

MID-YEAR 16-17 REVENUE AND EXPENDITURE SUMMARY AND PROJECTION

Department: Transportation and Public Works
Division: Water Service Areas
Fund Name: CSA No. 41 - Salmon Creek
Index: 34150100, 34150200, 34150300, 34150400, 34150500

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A. DISCUSSION

Operations:

- * Fund balance at 6/30/15 is estimated to be \$121,451.
- * Revenues in Salmon Creek Operations are under budget by \$9,759, although revenues are estimated to be approximately the same as fiscal year 15/16.
- * Maintenance - Buildings/Improvements is anticipated to be under budget by \$5,000 as the new treatment plant continues to operate without issues.
- * Administrative Services is anticipated to be \$7,500 under budget now that the rate study is complete and the rates have been approved by the Board.
- * Other Contract Services is anticipated to be \$6,100 under budget. Annual CPI adjustments have continued to be low. The operations and maintenance contract will be put out to bid in the Spring of 2017.

B. INDEX SUMMARY

	Actual Expenditures Jul-Dec 2016	Estimated Expenditures Jan-Jun 2017	Total Estimate FY 16-17	Budgeted FY 16-17	Over/ (Under) Budget
SALMON CREEK OPERATIONS:					
Revenues	54,196	54,739	108,935	118,694	(9,759)
Expenditures	86,871	104,597	191,468	211,664	(20,196)
Net Cost	(32,674)	(49,858)	(82,532)	(92,970)	10,438
USDA DEBT SERVICE:					
Revenues	24,624	16,875	41,500	42,688	(1,188)
Expenditures	3,840	27,003	30,843	30,860	(17)
Net Cost	20,784	(10,128)	10,657	11,828	(1,171)
USDA RESERVE:					
Revenues	(6)	4,161	4,155	4,160	(5)
Expenditures	0	0	0	0	0
Net Cost	(6)	4,161	4,155	4,160	(5)
USDA DEPRECIATION FUND:					
Revenues	5	2,247	2,252	2,205	47
Expenditures	0	0	0	0	0
Net Cost	5	2,247	2,252	2,205	47
CONSTRUCTION:					
Revenues	(5)	0	(5)	0	(5)
Expenditures	0	0	0	0	0
Net Cost	(5)	0	(5)	0	(5)

SALMON CREEK ZONE OF BENEFIT

FY 2016-17 Mid Year Report

Account Description	Revised Budget	Actual	Estimated	Less PY	Current Year	Over/(Under)	Percent
		July-Dec 2016	Jan-June 2017	Encumbrances	End Estimate	Budget	Change
Revenues							
34150100 CSA #41-Salmon Creek Wtr Operations	118,694	54,196	54,739		108,935	(9,759)	-8.22%
34150200 CSA #41-Salmon Creek Wtr Constr	-	(5)	-		(5)	(5)	#DIV/0!
34150300 CSA #41-Salmon Creek Wtr DS	42,688	24,624	16,875		41,500	(1,188)	-2.78%
34150400 CSA #41-Salmon Creek Wtr Resv	4,160	(6)	4,161		4,155	(5)	-0.11%
34150500 CSA #41-Salmon Creek Wtr Depr	2,205	5	2,247		2,252	47	2.12%
Total Revenues	167,747	78,815	78,021		156,837	(10,910)	-6.50%
Expenditures							
34150100 CSA #41-Salmon Creek Wtr Operations	211,664	86,871	104,597		191,468	(20,196)	-9.54%
34150200 CSA #41-Salmon Creek Wtr Constr	-	-	-		-	-	#DIV/0!
34150300 CSA #41-Salmon Creek Wtr DS	30,860	3,840	27,003		30,843	(17)	-0.06%
34150400 CSA #41-Salmon Creek Wtr Resv	-	-	-		-	-	#DIV/0!
34150500 CSA #41-Salmon Creek Wtr Depr	-	-	-		-	-	#DIV/0!
Total Expenditures	242,524	90,711	131,600		222,311	(20,213)	-8.33%
Net Cost	74,777	11,896	53,578		65,474	(9,303)	-12.44%

FY 2016-17
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:
3/20/2017

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

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Sections: CSA #41 SALMON CREEK - OPERATIONS

Internal Reference Only

Department: 34150100

Fund: 45305

	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	58,208	112,945	118,799
PLUS: Revenues	161,620	111,291	108,935
LESS: Expenditures	438,385	161,006	191,468
Adjustments to Reserves / Encumbrances:			
Depreciation	108,950	51,029	85,184
Loss - Disposed Capital	222,311	0	
Unrealized Gains and Losses	243	21	
Interest on Long Term Debt		4,518	
<i>rounding</i>	<i>(1)</i>	<i>1</i>	
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	112,945	118,799	121,451
(SURPLUS) / DEFICIT FOR FISCAL YEAR	276,765	49,715	82,532
NET USE OF FUND BALANCE	(54,737)	(5,854)	(2,651)
DETAIL OF FUND BALANCE COMPONENTS	6/30/14	6/30/15	6/30/16
10100 Cash	53,029	121,516	116,403
12100 Accounts Receivable	6,581		
12115 Other Receivables		2,886	3,593
20100 Vouchers Payable		(538)	(1,197)
20300 Accounts Payable	(1,403)	(10,919)	
21400 Interest Payable			
23300 Due to Other Governments			
TOTAL	58,208	112,945	118,799

SALMON CREEK ZONE OF BENEFIT

FY 2016-17 Mid Year Report

Account Description	Revised Budget	Actual	Estimated	Less PY Encumbrances	Current Year End Estimate	Over/(Under) Budget	Percent Change
		July-Dec 2016	Jan-June 2017				
34150000 CSA #41 Water - Salmon Ck Div							
00004 All Revenues							
44002 - Interest on Pooled Cash	345	260	590		850	505	146.38%
44050 - Unrealized Gains and Losses	-	(165)	-		(165)	(165)	#DIV/0!
45313 - Sale - Water	118,349	54,101	54,149		108,250	(10,099)	-8.53%
Total 00004 All Revenues	118,694	54,196	54,739		108,935	(9,759)	-8.22%
00005 All Expense/Expenditure Accts							
51000 Services and Supplies							
51071 - Maintenance - Bldg & Improve	15,000	3,059	6,941		10,000	(5,000)	-33.33%
51201 - Administration Services	15,000	3,759	3,741		7,500	(7,500)	-50.00%
51206 - Accounting/Auditing Services	14,800	2,220	14,280		16,500	1,700	11.49%
51207 - Client Accounting Services	8,433	2,867	5,566		8,433	-	0.00%
51211 - County Counsel - Legal Advice	1,500	447	448		895	(605)	-40.33%
51213 - Engineer Services	1,200	-	-		-	(1,200)	-100.00%
51221 - Medical/Laboratory Services	5,000	902	948		1,850	(3,150)	-63.00%
51241 - Outside Printing and Binding	50	-	-		-	(50)	-100.00%
51244 - Permits/License/Fees	2,000	-	1,500		1,500	(500)	-25.00%
51249 - Other Professional Services	5,800	2,522	2,578		5,100	(700)	-12.07%
51250 - Planning/Mapping/Inspections	-	564	-		564	564	#DIV/0!
51301 - Publications and Legal Notices	200	-	-		-	(200)	-100.00%
51401 - Rents and Leases - Equipment	-	107	-		107	107	#DIV/0!
51803 - Other Contract Services	45,000	19,163	19,737		38,900	(6,100)	-13.56%
51901 - Telecommunication Data Lines	-	926	924		1,850	1,850	#DIV/0!
51902 - Telecommunication Usage	250	134	141		275	25	10.00%
51909 - Telecommunication Wireless Svc	960	-	-		-	(960)	-100.00%
51916 - County Services Charges	2,774	-	2,774		2,774	-	0.00%
52061 - Fuel/Gas/Oil	662	-	500		500	(162)	-24.47%
52091 - Memberships/Certifications	50	-	-		-	(50)	-100.00%
52111 - Office Supplies	200	2	23		25	(175)	-87.50%
52115 - Books/Media/Subscriptions	-	20	-		20	20	#DIV/0!
52117 - Mail and Postage Supplies	200	-	-		-	(200)	-100.00%

SALMON CREEK ZONE OF BENEFIT

FY 2016-17 Mid Year Report

	52141 - Minor Equipment/Small Tools	-	3,536	-		3,536	3,536	#DIV/0!
	52191 - Utilities Expense	5,000	1,845	1,905		3,750	(1,250)	-25.00%
	Total 51000 Services and Supplies	124,079	42,074	62,005		104,079	(20,000)	-16.12%
	53000 Other Charges							
	53402 - Depreciation Expense	85,380	42,592	42,592		85,184	(196)	-0.23%
	Total 53000 Other Charges	85,380	42,592	42,592		85,184	(196)	-0.23%
	57000 Other Financing Uses							
	57011 - Transfers Out - within a Fund	2,205	2,205	-		2,205	-	0.00%
	Total 57000 Other Financing Uses	2,205	2,205	-		2,205	-	0.00%
	Total 00005 All Expense/Expenditure Accts	211,664	86,871	104,597		191,468	(20,196)	-9.54%
Net Cost		92,970	32,674	49,858		82,532	(10,438)	-11.23%

FY 2016-17
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:
3/20/2017

Name of Fund: CSA #41 SALMON CREEK WATER - CONSTRUCTION
 Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK
 Sections: CSA #41 SALMON CREEK - CONSTRUCTION
 Department: 34150200
 Fund: 45310

Internal Reference Only

	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	30,085	3,887	3,887
PLUS: Revenues	74,306	(142)	(5)
LESS: Expenditures	100,356	0	0
Adjustments to Reserves / Encumbrances:			
Capitalized Interest			
Principal Payment-SPWLF			
Unrealized Gain/Losses-investments	(147)	142	5
Special Project Water Fund Loan Proceeds			
USDA Loan Proceeds			
<i>rounding</i>	(1)		
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	3,887	3,887	3,887
(SURPLUS) / DEFICIT FOR FISCAL YEAR	26,050	142	5
NET USE OF FUND BALANCE	26,198	0	0
DETAIL OF FUND BALANCE COMPONENTS	6/30/14	6/30/15	6/30/16
10100 Cash	425,037	3,887	3,887
12100 Accounts Receivable	3,427		
12115 Other Receivables			
20100 Vouchers Payable			
20300 Accounts Payable	(44,139)		
21400 Interest Payable	(2,005)		
23300 Due to Other Governments			
132 Due From Other Governments	98,204		
209 Contract Retention Payable	(50,438)		
204 Due to Other Funds	(400,000)		
230 Advances from Other Funds			
TOTAL	30,085	3,887	3,887

SALMON CREEK ZONE OF BENEFIT

FY 2016-17 Mid Year Report

Account Description	Revised Budget	Actual <u>July-Dec 2016</u>	Estimated Jan-June 2017	Less PY Encumbrances	Current Year End Estimate	Over/(Under) Budget	Percent Change
34150200 CSA #41-Salmon Ck Wtr Constr							
00004 All Revenues							
44050 - Unrealized Gains and Losses	-	(5)	-		(5)	(5)	#DIV/0!
Total 00004 All Revenues	-	(5)	-		(5)	(5)	#DIV/0!
Total 00005 All Expense/Expenditure Accts	-	-	-		-	-	#DIV/0!
Net Cost	-	5	-		5	5	

FY 2016-17
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:
3/20/2017

Name of Fund: CSA #41 SALMON CREEK WATER - DEBT SERVICE 2 (USDA)

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Sections: CSA #41 SALMON CREEK - DEBT SERVICE 2

Internal Reference Only

Department: 34150300

Fund: 45315

	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	68,668	39,224	38,776
PLUS: Revenues	54,824	45,688	41,500
LESS: Expenditures	70,059	31,008	30,843
Adjustments to Reserves / Encumbrances:			
Advances from Other Government			
Principal Payment	(14,400)	(14,800)	(15,600)
Adjustment to Principle Payment (change in GL205)	(400)	(256)	
Unrealized Gain/Losses-investments	591	(72)	81
<i>rounding</i>			
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	39,224	38,776	33,914
(SURPLUS) / DEFICIT FOR FISCAL YEAR	15,235	(14,680)	(10,657)
NET USE OF FUND BALANCE	29,444	448	4,862
DETAIL OF FUND BALANCE COMPONENTS	6/30/14	6/30/15	6/30/16
10100 Cash	92,303	60,623	62,014
12100 Accounts Receivable			
12115 Other Receivables	2,319	2,819	1,237
20100 Vouchers Payable			
20300 Accounts Payable			
21400 Interest Payable	(11,554)	(9,418)	(9,275)
23300 Due to Other Governments	(14,400)	(14,800)	(15,200)
TOTAL	68,668	39,224	38,776

SALMON CREEK ZONE OF BENEFIT

FY 2016-17 Mid Year Report

Account Description	Revised Budget	Actual July-Dec 2016	Estimated Jan-June 2017	Less PY Encumbrances	Current Year End Estimate	Over/(Under) Budget	Percent Change
34150300 CSA #41-Salmon Ck Wtr DS #2							
00004 All Revenues							
40003 - Direct Charges - CY	42,338	25,823	16,515		42,338	-	0.00%
40050 - Property Tax Accrual	-	(1,237)	-		(1,237)	(1,237)	#DIV/0!
44002 - Interest on Pooled Cash	350	120	360		480	130	37.14%
44050 - Unrealized Gains and Losses	-	(81)	-		(81)	(81)	#DIV/0!
Total 00004 All Revenues	42,688	24,624	16,875		41,500	(1,188)	-2.78%
00005 All Expense/Expenditure Accts							
51000 Services and Supplies							
51201 - Administration Services	450	-	450		450	-	0.00%
Total 51000 Services and Supplies	450	-	450		450	-	0.00%
53000 Other Charges							
53103 - Interest on LT Debt	26,250	3,840	22,410		26,250	-	0.00%
Total 53000 Other Charges	26,250	3,840	22,410		26,250	-	0.00%
57000 Other Financing Uses							
57011 - Transfers Out - within a Fund	4,160	-	4,143		4,143	(17)	-0.41%
Total 57000 Other Financing Uses	4,160	-	4,143		4,143	(17)	-0.41%
59000 Administrative Control Accts							
59002 - Advances	15,600	-	15,600		15,600	-	0.00%
59003 - Advances Clearing	(15,600)	-	(15,600)		(15,600)	-	0.00%
Total 59001 Administrative Control Accts	-	-	-		-	-	#DIV/0!
Total 00005 All Expense/Expenditure Accts	30,860	3,840	27,003		30,843	(17)	-0.06%
Net Cost	(11,828)	(20,784)	10,128		(10,657)	1,171	

FY 2016-17
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:
3/20/2017

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

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Sections: CSA #41 SALMON CREEK - USDA RESERVE 2

Internal Reference Only

Department: 34150400

Fund: 45320

	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	1,286	(0)	(0)
PLUS: Revenues	7,067	4,138	4,160
LESS: Expenditures	8,342	4,153	0
Adjustments to Reserves / Encumbrances:			
Due from Other Government			
Principal Payment			
Adjustment to Principle Payment			
Unrealized Gain/Losses-investments	(11)	16	6
<i>rounding</i>		(1)	
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	(0)	(0)	4,165
(SURPLUS) / DEFICIT FOR FISCAL YEAR	1,275	15	(4,160)
NET USE OF FUND BALANCE	1,286	(0)	(4,166)
DETAIL OF FUND BALANCE COMPONENTS	6/30/14	6/30/15	6/30/16
10100 Cash	1,286	0	0
12100 Accounts Receivable			
12115 Other Receivables			
20100 Vouchers Payable			
20300 Accounts Payable			
21400 Interest Payable			
23300 Due to Other Governments			
TOTAL	1,286	0	0

SALMON CREEK ZONE OF BENEFIT

FY 2016-17 Mid Year Report

Account Description	Revised Budget	Actual	Estimated	Less PY Encumbrances	Current Year End Estimate	Over/(Under) Budget	Percent Change
		July-Dec 2016	Jan-June 2017				
34150400 CSA #41-Salmon Ck Wtr Rsv #2							4
00004 All Revenues							
44002 - Interest on Pooled Cash	-	0	1		1	1	#DIV/0!
44050 - Unrealized Gains and Losses	-	(6)	-		(6)	(6)	#DIV/0!
47101 - Transfers In - within a Fund	4,160	-	4,160		4,160	-	0.00%
Total 00004 All Revenues	4,160	(6)	4,161		4,155	(5)	-0.11%
53000 Other Charges							
53610 - Other Charges	4,160	-	4,160		4,160	-	0.00%
Total 47000 Other Financing Uses	4,160	-	4,160		4,160	-	0.00%
Total 00005 All Expense/Expenditure Accts	4,160	-	4,160		4,160	-	0.00%
Net Cost	-	6	(1)		5	5	

FY 2016-17
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:
 3/20/2017

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

Division Title: PUBLIC WORKS - CSA #41 SALMON CREEK

Sections: CSA #41 SALMON CREEK - USDA DEPRECIATON FUND

Internal Reference Only

Department: 34150500

Fund: 45320

	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	2,208	4,430	6,681
PLUS: Revenues	2,216	2,248	2,252
LESS: Expenditures	0	0	0
Adjustments to Reserves / Encumbrances:			
Due from Other Fund			
Principal Payment			
Adjustment to Principle Payment (change in GL205)			
Unrealized Gain/Losses-investments	7	2	9
<i>rounding</i>	(1)	1	
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	4,430	6,681	8,942
(SURPLUS) / DEFICIT FOR FISCAL YEAR	(2,216)	(2,248)	(2,252)
NET USE OF FUND BALANCE	(2,222)	(2,251)	(2,261)
DETAIL OF FUND BALANCE COMPONENTS	6/30/14	6/30/15	6/30/16
10100 Cash	2,208	4,430	6,681
12100 Accounts Receivable			
12115 Other Receivables			
20100 Vouchers Payable			
20300 Accounts Payable			
21400 Interest Payable			
23300 Due to Other Governments			
TOTAL	2,208	4,430	6,681

SALMON CREEK ZONE OF BENEFIT

FY 2016-17 Mid Year Report

Account Description	Revised Budget	Actual July-Dec 2016	Estimated Jan-June 2017	Less PY Encumbrances	Current Year End Estimate	Over/(Under) Budget	Percent Change
34150500 CSA #41-Salmon Ck Wtr Depr							
00004 All Revenues							
44002 - Interest on Pooled Cash	-	14	42		56	56	#DIV/0!
44050 - Unrealized Gains and Losses	-	(9)	-		(9)	(9)	#DIV/0!
47101 - Transfers In - within a Fund	2,205	-	2,205		2,205	-	0.00%
Total 00004 All Revenues	2,205	5	2,247		2,252	47	2.12%