

**CSA #41 - Salmon Creek Water District**  
**FY 2015-16 / FY 2016-17 BUDGET**  
**2nd-Year Adjustments**  
Sub-object Justification

**OPERATIONS - #34150100**

**Revenues**

**44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the district by the County Treasurer's Office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	x	Interest Rate	=	Amount
\$53,029	x	0.65%	=	\$345

**45313 Sale - Water**

Rates are set by ordinance and include annual inflationary adjustments. Average usage data and number of active customers are provided annually by Russian River Utility. The calculations are:

	FY 15-16	FY 16-17
Base Rate x 97 connections x 12 months	\$74,089	\$75,570
97 connections x \$13.70/HCF x 2.63 HCF average use x 12 months	\$41,940	\$42,779
	\$116,029	\$118,349

**Expenditures**

**51071 Maintenance-Bldg & Imp**

No major maintenance is expected. The amount requested is for unexpected repairs or problems that may arise over the course of the year as the distribution system is old and prone to leaks.

**51909 Telecommunication Wireless Svc**

Improvements to the water treatment plant included the addition of a SCADA monitoring system that allows for remote monitoring of the facility. The wireless service is provided by an outside vendor not associated with the County's Communication Division.

**51249 Other Professional Services**

A new amendment to the agreement with Russian River Utility was approved by the Board of Supervisors on February 26, 2013 adding customer service, including preparing monthly billings. An estimated 12% of the monthly fee is for the customer service tasks of the scope of work.

**51803 Other Contract Services**

Contractors are utilized for the maintenance of the water system including monthly reading of water meters, service calls, and door posting for delinquent payments. The current monthly O&M is \$3,667. An estimated 88% of the monthly fee is for the operations and maintenance tasks of the scope of work.

**51201 Administration Services**

This line item reimburses the Roads Division for administrative services provided to the district. Although TPW anticipates cost savings with the shift of customer service responsibilities to Russian River Utility, there will continue to be a need for some oversight of RRU.

Also, there are additional reporting requirements, Prop 218 processes, and other projects, such as the capital project improvement plan development, that need to be performed by TPW staff. In addition, the past two fiscal years have seen actual staff expense higher than the budget appropriations. The increased request includes bringing the level of appropriations to recognize the actual cost of services provided by TPW staff and includes appropriations for staff time to perform additional tasks.

	FY 14-15	FY 15-16	FY 16-17
	Final	Requested	Requested
Accounting	601	601	601
Department Analyst	2,820	2,820	10,000
Engineer	3,125	3,125	3,125
Deputy Director	435	435	435
	<u>6,981</u>	<u>6,981</u>	<u>14,161</u>

**51206 Accounting/Auditing Services**

The USDA loan requires that an annual audit be performed by a Certified Public Accountant and that the entity performing the audit cannot be associated with the County. To meet these requirements, the project was included as part of the request for proposal process performed by the Auditor-Controller. The initial proposal received to perform the required services is \$16,500.

**51207 Client Accounting Services**

This sub-object covers accounting charges from the County Auditor's office for payment processing, financial reports and other special services required for special districts. Costs are charged based on actual time spent processing paid claims, state reports and other financial statement review.

	FY 14-15	FY 15-16	FY 16-17
	Final	Requested	Requested
Accounting Services	15,463	4,491	4,626
	<u>15,463</u>	<u>4,491</u>	<u>4,626</u>

**51213 Engineer Services**

This sub-object reflects charges for outside engineering services. The County engineer that oversees operation and maintenance of the system is included as part of Administration Costs.

	FY 14-15	FY 15-16	FY 16-17
	Adopted	Requested	Requested
Engineering services	600	600	600

**51916 County Services Charges**

This account represents account services charges for special districts governed by the Board of Supervisors and are calculated based on the Board's direction to reimburse the Auditor-Controller for 100% of the County Administrator's Office's accounting services costs. The FY 15-16 budget request assumes as 5% increase in reimbursements compared to FY 14-15 estimated charges, and the FY 16-17 budget request assumes a 3% increase over FY 15-16. However, amounts charged to each district could increase and/or decrease based on actual costs of providing services and any changes in the use of services, including the number of claims processed, by each district. In prior years this expense has been a separate line item under Fiscal Accounting Services. With the implementation of EFS, the expense has been separated into this new account.

	Final Adopted	Requested Requested	Requested Requested
County Services Charges	0	2,693	2,774

**51919 EFS Charges - Claimable**

**51928 EFS Charges - Unclaimable**

County departments and dependent districts under the Board of Supervisors are allocated a proportional share of

	FY 15-16			FY 16-17		
	Claimable	Unclaimable	Total	Claimable	Unclaimable	Total
Operations	\$ 13,265.81	\$ 88.14	\$13,353.95	\$ 15,647.53	\$ 107.13	\$ 15,754.66
Construction	\$ 3,171.45	\$ 21.07	\$ 3,192.52	\$ 3,740.88	\$ 25.61	\$ 3,766.49
Debt Service 2	\$ 779.59	\$ 5.18	\$ 784.77	\$ 919.56	\$ 6.30	\$ 925.86
Reserve 2	\$ 356.62	\$ 2.37	\$ 358.99	\$ 420.64	\$ 2.88	\$ 423.52
Depreciation	\$ 356.62	\$ 2.37	\$ 358.99	\$ 420.64	\$ 2.88	\$ 423.52
	\$ 17,930.09	\$ 119.13	\$18,049.22	\$ 21,149.25	\$ 144.80	\$ 21,294.05

These costs have not been finalized by the CAO by the deadline for submitting the FY 15-16 budget. Therefore, these expenses are not included in the draft budget. However, staff does anticipate that the CAO will finalize the EFS costs and that there will be an expense for FY 15-16 and FY 16-17.

**52191 Utilities**

Electrical services (PG&E) to run water distribution and treatment equipment.

**53402 Depreciation Expense**

This is a non-cash transaction required to comply with generally accepted accounting principles. The depreciation estimate is provided by the Auditor's office.

**57011 Transfers Out - Within a Fund**

\$2,205 transferred to the USDA Depreciation Fund is required under the terms of the USDA loan.

**USDA - DEBT SERVICES 2 -- #34150300**

**Revenues**

**40003 Direct Charges - CY**

This sub-object reflects the collection of flat charge revenue by the Tax Collector's Office. These funds will be used to repay the USDA loan.

The FY 13-14 direct charge per parcel for the USDA loan includes the following:

Loan Payment	\$	412.51
Paying Agent Fee	\$	15.15
		<u>427.66</u>
Parcels	99	\$ 42,338.35

**40202 Direct Charges - PY**

This sub-object reflects collectin of late charges being paid for the prior FY. The CY charges are adjusted to reflect the fact that some charges are not collected in the correct year.

**44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the district by the County Treasurer's Office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	x	Interest Rate	=	Amount
\$25,000	x	0.65%	=	\$163

**Expenditures**

**51201 Administration Services**

This sub-object appropriates the expense for an administratin charge assessed by the County for processing charges on the tax roll.

**53103 Interest on LT Debt**

The account is for interest appropriations on the two USDA loans for \$792,000 and \$191000, both of which mature in 2053. The amount of the interest (rate = 2.75%) and principal due each period is from a schedule provided by the USDA. This account is for interest only.

**59002 Advances**

**59003 Advances Clearing**

Administrative control account for payment of principal on USDA loan.

**USDA RESERVES - DEBT SERVICE 2 -- #34150400**

**Revenues**

**47101 Transfers In - Within a Fund**

A reserve of one-year's payment must be collected over a period of 10 years. Funds for this reserve are collected on the property taxes and deposited into the debt service department #34150500.

**USDA DEPRECIATION -- #34150500**

**Revenues**

**47101 Transfers In - Within a Fund**

The amount is specified in the Installment Agreement for building reserves to be used for replacement of minor

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
5/26/2016

Name of Fund: CSA #41 SALMON CREEK WATER - OPERATIONS

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Department: 34150100  
Fund: 45305

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	19,921	58,208	112,945	99,375
PLUS: Revenues	143,406	161,620	105,656	118,694
LESS: Expenditures	127,053	438,385	204,782	211,664
Adjustments to Reserves / Encumbrances:				
Depreciation	21,933	108,950	85,371	85,380
Loss - Disposed Capital		222,311		
Unrealized Gains and Losses		243	185	
Due from Other Fund				
Changes in Encumbrances				
<i>rounding</i>			(1)	
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	58,208	112,945	99,375	91,785
(SURPLUS) / DEFICIT FOR FISCAL YEAR	(16,353)	276,765	99,126	92,970
NET USE OF FUND BALANCE	(38,286)	(54,738)	13,571	7,590

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	18,108	53,029	121,516	
12100 Accounts Receivable	5,358	6,581		
12115 Other Receivables			2,886	
20100 Vouchers Payable	(3,544)		(538)	
20300 Accounts Payable		(1,403)	(10,919)	
205 Due to Other Governments				
223 Interest Payable				
322 Fund Balance Reserved for Encumbrances				
TOTAL	19,921	58,208	112,945	0

**SALMON CREEK OPERATIONS -- #34150100-45305**

**FY 2015-16 / FY 2016-17 BUDGET**

**2nd-Year Adjustments**

<b>REVENUES</b>		<b>Actuals</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Final</b>	<b>Final</b>	<b>Estimated</b>	<b>Approved</b>
		<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>16-17</b>
			<b>13-14</b>		<b>14-15</b>		<b>15-16</b>	
<b>FINES/FORFEITURES/PENALTIES</b>								
43201	Fines, Forfeitures, Penalties	0	0	412	0	0	0	0
	Subtotal	0	0	412	0	0	0	0
<b>USE OF MONEY/PROPERTY</b>								
44002	Interest on Pooled Cash	146	117	375	117	345	824	345
44050	Unrealized Gains and Losses	0	0	(243)	0	0	(185)	0
	Subtotal	146	117	132	117	345	639	345
<b>MISCELLANEOUS REVENUES</b>								
45301	Charges for Services	0	0	518	0	0	179	0
45313	Sale - Water	100,510	102,541	110,233	102,541	116,029	104,838	118,349
46040	Miscellaneous Revenue	0	0	0	0	0	0	0
	Subtotal	100,510	102,541	110,750	102,541	116,029	105,017	118,349
<b>OTHER REVENUE</b>								
46002	Sales - Taxable	0	0	0	0	0	0	0
46200	Revenue Appl PY Misc	0	0	(3,174)	0	0	0	0
	Subtotal	0	0	(3,174)	0	0	0	0
<b>OTHER FINANCING USES</b>								
47101	Transfers In - Within a Fund	42,750	0	53,499	165,919	0	0	0
	Subtotal	42,750	0	53,499	165,919	0	0	0
<b>TOTAL REVENUES</b>		<b>143,406</b>	<b>102,658</b>	<b>161,620</b>	<b>268,577</b>	<b>116,374</b>	<b>105,656</b>	<b>118,694</b>

<b>EXPENDITURES</b>		<b>Actual</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Final</b>	<b>Final</b>	<b>Estimated</b>	<b>Approved</b>
<b>EFS</b>	<b>EFS</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>16-17</b>
<b>Account #</b>	<b>Title</b>		<b>13-14</b>		<b>14-15</b>		<b>15-16</b>	
<b>SERVICES AND SUPPLIES</b>								
51071	Maintenance-Bldg & Imp	36,792	10,000	12,429	40,000	12,307	5,148	15,000
51077	Maintenance-Infrastructure	0	0	10,919	0	(7,200)	0	0
51201	Administration Services	11,601	15,000	19,486	25,000	15,000	16,708	15,000
51206	Accounting/Auditing Services	0	0	0	0	16,500	16,500	0
51207	Client Accounting Services	6,681	2,963	3,710	15,463	4,500	15,526	4,700
51211	Legal Services	0	1,500	1,958	1,500	1,500	3,500	1,500
51213	Engineer Services	0	600	0	600	1,000	0	1,200
51221	Medical/Laboratory Services	2,130	5,000	5,090	5,000	5,000	2,620	5,000
51241	Outside Printing & Binding	0	250	0	250	50	50	50
51242	Bank Charges (Fiscal Agent Fees)	0	0	700	0	1,500	0	1,500
51244	Permits/License/Fees	594	2,000	594	2,000	2,000	594	2,000
51249	Other Professional Services	4,080	0	5,710	0	5,600	5,391	5,800
51301	Publications & Legal Notices	0	200	0	200	200	100	200
51803	Other Contract Services	38,016	48,151	38,224	48,151	42,000	40,660	45,000
51901	Telecommunication Data Lines	0	0	0	0	0	185	0
51902	Telecommunication Usage	293	250	355	250	250	283	250
51909	Telecommunication Wireless Svc	0	0	93	0	960	0	960
51916	County Service Charges	0	0	2,306	0	5,467	5,467	2,774
51919	EFS Charges - Claimable	0	0	0	601	0	0	0
51928	EFS Charges - Unclaimable	0	0	0	0	0	0	0
52061	Fuel/Gas/Oil	541	100	107	100	662	252	662
52091	Memberships/Certifications	0	50	45	50	50	0	50
52111	Office Supplies	29	800	0	800	200	50	200
52117	Mail & Postage Supplies	158	700	69	700	200	0	200
52191	Utilities	2,001	5,000	3,126	5,000	5,000	4,172	5,000
	Subtotal	102,915	92,564	104,920	145,665	112,746	117,206	107,046

OTHER CHARGES

53103 Interest on LT Debt	0	0	0	1,216	0	0	0
53402 Depreciation Expense	21,933	22,100	108,950	22,100	92,580	85,371	85,380
53403 Loss - Disposed Capital	0	0	222,311	0	0	0	0
Subtotal	21,933	22,100	331,260	23,316	92,580	85,371	85,380

OTHER FINANCING USES

57011 Transfers Out - Within a Fund	2,205	0	2,205	38,247	2,205	2,205	2,205
Subtotal	2,205	0	2,205	38,247	2,205	2,205	2,205

TOTAL EXPENDITURES	127,053	114,664	438,385	207,228	207,531	204,782	194,631
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NET COST	(16,353)	12,006	276,765	(61,349)	91,157	99,126	75,937
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FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
5/26/2016

Name of Fund: CSA #41 SALMON CREEK WATER - CONSTRUCTION

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Department: 34150200  
Fund: 45310

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	89,068	30,085	3,887	3,887
PLUS: Revenues	1,591,395	74,306	(147)	0
LESS: Expenditures	1,229,525	100,356	0	0
Adjustments to Reserves / Encumbrances:				
Capitalized Interest	(24,279)	0	0	0
Principal Payment-SPWLF	(400,000)	0		
Unrealized Gain/Losses-investments	3,427	(147)	147	
Special Project Water Fund Loan Proceeds	0	0		
USDA Loan Proceeds				
Change in Encumbrances	0	0	0	0
<i>rounding</i>		(1)		
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	30,085	3,887	3,887	3,887
(SURPLUS) / DEFICIT FOR FISCAL YEAR	(361,869)	26,050	147	0
NET USE OF FUND BALANCE	58,983	26,198	0	0

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	91,174	425,037	3,887	
10400 Unrealized Gain/Losses-investments		3,427		
12100 Accounts Receivable				
12115 Other Receivables				
16300 Due From Other Governments		98,204		
20100 Vouchers Payable	(117)			
20300 Accounts Payable		(44,139)		
209 Contract Retention Payable		(50,438)		
204 Due to Other Funds		(400,000)		
205 Due to Other Governments				
223 Interest Payable	(1,989)	(2,005)		
230 Advances from Other Funds				
322 Fund Balance Reserved for Encumbrances				
TOTAL	89,068	30,085	3,887	0

**SALMON CREEK CONSTRUCTION -- #34150200-45310**

**FY 2015-16 / FY 2016-17 BUDGET**

**2nd-Year Adjustments**

<b>REVENUES</b>		<b>Actual</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Final</b>	<b>Final</b>	<b>Estimated</b>	<b>Approved</b>
<b>EFS</b>	<b>EFS</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>16-17</b>
<b>Account #</b>	<b>Title</b>		<b>13-14</b>		<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	
<b>INTERGOVERNMENTAL REVENUES</b>								
42431	Federal Construction	690,076	513,000	63,113	0	0	0	0
42601	County of Sonoma	0	0	0	0	0	0	0
	Subtotal	690,076	513,000	63,113	0	0	0	0
<b>USE OF MONEY/PROPERTY</b>								
44002	Interest on Pooled Cash	1,695	325	1,071	0	0	0	0
44050	Unrealized Gains/Losses	0	0	(3,280)	0	0	(147)	0
	Subtotal	1,695	325	(2,209)	0	0	(147)	0
<b>SANITATION SERVICES</b>								
45223	Sewer/Water Hook up Fees	0	0	3,552	0	0	0	0
	subtotal	0	0	3,552	0	0	0	0
<b>MISCELLANEOUS REVENUES</b>								
46200	Revenue Appl PY Misc Revenue	0	0	(18,189)	0	0	0	0
	subtotal	0	0	(18,189)	0	0	0	0
<b>OTHER FINANCING USES</b>								
47101	Transfers In - Within a Fund	899,624	0	28,039	0	0	0	0
	Subtotal	899,624	0	28,039	0	0	0	0
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>								
49002	Advances	0	792,000	0	0	0	0	0
49003	Advances Clearing	0	(792,000)	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>1,591,395</b>	<b>513,325</b>	<b>74,306</b>	<b>0</b>	<b>0</b>	<b>(147)</b>	<b>0</b>
<b>EXPENDITURES</b>								
<b>EFS</b>	<b>EFS</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Final</b>	<b>Final</b>	<b>Estimated</b>	<b>Approved</b>
<b>Account #</b>	<b>Title</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>16-17</b>
<b>OTHER CHARGES</b>								
53103	Interest - PY	(24,279)	0	0	0	0	0	0
53103	Interest on LT Debt	12,016	12,400	85	0	0	0	0
	Subtotal	(12,262)	12,400	85	0	0	0	0
<b>OTHER FINANCING USES</b>								
57011	Transfers Out - Within a Fund	42,750	0	53,499	0	0	0	0
	Subtotal	42,750	0	53,499	0	0	0	0
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>								
59002	Advances	0	400,000	400,000	0	0	0	0
59003	Advances Clearing	0	(400,000)	(400,000)	0	0	0	0
	Subtotal	0	0	0	0	0	0	0
<b>CAPITAL ASSETS</b>								
19810	Land	0	20,000	0	0	0	0	0
19831	CIP - Bldg & Imp	1,156,389	782,600	46,774	0	0	0	0
	Subtotal	1,156,389	802,600	46,774	0	0	0	0
<b>PRIOR YEAR ENCUMBRANCES</b>								
90852	PY ENC-BLDG/IMP	42,649	44,472	0	0	0	0	0
<b>Total Prior Year Encumbrances</b>		<b>42,649</b>	<b>44,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>1,229,525</b>	<b>859,472</b>	<b>100,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>		<b>(361,869)</b>	<b>346,147</b>	<b>26,050</b>	<b>0</b>	<b>0</b>	<b>147</b>	<b>0</b>

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
5/26/2016

Name of Fund: CSA #41 SALMON CREEK WATER - DEBT SERVICE

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Department: 34150300  
Fund: 45315

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	30,383	68,668	39,224	39,887
PLUS: Revenues	62,472	54,824	46,625	42,688
LESS: Expenditures	992,787	70,059	31,008	30,860
Adjustments to Reserves / Encumbrances:				
Advances from Other Government	968,600	0		
Principal Payment		(14,400)	(14,800)	(15,600)
Adjustment to Principle Payment <i>(change in GL205)</i>		(400)		
Unrealized Gain/Losses-investments		591	(153)	
<i>rounding</i>				
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	68,668	39,224	39,887	36,115
(SURPLUS) / DEFICIT FOR FISCAL YEAR	930,315	15,235	(15,616)	(11,828)
NET USE OF FUND BALANCE	(38,285)	29,444	(663)	3,772

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	28,240	92,303	60,623	
12100 Accounts Receivable	2,143			
12115 Other Receivables		2,319	2,819	
20100 Vouchers Payable				
20300 Accounts Payable				
21400 Loan Interest Payable		(11,554)	(9,418)	
23300 Due to Other Governments		(14,400)	(14,800)	
TOTAL	30,383	68,668	39,224	0

**SALMON CREEK USDA DEBT SERVICE -- 3450300-45315**

**FY 2015-16 / FY 2016-17 BUDGET**

**2nd-Year Adjustments**

<b>REVENUES</b>		<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>Final</b>	<b>Final</b>	<b>Estimated</b>	<b>Approved</b>
<b>EFS</b>	<b>EFS</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>16-17</b>
<b>Account #</b>	<b>Title</b>		<b>13-14</b>		<b>14-15</b>	<b>15-16</b>		
<b>TAXES</b>								
40003	Direct Charges - CY	2,988	0	44,204	57,966	42,338	48,872	42,338
40003	Direct Charges - CY	55,775	0	0	0	0	(2,447)	0
40050	Property Tax Accrual	(1,597)	0	511	0	0	0	0
40202	Direct Charges - PY	2,406	0	864	0	0	0	0
40999	Penalties & Costs on Taxes	921	0	369	0	0	0	0
	Subtotal	60,493	0	45,948	57,966	42,338	46,425	42,338
<b>USE OF MONEY/PROPERTY</b>								
44002	Interest on Pooled Cash	619	163	441	163	350	353	350
44003	Other Interest Earnings	27	0	0	0	0	(153)	0
44050	Unrealized Gains and Losses	0	0	(591)	0	0	0	0
	Subtotal	646	163	(150)	163	350	200	350
<b>CHARGES FOR SERVICES</b>								
45223	Sewer/Water Hook up Fees	0	0	9,026	0	0	0	0
	Subtotal	0	0	9,026	0	0	0	0
<b>MISCELLANEOUS REVENUES</b>								
46040	Miscellaneous Revenue	1,333	34,000	0	34,000	0	0	0
	Subtotal	1,333	34,000	0	34,000	0	0	0
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>								
49002	Advances	983,000	0	0	983,000	0	0	0
49003	Advances Clearing	(983,000)	0	0	(983,000)	0	0	0
	Subtotal	0	0	0	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>62,472</b>	<b>34,163</b>	<b>54,824</b>	<b>92,129</b>	<b>42,688</b>	<b>46,625</b>	<b>42,688</b>

<b>EXPENDITURES</b>		<b>Actual</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Final</b>	<b>Final</b>	<b>Estimated</b>	<b>Approved</b>
<b>EFS</b>	<b>EFS</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>16-17</b>
<b>Account #</b>	<b>Title</b>		<b>13-14</b>		<b>14-15</b>	<b>15-16</b>		
<b>SERVICES AND SUPPLIES</b>								
51201	Administration Services	501	0	501	300	450	372	450
	Subtotal	501	0	501	300	450	372	450
<b>OTHER CHARGES</b>								
53103	Interest on LT Debt	11,554	0	34,485	11,554	34,485	26,493	26,082
	Subtotal	11,554	0	34,485	11,554	34,485	26,493	26,082
<b>OTHER FINANCING USES</b>								
57011	Transfers Out - Within a Fund	980,732	0	35,074	1,013,823	1,041,862	4,143	4,143
	Subtotal	980,732	0	35,074	1,013,823	1,041,862	4,143	4,143
<b>ADMINISTRATIVE CONTROL ACCOUNT</b>								
59002	Advances	0	0	14,400	0	23,500	14,800	15,600
59003	Advances Clearing	0	0	(14,400)	0	(23,500)	(14,800)	(15,600)
	Subtotal	0	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>992,787</b>	<b>0</b>	<b>70,059</b>	<b>1,025,677</b>	<b>1,076,797</b>	<b>31,008</b>	<b>30,675</b>

<b>NET COST</b>	<b>930,315</b>	<b>(34,163)</b>	<b>15,235</b>	<b>933,548</b>	<b>1,034,108</b>	<b>(15,616)</b>	<b>(12,013)</b>
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FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
5/26/2016

Name of Fund: CSA #41 SALMON CREEK WATER - RESERVE

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Department: 34150400  
Fund: 45320

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	0	1,286	0	4
PLUS: Revenues	1,286	7,067	4,126	4,160
LESS: Expenditures	0	8,342	4,143	4,200
Adjustments to Reserves / Encumbrances:				
Due from Other Government				
Principal Payment				
Adjustment to Principle Payment				
Unrealized Gain/Losses-investments		(11)	21	
<i>rounding</i>				
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	1,286	0	4	(36)
(SURPLUS) / DEFICIT FOR FISCAL YEAR	(1,286)	1,275	17	40
NET USE OF FUND BALANCE	(1,286)	1,286	(4)	40

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	0	1,286	0	
12100 Accounts Receivable				
12115 Other Receivables				
20100 Vouchers Payable				
20300 Accounts Payable				
21400 Loan Interest Payable				
23300 Due to Other Governments				
TOTAL	0	1,286	0	0

**SALMON CREEK USDA RESERVE 2-- 34150400-45320  
FY 2015-16 / FY 2016-17 BUDGET**

**2nd-Year Adjustments**

<b>REVENUES</b>		<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>Final</b>	<b>Final</b>	<b>Estimated</b>	<b>Approved</b>
<b>EFS</b>	<b>EFS</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>16-17</b>
<b>Account #</b>	<b>Title</b>		<b>13-14</b>		<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	
<b>OTHER FINANCING USES</b>								
44002	Interest on Pooled Cash	2	0	21	0	0	4	0
44050	Unrealized Gains and Losses	0	0	11	0	0	(21)	0
47101	Transfers In - Within a Fund	1,284	0	7,035	1,284	4,143	4,143	4,143
	Subtotal	1,286	0	7,067	1,284	4,143	4,126	4,143
<b>TOTAL REVENUES</b>		1,286	0	7,067	1,284	4,143	4,126	4,143

<b>EXPENDITURES</b>		<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>Final</b>	<b>Final</b>	<b>Estimated</b>	<b>Approved</b>
<b>EFS</b>	<b>EFS</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>16-17</b>
<b>Account #</b>	<b>Title</b>		<b>13-14</b>		<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	
<b>SERVICES AND SUPPLIES</b>								
51201	Administration Services	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0
<b>MISCELLANEOUS OTHER CHARGES</b>								
53610	Other Charges	0	0	0	0	4,200	4,143	4,200
	Subtotal	0	0	0	0	4,200	4,143	4,200
<b>OTHER FINANCING USES</b>								
57015	Transfers Out - All Others	0	0	8,342	0	0	0	0
	Subtotal	0	0	8,342	0	0	0	0
<b>TOTAL EXPENDITURES</b>		0	0	8,342	0	4,200	4,143	4,200
<b>NET COST</b>		(1,286)	0	1,275	(1,284)	57	17	57

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
5/26/2016

Name of Fund: CSA #41 SALMON CREEK WATER - DEPRECIATION RESERVE

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Department: 34150500  
Fund: 45325

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	0	2,208	4,430	6,667
PLUS: Revenues	0	2,216	2,226	2,205
LESS: Expenditures	0	0	0	0
Adjustments to Reserves / Encumbrances:				
Due from Other Fund				
Principal Payment				
Adjustment to Principle Payment ( <i>change in GL205</i> )				
Unrealized Gain/Losses-investments		7	11	
<i>rounding</i>				
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	0	4,430	6,667	8,872
(SURPLUS) / DEFICIT FOR FISCAL YEAR	0	(2,216)	(2,226)	(2,205)
NET USE OF FUND BALANCE	0	(2,222)	(2,237)	(2,205)

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash		2,208	4,430	
12100 Accounts Receivable				
12115 Other Receivables				
20100 Vouchers Payable				
20300 Accounts Payable				
21400 Loan Interest Payable				
23300 Due to Other Governments				
TOTAL	0	2,208	4,430	0

SALMON CREEK USDA DEPRECIATION -- 34150500-45325

FY 2015-16 / FY 2016-17 BUDGET

2nd-Year Adjustments

REVENUES		Actual	Adopted	Actual	Final	Final	Estimated	Approved
EFS	EFS		Budget		Budget	Budget		
Account #	Title	13-14	13-14	14-15	14-15	15-16	15-16	16-17
<u>OTHER FINANCING USES</u>								
44002	Interest on Pooled Cash	3	0	17	0	0	32	0
44050	Unrealized Gains and Losses	0	0	(7)	0	0	(11)	0
47101	Transfers In - Within a Fund	2,205	0	2,205	2,205	2,205	2,205	2,205
	Subtotal	2,208	0	2,216	2,205	2,205	2,226	2,205
<b>TOTAL REVENUES</b>		<b>2,208</b>	<b>0</b>	<b>2,216</b>	<b>2,205</b>	<b>2,205</b>	<b>2,226</b>	<b>2,205</b>

EXPENDITURES		Actual	Adopted	Actual	Final	Final	Estimated	Approved
EFS	EFS		Budget		Budget	Budget		
Account #	Title	13-14	13-14	14-15	14-15	15-16	15-16	16-17
<u>SERVICES AND SUPPLIES</u>								
51201	Administration Services	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>NET COST</b>	<b>(2,208)</b>	<b>0</b>	<b>(2,216)</b>	<b>(2,205)</b>	<b>(2,205)</b>	<b>(2,226)</b>	<b>(2,205)</b>
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SALMON CREEK WATER DISTRICT SUMMARY  
 FY 2015-16 / FY 2016-17 BUDGET  
 2nd-Year Supplemental Adjustments

EXPENDITURES	Actual 13-14	Adopted Budget 13-14	Estimated 14-15	Final Budget 14-15	Final Budget 15-16	Estimated 15-16	Approved 16-17	2nd Year Adjustments	Requested 16-17
TOTAL REVENUES	1,800,767	650,146	300,033	364,195	165,410	158,485	167,730	17	167,747
TOTAL EXPENDITURES	2,349,366	974,136	617,143	1,232,905	1,288,528	239,933	229,506	17,218	246,724
NET COST	(548,598)	(323,990)	(317,109)	(868,710)	(1,123,118)	(81,449)	(61,775)	(17,201)	(78,976)

SALMON CREEK WATER DISTRICT OPERATIONS SUMMARY  
 FY 2015-16 / FY 2016-17 BUDGET  
 2nd-Year Supplemental Adjustments

EXPENDITURES	Actual 13-14	Adopted Budget 13-14	Estimated 14-15	Final Budget 14-15	Final Budget 15-16	Estimated 15-16	Approved 16-17	2nd Year Adjustments	Requested 16-17
TOTAL REVENUES	143,406	102,658	161,620	268,577	116,374	105,656	118,694	0	118,694
TOTAL EXPENDITURES	127,053	114,664	438,385	207,228	207,531	204,782	194,631	17,033	211,664
NET COST	16,353	(12,006)	(276,765)	61,349	(91,157)	(99,126)	(75,937)	(17,033)	(92,970)