximately 10 acres in size. When the District was formed a direct assessment of \$175.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-108 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 15,910.33	\$ 16,903.37	\$ 17,739.87
MD-108 ROBERTSON WEST ROAD REVENUE:					
26300	640101	Interest on Cash	\$ 158.58	\$ 152.50	\$ 65.00
26300	640103	Interest on Property Tax Collected	\$ 0.46	\$ -	\$ -
26300	660201	Special Assessment - Roads	\$ 875.00	\$ 875.00	\$ 875.00
TOTAL ROAD REVENUE			\$ 1,034.04	\$ 1,027.50	\$ 940.00
MD-108 ROBERTSON WEST ROAD EXPENSES:					
26300	720600	Insurance Expense	\$ 11.00	\$ 11.00	\$ 22.00
26300	720906	Maintenance - Roads	\$ -	\$ 180.00	\$ 17,500.00
26300	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
26300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
26300	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.64
26300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 575.23
TOTAL ROAD EXPENSES			\$ 41.00	\$ 191.00	\$ 18,679.87
MD-108 Funding Sources			\$ 16,944.37	\$ 17,930.87	\$ 18,679.87
MD-108 Financing Uses			\$ 41.00	\$ 191.00	\$ 18,679.87
MD-108 ENDING FUND BALANCE			\$ 16,903.37	\$ 17,739.87	\$ -

Maintenance District 115 – Roundhouse Hills

2018-2019 Recommended Road Maintenance Budget

Maintenance District 115 is located in Madera County Supervisory District 5, one and one half miles northeast of Ahwahnee and accessed west from Round House Road (Road 628). The District contains 22 parcels with 0.94 miles of paved road and 0.14 miles of unpaved road.

Roundhouse Hills was formed on January 02, 2001 by Resolution 2001-014 and is approximately 116 acres in size. When the District was formed a direct assessment of \$355.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-115 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 32,800.84	\$ 41,190.84	\$ 46,317.95
MD-115 ROUNDHOUSE HILLS ROAD REVENUE:					
27000	640101	Interest on Cash	\$ 353.60	\$ 378.04	\$ 140.00
27000	640103	Interest on Property Tax Collected	\$ 7.97	\$ -	\$ -
27000	660201	Special Assessment - Roads	\$ 7,810.00	\$ 5,325.00	\$ 7,810.00
27000	660210	Special Assessment - Delinquent	\$ 601.72	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 8,773.29	\$ 5,703.04	\$ 7,950.00
MD-115 ROUNDHOUSE HILLS ROAD EXPENSES:					
27000	720600	Insurance Expense	\$ 243.00	\$ 243.00	\$ 510.00
27000	720906	Maintenance - Roads	\$ 110.29	\$ 332.93	\$ 51,000.00
27000	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
27000	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
27000	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 487.04
27000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,688.91
TOTAL ROAD EXPENSES			\$ 383.29	\$ 575.93	\$ 54,267.95
MD-115 Funding Sources			\$ 41,574.13	\$ 46,893.88	\$ 54,267.95
MD-115 Financing Uses			\$ 383.29	\$ 575.93	\$ 54,267.95
MD-115 ENDING FUND BALANCE			\$ 41,190.84	\$ 46,317.95	\$ -

Maintenance District 116 - Rolling Oaks

2018-2019 Recommended Road Maintenance Budget

Maintenance District 116 is located in Madera County Supervisory District 1, one mile northeast of Road 208 and accessed west from Road 211. The District contains 8 parcels with 0.70 miles of unpaved road.

Rolling Oaks was formed on August 21, 2001 by Resolution 2001-207 and is approximately 306 acres in size. When the District was formed a direct assessment of \$305.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-116 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 36,668.80	\$ 39,447.85	\$ 41,813.53
MD-116 ROLLING OAKS ROAD REVENUE:					
27100	640101	Interest on Cash	\$ 367.77	\$ 358.18	\$ 145.00
27100	640103	Interest on Property Tax Collected	\$ 1.28	\$ -	\$ -
27100	660201	Special Assessment - Roads	\$ 2,440.00	\$ 2,287.50	\$ 2,440.00
TOTAL ROAD REVENUE			\$ 2,809.05	\$ 2,645.68	\$ 2,585.00
MD-116 ROLLING OAKS ROAD EXPENSES:					
27100	720906	Maintenance - Roads	\$ -	\$ 280.00	\$ 41,000.00
27100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
27100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
27100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.31
27100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,816.22
TOTAL ROAD EXPENSES			\$ 30.00	\$ 280.00	\$ 44,398.53
MD-116 Funding Sources			\$ 39,477.85	\$ 42,093.53	\$ 44,398.53
MD-116 Financing Uses			\$ 30.00	\$ 280.00	\$ 44,398.53
MD-116 ENDING FUND BALANCE			\$ 39,447.85	\$ 41,813.53	\$ -

Maintenance District 117 - Point Millerton North

2018-2019 Recommended Road Maintenance Budget

Maintenance District 117 is located in Madera County Supervisory District 1, one mile north of Millerton Lake and accessed north form Road 216, Hidden Lake Boulevard. The District contains 6 parcels with 2.25 miles of unpaved road.

Point Millerton North was formed on June 24, 2003 by Resolution 2003-201 and is approximately 947 acres in size. When the District was formed a direct assessment of \$218.00 per parcel, per year for road maintenance was approved for each parcel within MD-117. Each year thereafter this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost index using the twenty city average. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-117 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE		\$	25,852.93		\$	28,051.91		\$	30,066.41
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MD-117 POINT MILLERTON NORTH ROAD REVENUE:					
27200	640101	Interest on Cash	\$ 259.95	\$ 254.50	\$ 105.00
27200	640103	Interest on Property Tax Collected	\$ 1.03	\$ -	\$ -
27200	660201	Special Assessment - Roads	\$ 1,968.00	\$ 2,040.00	\$ 2,000.00
TOTAL ROAD REVENUE			\$ 2,228.98	\$ 2,294.50	\$ 2,105.00

MD-117 POINT MILLERTON NORTH ROAD EXPENSES:					
27200	720906	Maintenance - Roads	\$ -	\$ 280.00	\$ 30,000.00
27200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
27200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
27200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.31
27200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,589.10
TOTAL ROAD EXPENSES			\$ 30.00	\$ 280.00	\$ 32,171.41

MD-117 Funding Sources		\$ 28,081.91		\$ 30,346.41	\$ 32,171.41
MD-117 Financing Uses		\$ 30.00		\$ 280.00	\$ 32,171.41
MD-117 ENDING FUND BALANCE		\$ 28,051.91		\$ 30,066.41	\$ -

Maintenance District 119 - Amber View

2018-2019 Recommended Road Maintenance Budget

Maintenance District 119 is located in Madera County Supervisory District 5, near the town of Oakhurst and accessed north from Hodges Hill Drive and west of State Highway 41. The District contains 8 parcels with 0.29 mile of paved road.

Amber View was formed on June 04, 2002 by Resolution 2002-133 and is approximately 42 acres in size. When the District was formed a direct assessment of \$294.00 per parcel, per year for road maintenance was approved for each parcel within MD-119. Each year after fiscal year 2003-2004 this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost Index using the twenty city average.

Maintenance District 119 was dissolved on June 21, 2011 by Resolution No. 2011-137. The annual assessment is no longer levied, and as a result, there are no appropriations for road maintenance to be budgeted.

Maintenance District 120 – Old Town

2018-2019 Recommended Road Maintenance Budget

Maintenance District 120 is located in Madera County Supervisory District 5 northwest of the town of North Fork and accessed south from Road 226 on Hard Times Ranch Road. The District serves 10 parcels with 0.37 miles of paved road and 0.25 miles of unpaved road.

Old Town was formed on June 27, 2006 by Resolution 2006-148 and is approximately 69 acres in size. When the District was formed a direct assessment of \$357.75 per parcel, per year for road maintenance was approved for each parcel. Each year after fiscal year 2007-2008, this amount will be adjusted to reflect the inflation impact based on the Engineering News Record Construction Cost Index using the twenty city average. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-120 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$	33,925.30	\$	38,896.30	\$	43,542.53
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MD-120 OLD TOWN ROAD REVENUE:					
27500	640101	Interest on Cash	\$ 348.56	\$ 356.73	\$ 120.00
27500	640103	Interest on Property Tax Collected	\$ 2.44	\$ -	\$ -
27500	660201	Special Assessment - Roads	\$ 4,650.00	\$ 4,569.50	\$ 4,200.00

	TOTAL ROAD REVENUE	\$	5,001.00	\$	4,926.23	\$	4,320.00
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MD-120 OLD TOWN ROAD EXPENSES:					
27500	720906	Maintenance - Roads	\$ -	\$ 280.00	\$ 45,000.00
27500	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
27500	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
27500	721427	Property Tax Administration Fee	\$ -	\$ -	\$ -
27500	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 0.31
27500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,280.22

	TOTAL ROAD EXPENSES	\$	30.00	\$	280.00	\$	47,862.53
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MD-120 Funding Sources	\$ 38,926.30	\$ 43,822.53	\$ 47,862.53
MD-120 Financing Uses	\$ 30.00	\$ 280.00	\$ 47,862.53

	MD-120 ENDING FUND BALANCE	\$	38,896.30	\$	43,542.53	\$	-
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Maintenance District 121 – Woodcrest Estates

2018-2019 Recommended Road Maintenance Budget

Maintenance District 121 is located in Madera County Supervisory District 5, on the north side of County Road 426 approximately 4 miles east. The newly formed district is comprised of 12 parcels encompassing approximately 80.65 acres.

Maintenance District 121 Woodcrest Estates was formed on December 15, 2015 by Resolution 2015-175 with a direct annual assessment of \$438.02. This resolution also included an inflation mechanism for subsequent years based on the Engineering News Record Construction Cost index using the twenty city average. The allocated annual assessment was established for maintenance on the road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
MD-121 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ -	\$ 5,280.54	\$ 5,592.30
MD-121 WOODCREST ESTATES ROAD REVENUE:					
27600	640101	Interest on Cash	\$ 21.54	\$ 55.52	\$ 20.00
27600	640103	Interest on Property Tax Collected	\$ 2.76	\$ -	\$ -
27600	660201	Special Assessment - Roads	\$ 5,256.24	\$ 5,256.24	\$ 5,255.00
TOTAL ROAD REVENUE			\$ 5,280.54	\$ 5,311.76	\$ 5,275.00
MD-121 WOODCREST ESTATES ROAD EXPENSES:					
27600	720906	Maintenance - Roads	\$ -	\$ 5,000.00	\$ 9,000.00
27600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,867.30
TOTAL ROAD EXPENSES			\$ -	\$ 5,000.00	\$ 10,867.30
MD-120 Funding Sources			\$ 5,280.54	\$ 10,592.30	\$ 10,867.30
MD-120 Financing Uses			\$ -	\$ 5,000.00	\$ 10,867.30
MD-121 ENDING FUND BALANCE			\$ 5,280.54	\$ 5,592.30	\$ -

Service Area 1 – Indian Lake Estates

2018-2019 Recommended Road Maintenance Budget

Service Area 1 is located in Madera County Supervisory District 5, three and one half miles south of Coarsegold and accessed from County Road 417. The District serves approximately 504 parcels with 11.02 miles of paved roads.

Indian Lakes Estates was formed on June 14, 1966 by Resolution 66-168 and is approximately 684 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area at one time received a portion of the property tax to assist in road maintenance; however in 1999-2000 fiscal years the District received approval from the Rural Utilities Services of the U.S.D.A. for loans and grants totaling \$912,240.00 to finance improvements to the water system. In order to receive this funding the County had to allocate all of the property tax revenue to the water operations. There are no appropriations for road maintenance to be budgeted. These roads are minor rural County roads which are included in the County's maintained road system.

Service Area 2B - Bass Lake / Wishon Cove

2018-2019 Recommended Road Maintenance Budget

Service Area 2-B is located in Madera County Supervisory District 5 on the southwest shore of Bass Lake and accessed west from Road 222. The District serves 33 parcels with 0.70 miles of paved roads.

Bass Lake – Wishon Cove was formed on April 12, 1994 by Resolution 94-155 and is approximately 48 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved. These are non County roads and not included in the County’s maintained system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
SA-02B FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 49,115.69	\$ 48,646.77	\$ 48,749.06
SA-02B BASS LAKE - ROADS REVENUE:					
47210	640101	Interest on Cash	\$ 488.60	\$ 436.43	\$ 235.00
47210	640103	Interest on Property Tax Collected	\$ 1.94	\$ -	\$ -
47210	660201	Special Assessment - Roads	\$ 2,900.00	\$ 2,800.00	\$ 3,300.00
47210	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ (118.09)	\$ -
47210	660210	Special Assessment - Delinquent	\$ -	\$ 112.25	\$ -
TOTAL ROAD REVENUE			\$ 3,390.54	\$ 3,230.59	\$ 3,535.00
SA-02B BASS LAKE - ROADS ROAD EXPENSES:					
47210	720600	Insurance Expense	\$ 224.00	\$ 224.00	\$ 235.00
47210	720906	Maintenance - Roads	\$ 1,032.96	\$ 2,423.05	\$ 50,000.00
47210	721400	Prof & Spec Svc	\$ 2,602.50	\$ 481.25	\$ -
47210	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 100.00
47210	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 64.42
47210	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,884.64
TOTAL ROAD EXPENSES			\$ 3,859.46	\$ 3,128.30	\$ 52,284.06
SA-02B Funding Sources			\$ 52,506.23	\$ 51,877.36	\$ 52,284.06
SA-02B Financing Uses			\$ 3,859.46	\$ 3,128.30	\$ 52,284.06
SA-02B ENDING FUND BALANCE			\$ 48,646.77	\$ 48,749.06	\$ -

Service Area 2D - Bass Lake Estates

2018-2019 Recommended Road Maintenance Budget

Service Area 2-D is located in Madera County Supervisory District 5 on the northeast shore of Bass Lake and accessed east from Road 432. The District serves approximately 61 parcels with 0.80 miles of paved roads.

Bass Lake Estates was formed on January 3, 1995 by Resolution 95-5 and is approximately 20.39 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. These are non County roads and not included in the County's maintained system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
SA-02D FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 66,889.64	\$ 70,921.16	\$ 76,825.61
SA-02D BASS LAKE ZONE D ROAD REVENUE:					
47250	640101	Interest on Cash	\$ 677.26	\$ 646.70	\$ 160.00
47250	640103	Interest on Property Tax Collected	\$ 4.42	\$ -	\$ -
47250	660201	Special Assessment - Roads	\$ 6,080.00	\$ 6,080.00	\$ 6,100.00
47250	660210	Special Assessment - Delinquent	\$ 191.25	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 6,952.93	\$ 6,726.70	\$ 6,260.00
SA-02D BASS LAKE ZONE D ROAD EXPENSES:					
47250	720600	Insurance Expense	\$ 61.00	\$ 61.00	\$ 128.00
47250	720906	Maintenance - Roads	\$ 257.91	\$ 280.00	\$ 80,000.00
47250	721400	Prof & Spec Svc	\$ 2,602.50	\$ 481.25	\$ -
47250	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 100.00
47250	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 93.53
47250	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,764.08
TOTAL ROAD EXPENSES			\$ 2,921.41	\$ 822.25	\$ 83,085.61
SA-02D Funding Sources			\$ 73,842.57	\$ 77,647.86	\$ 83,085.61
SA-02D Financing Uses			\$ 2,921.41	\$ 822.25	\$ 83,085.61
SA-02D ENDING FUND BALANCE			\$ 70,921.16	\$ 76,825.61	\$ -

Service Area 3A - Parksdale Estates

2018-2019 Recommended Road Maintenance Budget

Service Area 3-A is located in Madera County Supervisory District 4, three and one half miles east of the City of Madera and accessed north from Avenue 13 by way of Roads 28, 28 ½ and 29 ½. The District serves approximately 190 parcels with 1.11 miles of paved roads including curb and gutter.

Parksdale Estates was formed on July 17, 1990 by Resolution 90-161 and is approximately 64.07 acres in size. When the District was formed a direct assessment of \$100.00 per parcel per year for road maintenance was approved. These are non County roads and not included in the County's maintained system. Robbins Lane was annexed into the Service Area on November 14, 2000 by resolution 2000-235.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-03A FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 266,440.30	\$ 284,232.20	\$ 300,443.01
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CSA-03A PARKSDALE ZONE A ROAD REVENUE:					
47400	640101	Interest on Cash	\$ 2,672.02	\$ 2,577.31	\$ 1,100.00
47400	640103	Interest on Property Tax Collected	\$ 10.88	\$ -	\$ -
47400	660201	Special Assessment - Roads	\$ 18,600.00	\$ 18,050.00	\$ 18,400.00
47400	660210	Special Assessment - Delinquent	\$ 174.00	\$ 1,202.50	\$ -
TOTAL ROAD REVENUE			\$ 21,456.90	\$ 21,829.81	\$ 19,500.00

CSA-03A PARKSDALE ZONE A ROAD EXPENSES:					
47400	720906	Maintenance - Roads	\$ 2,585.50	\$ 4,800.00	\$ 300,000.00
47400	722102	Sw r & Wtr Charges	\$ -	\$ -	\$ -
47400	721400	Prof & Spec Svc	\$ 1,000.00	\$ 620.00	\$ 1,200.00
47400	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 659.00
47400	722101	Gas & Electricity	\$ 79.50	\$ 199.00	\$ 1,500.00
47400	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 173.32
47400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 16,410.69
TOTAL ROAD EXPENSES			\$ 3,665.00	\$ 5,619.00	\$ 319,943.01

CSA-03A Funding Sources	\$ 287,897.20	\$ 306,062.01	\$ 319,943.01
CSA-03A Financing Uses	\$ 3,665.00	\$ 5,619.00	\$ 319,943.01
CSA-03A ENDING FUND BALANCE	\$ 284,232.20	\$ 300,443.01	\$ -

Service Area 5 – Eastside Acres / Villages Estates

2018-2019 Recommended Road Maintenance Budget

Service Area 5 is located in Madera County Supervisory District 1, one mile east of the City of Firebaugh and accessed south from Avenue 7 ½. The District serves 83 parcels with 1.77 mile of paved roads (the majority of the road ways having concrete rolled-back type curb and gutter).

Eastside Acres – Village Estates was formed on February 11, 1980 by Resolution 80-97 and is approximately 51.19 acres in size. When the District was formed there was no direct assessment set for road maintenance. In 1999 the citizens of SA-5 were offered to assess themselves \$200.00 per parcel per year for road maintenance based on the times current cost for road repairs and maintenance by a certified engineer's report. This was rejected by the majority of the home owners. If this assessment would have taken place, it would have generated \$16,600.00 per year to be ear marked specifically for road maintenance purposes.

This area does receive a percentage of property tax to provide road maintenance however; the majority of these funds are being directed to pay for the operations and maintenance of the street light system. These are minor rural County roads which are included in the County's maintained road system. These are Pre-Prop. 13 funded by a percentage of the property taxes received by the district and included in the CSA-5 Sewer and Lighting Operations and Maintenance budget.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-5 ROADS EXPENSES:					
47502	720906	Maintenance - Roads	\$ -	\$ 3,500.00	\$ 49,526.20
47502	721400	Prof & Spec Svc	\$ 90.00	\$ 90.00	\$ -
47502	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 1,768.79
47502	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 53.58
TOTAL CSA-5 ROAD EXPENSES			\$ 90.00	\$ 3,590.00	\$ 51,348.57

Service Area 6 – Still Meadow Ranch

2018-2019 Recommended Road Maintenance Budget

Service Area 6 is located in Madera County Supervisory District 5, two miles south of Oakhurst and accessed east from Road 425-B by way of Stillmeadow Drive. The District serves 18 parcels with 0.62 miles of paved roads, the majority having asphalt type dikes.

Still Meadow Ranch was formed on November 03, 1981 by Resolution 81-622 and is approximately 62 acres in size. When the District was formed a direct assessment of \$50.00 per parcel, per year for road maintenance was approved. On January 6, 2003, an assessment of \$200.00 was approved (Resolution 2003-012), for road maintenance with an annual increase factor set according to construction costs derived from the Engineers News Record Construction Cost index using the twenty city average. These are minor rural County roads and included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-06 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 82,912.94	\$ 89,195.58	\$ 95,400.95

CSA-06 STILL MEADOW RANCH ROAD REVENUE:					
47600	640101	Interest on Cash	\$ 830.74	\$ 808.37	\$ 325.00
47600	640103	Interest on Property Tax Collected	\$ 2.90	\$ -	\$ -
47600	660201	Special Assessment - Roads	\$ 5,526.00	\$ 5,724.00	\$ 5,400.00
TOTAL ROAD REVENUE			\$ 6,359.64	\$ 6,532.37	\$ 5,725.00

CSA-06 STILL MEADOW RANCH ROAD EXPENSES:					
47600	720600	Insurance Expense	\$ 47.00	\$ 47.00	\$ 99.00
47600	720906	Maintenance - Roads	\$ -	\$ 280.00	\$ 95,000.00
47600	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
47600	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
47600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 6.54
47600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 5,438.41
TOTAL ROAD EXPENSES			\$ 77.00	\$ 327.00	\$ 101,125.95

CSA-06 Funding Sources	\$ 89,272.58	\$ 95,727.95	\$ 101,125.95
CSA-06 Financing Uses	\$ 77.00	\$ 327.00	\$ 101,125.95
CSA-06 ENDING FUND BALANCE	\$ 89,195.58	\$ 95,400.95	\$ -

Service Area 7 – Thornberry Knolls

2018-2019 Recommended Road Maintenance Budget

Service Area 7 is located in Madera County Supervisory District 5, three miles south of Oakhurst and accessed north from Road 420. The District has approximately 22 parcels with 0.38 mile of paved roads and 0.07 mile of unpaved road.

Thornberry Knolls was formed on May 06, 1980 by Resolution 80-233 and is approximately 61 acres in size. An assessment of \$100.00 per parcel per year, for road maintenance was approved on June 23, 1992 by Resolution 92-218. These are minor rural County roads and included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-07 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 12,011.70	\$ 14,152.15	\$ 16,168.59
CSA-07 THORNBERRY KNOLLS ROAD REVENUE:					
47700	640101	Interest on Cash	\$ 125.87	\$ 130.44	\$ 50.00
47700	640103	Interest on Property Tax Collected	\$ 1.15	\$ -	\$ -
47700	660201	Special Assessment - Roads	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
47700	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 2,327.02	\$ 2,330.44	\$ 2,250.00
CSA-07 THORNBERRY KNOLLS ROAD EXPENSES:					
47700	720600	Insurance Expense	\$ 34.00	\$ 34.00	\$ 72.00
47700	720906	Maintenance - Roads	\$ 122.57	\$ 280.00	\$ 16,000.00
47700	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
47700	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
47700	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 77.30
47700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,687.29
TOTAL ROAD EXPENSES			\$ 186.57	\$ 314.00	\$ 18,418.59
CSA-07 Funding Sources			\$ 14,338.72	\$ 16,482.59	\$ 18,418.59
CSA-07 Financing Uses			\$ 186.57	\$ 314.00	\$ 18,418.59
CSA-07 ENDING FUND BALANCE			\$ 14,152.15	\$ 16,168.59	\$ -

Service Area 8 – Pierce Lake Estates

2018-2019 Recommended Road Maintenance Budget

Service Area 8 is located in Madera County Supervisory District 5, one mile east of Oakhurst and accessed east from Road 428. The District has approximately 62 parcels with 1.16 mile of paved roads.

Pierce Lake Estates was formed on February 14, 1984 by Resolution 84-87 and is approximately 80 acres in size. An assessment of \$100.00 per parcel, per year for road maintenance was approved on June 23, 1992 by resolution 92-218. These are minor rural County roads which are included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-08 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 131,281.91	\$ 138,103.96	\$ 144,834.33
CSA-08 PIERCE LAKE ESTATES ROAD REVENUE:					
47800	640101	Interest on Cash	\$ 1,304.67	\$ 1,248.37	\$ 575.00
47800	640103	Interest on Property Tax Collected	\$ 3.25	\$ -	\$ -
47800	660201	Special Assessment - Roads	\$ 6,200.00	\$ 6,150.00	\$ 6,200.00
47800	660210	Special Assessment - Delinquent	\$ -	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 7,507.92	\$ 7,398.37	\$ 6,775.00
CSA-08 PIERCE LAKE ESTATES ROAD EXPENSES:					
47800	720600	Insurance Expense	\$ 88.00	\$ 88.00	\$ 185.00
47800	720906	Maintenance - Roads	\$ 567.87	\$ 580.00	\$ 145,000.00
47800	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
47800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
47800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 89.85
47800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 5,752.48
TOTAL ROAD EXPENSES			\$ 685.87	\$ 668.00	\$ 151,609.33
CSA-08 Funding Sources			\$ 138,789.83	\$ 145,502.33	\$ 151,609.33
CSA-08 Financing Uses			\$ 685.87	\$ 668.00	\$ 151,609.33
CSA-08 ENDING FUND BALANCE			\$ 138,103.96	\$ 144,834.33	\$ -

Service Area 9 - Hawkins Valley / Mudge Ranch

2018-2019 Recommended Road Maintenance Budget

Service Area 9 is located in Madera County Supervisory District 5, three miles south of Oakhurst and accessed south from Road 420. The District has approximately 81 parcels with 3.30 miles of paved road and 0.28 miles of unpaved road.

Hawkins Valley, also known as Mudge Ranch was formed on February 24, 1981 by Resolution 81-121 and is approximately 363 acres in size. An assessment of \$100.00 per parcel, per year for road maintenance was approved on August 16, 1988 by ordinance number 473-W. On October 14, 2003, Madera County adopted contract number 7449-C-2003 for Camp Oakhurst to provide \$1,200.00 per year in contributions for the purpose of road maintenance within SA-9. These are non County roads which are not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-09 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	19,911.91	\$	26,673.59	\$	34,908.41
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CSA-09 HAWKINS VALLEY ROAD REVENUE:					
47900	640101	Interest on Cash	\$ 224.62	\$ 254.55	\$ 75.00
47900	640103	Interest on Property Tax Collected	\$ 4.61	\$ -	\$ -
47900	660201	Special Assessment - Roads	\$ 8,050.00	\$ 7,950.00	\$ 8,000.00
47900	660210	Special Assessment - Delinquent	\$ 59.67	\$ 574.27	\$ -
TOTAL ROAD REVENUE			\$ 8,338.90	\$ 8,778.82	\$ 8,075.00

CSA-09 HAWKINS VALLEY ROAD EXPENSES:					
47900	720600	Insurance Expense	\$ 264.00	\$ 264.00	\$ 555.00
47900	720906	Maintenance - Roads	\$ 1,283.22	\$ 280.00	\$ 40,638.46
47900	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
47900	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
47900	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 1,207.95
47900	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
TOTAL ROAD EXPENSES			\$ 1,577.22	\$ 544.00	\$ 42,983.41

CSA-09 Funding Sources	\$	28,250.81	\$	35,452.41	\$	42,983.41
CSA-09 Financing Uses	\$	1,577.22	\$	544.00	\$	42,983.41

CSA-09 ENDING FUND BALANCE	\$	26,673.59	\$	34,908.41	\$	-
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Service Area 10 – Spinelli Road / Road 416

2018-2019 Recommended Road Maintenance Budget

Service Area 10 is located in Madera County Supervisory District 5, four miles southwest of Coarsegold and accessed west from State Highway 41. The District contains 143 parcels with approximately 4.38 miles of paved roads and 1.92 miles of unpaved roads.

Spinelli Road was formed on March 16, 1982 by Resolution 82-153 and is approximately 1,728 acres in size. When the District was formed a direct assessment of \$150.00 per parcel, per year was approved. As a condition of Use Permit No. 88-13, APN: 054-174-025 was assessed \$3,683.33 (\$14.388 X 256 units) for use of an R.V. park. Spinelli Road (Road 416) is located within the District but is also included in the County’s maintained system. The balance of roadways in SA-10, are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-10 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	50,128.13		\$	74,357.55		\$	96,866.12
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CSA-10 SPINELLI ROAD ROAD REVENUE:					
48000	640101	Interest on Cash	\$ 641.92	\$ 714.13	\$ 120.00
48000	640103	Interest on Property Tax Collected	\$ 18.59	\$ -	\$ -
48000	660201	Special Assessment - Roads	\$ 24,458.34	\$ 23,783.34	\$ 25,000.00
48000	660210	Special Assessment - Delinquent	\$ 892.85	\$ 418.10	\$ -
TOTAL ROAD REVENUE			\$ 26,011.70	\$ 24,915.57	\$ 25,120.00

CSA-10 SPINELLI ROAD ROAD EXPENSES:					
48000	720600	Insurance Expense	\$ 472.00	\$ 472.00	\$ 991.00
48000	720906	Maintenance - Roads	\$ 1,210.28	\$ 1,800.00	\$ 113,000.00
48000	721400	Prof & Spec Svc	\$ 100.00	\$ 135.00	\$ -
48000	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
48000	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 2,557.75
48000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,855.37
TOTAL ROAD EXPENSES			\$ 1,782.28	\$ 2,407.00	\$ 121,986.12

CSA-10 Funding Sources	\$	76,139.83		\$	99,273.12		\$	121,986.12
CSA-10 Financing Uses	\$	1,782.28		\$	2,407.00		\$	121,986.12

CSA-10 ENDING FUND BALANCE	\$	74,357.55		\$	96,866.12		\$	-
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Service Area 12 - West Oak and Boulder Creek

2018-2019 Recommended Road Maintenance Budget

Service Area 12 is located in Madera County Supervisory District 5 in Oakhurst and accessed from State Highway 49. The District has approximately 38 parcels with 0.75 miles of paved road and 0.39 miles of unpaved road.

West Oak and Boulder Creek was formed on July 26, 1983 by Resolution 83-299 and is approximately 168.72 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. Apartments are assessed \$100.00 per living unit per year. The True Value Hardware Store and Home Improvement Center is assessed \$1,214.00 per year for road maintenance by Resolution No. 2007-021 approved on February 6, 2007. This is a residential and commercial district, with the commercial portion located on the north side of State Highway 49, and the residential portion located on the south side of State Highway 49.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-12 FUND ADMN FUND BALANCE					

	BEGINNING FUND BALANCE	\$ 58,012.15	\$ 63,548.75	\$ 67,854.11
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CSA-12 WEST OAK/BOULDER CREEK ROAD REVENUE:					
48100	640101	Interest on Cash	\$ 586.10	\$ 575.86	\$ 350.00
48100	640103	Interest on Property Tax Collected	\$ 10.61	\$ -	\$ -
48100	660201	Special Assessment - Roads	\$ 3,950.00	\$ 4,000.00	\$ 4,000.00
48100	660210	Special Assessment - Delinquent	\$ 1,327.00	\$ 62.50	\$ -
TOTAL ROAD REVENUE			\$ 5,873.71	\$ 4,638.36	\$ 4,350.00

CSA-12 WEST OAK/BOULDER CREEK ROAD EXPENSES:					
48100	720600	Insurance Expense	\$ 53.00	\$ 53.00	\$ 112.00
48100	720906	Maintenance - Roads	\$ 254.11	\$ 280.00	\$ 68,000.00
48100	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
48100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
48100	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 41.93
48100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,468.18
TOTAL ROAD EXPENSES			\$ 337.11	\$ 333.00	\$ 72,204.11

CSA-12 Funding Sources	\$ 63,885.86	\$ 68,187.11	\$ 72,204.11
CSA-12 Financing Uses	\$ 337.11	\$ 333.00	\$ 72,204.11

	CSA-12 ENDING FUND BALANCE	\$ 63,548.75	\$ 67,854.11	\$ -
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Service Area 13 – Fresno River Estates and Griffin Park

2018-2019 Recommended Road Maintenance Budget

Service Area 13 is located in Madera County Supervisory District 5, three miles south of Ahwahnee and accessed southwest from State Highway 49 by way of Goldside Drive. The District has approximately 93 parcels with 1.83 miles of paved road and 0.03 miles of unpaved road.

Fresno River Estates and Griffin Park was formed on March 14, 1989 by Resolution 89-61 and is approximately 1,163 acres in size. When the District was formed, a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. However, parcels in the agriculture preserve pay \$25.00 per parcel, per year for road maintenance. These are minor rural County roads which are included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-13 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	82,193.75		\$	88,080.75		\$	93,514.70
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CSA-13 FRESNO R ESTATES/GRIFFEN ROAD REVENUE:					
48200	640101	Interest on Cash	\$ 836.81	\$ 799.95	\$ 430.00
48200	640103	Interest on Property Tax Collected	\$ 4.91	\$ -	\$ -
48200	660201	Special Assessment - Roads	\$ 8,675.00	\$ 8,575.00	\$ 8,700.00
48200	660210	Special Assessment - Delinquent	\$ 55.75	\$ -	\$ -
TOTAL ROAD REVENUE			\$ 9,572.47	\$ 9,374.95	\$ 9,130.00

CSA-13 FRESNO R ESTATES/GRIFFEN ROAD EXPENSES:					
48200	720600	Insurance Expense	\$ 141.00	\$ 141.00	\$ 296.00
48200	720906	Maintenance - Roads	\$ 3,514.47	\$ 3,800.00	\$ 97,000.00
48200	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
48200	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
48200	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 265.00
48200	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,501.70
TOTAL ROAD EXPENSES			\$ 3,685.47	\$ 3,941.00	\$ 102,644.70

CSA-13 Funding Sources	\$	91,766.22		\$	97,455.70		\$	102,644.70
CSA-13 Financing Uses	\$	3,685.47		\$	3,941.00		\$	102,644.70

CAS-13 ENDING FUND BALANCE	\$	88,080.75		\$	93,514.70		\$	-
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Service Area 15 - Teaford Meadows

2018-2019 Recommended Road Maintenance Budget

Service Area 15 is located in Madera County Supervisory District 5, five miles northwest of North Fork and accessed from Road 223. The District has approximately 98 parcels with 3.89 miles of paved roads.

Teaford Meadows was formed on January 24, 1984 by Resolution 84-25 and is approximately 437.5 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. Note that Pine Hill Lane is a privately maintained Fire access road. These are non County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-15 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 77,303.08	\$ 84,853.51	\$ 93,200.20
CSA-15 TEAFORD MEADOWS ROAD REVENUE:					
48400	640101	Interest on Cash	\$ 788.82	\$ 771.69	\$ 260.00
48400	640103	Interest on Property Tax Collected	\$ 12.13	\$ -	\$ -
48400	660201	Special Assessment - Roads	\$ 9,700.00	\$ 9,450.00	\$ 9,300.00
48400	660210	Special Assessment - Delinquent	\$ 1,094.50	\$ -	\$ -
48400	661708	RD&ST SVCS - Meas T Reim	\$ -	\$ -	\$ 80,000.00
TOTAL ROAD REVENUE			\$ 11,595.45	\$ 10,221.69	\$ 89,560.00
CSA-15 TEAFORD MEADOWS ROAD EXPENSES:					
48400	720600	Insurance Expense	\$ 295.00	\$ 295.00	\$ 620.00
48400	720906	Maintenance - Roads	\$ 3,720.02	\$ 1,580.00	\$ 178,000.00
48400	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
48400	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
48400	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 110.91
48400	780100	Appropriation for Contingency	\$ -	\$ -	\$ 3,447.29
TOTAL ROAD EXPENSES			\$ 4,045.02	\$ 1,875.00	\$ 182,760.20
CSA-15 Funding Sources			\$ 88,898.53	\$ 95,075.20	\$ 182,760.20
CSA-15 Financing Uses			\$ 4,045.02	\$ 1,875.00	\$ 182,760.20
CSA-15 ENDING FUND BALANCE			\$ 84,853.51	\$ 93,200.20	\$ -

Service Area 18 – Ponderosa Knolls / Victoria Lane

2018-2019 Recommended Road Maintenance Budget

Service Area 18 is located in Madera County Supervisory District 5 in Oakhurst and accessed north from State Highway 41 by way of Victoria Lane. The District has approximately 52 parcels with 1.38 miles of paved road and 0.14 mile of unpaved road.

Ponderosa Knolls – Victoria Lane was formed on September 08, 1987 by Ordinance No. 473-Q and is approximately 105.35 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year for road maintenance was approved. \$100.00 per living unit per year was also approved for Condominiums and Apartments. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-18 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	179,184.81		\$	189,100.97		\$	200,670.73
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CSA-18 PONDEROSA KNOLLS ROAD REVENUE:					
48600	640101	Interest on Cash	\$ 1,799.16	\$ 1,715.76	\$ 1,000.00
48600	640103	Interest on Property Tax Collected	\$ 20.45	\$ -	\$ -
48600	660201	Special Assessment - Roads	\$ 12,900.00	\$ 12,750.00	\$ 12,500.00
48600	660210	Special Assessment - Delinquent	\$ 2,126.20	\$ -	\$ 500.00
TOTAL ROAD REVENUE			\$ 16,845.81	\$ 14,465.76	\$ 14,000.00

CSA-18 PONDEROSA KNOLLS ROAD EXPENSES:					
48600	720600	Insurance Expense	\$ 96.00	\$ 96.00	\$ 202.00
48600	720906	Maintenance - Roads	\$ 6,833.65	\$ 2,800.00	\$ 200,000.00
48600	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
48600	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 138.67
48600	780100	Appropriation for Contingency	\$ -	\$ -	\$ 13,748.06
TOTAL ROAD EXPENSES			\$ 6,929.65	\$ 2,896.00	\$ 214,670.73

CSA-18 Funding Sources	\$	196,030.62		\$	203,566.73		\$	214,670.73
CSA-18 Financing Uses	\$	6,929.65		\$	2,896.00		\$	214,670.73
CSA-18 ENDING FUND BALANCE	\$	189,100.97		\$	200,670.73		\$	-

Service Area 19 – Rolling Hills

2018-2019 Recommended Road Maintenance Budget

Service Area 19 is located in Madera County Supervisory District 1, fifteen miles southeast of Madera and accessed north from Avenue 10 and west from Business Route 41. The District serves approximately 364 parcels with 5.30 miles of paved road and 0.95 miles of chip sealed road.

Rolling Hills was formed on September 11, 1984 by Resolution 84-408 and is approximately 311 acres in size. When the District was formed there was no direct assessment set for road maintenance. This area receives a percentage of property taxes to maintain their roads. These are minor rural County roads which are included in the County’s maintained road system. These are pre-Proposition 13 funded by a percentage of the property taxes received by the district and included in the CSA-19 Water and Sewer Operations & Maintenance budget.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-19 ROLLING HILLS ROADS ROAD EXPENSES:					
48702	720906	Maintenance - Roads	\$ -	\$ -	\$ 26,216.00
48702	731401	Interfund Expend - Cost Plan	\$ -	\$ -	\$ 857.00
TOTAL ROAD EXPENSES			\$ -	\$ -	\$ 27,073.00

Service Area 20 – Yosemite Pines Estates

2018-2019 Recommended Road Maintenance Budget

Service Area 20 is located in Madera County Supervisory District 5, two miles east of Oakhurst and accessed west from Road 222. The District has approximately 16 parcels with 0.73 miles of paved road.

Yosemite Pines Estates was formed on September 18, 1984 by Resolution 84-419 and is approximately 57 acres in size. When the District was formed a direct assessment of \$100.00 per parcel, per year was set for road maintenance. This area also receives a percentage of property taxes to maintain their roads. These are non County roads and not included in the County’s maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
CSA-20 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 19,705.27	\$ 19,940.98	\$ 16,707.89
CSA-20 YOSEMITE PINES ESTATES ROAD REVENUE:					
48800	640101	Interest on Cash	\$ 196.91	\$ 171.91	\$ 80.00
48800	640103	Interest on Property Tax Collected	\$ 0.84	\$ -	\$ -
48800	660201	Special Assessment - Roads	\$ 1,600.00	\$ 1,450.00	\$ 1,600.00
TOTAL ROAD REVENUE			\$ 1,797.75	\$ 1,621.91	\$ 1,680.00
CSA-20 YOSEMITE PINES ESTATES ROAD EXPENSES:					
48800	720600	Insurance Expense	\$ 55.00	\$ 55.00	\$ 116.00
48800	720906	Maintenance - Roads	\$ 1,477.04	\$ 4,800.00	\$ 16,000.00
48800	721400	Prof & Spec Svc	\$ 30.00	\$ -	\$ -
48800	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
48800	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 31.94
48800	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,657.95
TOTAL ROAD EXPENSES			\$ 1,562.04	\$ 4,855.00	\$ 18,387.89
CSA-20 Funding Sources			\$ 21,503.02	\$ 21,562.89	\$ 18,387.89
CSA-20 Financing Uses			\$ 1,562.04	\$ 4,855.00	\$ 18,387.89
CSA-20 ENDING FUND BALANCE			\$ 19,940.98	\$ 16,707.89	\$ -

Service Area 22D – Riverstone

2018-2019 Recommended Road Maintenance Budget

Service Area 22D is located in Madera County Supervisory District 1, approximately 0.25 west of Highway 41 just south of Avenue 12. The parcels in this new District are constantly growing. Currently there are approximately 500 parcels, the District will continue to grow by an average of 250 parcels annually.

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

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	RECOMMENDED 2017-2018	RECOMMENDED 2018-2019
CSA-22D FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$	-	\$	72,325.11	\$	111,712.46
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CSA-22D RIVERSTONE ROAD REVENUE:					
49100	640101	Interest on Cash	\$ -	\$ -	\$ -
49100	640103	Interest on Property Tax Collected	\$ 37.95	\$ -	\$ -
49100	660201	Special Assessment - Roads	\$ 72,287.16	\$ 73,794.00	\$ 142,865.00
TOTAL ROAD REVENUE			\$ 72,325.11	\$ 73,794.00	\$ 142,865.00

CSA-22D RIVERSTONE ROAD EXPENSES:					
49100	720600	Insurance Expense	\$ -	\$ 250.00	\$ 250.00
49100	720906	Maintenance - Roads	\$ -	\$ 5,156.65	\$ 75,000.00
49100	721400	Professional & Specialized	\$ -	\$ -	\$ 75,000.00
49100	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
49100	722101	Gas & Electricity	\$ -	\$ 13,000.00	\$ 30,000.00
49100	722102	Sw r & Wtr Charges	\$ -	\$ 16,000.00	\$ 45,000.00
49100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 28,745.46
TOTAL ROAD EXPENSES			\$ -	\$ 34,406.65	\$ 254,577.46

CSA-20 Funding Sources	\$	72,325.11	\$	146,119.11	\$	254,577.46
CSA-20 Financing Uses	\$	-	\$	34,406.65	\$	254,577.46
CSA-22D ENDING FUND BALANCE	\$	72,325.11	\$	111,712.46	\$	-

Assessment District 89-1 - Bass Lake / Pines Tract

2018-2019 Recommended Road Maintenance Budget

Assessment District 89-1 is located in Madera County Supervisory District 5 on the northeast shore of Bass Lake and accessed from Road 432. The District has approximately 561 parcels with 6.05 miles of paved road and 0.09 mile of unpaved road.

The Pines Tract at Bass Lake was formed on August 08, 1989 by Resolution 89-172 and is approximately 266.95 acres in size. The Board of Supervisors annually has levied a \$100.00 per parcel road maintenance assessment under the CA Streets and Highways Code 10100.8. This must be continued on or before June 30th of each year as part of the law under Streets and Highways Code. The roads were not constructed to County standards and therefore never accepted as County roads and not included in the County's maintained road system.

ORG:	ACCT #	TITLE	ACTUALS 2016-2017	ESTIMATED 2017-2018	RECOMMENDED 2018-2019
AD 89-1 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 752,814.60	\$ 798,186.19	\$ 783,642.55
AD 89-1 BASS LAKE ROADS REVENUE:					
53000	640101	Interest on Cash	\$ 7,558.61	\$ 7,099.62	\$ 3,100.00
53000	640103	Interest on Property Tax Collected	\$ 30.52	\$ -	\$ -
53000	660201	Special Assessment - Roads	\$ 55,130.00	\$ -	\$ 56,000.00
53000	660210	Special Assessment - Delinquent	\$ 244.75	\$ 1,065.74	\$ -
TOTAL ROAD REVENUE			\$ 62,963.88	\$ 8,165.36	\$ 59,100.00
AD 89-1 BASS LAKE ROADS EXPENSES:					
53000	720600	Insurance Expense	\$ 459.00	\$ 459.00	\$ 964.00
53000	720906	Maintenance - Roads	\$ 16,933.29	\$ 22,000.00	\$ 450,000.00
53000	721400	Prof & Spec Svc	\$ 200.00	\$ -	\$ -
5300	721403	Audit & Acctg Svcs	\$ -	\$ -	\$ 582.00
53000	721500	Adverts/Publ & Legal Notices	\$ -	\$ 250.00	\$ 250.00
	731401	Inter Fund Expend - Cost Plan	\$ -	\$ -	\$ 527.53
53000	780100	Appropriation for Contingency	\$ -	\$ -	\$ 340,419.02
TOTAL ROAD EXPENSES			\$ 17,592.29	\$ 22,709.00	\$ 792,742.55
AD 89-1 Funding Sources			\$ 815,778.48	\$ 806,351.55	\$ 842,742.55
AD 89-1 Financing Uses			\$ 17,592.29	\$ 22,709.00	\$ 792,742.55
AD 89-1 ENDING FUND BALANCE			\$ 798,186.19	\$ 783,642.55	\$ 50,000.00