

PUBLIC WORKS-FALL RIVER MILLS AIRPORT
 Fund 200 Fall River Mills Airport
 Patrick J. Minturn, Director Public Works

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of Shasta
 Operation of Enterprise Fund
 Fiscal Year 2014-15

Schedule 11

Fund Title: 0200 - FALL RIVER MILLS AIRPORT
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
REVENUE FROM MONEY & PROPERTY	\$30,131	\$31,038	\$29,014	\$29,014
MISCELLANEOUS REVENUES	\$41,280	\$43,596	\$45,000	\$45,000
Total Operating Revenues:	\$71,411	\$74,634	\$74,014	\$74,014
Operating Expenses				
SERVICES AND SUPPLIES	\$73,037	\$82,573	\$88,371	\$88,371
OTHER CHARGES	\$17,682	\$19,884	\$115,478	\$115,478
Total Operating Expenses:	\$90,720	\$102,457	\$203,849	\$203,849
Operating Income (Loss)	(\$19,308)	(\$27,822)	(\$129,835)	(\$129,835)
Non-Operating Revenues (Expenses)				
SERVICES AND SUPPLIES	\$0	(\$16)	\$0	\$0
REVENUE FROM MONEY & PROPERTY	(\$37)	\$78	\$50	\$50
INTERGOVERNMENTAL REVENUES	\$384,854	\$178,126	\$72,439	\$72,439
MISCELLANEOUS REVENUES	\$561	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$385,378	\$178,188	\$72,489	\$72,489
Income Before Capital Contributions and Transfers:	\$366,069	\$150,365	(\$57,346)	(\$57,346)
Change in Net Assets	\$366,069	\$150,365	(\$57,346)	(\$57,346)
Net Assets - Beginning Balance	\$11,897,129	\$12,263,199	\$12,413,564	\$12,413,564
Net Assets - Ending Balance	\$12,263,199	\$12,413,564	\$12,356,218	\$12,356,218
Additional Appropriations				
CAP ASSETS-BLDG & IMPROVEMENTS	\$389,111	\$172,720	\$59,620	\$59,620
Total Additional Appropriations:	\$389,111	\$172,720	\$59,620	\$59,620
Total Change in Net Assets:	(\$23,041)	(\$22,354)	(\$116,966)	(\$116,966)

PROGRAM DESCRIPTION

The Fall River Mills Airport operates as an Enterprise Fund. The operation is supported primarily from hangar rentals, aviation gas, and an annual grant from the State of California.

The Fall River Mills Airport will continue to be re-built in FY 2014-15. Grant elements include: taxi lane/taxiway connector improvements, apron security lighting, and airfield rotating beacon.

BUDGET REQUESTS

The FY 2014-15 requested budget includes revenues in the amount of \$146,503 and expenditures in the amount of \$263,469. Expenditures exceed revenues by \$116,966 and will be covered by fund balance.

If the Federal Aviation Administration grant number 13 is received at the levels requested the following capital improvement will be constructed:

- The rehabilitation of the runway and taxiway design and bid, and design and bid of a runway precision approach path indicator.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL
REPLACEMENT & IMPROVEMENT FUND**

Fund 206 WCL Replace and Improve Admin
Patrick J. Minturn, Director of Public Works

State Controller Schedules
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Operation of Enterprise Fund
Fiscal Year 2014-15

Schedule 11

Fund Title: 0206 - WCL REPLACEMENT & IMPROVEMENT
Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$2,071,943	\$1,586,650	\$1,500,000	\$1,500,000	\$1,500,000
Total Operating Revenues:	\$2,071,943	\$1,586,650	\$1,500,000	\$1,500,000	\$1,500,000
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$2,071,943	\$1,586,650	\$1,500,000	\$1,500,000	\$1,500,000
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$11,549	\$20,741	\$10,000	\$10,000	\$10,000
MISCELLANEOUS REVENUES	\$0	\$85,673	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$11,549	\$106,414	\$10,000	\$10,000	\$10,000
Income Before Capital Contributions and Transfers:	\$2,083,492	\$1,693,065	\$1,510,000	\$1,510,000	\$1,510,000
OTHER FINANCING USES	(\$445,176)	(\$843,322)	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
Change in Net Assets	\$1,638,315	\$849,743	(\$3,490,000)	(\$3,490,000)	(\$3,490,000)
Net Assets - Beginning Balance	\$3,422,834	\$5,061,150	\$5,910,893	\$5,910,893	\$5,910,893
Net Assets - Ending Balance	\$5,061,150	\$5,910,893	\$2,420,893	\$2,420,893	\$2,420,893
Additional Appropriations					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$1,638,315	\$849,743	(\$3,490,000)	(\$3,490,000)	(\$3,490,000)

PROGRAM DESCRIPTION

This fund is used to account for the activity associated with the Replacement and Improvement (R&I) Fund established to fund improvements at the County's landfill. Each year the Solid Waste Disposal Committee sets the tipping fee at the landfill that includes a component that flows into this budget. A long-range plan has been developed which identifies when new cells will need to be constructed at the landfill and the revenues from this source will be used for this purpose.

BUDGET REQUESTS

The FY 2014-15 requested budget includes revenues in the amount of \$1.5 million and expenditures in the amount of \$5 million.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

PUBLIC WORKS-SOLID WASTE ADMINISTRATION
Fund 207 Solid Waste Disposal Admin
Patrick J. Minturn, Director of Public Works

State Controller Schedules
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County of Shasta
 Operation of Enterprise Fund
 Fiscal Year 2014-15

Schedule 11

Fund Title: 0207 - SOLID WASTE DISPOSAL
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$873,914	\$920,620	\$735,000	\$735,000	
Total Operating Revenues:	\$873,914	\$920,620	\$735,000	\$735,000	
Operating Expenses					
SERVICES AND SUPPLIES	\$625,901	\$1,412,749	\$1,649,811	\$1,649,811	
OTHER CHARGES	\$349,359	\$485,934	\$807,287	\$807,287	
Total Operating Expenses:	\$975,260	\$1,898,684	\$2,457,098	\$2,457,098	
Operating Income (Loss)	(\$101,346)	(\$978,064)	(\$1,722,098)	(\$1,722,098)	
Non-Operating Revenues (Expenses)					
OTHER CHARGES	(\$36,824)	(\$36,768)	(\$34,666)	(\$34,666)	
REVENUE FROM MONEY & PROPERTY	\$9,438	\$14,133	\$5,000	\$5,000	
MISCELLANEOUS REVENUES	\$22,816	\$0	\$0	\$0	
Total Non-Operating Revenues (Expenses):	(\$4,569)	(\$22,634)	(\$29,666)	(\$29,666)	
Income Before Captial Contributions and Transfers:	(\$105,916)	(\$1,000,699)	(\$1,751,764)	(\$1,751,764)	
OTHER FINANCING USES	\$0	(\$100,000)	(\$100,000)	(\$100,000)	
OTHR FINANCING SOURCES TRAN IN	\$445,176	\$843,322	\$9,000,000	\$9,000,000	
Change in Net Assets	\$339,260	(\$257,376)	\$7,148,236	\$7,148,236	
Net Assets - Beginning Balance	\$14,004,243	\$14,343,504	\$14,086,127	\$14,086,127	
Net Assets - Ending Balance	\$14,343,504	\$14,086,127	\$21,234,363	\$21,234,363	
Additional Appropriations					
RETIRE LONG TERM DEBT	\$121,821	\$125,244	\$128,765	\$128,765	
CAP ASSETS-LAND	\$188,936	\$514	\$0	\$0	
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$50	\$9,810,000	\$9,810,000	
CAP ASSETS-EQUIPMENT	\$0	\$0	\$40,000	\$40,000	
Total Additional Appropriations:	\$310,757	\$125,809	\$9,978,765	\$9,978,765	
Total Change in Net Assets:	\$28,503	(\$383,186)	(\$2,830,529)	(\$2,830,529)	

PROGRAM DESCRIPTION

This budget operates as an Enterprise Fund and finances the County's solid waste program. This program includes solid waste collection and disposal and septage disposal. The City of Redding, under contract to the County, operates the Richard W. Curry West Central Landfill. Transfer stations and the

collection of solid waste are done under franchise agreements with private companies. County-staff provide necessary permit requirements, including monitoring and testing, administration and supervision.

BUDGET REQUESTS

The FY 2014-14 requested budget includes revenues in the amount of \$9.7 million and expenditures in the amount of \$12.6 million. The overage in expenditures compared to revenues will be covered by fund balance. This budget is fully supported by user fees which fund the operations of the landfill, transfer stations, and the septage ponds in Anderson and Fall River Mills.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL
CLOSURE/POST-CLOSURE FUND**

Fund 209 WCL Close/Post Close Maintenance Admin
Patrick J. Minturn, Director of Public Works

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Operation of Enterprise Fund
Fiscal Year 2014-15

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Fund Title: 0209 - WCL CLOSE/POSTCLOSE MAINT
Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$580,206	\$560,628	\$500,000	\$500,000	
Total Operating Revenues:	\$580,206	\$560,628	\$500,000	\$500,000	
Operating Expenses					
OTHER CHARGES	\$1,213,599	\$722,156	\$1,500,000	\$1,500,000	
Total Operating Expenses:	\$1,213,599	\$722,156	\$1,500,000	\$1,500,000	
Operating Income (Loss)	(\$633,393)	(\$161,528)	(\$1,000,000)	(\$1,000,000)	
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$28,406	\$43,969	\$10,000	\$10,000	
Total Non-Operating Revenues (Expenses):	\$28,406	\$43,969	\$10,000	\$10,000	
Income Before Capital Contributions and Transfers:	(\$604,986)	(\$117,558)	(\$990,000)	(\$990,000)	
OTHER FINANCING USES	\$0	\$0	(\$4,000,000)	(\$4,000,000)	
Change in Net Assets	(\$604,986)	(\$117,558)	(\$4,990,000)	(\$4,990,000)	
Net Assets - Beginning Balance	(\$756,170)	(\$1,361,157)	(\$1,478,715)	(\$1,478,715)	
Net Assets - Ending Balance	(\$1,361,157)	(\$1,478,715)	(\$6,468,715)	(\$6,468,715)	
Additional Appropriations					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	
Total Change in Net Assets:	(\$604,986)	(\$117,558)	(\$4,990,000)	(\$4,990,000)	

PROGRAM DESCRIPTION

One of the conditions of the operating permit at the Richard W. Curry West Central Landfill is that a financial mechanism must be established that sets aside adequate funds to ensure that the landfill will be properly closed and maintained for thirty years after closure. In FY 2008-09, the department updated the cost estimates to determine the revenue necessary to meet these closure requirements. The study determined that the current tipping fee component being collected to pay the debt service could be redirected into the closure/post closure maintenance fund after the debt was paid off at the end of FY 2009-10. This would result in producing sufficient revenue for closure/post-closure maintenance without necessitating an increase in landfill tipping fees.

State law required that funds be set aside to pay for any corrective action to combat reasonably foreseeable releases. The Board of Supervisors made the WCL Closure/Post Closure Maintenance Fund available for corrective action by Resolution No. 2009-069.

BUDGET REQUESTS

The FY 2014-15 requested budget includes revenues in the amount of \$510,000 and expenditures in the amount of \$5.5 million. Expenditures exceed revenues by \$5 million and will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

SHASTA COUNTY TRANSIT
Fund 0210 Shasta County Transit, (Formerly Budget Unit 303)
Patrick J. Minturn, Director of Public Works

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 County Budget Act
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County of Shasta
 Operation of Enterprise Fund
 Fiscal Year 2014-15

Schedule 11

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
TAXES	\$92,204	\$87,275	\$68,000	\$68,000	
INTERGOVERNMENTAL REVENUES	\$390,928	\$383,765	\$238,273	\$238,273	
CHARGES FOR SERVICES	\$23,532	\$22,184	\$24,000	\$24,000	
Total Operating Revenues:	\$506,664	\$493,224	\$330,273	\$330,273	
Operating Expenses					
SERVICES AND SUPPLIES	\$11,410	\$18,319	\$23,000	\$23,000	
OTHER CHARGES	\$0	\$0	\$2,297	\$2,297	
Total Operating Expenses:	\$11,410	\$18,319	\$25,297	\$25,297	
Operating Income (Loss)	\$495,253	\$474,904	\$304,976	\$304,976	
Non-Operating Revenues (Expenses)					
OTHER CHARGES	(\$323,559)	(\$401,754)	(\$407,000)	(\$407,000)	
REVENUE FROM MONEY & PROPERTY	\$360	\$563	\$206	\$206	
Total Non-Operating Revenues (Expenses):	(\$323,198)	(\$401,191)	(\$406,794)	(\$406,794)	
Income Before Captial Contributions and Transfers:	\$172,054	\$73,713	(\$101,818)	(\$101,818)	
Change in Net Assets	\$172,054	\$73,713	(\$101,818)	(\$101,818)	
Net Assets - Beginning Balance	\$0	\$418,375	\$492,088	\$492,088	
Net Assets - Ending Balance	\$172,054	\$492,088	\$390,270	\$390,270	
Additional Appropriations					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	
Total Change in Net Assets:	\$172,054	\$73,713	(\$101,818)	(\$101,818)	

PROGRAM DESCRIPTION

This budget unit was formerly budget unit 303 and is for the administration of transit services in the rural area. Services provided include express commuter services from Burney to the Redding area, and "lifeline" transit services to the senior population and the disadvantaged population throughout the unincorporated area. Funds for this budget originate from Local Transportation Funds available to the County, and this budget unit requires no General Fund support.

BUDGET REQUESTS

The FY 2014-15 requested budget includes expenditures in the amount of \$432,297 and revenue in the amount of \$330,479.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Shasta Regional Transportation Agency is working with transit providers to consolidate services. In FY 2014-15 Lifeline and Burney Express transit services may be absorbed by their respective transit operator(s). Expenses for the Redding Area Bus Authority (RABA) joint powers authority will still flow through this fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

PUBLIC WORKS-COUNTY SERVICE AREAS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the administration of the budget units used to account for twelve County Service Areas (CSAs). A broad range of services are provided to County residents in these districts including water, sanitary sewer, and storm drain services. A brief description of these districts, including service-financing and budget-related issues, is provided below. CSA #15 (Fund 386) and CSA #7 (fund 393) are included with the Special Districts.

COUNTY SERVICE AREAS (CSAs)

There are currently 11 active CSAs providing water, sewer, and storm drain services to County residents. Eight of these CSAs provide water service to these unincorporated rural communities and residential areas: CSA #2-Lakehead area, CSA #3-Castella area, CSA #6-Jones Valley area, CSA #8-Palo Cedro area, CSA #11-French Gulch area, CSA #13-Shingletown area, CSA #23-Crag View area, and CSA #25-Keswick area. These CSAs, combined, serve approximately 1,100 customers and operate as enterprise funds, with water use charges and related fees used as the basis for financing service delivery and system operation and maintenance.

There are three CSAs which provide sanitary sewer service to commercial development and residential communities: CSA #8-Palo Cedro, CSA #13-Alpine Meadows, and CSA #17-Cottonwood. These CSAs, combined, serve approximately 1,400 customers and are established as enterprise funds. Customers pay monthly service and stand-by charges to finance system operation and maintenance. In addition, property owners may be subject to an assessment to meet the debt service requirements incurred when the system was constructed.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with all of the requested budgets.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with these budgets as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0346 - CSA #2 SUGARLOAF CAPITAL IMP
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$4,870	\$4,870	\$4,871	\$4,871
Total Operating Revenues:	\$4,870	\$4,870	\$4,871	\$4,871
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$4,870	\$4,870	\$4,871	\$4,871
Non-Operating Revenues (Expenses)				
REVENUE FROM MONEY & PROPERTY	(\$13)	\$17	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$13)	\$17	\$0	\$0
Income Before Capital Contributions and Transfers:	\$4,857	\$4,888	\$4,871	\$4,871
OTHER FINANCING USES	(\$30,000)	(\$9,400)	(\$4,800)	(\$4,800)
Change in Net Assets	(\$25,142)	(\$4,511)	\$71	\$71
Net Assets - Beginning Balance	\$29,947	\$4,804	\$292	\$292
Net Assets - Ending Balance	\$4,804	\$292	\$363	\$363
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$25,142)	(\$4,511)	\$71	\$71

Fund Title: 0348 - CSA #8 PALO CEDRO SWR CAP IMP
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
SERVICES AND SUPPLIES	(\$13,250)	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$2,664	\$1,638	\$200	\$200	\$200
Total Non-Operating Revenues (Expenses):	(\$10,585)	\$1,638	\$200	\$200	\$200
Income Before Capital Contributions and Transfers:	(\$10,585)	\$1,638	\$200	\$200	\$200
OTHER FINANCING USES	(\$200,000)	(\$650,000)	(\$50,000)	(\$50,000)	(\$50,000)
Change in Net Assets	(\$210,585)	(\$648,361)	(\$49,800)	(\$49,800)	(\$49,800)
Net Assets - Beginning Balance	\$1,023,280	\$812,695	\$164,334	\$164,334	\$164,334
Net Assets - Ending Balance	\$812,695	\$164,334	\$114,534	\$114,534	\$114,534
Additional Appropriations					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$210,585)	(\$648,361)	(\$49,800)	(\$49,800)	(\$49,800)

Fund Title: 0349 - CSA #17 COTTONWOOD SWR CAP IMP
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$307	\$254	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$307	\$254	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$307	\$254	\$0	\$0	\$0
OTHER FINANCING USES	\$0	(\$100,000)	(\$15,000)	(\$15,000)	(\$15,000)
Change in Net Assets	\$307	(\$99,745)	(\$15,000)	(\$15,000)	(\$15,000)
Net Assets - Beginning Balance	\$114,655	\$114,962	\$15,217	\$15,217	\$15,217
Net Assets - Ending Balance	\$114,962	\$15,217	\$217	\$217	\$217
Additional Appropriations					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$307	(\$99,745)	(\$15,000)	(\$15,000)	(\$15,000)

Fund Title: 0350 - CSA #6 JONES VLY WTR CAP IMP
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$16	\$59	\$30	\$30	\$30
CHARGES FOR SERVICES	\$10,293	\$7,305	\$7,000	\$7,000	\$7,000
Total Non-Operating Revenues (Expenses):	\$10,309	\$7,364	\$7,030	\$7,030	\$7,030
Income Before Capital Contributions and Transfers:	\$10,309	\$7,364	\$7,030	\$7,030	\$7,030
OTHER FINANCING USES	(\$15,000)	\$0	\$0	\$0	\$0
Change in Net Assets	(\$4,690)	\$7,364	\$7,030	\$7,030	\$7,030
Net Assets - Beginning Balance	\$16,168	\$11,478	\$18,843	\$18,843	\$18,843
Net Assets - Ending Balance	\$11,478	\$18,843	\$25,873	\$25,873	\$25,873
Additional Appropriations					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$4,690)	\$7,364	\$7,030	\$7,030	\$7,030

Fund Title: 0352 - CSA #6 JONES VLY B/S 97
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Total Operating Revenues:	\$0	\$0	\$0	\$0
Operating Expenses				
SERVICES AND SUPPLIES	\$2,526	\$2,568	\$5,000	\$5,000
Total Operating Expenses:	\$2,526	\$2,568	\$5,000	\$5,000
Operating Income (Loss)	(\$2,526)	(\$2,568)	(\$5,000)	(\$5,000)
Non-Operating Revenues (Expenses)				
OTHER CHARGES	\$0	\$0	(\$30,000)	(\$30,000)
REVENUE FROM MONEY & PROPERTY	\$124	\$307	\$100	\$100
CHARGES FOR SERVICES	\$41,347	\$41,202	\$41,347	\$41,347
MISCELLANEOUS REVENUES	\$1,361	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$42,833	\$41,510	\$11,447	\$11,447
Income Before Capital Contributions and Transfers:	\$40,307	\$38,941	\$6,447	\$6,447
Change in Net Assets	\$40,307	\$38,941	\$6,447	\$6,447
Net Assets - Beginning Balance	\$41,702	\$71,009	\$109,950	\$109,950
Net Assets - Ending Balance	\$82,009	\$109,950	\$116,397	\$116,397
Additional Appropriations				
RETIRE LONG TERM DEBT	\$11,000	\$12,000	\$12,000	\$12,000
Total Additional Appropriations:	\$11,000	\$12,000	\$12,000	\$12,000
Total Change in Net Assets:	\$29,307	\$26,941	(\$5,553)	(\$5,553)

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$7,760	\$7,149	\$26,423	\$26,423
Total Operating Revenues:	\$7,760	\$7,149	\$26,423	\$26,423
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$7,760	\$7,149	\$26,423	\$26,423
Non-Operating Revenues (Expenses)				
OTHER CHARGES	(\$5,287)	(\$4,613)	(\$5,000)	(\$5,000)
REVENUE FROM MONEY & PROPERTY	\$218	\$344	\$140	\$140
CHARGES FOR SERVICES	\$19,650	\$20,314	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$14,580	\$16,046	(\$4,860)	(\$4,860)
Income Before Capital Contributions and Transfers:	\$22,341	\$23,195	\$21,563	\$21,563
Change in Net Assets	\$22,341	\$23,195	\$21,563	\$21,563
Net Assets - Beginning Balance	\$86,638	\$89,329	\$112,525	\$112,525
Net Assets - Ending Balance	\$108,979	\$112,525	\$134,088	\$134,088
Additional Appropriations				
RETIRE LONG TERM DEBT	\$19,650	\$20,314	\$21,019	\$21,019
Total Additional Appropriations:	\$19,650	\$20,314	\$21,019	\$21,019
Total Change in Net Assets:	\$2,690	\$2,881	\$544	\$544

Fund Title: 0355 - CSA #2 SUGARLOAF WATER D/S
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$5,276	\$0	\$0	\$0	\$0
Total Operating Revenues:	\$5,276	\$0	\$0	\$0	\$0
Operating Expenses					
SERVICES AND SUPPLIES	\$10	\$0	\$0	\$0	\$0
Total Operating Expenses:	\$10	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$5,266	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
OTHER CHARGES	(\$423)	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$18	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$404)	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$4,862	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$0	(\$4,065)	\$0	\$0	\$0
Change in Net Assets	\$4,862	(\$4,065)	\$0	\$0	\$0
Net Assets - Beginning Balance	\$15,350	\$4,065	\$0	\$0	\$0
Net Assets - Ending Balance	\$20,212	\$0	\$0	\$0	\$0
Additional Appropriations					
RETIRE LONG TERM DEBT	\$16,146	\$0	\$0	\$0	\$0
Total Additional Appropriations:	\$16,146	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$11,284)	(\$4,065)	\$0	\$0	\$0

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Total Operating Revenues:	\$0	\$0	\$0	\$0
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)				
TAXES	\$16	\$17	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$10	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$3	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$30	\$17	\$0	\$0
Income Before Capital Contributions and Transfers:	\$30	\$17	\$0	\$0
OTHER FINANCING USES	\$0	(\$2,375)	(\$36)	(\$36)
Change in Net Assets	\$30	(\$2,357)	(\$36)	(\$36)
Net Assets - Beginning Balance	\$7,511	\$2,410	\$52	\$52
Net Assets - Ending Balance	\$7,541	\$52	\$16	\$16
Additional Appropriations				
RETIRE LONG TERM DEBT	\$5,130	\$0	\$0	\$0
Total Additional Appropriations:	\$5,130	\$0	\$0	\$0
Total Change in Net Assets:	(\$5,100)	(\$2,357)	(\$36)	(\$36)

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$8,951	\$7,967	\$27,115	\$27,115	
Total Operating Revenues:	\$8,951	\$7,967	\$27,115	\$27,115	
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$8,951	\$7,967	\$27,115	\$27,115	
Non-Operating Revenues (Expenses)					
OTHER CHARGES	\$0	\$0	(\$9,000)	(\$9,000)	
REVENUE FROM MONEY & PROPERTY	\$59	\$107	\$60	\$60	
CHARGES FOR SERVICES	\$22,000	\$23,000	\$0	\$0	
MISCELLANEOUS REVENUES	(\$1,361)	\$0	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$20,697	\$23,107	(\$8,940)	(\$8,940)	
Income Before Capital Contributions and Transfers:	\$29,648	\$31,074	\$18,175	\$18,175	
Change in Net Assets					
Net Assets - Beginning Balance	\$21,091	\$28,740	\$59,815	\$59,815	
Net Assets - Ending Balance	\$50,740	\$59,815	\$77,990	\$77,990	
Additional Appropriations					
RETIRE LONG TERM DEBT	\$22,000	\$23,000	\$24,000	\$24,000	
Total Additional Appropriations:	\$22,000	\$23,000	\$24,000	\$24,000	
Total Change in Net Assets:	\$7,648	\$8,074	(\$5,825)	(\$5,825)	

Fund Title: 0358 - CSA #17 COTTONWOOD SWR B/S
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	(\$2)	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$3,539	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$3,537	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$3,537	\$0	\$0	\$0	\$0
OTHER FINANCING USES	(\$5,089)	\$0	\$0	\$0	\$0
Change in Net Assets	(\$1,551)	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$1,551	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0
Additional Appropriations					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$1,551)	\$0	\$0	\$0	\$0

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$101	\$150	\$25	\$25	\$25
Total Non-Operating Revenues (Expenses):	\$101	\$150	\$25	\$25	\$25
Income Before Capital Contributions and Transfers:	\$101	\$150	\$25	\$25	\$25
Change in Net Assets	\$101	\$150	\$25	\$25	\$25
Net Assets - Beginning Balance	\$17,981	\$18,083	\$18,234	\$18,234	\$18,234
Net Assets - Ending Balance	\$18,083	\$18,234	\$18,259	\$18,259	\$18,259
Additional Appropriations					
RETIRE LONG TERM DEBT	\$0	\$0	\$20,000	\$20,000	\$20,000
Total Additional Appropriations:	\$0	\$0	\$20,000	\$20,000	\$20,000
Total Change in Net Assets:	\$101	\$150	(\$19,975)	(\$19,975)	(\$19,975)

Fund Title: 0374 - CSA #3 CASTELLA WATER
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$49,343	\$46,187	\$48,750	\$48,750	\$48,750
Total Operating Revenues:	\$49,343	\$46,187	\$48,750	\$48,750	\$48,750
Operating Expenses					
SERVICES AND SUPPLIES	\$38,715	\$36,509	\$48,675	\$48,675	\$48,675
OTHER CHARGES	\$44,634	\$43,318	\$43,991	\$43,991	\$43,991
Total Operating Expenses:	\$83,350	\$79,827	\$92,666	\$92,666	\$92,666
Operating Income (Loss)	(\$34,006)	(\$33,640)	(\$43,916)	(\$43,916)	(\$43,916)
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$85	\$142	\$100	\$100	\$100
MISCELLANEOUS REVENUES	\$64	\$290	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$150	\$433	\$100	\$100	\$100
Income Before Capital Contributions and Transfers:	(\$33,856)	(\$33,206)	(\$43,816)	(\$43,816)	(\$43,816)
Change in Net Assets	(\$33,856)	(\$33,206)	(\$43,816)	(\$43,816)	(\$43,816)
Net Assets - Beginning Balance	\$941,469	\$907,613	\$874,406	\$874,406	\$874,406
Net Assets - Ending Balance	\$907,613	\$874,406	\$830,590	\$830,590	\$830,590
Additional Appropriations					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$33,856)	(\$33,206)	(\$43,816)	(\$43,816)	(\$43,816)

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$31,909	\$31,143	\$31,000	\$31,000
Total Operating Revenues:	\$31,909	\$31,143	\$31,000	\$31,000
Operating Expenses				
SERVICES AND SUPPLIES	\$42,777	\$48,571	\$44,395	\$44,395
OTHER CHARGES	\$7,482	\$7,865	\$7,158	\$7,158
Total Operating Expenses:	\$50,260	\$56,437	\$51,553	\$51,553
Operating Income (Loss)	(\$18,351)	(\$25,293)	(\$20,553)	(\$20,553)
Non-Operating Revenues (Expenses)				
REVENUE FROM MONEY & PROPERTY	\$76	\$48	\$50	\$50
MISCELLANEOUS REVENUES	\$0	\$28	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$76	\$76	\$50	\$50
Income Before Capital Contributions and Transfers:	(\$18,274)	(\$25,216)	(\$20,503)	(\$20,503)
OTHR FINANCING SOURCES TRAN IN	\$30,000	\$13,465	\$4,800	\$4,800
Change in Net Assets	\$11,725	(\$11,751)	(\$15,703)	(\$15,703)
Net Assets - Beginning Balance	\$50,258	\$61,983	\$50,232	\$50,232
Net Assets - Ending Balance	\$61,983	\$50,232	\$34,529	\$34,529
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$11,725	(\$11,751)	(\$15,703)	(\$15,703)

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$164,769	\$189,050	\$165,741	\$165,741	
Total Operating Revenues:	\$164,769	\$189,050	\$165,741	\$165,741	
Operating Expenses					
SALARIES AND BENEFITS	\$0	\$4	\$0	\$0	
SERVICES AND SUPPLIES	\$183,365	\$197,277	\$263,383	\$263,383	
OTHER CHARGES	\$94,716	\$212,843	\$516,875	\$516,875	
Total Operating Expenses:	\$278,081	\$410,125	\$780,258	\$780,258	
Operating Income (Loss)	(\$113,312)	(\$221,074)	(\$614,517)	(\$614,517)	
Non-Operating Revenues (Expenses)					
SERVICES AND SUPPLIES	\$0	(\$65)	\$0	\$0	
OTHER CHARGES	\$98	\$0	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$586	\$806	\$400	\$400	
INTERGOVERNMENTAL REVENUES	\$3,522,064	\$344,895	\$0	\$0	
CHARGES FOR SERVICES	\$134,421	\$54,795	\$134,421	\$134,421	
MISCELLANEOUS REVENUES	\$90	\$562,975	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$3,657,261	\$963,408	\$134,821	\$134,821	
Income Before Capital Contributions and Transfers:	\$3,543,949	\$742,333	(\$479,696)	(\$479,696)	
OTHER FINANCING USES	(\$107,477)	(\$150,000)	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$15,000	\$150,000	\$0	\$0	
Change in Net Assets	\$3,451,472	\$742,333	(\$479,696)	(\$479,696)	
Net Assets - Beginning Balance	\$2,867,612	\$6,319,084	\$7,061,418	\$7,061,418	
Net Assets - Ending Balance	\$6,319,084	\$7,061,418	\$6,581,722	\$6,581,722	
Additional Appropriations					
RETIRE LONG TERM DEBT	\$3,333	\$59,418	\$265,199	\$265,199	
CAP ASSETS-BLDG & IMPROVEMENTS	\$3,851,570	\$202,435	\$0	\$0	
Total Additional Appropriations:	\$3,854,903	\$261,854	\$265,199	\$265,199	
Total Change in Net Assets:	(\$403,431)	\$480,479	(\$744,895)	(\$744,895)	

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
CHARGES FOR SERVICES	\$156,977	\$154,133	\$153,000	\$153,000	\$153,000
Total Operating Revenues:	\$156,977	\$154,133	\$153,000	\$153,000	\$153,000
Operating Expenses					
SERVICES AND SUPPLIES	\$204,263	\$708,303	\$333,132	\$333,132	\$333,132
OTHER CHARGES	\$97,777	\$95,967	\$103,341	\$103,341	\$103,341
Total Operating Expenses:	\$302,040	\$804,271	\$436,473	\$436,473	\$436,473
Operating Income (Loss)	(\$145,062)	(\$650,138)	(\$283,473)	(\$283,473)	(\$283,473)
Non-Operating Revenues (Expenses)					
SERVICES AND SUPPLIES	\$0	(\$59)	\$0	\$0	\$0
OTHER CHARGES	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)
REVENUE FROM MONEY & PROPERTY	\$570	\$1,451	\$800	\$800	\$800
MISCELLANEOUS REVENUES	\$11	\$28	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$582	\$1,420	(\$49,200)	(\$49,200)	(\$49,200)
Income Before Capital Contributions and Transfers:	(\$144,480)	(\$648,717)	(\$332,673)	(\$332,673)	(\$332,673)
OTHR FINANCING SOURCES TRAN IN	\$200,000	\$650,000	\$50,000	\$50,000	\$50,000
Change in Net Assets	\$55,519	\$1,282	(\$282,673)	(\$282,673)	(\$282,673)
Net Assets - Beginning Balance	\$1,960,185	\$2,015,705	\$2,016,987	\$2,016,987	\$2,016,987
Net Assets - Ending Balance	\$2,015,705	\$2,016,987	\$1,734,314	\$1,734,314	\$1,734,314
Additional Appropriations					
CAP ASSETS-EQUIPMENT	\$0	\$37,389	\$0	\$0	\$0
Total Additional Appropriations:	\$0	\$37,389	\$0	\$0	\$0
Total Change in Net Assets:	\$55,519	(\$36,107)	(\$282,673)	(\$282,673)	(\$282,673)

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$36,605	\$36,009	\$39,000	\$39,000
Total Operating Revenues:	\$36,605	\$36,009	\$39,000	\$39,000
Operating Expenses				
SERVICES AND SUPPLIES	\$26,373	\$26,884	\$40,583	\$40,583
OTHER CHARGES	\$8,663	\$9,225	\$8,921	\$8,921
Total Operating Expenses:	\$35,036	\$36,109	\$49,504	\$49,504
Operating Income (Loss)	\$1,568	(\$100)	(\$10,504)	(\$10,504)
Non-Operating Revenues (Expenses)				
SERVICES AND SUPPLIES	\$0	(\$48)	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$51	\$81	\$60	\$60
MISCELLANEOUS REVENUES	\$0	\$18	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$51	\$51	\$60	\$60
Income Before Capital Contributions and Transfers:	\$1,620	(\$48)	(\$10,444)	(\$10,444)
Change in Net Assets	\$1,620	(\$48)	(\$10,444)	(\$10,444)
Net Assets - Beginning Balance	\$153,444	\$155,064	\$155,016	\$155,016
Net Assets - Ending Balance	\$155,064	\$155,016	\$144,572	\$144,572
Additional Appropriations				
RETIRE LONG TERM DEBT	\$0	\$0	\$1,667	\$1,667
Total Additional Appropriations:	\$0	\$0	\$1,667	\$1,667
Total Change in Net Assets:	\$1,620	(\$48)	(\$12,111)	(\$12,111)

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$608,431	\$574,826	\$580,000	\$580,000
MISCELLANEOUS REVENUES	\$0	\$1,175	\$0	\$0
Total Operating Revenues:	\$608,431	\$576,001	\$580,000	\$580,000
Operating Expenses				
SERVICES AND SUPPLIES	\$534,163	\$583,990	\$649,821	\$649,821
OTHER CHARGES	\$261,593	\$252,907	\$250,331	\$250,331
Total Operating Expenses:	\$795,756	\$836,898	\$900,152	\$900,152
Operating Income (Loss)	(\$187,325)	(\$260,896)	(\$320,152)	(\$320,152)
Non-Operating Revenues (Expenses)				
OTHER CHARGES	(\$16,698)	(\$15,926)	(\$15,123)	(\$15,123)
REVENUE FROM MONEY & PROPERTY	\$398	\$577	\$350	\$350
MISCELLANEOUS REVENUES	\$168	\$358	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$16,131)	(\$14,990)	(\$14,773)	(\$14,773)
Income Before Capital Contributions and Transfers:	(\$203,456)	(\$275,886)	(\$334,925)	(\$334,925)
OTHR FINANCING SOURCES TRAN IN	\$5,089	\$100,000	\$15,000	\$15,000
Change in Net Assets	(\$198,367)	(\$175,886)	(\$319,925)	(\$319,925)
Net Assets - Beginning Balance	\$3,157,569	\$2,959,202	\$2,783,315	\$2,783,315
Net Assets - Ending Balance	\$2,959,202	\$2,783,315	\$2,463,390	\$2,463,390
Additional Appropriations				
RETIRE LONG TERM DEBT	\$0	\$0	\$20,868	\$20,868
Total Additional Appropriations:	\$0	\$0	\$20,868	\$20,868
Total Change in Net Assets:	(\$198,367)	(\$175,886)	(\$340,793)	(\$340,793)

Fund Title: 0394 - CSA #25 KESWICK
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$53,926	\$53,858	\$55,000	\$55,000
Total Operating Revenues:	\$53,926	\$53,858	\$55,000	\$55,000
Operating Expenses				
SERVICES AND SUPPLIES	\$72,050	\$326,272	\$126,109	\$126,109
OTHER CHARGES	\$19,088	\$19,274	\$17,467	\$17,467
Total Operating Expenses:	\$91,138	\$345,546	\$143,576	\$143,576
Operating Income (Loss)	(\$37,211)	(\$291,688)	(\$88,576)	(\$88,576)
Non-Operating Revenues (Expenses)				
SERVICES AND SUPPLIES	(\$42)	\$0	\$0	\$0
TAXES	\$20,628	\$20,951	\$19,150	\$19,150
REVENUE FROM MONEY & PROPERTY	\$330	(\$98)	\$200	\$200
INTERGOVERNMENTAL REVENUES	\$381	\$367	\$1,856,780	\$1,856,780
MISCELLANEOUS REVENUES	\$3,276	\$3,645	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$24,573	\$24,865	\$1,876,130	\$1,876,130
Income Before Captial Contributions and Transfers:	(\$12,637)	(\$266,822)	\$1,787,554	\$1,787,554
Change in Net Assets				
Net Assets - Beginning Balance	\$349,849	\$337,211	\$70,389	\$70,389
Net Assets - Ending Balance	\$337,211	\$70,389	\$1,857,943	\$1,857,943
Additional Appropriations				
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$0	\$1,683,613	\$1,683,613
Total Additional Appropriations:	\$0	\$0	\$1,683,613	\$1,683,613
Total Change in Net Assets:	(\$12,637)	(\$266,822)	\$103,941	\$103,941

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$72,629	\$78,892	\$72,400	\$72,400
Total Operating Revenues:	\$72,629	\$78,892	\$72,400	\$72,400
Operating Expenses				
SERVICES AND SUPPLIES	\$53,132	\$58,387	\$67,085	\$67,085
OTHER CHARGES	\$43,707	\$45,994	\$45,891	\$45,891
Total Operating Expenses:	\$96,840	\$104,381	\$112,976	\$112,976
Operating Income (Loss)	(\$24,210)	(\$25,488)	(\$40,576)	(\$40,576)
Non-Operating Revenues (Expenses)				
REVENUE FROM MONEY & PROPERTY	\$72	\$154	\$100	\$100
MISCELLANEOUS REVENUES	\$36	\$46	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$108	\$200	\$100	\$100
Income Before Capital Contributions and Transfers:	(\$24,101)	(\$25,287)	(\$40,476)	(\$40,476)
Change in Net Assets	(\$24,101)	(\$25,287)	(\$40,476)	(\$40,476)
Net Assets - Beginning Balance	\$985,988	\$961,886	\$936,598	\$936,598
Net Assets - Ending Balance	\$961,886	\$936,598	\$896,122	\$896,122
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$24,101)	(\$25,287)	(\$40,476)	(\$40,476)

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$38,609	\$38,568	\$38,200	\$38,200
Total Operating Revenues:	\$38,609	\$38,568	\$38,200	\$38,200
Operating Expenses				
SERVICES AND SUPPLIES	\$40,799	\$39,339	\$59,475	\$59,475
OTHER CHARGES	\$20,786	\$38,183	\$55,514	\$55,514
Total Operating Expenses:	\$61,585	\$77,522	\$114,989	\$114,989
Operating Income (Loss)	(\$22,975)	(\$38,954)	(\$76,789)	(\$76,789)
Non-Operating Revenues (Expenses)				
SERVICES AND SUPPLIES	\$0	(\$3,029)	\$0	\$0
TAXES	\$6,258	\$6,014	\$5,071	\$5,071
REVENUE FROM MONEY & PROPERTY	(\$2,784)	\$3,183	\$2,000	\$2,000
INTERGOVERNMENTAL REVENUES	\$346,599	\$89	\$94	\$94
CHARGES FOR SERVICES	\$17,036	\$13,992	\$14,000	\$14,000
MISCELLANEOUS REVENUES	\$12	\$11	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$367,121	\$20,261	\$21,165	\$21,165
Income Before Capital Contributions and Transfers:	\$344,145	(\$18,692)	(\$55,624)	(\$55,624)
OTHR FINANCING SOURCES TRAN IN	\$0	\$2,375	\$36	\$36
Change in Net Assets	\$344,145	(\$16,317)	(\$55,588)	(\$55,588)
Net Assets - Beginning Balance	\$854,976	\$1,199,122	\$1,182,804	\$1,182,804
Net Assets - Ending Balance	\$1,199,122	\$1,182,804	\$1,127,216	\$1,127,216
Additional Appropriations				
RETIRE LONG TERM DEBT	\$0	\$0	\$13,727	\$13,727
CAP ASSETS-BLDG & IMPROVEMENTS	\$309,774	\$0	\$0	\$0
Total Additional Appropriations:	\$309,774	\$0	\$13,727	\$13,727
Total Change in Net Assets:	\$34,370	(\$16,317)	(\$69,315)	(\$69,315)

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$13,036	\$7,778	\$10,173	\$10,173
Total Operating Revenues:	\$13,036	\$7,778	\$10,173	\$10,173
Operating Expenses				
SERVICES AND SUPPLIES	\$260	\$260	\$2,300	\$2,300
Total Operating Expenses:	\$260	\$260	\$2,300	\$2,300
Operating Income (Loss)	\$12,775	\$7,517	\$7,873	\$7,873
Non-Operating Revenues (Expenses)				
OTHER CHARGES	(\$7,283)	(\$7,188)	(\$7,200)	(\$7,200)
REVENUE FROM MONEY & PROPERTY	\$99	\$164	\$100	\$100
CHARGES FOR SERVICES	\$2,200	\$2,300	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$4,983)	(\$4,724)	(\$7,100)	(\$7,100)
Income Before Capital Contributions and Transfers:	\$7,791	\$2,793	\$773	\$773
Change in Net Assets	\$7,791	\$2,793	\$773	\$773
Net Assets - Beginning Balance	\$28,392	\$33,984	\$36,777	\$36,777
Net Assets - Ending Balance	\$36,184	\$36,777	\$37,550	\$37,550
Additional Appropriations				
RETIRE LONG TERM DEBT	\$2,200	\$2,300	\$2,400	\$2,400
Total Additional Appropriations:	\$2,200	\$2,300	\$2,400	\$2,400
Total Change in Net Assets:	\$5,591	\$493	(\$1,627)	(\$1,627)