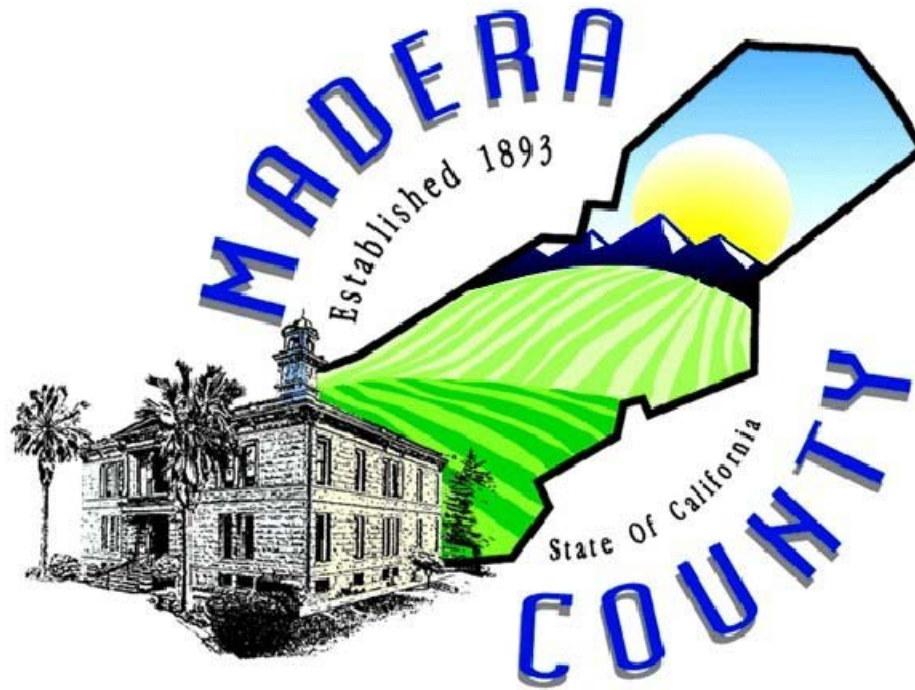


PROPOSED SPECIAL REVENUE BUDGETS

for the

FISCAL YEAR ENDING JUNE 30, 2014



Recommended by County Administrative Management

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0102 TOBACCO LITIGATION SETTLEMENT

This fund represents the balance of the stream of payments received prior to securitization of future payments. Of the \$3,896,148.91 received, \$3,742,176 was expended during 2002-03 and 2003-04 for the acquisition and modification of the JC Penney building for RMA. \$261,000 was appropriated in 06-07 for the new Government Center Project but never used. For fiscal year 2013-14, \$307,611 is available to appropriate for capital projects.

	ACTUAL 2010-2011	ACTUAL 2011-12	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-14
=====	=====	=====	=====	=====
TOBACCO LITIGATION SETTLEMENT				
Fund Balance				
491100 F/B UNRES UNDES	300,235	304,645	305,943	307,261
LITIGATION SETTLEMENT BEGINNING FUND BALANCE	<u>300,235</u>	<u>304,645</u>	<u>305,943</u>	<u>307,261</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	4,410	2,264	1,300	350
LITIGATION SETTLEMENT REVENUE	<u>4,410</u>	<u>2,264</u>	<u>1,300</u>	<u>350</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY			307,243	307,611
LITIGATION SETTLEMENT EXPENDITURES	<u>-</u>	<u>-</u>	<u>307,243</u>	<u>307,611</u>
LITIGATION SETTLEMENT REV - EXPEND	<u>4,410</u>	<u>2,264</u>	<u>(305,943)</u>	<u>(307,261)</u>
	=====	=====	=====	=====
LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	304,645	306,909	307,243	307,611
LITIGATION SETTLEMENT FINANCING USES	<u>-</u>	<u>-</u>	<u>307,243</u>	<u>307,611</u>
	=====	=====	=====	=====
LITIGATION SETTLEMENT ENDING FUND BALANCE	<u>304,645</u>	<u>306,909</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

0103 TOBACCO SECURITIZATION PROCEEDS

In 2002-03, the County received \$20,599,820.17 as proceeds from the securitization of its future stream of payments resulting from the tobacco litigation settlement. Of this amount, \$588,018.22 was spent on the bond consultants and \$1,323,835.18 was retained by the trustees for future losses should the stream of payments not materialize as anticipated. \$17,526,586.93 was transferred to the new Government Center Improvement Fund during fiscal years 2005-06 and 2006-07. In 2012-13, \$1.1 million was used to purchase the future Sheriff Administrative building and property. The current balance of \$571,155 is separately invested with Wells Fargo Bank and is available to appropriate in fiscal year 2013-14.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
TOBACCO SECURITIZATION PROCEEDS				
Fund Balance				
491100 F/B UNRES UNDES	1,667,811	1,669,643	1,670,069	570,730
SECURITIZATION PROCEEDS BEGINNING FUND BALANCE	1,667,811	1,669,643	1,670,069	570,730
=====				
Revenue				
640101 INTEREST ON CASH	(1,007)	-	-	-
640110 INVESTMENT INTEREST	2,839	605	425	425
SECURITIZATION PROCEEDS REVENUE	1,832	605	425	425
=====				
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,670,494	571,155
SECURITIZATION PROCEEDS EXPENDITURES	-	-	1,670,494	571,155
SECURITIZATION PROCEEDS REV - EXPEND	1,832	605	(1,670,069)	(570,730)
=====				
SECURITIZATION PROCEEDS AVAILABLE FINANCING SOURCES	1,669,643	1,670,248	1,670,494	571,155
SECURITIZATION PROCEEDS FINANCING USES	-	-	1,670,494	571,155
SECURITIZATION PROCEEDS ENDING FUND BALANCE	1,669,643	1,670,248	-	-
=====				

0105 CAPITAL PROJECT - JAIL

This fund represents the balance of the proceeds from the general obligation bonds, and therefore, can only be used for detention-related improvements, such as the current jail expansion project. For fiscal year 2013-14, \$10,918 is available to appropriate for the ongoing jail expansion project.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-14
=====				
CAPITAL PROJECT - JAIL				
Fund Balance				
481100 F/B UNRES DES CAP OUTLAY	8,719	9,366	9,434	10,883
JAIL BEGINNING FUND BALANCE	<u>8,719</u>	<u>9,366</u>	<u>9,434</u>	<u>10,883</u>
	=====	=====	=====	=====
Revenue				
610300 PRIOR SECURED PROP TAX	517	1,448	-	-
610400 PRIOR UNSECURED PROP TAX	-	-	-	-
610700 PRIOR SUPPLEMENTAL PROP TAX	0	-	-	-
640101 INTEREST ON CASH	128	70	35	35
640103 INTEREST ON PROPERTY TAX COLL	2	-	-	-
CAPITAL PROJECT - JAIL REVENUE	<u>647</u>	<u>1,518</u>	<u>35</u>	<u>35</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	9,469	10,918
CAPITAL PROJECT - JAIL EXPENDITURES	<u>-</u>	<u>-</u>	<u>9,469</u>	<u>10,918</u>
- JAIL REV - EXPEND	<u>647</u>	<u>1,518</u>	<u>(9,434)</u>	<u>(10,883)</u>
	=====	=====	=====	=====
- JAIL AVAILABLE FINANCING SOURCES	9,366	10,884	9,469	10,918
- JAIL FINANCING USES	-	-	9,469	10,918
- JAIL ENDING FUND BALANCE	<u>9,366</u>	<u>10,884</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2014

0107 SELF-INSURANCE INTERNAL SERVICE FUND

The 2013-14 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-14
=====				
SELF-INSURANCE INTERNAL SERVICE FUND				
Fund Balance				
431201 RETAINED EARNINGS	1,016,706	664,307	883,672	1,369,402
431202 RETAINED EARNINGS	8,045,129	7,683,916	7,631,257	6,697,872
431203 RETAINED EARNINGS	1,009,505	891,669	818,336	765,785
431204 RETAINED EARNINGS	253,929	267,130	280,964	297,640
	<u>10,325,268</u>	<u>9,507,023</u>	<u>9,614,230</u>	<u>9,130,699</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	19,543	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
720300 COMMUNICATION SVCS	4	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
SELF-INSURANCE INTERNAL SERVICE FUND EXPENSES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
SELF-INSURANCE INTERNAL SERVICE FUND REV - EXPENSES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
SELF-INSURANCE GENERAL LIABILITY				
Revenue				
640101 INTEREST ON CASH	8,370	6,141	3,500	3,500
662800 INTERFUND REVENUE	1,178,174	1,329,186	1,100,000	750,000
673903 MISC REIMBURSEMENT & REFUNDS	1,077,035	792,296	650,000	75,000
	<u>2,263,579</u>	<u>2,127,623</u>	<u>1,753,500</u>	<u>828,500</u>
	=====	=====	=====	=====

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2014

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
720604 LIABILITY INS	775,859	750,991	676,794	587,943
720702 WITNESS FEES	184		-	-
721400 PROF & SPEC SVC	11,773	80,046	632,500	600,000
721410 CT REPORTER/TRANSCRIPT	15,525	910	-	-
721433 OUTSIDE ATTY'S/OTHER EXPERTS	1,163,808	592,495	-	-
721434 CAPITAL/HOMICIDE CASES	2,235	-	-	-
721601 RENT/LSE CO VEHICLE	141	-	-	-
721900 SPECIAL DEPT EXP	175	181	-	-
722000 TRANS/TRAVEL/EDUC	444	64	-	-
722005 REIMB EMPLOYEE CARS	156	-	-	-
730700 JUDGMENTS & DAMAGES	555,663	481,575	595,000	
750100 OP TRANS OUT - GEN FD	90,014	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	732,878	1,009,959
SELF-INSUR#GENERAL LIABILITY EXPENSES	2,615,977	1,906,262	2,637,172	2,197,902
SELF-INSUR#GENERAL LIABILITY REV - EXPENSES	(352,398)	221,361	(883,672)	(1,369,402)
SELF-INSUR#WORKERS COMP LIAB Revenue				
640101 INTEREST ON CASH	96,230	52,853	43,000	43,000
662800 INTERFUND REVENUE	2,082,784	1,588,330	1,811,000	2,450,000
673903 MISC REIMBURSEMENT & REFUNDS	496,391	960,747	450,000	570,000
SELF-INSUR#WORKERS COMP LIAB REVENUE	2,675,404	2,601,930	2,304,000	3,063,000

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2014

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
Expense				
720603 WKRS COMP INS	548,178	511,653	559,816	662,323
721000 MED/DENT/LAB SPLY	-	-	1,500	1,500
721400 PROF & SPEC SVC	3,292	80,541	310,000	310,000
721403 AUDIT/ACCTG SVCS	219,049	220,148	-	-
730700 JUDGMENTS & DAMAGES	2,132,759	1,723,931	2,200,000	2,700,000
750100 OP TRANS OUT - GEN FD	133,339	125,000	125,000	125,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	6,738,941	5,962,049
SELF-INSUR# WORKERS COMP LIAB EXPENDITURES	<u>3,036,617</u>	<u>2,661,273</u>	<u>9,935,257</u>	<u>9,760,872</u>
SELF-INSUR# NS WORKERS COMP LIAB REV - EXPEND	<u>(361,212)</u>	<u>(59,343)</u>	<u>(7,631,257)</u>	<u>(6,697,872)</u>
=====	=====	=====	=====	=====
SELF-INSUR# DENTAL LIABILITY				
Revenue				
640101 INTEREST ON CASH	11,165	5,678	4,800	4,800
662729 EMPLE/RETIREE INS PREMIUMS	45,656	32,282	-	30,000
662800 INTERFUND REVENUE	766,552	778,456	840,000	785,000
SELF-INSUR# DENTAL LIABILITY REVENUE	<u>823,374</u>	<u>816,416</u>	<u>844,800</u>	<u>819,800</u>
=====	=====	=====	=====	=====
Expense				
720601 GENERAL INSURANCE	189,055	201,241	215,000	275,000
721400 PROF & SPEC SVC	708,753	687,835	700,000	800,000
730700 JUDGMENTS & DAMAGES	43,401	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	748,136	510,585
SELF-INSUR# DENTAL LIABILITY EXPENDITURES	<u>941,209</u>	<u>889,076</u>	<u>1,663,136</u>	<u>1,585,585</u>
SELF-INSUR# DENTAL LIABILITY REV - EXPEND	<u>(117,835)</u>	<u>(72,661)</u>	<u>(818,336)</u>	<u>(765,785)</u>
=====	=====	=====	=====	=====

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2014

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-14
=====	=====	=====	=====	=====
SELF-INSURANCE VISION LIABILITY				
Revenue				
640101 INTEREST ON CASH	3,345	1,947	1,400	1,400
662729 EMPLE/RETIREE INS PREMIUMS	10,211	7,770	-	6,000
662800 INTERFUND REVENUE	137,466	133,287	145,000	135,000
SELF-INSURANCE VISION LIABILITY REVENUE	151,022	143,004	146,400	142,400
=====	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SVC	137,821	128,892	138,000	160,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	289,364	280,040
SELF-INSURANCE VISION LIABILITY EXPENDITURES	137,821	128,892	427,364	440,040
=====	=====	=====	=====	=====
SELF-INSURANCE VISION LIABILITY REV - EXPEND	13,201	14,112	(280,964)	(297,640)
=====	=====	=====	=====	=====
SELF-INSURANCE INTERNAL SVC FD AVAILABLE FINANCING SOURCES	5,913,379	5,688,972	14,662,930	13,984,399
SELF-INSURANCE INTERNAL SVC FD FINANCING USES	6,731,624	5,585,503	14,662,930	13,984,399
=====	=====	=====	=====	=====
Fund Balance				
431201 RETAINED EARNINGS	1,016,706	664,307	-	-
431202 RETAINED EARNINGS	8,045,129	7,683,916	-	-
431203 RETAINED EARNINGS	1,009,505	891,669	-	-
431204 RETAINED EARNINGS	253,929	267,130	-	-
CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	10,325,268	9,507,023	-	-
=====	=====	=====	=====	=====

0109 FAIRMEAD OLD LANDFILL SITE CLOSURE

The state requires a percentage of the estimated future cost of closure to be funded and retained. No revenue is estimated for the current year, except interest earnings. For fiscal year 2013-14, the entire available fund balance of \$3,032,823 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE				
Fund Balance				
491100 F/B UNRES UNDES	2,951,029	2,994,375	3,007,103	3,020,095
OLD LF SITE CLOSURE BEGINNING FUND BALANCE	<u>2,951,029</u>	<u>2,994,375</u>	<u>3,007,103</u>	<u>3,020,095</u>
	=====	=====	=====	=====
OLD LF SITE CLOSURE				
Revenue				
640101 INTEREST ON CASH	43,346	22,252	12,728	12,728
AD OLD LF SITE CLOSURE REVENUE	<u>43,346</u>	<u>22,252</u>	<u>12,728</u>	<u>12,728</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,019,831	3,032,823
OLD LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,019,831</u>	<u>3,032,823</u>
OLD LF SITE CLOSURE REV - EXPENSE	<u>43,346</u>	<u>22,252</u>	<u>(3,007,103)</u>	<u>(3,020,095)</u>
	=====	=====	=====	=====
OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	2,994,375	3,016,627	3,019,831	3,032,823
OLD LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>3,019,831</u>	<u>3,032,823</u>
	=====	=====	=====	=====
OLD LF SITE CLOSURE ENDING FUND BALANCE	<u>2,994,375</u>	<u>3,016,627</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

0110 FAIRMEAD NEW LANDFILL SITE CLOSURE

The state requires a percentage of the estimated future cost of closure to be funded and retained. No revenue is estimated for the current year, except interest earnings. For fiscal year 2013-14, the entire available fund balance of \$3,241,001 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
FAIRMEAD NEW LANDFILL SITE CLOSURE				
Fund Balance				
491100 F/B UNRES UNDES	3,165,123	3,211,403	3,224,356	3,228,048
NEW LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,165,123</u>	<u>3,211,403</u>	<u>3,224,356</u>	<u>3,228,048</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	46,491	23,863	12,953	12,953
NEW LF SITE CLOSURE REVENUE	<u>46,491</u>	<u>23,863</u>	<u>12,953</u>	<u>12,953</u>
	=====	=====	=====	=====
Expense				
740200 BLDGS & IMPROVE	210	407		
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,237,309	3,241,001
NEW LF SITE CLOSURE EXPENSES	<u>210</u>	<u>407</u>	<u>3,237,309</u>	<u>3,241,001</u>
NEW LF SITE CLOSURE REV - EXPENSE	<u>46,280</u>	<u>23,455</u>	<u>(3,224,356)</u>	<u>(3,228,048)</u>
	=====	=====	=====	=====
NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	<u>3,211,614</u>	<u>3,235,266</u>	<u>3,237,309</u>	<u>3,241,001</u>
NEW LF SITE CLOSURE FINANCING USES	<u>210</u>	<u>407</u>	<u>3,237,309</u>	<u>3,241,001</u>
	=====	=====	=====	=====
NEW LF SITE CLOSURE ENDING FUND BALANCE	<u>3,211,403</u>	<u>3,234,859</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
 ENTERPRISE FUND
 FISCAL YEAR ENDING 06/30/2014

0114 LOCAL ENFORCEMENT AGENCY

The estimated landfill surcharge revenue is based upon the proposed budget for RMA Refuse Disposal. The operating transfer out will fund the operating transfer in to RMA Environmental Health. For fiscal year 2013-14, \$3,794 is appropriated as operating transfer out to the general fund. This fund will be closed out in 2013-14 and revenues will be deposited directly in the Refuse Disposal Fund.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
LOCAL ENFORCEMENT AGENCY				
Fund Balance				
491100 F/B UNRES UNDES	48,510	40,687	40,962	3,694
LOCAL ENFORCEMENT AGENCY BEGINNING FUND BALANCE	<u>48,510</u>	<u>40,687</u>	<u>40,962</u>	<u>3,694</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	744	429	274	100
662101 LANDFILL SURCHARGES	41,433	45,833	50,000	-
LOCAL ENFORCEMENT AGENCY REVENUE	<u>42,177</u>	<u>46,263</u>	<u>50,274</u>	<u>100</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	50,000	50,000	50,000	3,794
780100 APPROPRIATION FOR CONTINGENCY	-	-	41,236	-
LOCAL ENFORCEMENT AGENCY EXPENDITURE	<u>50,000</u>	<u>50,000</u>	<u>91,236</u>	<u>3,794</u>
LOCAL ENFORCEMENT AGENCY REV - EXPENDITURE	<u>(7,823)</u>	<u>(3,737)</u>	<u>(40,962)</u>	<u>(3,694)</u>
	=====	=====	=====	=====
LOCAL ENFORCEMENT AGENCY AVAILABLE FINANCING SOURCES	90,687	86,950	91,236	3,794
LOCAL ENFORCEMENT AGENCY FINANCING USES	50,000	50,000	91,236	3,794
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
AGENCY ENDING FUND BALANCE	<u>40,687</u>	<u>36,950</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

0115 FIRE MITIGATION FEES

This fund is inactive as its source of funding has expired. During fiscal year 2011-12, the General Fund repaid a \$513,066 loan from the fund for fire trucks. For fiscal year 2013-14, \$520,445 is available and is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
FIRE MITIGATION FUND ADMINISTRATION				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	-	
491100 F/B UNRES UNDES	3,393	3,725	516,822	518,595
	<u>3,393</u>	<u>3,725</u>	<u>516,822</u>	<u>518,595</u>
MITIGATION FUND ADMIN FUND BALANCE	3,393	3,725	516,822	518,595
=====				
MITIGATION FUND				
Revenue				
640101 INTEREST ON CASH	52	28	15	1,850
662760 FIRE MITIGATION FEE	-	-	-	
673903 MISC REIMBURSEMENT & REFUNDS	317	-	-	
680500 LOAN REPAID	-	513,066		
	<u>369</u>	<u>513,094</u>	<u>15</u>	<u>1,850</u>
MITIGATION FUND	369	513,094	15	1,850
=====				
Expense				
721300 OFFICE EXPENSE	36	-	-	
740200 BLDGS & IMPROVE	-	-	-	
780100 APPROPRIATION FOR CONTINGENCY	-	-	516,837	520,445
	<u>36</u>	<u>-</u>	<u>516,837</u>	<u>520,445</u>
MITIGATION - REV - EXPENDITURES	332	513,094	(516,822)	(518,595)
=====				
MITIGATION FEES AVAILABLE FINANCING SOURCES	3,762	516,819	516,837	520,445
MITIGATION FEES FINANCING USES	36	-	516,837	520,445
=====				
FIRE				
MITIGATION FEES ENDING FUND BALANCE	3,725	516,819	-	-
=====				

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

0116 COUNTY-WIDE ROAD IMPACT FEES

The County collects a road impact fee from builders and developers. For 2013-14, \$1,000 is appropriated for refunds; the remaining available fund balance of \$3,891,956 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
CO-WIDE RC IMPACT FEE FD ADM				
Fund Balance				
461100 F/B RES ENCUMBRANCES	1,246	-	-	
491100 F/B UNRES UNDES	2,977,190	3,404,554	3,628,368	3,753,749
ROAD IMPACT BEGINNING FUND BALANCE	2,978,436	3,404,554	3,628,368	3,753,749
	=====	=====	=====	=====
ROAD IMPACT FEE				
Revenue				
640101 INTEREST ON CASH	46,358	26,485	14,207	14,207
661705 ROAD IMPACT FEES	379,870	209,606	209,000	125,000
ROAD IMPACT FEE REVENUE	426,228	236,091	223,207	139,207
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	110	-	1,000	1,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,850,575	3,891,956
ROAD IMPACT FEE EXPENDITURES	110	-	3,851,575	3,892,956
ROAD IMPACT FEE REV - EXPEND	426,118	236,091	(3,628,368)	(3,753,749)
	=====	=====	=====	=====
IMPACT AVAILABLE FINANCING SOURCES	3,404,664	3,640,646	3,851,575	3,892,956
IMPACT FINANCING USES	110	-	3,851,575	3,892,956
IMPACT ENDING FUND BALANCE	3,404,554	3,640,646	-	-
	=====	=====	=====	=====

0117 STATE ROUTE 41 FINANCE PROGRAM

The balance in this fund represents Federal demonstration funds from the State Route 41 widening/bridge project. For fiscal year 2013-14, the entire available fund balance of \$30,957 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
ST 41 FINNA PROGRAM FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	30,123	30,565	30,694	30,828
FINANCE PROGRAM BEGINNING FUND BALANCE	30,123	30,565	30,694	30,828
FINANCE PROGRAM				
Revenue				
640101 INTEREST ON CASH	442	227	129	129
41 FINANCE PROGRAM REVENUE	442	227	129	129
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	30,823	30,957
41 FINANCE PROGRAM EXPENDITURES	-	-	30,823	30,957
41 FINANCE PROGRAM REV - EXPEND	442	227	(30,694)	(30,828)
FINANCE PROGRAM AVAILABLE FINANCING SOURCES	30,565	30,792	30,823	30,957
FINANCE PROGRAM FINANCING USES	-	-	30,823	30,957
ST RTE 41 FINANCE PROGRAM ENDING FUND BALANCE	30,565	30,792	-	-

0120 DISTRICT #5 ROADS

This is the only supervisorial road district that had a tax rate prior to passage of Prop 13; and therefore, is the only one that receives tax revenue. The Road Department provides maintenance for District #5 roads. The appropriation for Maintenance – Roads of \$200,000 is an estimate of annual maintenance costs in District #5.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
DIST #5 ROA FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	39,867	143,677	110,000	388,954
BEGINNING FUND BALANCE	<u>39,867</u>	<u>143,677</u>	<u>110,000</u>	<u>388,954</u>
=====				
ROADS				
Revenue				
610100 CUR SEC PROP TAX	126,451	129,588	124,500	124,500
610200 CUR UNSECURED PROP TAX	4,405	4,836	4,800	4,800
610300 PRIOR SECURED PROP TAX	1,490	1,401	-	-
610400 PRIOR UNSECURED PROP TAX	153	594	-	-
610600 CUR SUPPLEMENTAL PROP TAX	417	776	-	-
610700 PRIOR SUPPLEMENTAL PROP TAX	327	249	-	-
610904 TIMBER YIELD TAX	-	-	-	-
640101 INTEREST ON CASH	1,662	1,391	500	500
640103 INTEREST ON PROPERTY TAX COLL	120	22	100	100
652900 ST - H/O PROP TAX RLF	253	1,616	1,600	1,600
673000 MISCELLANEOUS	71,000	-	-	-
ROADS REVENUE	<u>206,278</u>	<u>140,473</u>	<u>131,500</u>	<u>131,500</u>
=====				
Expense				
720906 MTCE - ROADS	103,500	32,500	200,000	200,000
721427 PROP TAX ADMIN FEE	-	4,214	4,500	4,214
731401 INTERFUND EXPEND - COST PLAN	(1,032)	2,517	12,360	2,517
780100 APPROPRIATION FOR CONTINGENCY	-	-	24,640	313,723
ROADS EXPENDITURES	<u>102,468</u>	<u>39,231</u>	<u>241,500</u>	<u>520,454</u>
ROADS REV - EXPEND	<u>103,810</u>	<u>101,242</u>	<u>(110,000)</u>	<u>(388,954)</u>
=====				
AVAILABLE FINANCING SOURCES	246,145	284,150	241,500	520,454
FINANCING USES	102,468	39,231	241,500	520,454
ENDING FUND BALANCE	<u>143,677</u>	<u>244,919</u>	<u>-</u>	<u>-</u>
=====				

COUNTY OF MADERA
SPECIAL REVENUE
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0121 STATE ROUTE 41 IMPACT FEE

The County collects State Route 41 road impact fees from builders and developers. For fiscal year 2013-14, \$679,810 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
ST RTE 41 IMPACT FEE FD ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	657,824	669,018	673,289	676,810
IMPACT FEE BEGINNING FUND BALANCE	<u>657,824</u>	<u>669,018</u>	<u>673,289</u>	<u>676,810</u>
Revenue				
640101 INTEREST ON CASH	9,681	4,977	3,000	3,000
661705 ROAD IMPACT FEES	1,572	1,020	-	-
41 IMPACT FEE REVENUE	<u>11,253</u>	<u>5,997</u>	<u>3,000</u>	<u>3,000</u>
Expense				
721206 REFUND/OVERCHARGES	60	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	676,289	679,810
41 IMPACT FEE EXPENDITURES	<u>60</u>	<u>-</u>	<u>676,289</u>	<u>679,810</u>
41 IMPACT FEE REV - EXPEND	<u>11,193</u>	<u>5,997</u>	<u>(673,289)</u>	<u>(676,810)</u>
IMPACT FEE AVAILABLE FINANCING SOURCES	669,078	675,015	676,289	679,810
IMPACT FEE FINANCING USES	60	-	676,289	679,810
IMPACT FEE ENDING FUND BALANCE	<u>669,018</u>	<u>675,015</u>	<u>-</u>	<u>-</u>

0124 OPERATION LOST AND FOUND

This fund was created in 2003-04 using private contributions to obtain electronic monitoring devices for the disabled participants of the program and to train a Deputy Sheriff in the devices. For fiscal year 2013-14, a total of \$18,601 is appropriated for special contingencies. Private contributions will be appropriated when received.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
OPERATION OPERATION LOST & FOUND				
Fund Balance				
491100 F/B UNRES UNDES	15,290	18,977	22,733	21,521
LOST & FOUND BEGINNING FUND BALANCE	<u>15,290</u>	<u>18,977</u>	<u>22,733</u>	<u>21,521</u>
	=====	=====	=====	=====
LOST & FOUND TRUST				
Revenue				
640101 INTEREST ON CASH	266	156	80	80
673308 PRIVATE CONTRIBUTIONS	5,130	3,658	-	-
LOST & FOUND TRUST REVENUE	<u>5,396</u>	<u>3,814</u>	<u>80</u>	<u>80</u>
	=====	=====	=====	=====
Expense				
721900 SPECIAL DEPT EXP	1,708	-	22,813	3,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	18,601
LOST & FOUND TRUST EXPENDITURES	<u>1,708</u>	<u>-</u>	<u>22,813</u>	<u>21,601</u>
LOST & FOUND TRUST REV - EXPEND	<u>3,688</u>	<u>3,814</u>	<u>(22,733)</u>	<u>(21,521)</u>
	=====	=====	=====	=====
LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	20,685	22,791	22,813	21,601
LOST & FOUND TRUST FINANCING USES	<u>1,708</u>	<u>-</u>	<u>22,813</u>	<u>21,601</u>
	=====	=====	=====	=====
OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	<u>18,977</u>	<u>22,791</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

0126 FIRE DEPARTMENT TRAINING

This fund is the depository of tuition payments received by Fire Prevention for training classes. When sufficient funds are available, the department may appropriate funds for its use. For fiscal year 2013-14, the available fund balance of \$36,801 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
FIRE DEPT TRAINING				
Fund Balance				
491100 F/B UNRES UNDES	40,001	40,083	40,083	36,801
TRAINING BEGINNING FUND BALANCE	<u>40,001</u>	<u>40,083</u>	<u>40,083</u>	<u>36,801</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	82	(82)	-	-
662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TRAINING REVENUE	<u>82</u>	<u>(82)</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	40,083	36,801
TRAINING EXPENDITURES	<u>-</u>	<u>-</u>	<u>40,083</u>	<u>36,801</u>
TRAINING REV - EXPEND	<u>82</u>	<u>(82)</u>	<u>(40,083)</u>	<u>(36,801)</u>
	=====	=====	=====	=====
TRAINING AVAILABLE FINANCING SOURCES	40,083	40,001	40,083	36,801
TRAINING FINANCING USES	-	-	40,083	36,801
	<u>40,083</u>	<u>40,001</u>	<u>-</u>	<u>-</u>
TRAINING ENDING FUND BALANCE	<u>40,083</u>	<u>40,001</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

0127 FOREST RESERVE TITLE III

This fund is the depository for funds received under Title III of the Secure Rural Schools Act. The entire amount available of \$572,689 is appropriated for Professional & Specialized Services in order to obligate funds to carry out projects initiated by the Board on August 16, 2011.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
FOREST RESERVE TITLE III				
Fund Balance				
491100 F/B UNRES UNDES	422,673	488,165	527,977	570,589
TITLE III BEGINNING FUND BALANCE	<u>422,673</u>	<u>488,165</u>	<u>527,977</u>	<u>570,589</u>
	=====	=====	=====	=====
FOREST RE SERVE TITLE III				
Revenue				
640101 INTEREST ON CASH	6,687	3,853	2,100	2,100
655500 FED - FOREST RES REV	58,806	46,685	-	-
RESERVE TITLE III REVENUE	<u>65,493</u>	<u>50,537</u>	<u>2,100</u>	<u>2,100</u>
	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SVC	-	8,736	12,000	572,689
721468 P&S-OTHER UNIDENTIFIED SVCS	-	287	-	-
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	518,077	-
RESERVE TITLE III EXPENDITURES	<u>-</u>	<u>9,023</u>	<u>530,077</u>	<u>572,689</u>
	=====	=====	=====	=====
RESERVE TITLE III REV - EXPEND	<u>65,493</u>	<u>41,515</u>	<u>(527,977)</u>	<u>(570,589)</u>
	=====	=====	=====	=====
SERVE TITLE III AVAILABLE FINANCING SOURCES	488,165	538,702	530,077	572,689
SERVE TITLE III FINANCING USES	-	9,023	530,077	572,689
	<u>488,165</u>	<u>529,680</u>	<u>-</u>	<u>-</u>
FOREST RE SERVE TITLE III ENDING FUND BALANCE	=====	=====	=====	=====

0139 STRONG MOTION INSTRUMENTATION FEES 5%

This fund receives revenues from building permits. Its entire available balance of \$2,696 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
FUND BALANCE				
491100 F/B UNRES UNDES	1,728	2,029	2,383	2,608
STRONG MOTION INSTMTN FEES 5%	1,728	2,029	2,383	2,608
STRONG MOTION INST FEES 5%				
Revenue				
640101 INTEREST ON CASH	28	17	8	8
660807 STRONG MOTION INST FEES 95%	336	345	300	80
MOTION INST FEES 5% REVENUE	363	362	308	88
Expense				
721206 REFUND/OVERCHARGES	62	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,691	2,696
MOTION INST FEES 5% EXPENDITURES	62	-	2,691	2,696
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	302	362	(2,383)	(2,608)
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	2,091	2,391	2,691	2,696
MOTION INSTMTN FEES 5% FINANCING USES	62	-	2,691	2,696
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	2,029	2,391	-	-

1031 TOBACCO SECURITIZATION POOL

This fund holds Tobacco Securitization Funds designated for past and current capital projects and were repaid to the fund in the County Treasury. These funds are in addition to funds held outside the County Treasury in Fund 0103 (see above). The entire available fund balance of \$149,839 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
TOBACCO SECURITIZATION POOL				
Fund Balance				
491100 F/B UNRES UNDES	145,806	147,948	148,568	149,218
POOL BEGINNING FUND BALANCE	<u>145,806</u>	<u>147,948</u>	<u>148,568</u>	<u>149,218</u>
	=====	=====	=====	=====
TOBACCO SECURITIZATION POOL				
Revenue				
640101 INTEREST ON CASH	2,142	1,099	621	621
SECURITIZATION POOL REVENUE	<u>2,142</u>	<u>1,099</u>	<u>621</u>	<u>621</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	149,189	149,839
SECURITIZATION POOL EXPENDITURES	<u>-</u>	<u>-</u>	<u>149,189</u>	<u>149,839</u>
SECURITIZATION POOL REV - EXPEND	<u>2,142</u>	<u>1,099</u>	<u>(148,568)</u>	<u>(149,218)</u>
	=====	=====	=====	=====
POOL AVAILABLE FINANCING SOURCES	147,948	149,047	149,189	149,839
POOL FINANCING USES	<u>-</u>	<u>-</u>	<u>149,189</u>	<u>149,839</u>
	=====	=====	=====	=====
TOBACCO SECURITIZATION POOL ENDING FUND BALANCE	<u>147,948</u>	<u>149,047</u>	-	-
	=====	=====	=====	=====

1035 TOBACCO SECURITIZATION FINANCING PHASE II NONPOOL

This fund accounts for the second securitization of the County's future stream of payments from the Tobacco litigation settlement.

On April 19, 2006, the County securitized a second portion of its future stream of payments resulting from the Tobacco litigation settlement, from which the County received the net amount of \$7,680,600.47. During fiscal year 2006-07, the Board approved a loan of \$794,000 from this fund to the Ahwahnee Hills Park Project (7145) to cash flow the grant funding. Shawnee project fund repaid \$416,225 of the loan during 2008-09. The fund was estimated to receive grant reimbursements enabling it to repay the \$377,775 balance of the loan during fiscal year 2009-10; however, it remains outstanding.

During fiscal year 2007-08, this fund contributed \$2,783,950 to the General Fund to purchase 33 acres of land at Avenue 14 ½ and Road 28. The fund is to be reimbursed from the Public Facility Fees – General Government Fund.

During fiscal year 2008-09, this fund loaned \$578,105.88 to the General Fund to repay the Mental Health Realignment Trust for over-reimbursement of the General Fund from realignment funds in prior years. The General Fund repaid the loan in fiscal year 2011-12.

This fund will also receive partial repayments from Paleontology Museum and Oakhurst Sheriff/Fire State projects on loans to those projects.

In the 2013-14 budget, \$51,626 is available and appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
TOBACCO SECURITIZATION FINANCING PHASE II BEGINNING FUND BALANCE				
FUND BALANCE				
491100 F/B UNRES UNDES	996,751	370,639	698,810	51,626
PHASE II NON-POOL BEGINNING FUND BALANCE	996,751	370,639	698,810	51,626
Revenue				
640101 INTEREST ON CASH	(603)	-	-	
640110 INVESTMENT INTEREST	1,546	79	65	65
PHASE II NON-POOL REVENUE	1,546	79	65	65
Expense				
721403 AUDIT/ACCTG SVCS	(1,000)	-	-	-
750121 OP TRANS OUT - CAP PROJECT	628,056	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-		698,875	51,691
790500 CASH FLOW LOAN		319,125		
PHASE II NON-POOL EXPENDITURES	627,056	319,125	698,875	51,691
PHASE II NON-POOL REV - EXPEND	(625,510)	(319,047)	(698,810)	(51,626)
PHASE II AVAILABLE FINANCING SOURCES	998,297	370,717	698,875	51,691
PHASE II FINANCING USES	627,056	319,125	698,875	51,691
PHASE II ENDING FUND BALANCE	371,241	51,592	-	-

1036 TOBACCO FINANCING PHASE II POOL FUND

This fund holds Tobacco Securitization Phase II Funds designated for past capital projects and were repaid to the fund in the County Treasury. These funds are in addition to funds held outside the County Treasury in Fund 1031 (see page 20). The entire available fund balance of \$1,743,197 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
TOBACCO FINANCING PHASE II POOL FUND				
Fund Balance				
491100 F/B UNRES UNDES	428,799	435,097	186,144	1,732,097
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE	<u>428,799</u>	<u>435,097</u>	<u>186,144</u>	<u>1,732,097</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	6,298	1,635	1,047	11,100
680500 LOAN REPAYED	-	578,106		
TOBACCO FINANCING PHASE II POOL FUND REVENUE	<u>6,298</u>	<u>579,741</u>	<u>1,047</u>	<u>11,100</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	187,191	1,743,197
790500 CASH FLOW LOAN	-	250,000		
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES	<u>-</u>	<u>250,000</u>	<u>187,191</u>	<u>1,743,197</u>
	=====	=====	=====	=====
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND	<u>6,298</u>	<u>329,741</u>	<u>(186,144)</u>	<u>(1,732,097)</u>
	=====	=====	=====	=====
PHASE II POOL FUND AVAILABLE FINANCING SOURCES	435,097	1,014,838	187,191	1,743,197
PHASE II POOL FUND FINANCING USES	-	250,000	187,191	1,743,197
	=====	=====	=====	=====
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE	<u>435,097</u>	<u>764,838</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
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1286 CAPITAL PROJECT - HEALTH BUILDING FUND

This fund represents the unused portion of funds available to construct a new Public Health building. This project had been on hold for several years, but will be moving forward in the near future. In 2013-14, the entire available balance of \$179,374 is appropriated for contingency until a more formal budget is developed.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
PROJ - HEALTH BLDG FUND				
Fund Balance				
461100 F/B RES ENCUMBRANCES	166,626	-	-	
491100 F/B UNRES UNDES	8,157	177,351	178,068	178,874
PROJ - HEALTH BLDG FUND BEGINNING FUND BALANCE	174,783	177,351	178,068	178,874
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	2,567	1,318	500	500
PROJ - HEALTH BLDG FUND REVENUE	2,567	1,318	500	500
=====	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	178,568	179,374
PROJ - HEALTH BLDG FUND REVENUE EXPENDITURES	-	-	178,568	179,374
=====	=====	=====	=====	=====
PROJ - HEALTH BLDG FUND REVENUE - EXPEND	2,567	1,318	(178,068)	(178,874)
=====	=====	=====	=====	=====
HEALTH BLDG FUND AVAILABLE FINANCING SOURCES	177,351	178,668	178,568	179,374
HEALTH BLDG FUND FINANCING USES	-	-	178,568	179,374
=====	=====	=====	=====	=====
HEALTH BLDG FUND ENDING FUND BALANCE	177,351	178,668	-	-
=====	=====	=====	=====	=====

1300 MENTAL HEALTH BUILDING PROJECT

This fund was established to accumulate funds for a future Behavioral Health Science Building. The funding source was a portion of the rental payments made by KingsView, Inc. Those rental payments ceased 9/30/03. From that date, income was limited to interest. During fiscal year 2011-12, Behavioral Health used these funds for a building project. In 2013-14, the minor remaining available fund balance of \$19 is appropriated for an operating transfer out.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
	=====	=====	=====	=====
BEH HLTH SCIENCE BLDG PROJECT				
Fund Balance				
481100 F/B UNRES DES CAP OUTLAY	392,194	153,398	19	19
	-----	-----	-----	-----
MEN HLTH BLDG PROJ BEGINNING FUND BALANCE	392,194	153,398	19	19
	=====	=====	=====	=====
BEH HLTH SCIENCE BLDG PROJECT				
Revenue				
601000 TRUST REVENUE	61,787	271	-	-
601100 CONTRA TRUST REVENUE	(305,060)	(182,949)	-	-
640101 INTEREST ON CASH	4,476	549	-	-
640302 BLDG/IMPROVEMENT RENT	-	28,750	-	-
BEH HLTH SCIENCE BLDG PROJECT REVENUE	(238,797)	(153,379)	-	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT	-	-	19	19
	-----	-----	-----	-----
BEH HLTH SCIENCE BLDG PROJECT REVENUE EXPENDITURES	-	-	19	19
	-----	-----	-----	-----
BEH HLTH SCIENCE BLDG PROJECT REV - EXPEND	(238,797)	(153,379)	(19)	(19)
	=====	=====	=====	=====
MEN HLTH BLDG PROJECT AVAILABLE FINANCING SOURCES	153,398	19	19	19
MEN HLTH BLDG PROJECT FINANCING USES	-	-	19	19
	-----	-----	-----	-----
MEN HLTH BLDG PROJECT ENDING FUND BALANCE	153,398	19	-	-
	=====	=====	=====	=====

1301 MENTAL HEALTH ALCOHOL ABUSE EDUCATION & PREVENTION FUND

A portion of certain state fines must be allocated for this purpose. To date, there have been no expenditures. For 2013-14, the entire fund balance of \$530,506 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
BHS ALCOHOL ABUSE ED/PREV FD A				
Fund Balance				
491100 F/B UNRES UNDES	418,777	448,015	474,452	504,551
ABUSE EDUC/PREV BEGINNING FUND BALANCE	418,777	448,015	474,452	504,551
	=====	=====	=====	=====
BHS ALCOHOL ABUSE ED/PREV FD A				
Revenue				
630204 CRIMINAL FINES	22,931	24,515	24,000	24,000
640101 INTEREST ON CASH	6,306	3,460	1,955	1,955
BHS CO ALC ABUSE EDUC/PREV REVENUE	29,237	27,975	25,955	25,955
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	500,407	530,506
ALC ABUSE EDUC/PREV EXPENDITURES	-	-	500,407	530,506
ALC ABUSE EDUC/PREV REV - EXPEND	29,237	27,975	(474,452)	(504,551)
	=====	=====	=====	=====
ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	448,015	475,990	500,407	530,506
ABUSE EDUC/PREV FINANCING USES	-	-	500,407	530,506
	=====	=====	=====	=====
MH CO ALC ABUSE EDUC/PREV ENDING FUND BALANCE	448,015	475,990	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1302 MENTAL HEALTH ALCOHOL PROGRAM 1463.16

A portion of certain state fines must be allocated for this purpose. Each year, funds are transferred to the General Fund as a County match for the Alcohol and Perinatal Treatment program in the Behavioral Health budget. The transfer amount is budgeted at \$14,000 for 2013-14. The remaining available balance of \$130,920 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
BHS ALC PROG PC1463.16				
Fund Balance				
491100 F/B UNRES UNDES	60,000	74,246	89,170	118,559
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	60,000	74,246	89,170	118,559
=====	=====	=====	=====	=====
BHS ALC PROG PC1463.16				
Revenue				
630204 CRIMINAL FINES	27,275	28,563	26,000	26,000
640101 INTEREST ON CASH	972	660	361	361
COHOL PROG PC1463.16 REVENUE	28,246	29,222	26,361	26,361
=====	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	14,000	14,000	14,000	14,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	101,531	130,920
COHOL PROG PC1463.16 EXPENDITURES	14,000	14,000	115,531	144,920
COHOL PROG PC1463.16 REV - EXPEND	14,246	15,222	(89,170)	(118,559)
=====	=====	=====	=====	=====
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	88,246	103,469	115,531	144,920
MH CO ALC PROG PC 1463.16 FINANCING USES	14,000	14,000	115,531	144,920
=====	=====	=====	=====	=====
MH CO ALC IENDING FUND BALANCE	74,246	89,469	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1303 MENTAL HEALTH DRUG EDUCATION H&S CODE 11372.7

A portion of DUI and controlled substance fines must be allocated for drug and alcohol education. To date, there have been no expenditures. For 2013-14, the available fund balance of \$56,029 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
BHS DRUG EDUC H&s 11372.7				
Fund Balance				
491100 F/B UNRES UNDES	42,374	47,394	49,994	53,429
BEGINNING FUND BALANCE	<u>42,374</u>	<u>47,394</u>	<u>49,994</u>	<u>53,429</u>
=====				
Revenue				
630203 CONTROLLED SUBSTANCE FINES	1,048	433	400	400
630204 CRIMINAL FINES	3,318	2,107	2,000	2,000
640101 INTEREST ON CASH	654	366	200	200
661601 CLERK RECORDING FEES	-	-	-	-
UG EDUC H&S 11372.7 REVENUE	<u>5,020</u>	<u>2,906</u>	<u>2,600</u>	<u>2,600</u>
=====				
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	52,594	56,029
UG EDUC H&S 11372.7 EXPENDITURES	<u>-</u>	<u>-</u>	<u>52,594</u>	<u>56,029</u>
UG EDUC H&S 11372.7 REV - EXPEND	<u>5,020</u>	<u>2,906</u>	<u>(49,994)</u>	<u>(53,429)</u>
=====				
DUC H&S 11372.7 AVAILABLE FINANCING SOURCES	47,394	50,300	52,594	56,029
DUC H&S 11372.7 FINANCING USES	<u>-</u>	<u>-</u>	<u>52,594</u>	<u>56,029</u>
=====				
MH DRUG E DUC H&S 11372.7 ENDING FUND BALANCE	<u>47,394</u>	<u>50,300</u>	<u>-</u>	<u>-</u>
=====				

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1310 HEALTH COUNTY AIDS EDUCATION

A portion of certain state fines must be allocated for this purpose. For 2013-14, \$5,000 is appropriated for Medical and Dental Supplies; the remaining available fund balance of \$57,168 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HLTH AIDS EDUC FEE				
Fund Balance				
491100 F/B UNRES UNDES	56,530	58,802	59,786	61,243
BEGINNING FUND BALANCE	56,530	58,802	59,786	61,243
	=====	=====	=====	=====
Revenue				
630204 CRIMINAL FINES	1,430	775	750	750
640101 INTEREST ON CASH	841	441	175	175
FEE REVENUE	2,272	1,216	925	925
	=====	=====	=====	=====
Expense				
72100 MEDICAL AND DENTAL SUPPLIES	-	-	5,000	5,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	55,711	57,168
IDS EDUC FEE EXPENDITURES	-	-	60,711	62,168
IDS EDUC FEE REV - EXPEND	2,272	1,216	(59,786)	(61,243)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	58,802	60,018	60,711	62,168
FINANCING USES	-	-	60,711	62,168
ENDING FUND BALANCE	58,802	60,018	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1311 HEALTH CHILD SAFETY SEATS

A portion of vehicle code fines must be allocated for this purpose. For 2013-14, \$10,000 is appropriated for Special Departmental Expense. The remainder of the available fund balance of \$54,688 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HLTH CHILD SAFETY SEATS FD ADM				
Fund Balance				
491100 F/B UNRES UNDES	66,373	63,122	60,115	61,513
SAFETY SEATS BEGINNING FUND BALANCE	<u>66,373</u>	<u>63,122</u>	<u>60,115</u>	<u>61,513</u>
	=====	=====	=====	=====
Revenue				
630100 VEHICLE CODE FINES	3,370	3,434	3,000	3,000
640101 INTEREST ON CASH	947	469	175	175
SAFETY SEATS REVENUE	<u>4,317</u>	<u>3,904</u>	<u>3,175</u>	<u>3,175</u>
	=====	=====	=====	=====
Expense				
721900 SPECIAL DEPARTMENTAL EXPENSE	-	-	10,000	10,000
750100 OP TRANS OUT - GEN FD	7,567	6,710	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	53,290	54,688
SAFETY SEATS EXPENDITURES	<u>7,567</u>	<u>6,710</u>	<u>63,290</u>	<u>64,688</u>
SAFETY SEATS REV - EXPEND	<u>(3,250)</u>	<u>(2,806)</u>	<u>(60,115)</u>	<u>(61,513)</u>
	=====	=====	=====	=====
SAFETY SEATS AVAILABLE FINANCING SOURCES	70,689	67,026	63,290	64,688
SAFETY SEATS FINANCING USES	<u>7,567</u>	<u>6,710</u>	<u>63,290</u>	<u>64,688</u>
	=====	=====	=====	=====
SAFETY SEATS ENDING FUND BALANCE	<u>63,122</u>	<u>60,316</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1312 HEALTH EMERGENCY SERVICES

A portion of the \$7 penalty assessment for every \$10 of fines is allocated for this purpose. The Health Department authorizes payments from this fund for doctors providing emergency services to indigents. For 2013-14, appropriations totaling \$603,626 in this fund will cover Health Department expenses, including payments to emergency service providers, microwave radio and ambulance dispatch services, and administrative reimbursement. The remaining balance of \$61,289 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HLTH EMERGENCY SERVICES				
Fund Balance				
491100 F/B UNRES UNDES	810,827	814,385	661,312	463,415
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	810,827	814,385	661,312	463,415
	=====	=====	=====	=====
Revenue				
630204 CRIMINAL FINES	409,634	263,613	250,000	200,000
630209 PARKING FINES	4,891	4,072	-	-
640101 INTEREST ON CASH	11,380	5,393	2,500	1,500
HLTH EMERGENCY SERVICES REVENUE	425,905	273,078	252,500	201,500
	=====	=====	=====	=====
Expense				
720305 MICROWAVE RADIO SERVICES	-	-	44,610	62,204
721400 PROF & SPEC SVC	312,906	382,466	441,422	441,422
750100 OP TRANS OUT - GEN FD	109,442	41,422	-	100,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	427,780	61,289
HLTH EMERGENCY SERVICES EXPENSE	422,348	423,888	913,812	664,915
	=====	=====	=====	=====
EMERGENCY SERVICES REV - EXPEND	3,557	(150,810)	(661,312)	(463,415)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	1,236,733	1,087,462	913,812	664,915
FINANCING USES	422,348	423,888	913,812	664,915
	=====	=====	=====	=====
ENDING FUND BALANCE	814,385	663,575	-	-
	=====	=====	=====	=====

1313 HEALTH VITAL RECORDS IMPROVEMENT PROGRAM

A portion of Health Recording Fees is allocated to this fund. The Health Department expends the funds as eligible projects occur. For fiscal year 2013-14, \$5,000 is appropriated for Office Supplies and \$10,000 is appropriated for Special Departmental Expenses. The remaining available fund balance of \$88,772 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HLTH VITAL : L RCDR IMPROV FD ADMI				
Fund Balance				
491100 F/B UNRES UNDES	81,127	88,569	95,496	97,522
L RCD IMPROV PROG BEGINNING FUND BALANCE	81,127	88,569	95,496	97,522
	=====	=====	=====	=====
RCDR IMRPOV PROG				
Revenue				
640101 INTEREST ON CASH	1,238	695	250	250
661602 HEALTH RECORDING FEES	6,204	6,560	6,000	6,000
VITAL RCDR IMRPOV PROG REVENUE	7,442	7,255	6,250	6,250
	=====	=====	=====	=====
Expenses				
721300 OFFICE SUPPLIES	-	-	5,000	5,000
721900 SPECIAL DEPARTMENTAL EXPENSE	-	-	-	10,000
708001 APPROPRIATION FOR CONTINGENCY	-	-	96,746	88,772
RCDR IMPROV PROG EXPENSE	-	-	101,746	103,772
RCDR IMRPOV PROG REV - EXPEND	7,442	7,255	(95,496)	(97,522)
	=====	=====	=====	=====
L RCD IMPROV PROG AVAILABLE FINANCING SOURCES	88,569	95,824	101,746	103,772
L RCD IMPROV PROG FINANCING USES	-	-	101,746	103,772
	=====	=====	=====	=====
HLTH VITA L RCD IMPROV PROG ENDING FUND BALANCE	88,569	95,824	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1320 CRIMINAL JUSTICE FACILITY

A portion of the \$7 penalty assessment for every \$10 of fines is allocated for this purpose. In fiscal year 2000-01, this fund loaned the General Fund \$250,000 to help cash flow the Chowchilla Library Project. During fiscal year 2011-12, the General Fund made the final repayment on this loan. For the 2013-14 fiscal year, \$205,000 is appropriated as a Transfer to the General Fund for ongoing projects. The remaining available balance of \$1,247,781 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
CRIMINAL JUSTICE FACILITY				
Fund Balance				
491100 F/B UNRES UNDES	1,911,513	1,116,442	447,161	1,018,281
JUSTICE FACILITY BEGINNING FUND BALANCE	<u>1,911,513</u>	<u>1,116,442</u>	<u>447,161</u>	<u>1,018,281</u>
	=====	=====	=====	=====
JUSTICE FACILITY				
Revenue				
630204 CRIMINAL FINES	462,566	418,051	430,000	430,000
630209 PARKING FINES	12,228	10,179	-	-
640101 INTEREST ON CASH	25,181	5,972	4,500	4,500
680500 LOAN REPAID	-	50,000		
JUSTICE FACILITY REVENUE	<u>499,976</u>	<u>484,202</u>	<u>434,500</u>	<u>434,500</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	1,295,047	81,000	170,000	205,000
750121 OP TRANS OUT - CAP PROJECT	-	150,000	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	711,661	1,247,781
790500 CASH FLOW LOAN	-	921,465		
JUSTICE FACILITY EXPENDITURES	<u>1,295,047</u>	<u>1,152,465</u>	<u>881,661</u>	<u>1,452,781</u>
JUSTICE FACILITY REV - EXPEND	<u>(795,071)</u>	<u>(668,263)</u>	<u>(447,161)</u>	<u>(1,018,281)</u>
	=====	=====	=====	=====
JUSTICE FACILITY AVAILABLE FINANCING SOURCES	2,411,489	1,600,644	881,661	1,452,781
JUSTICE FACILITY FINANCING USES	<u>1,295,047</u>	<u>1,152,465</u>	<u>881,661</u>	<u>1,452,781</u>
	=====	=====	=====	=====
JUSTICE FACILITY ENDING FUND BALANCE	<u>1,116,442</u>	<u>448,179</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1321 COUNTY RAILROAD EDUCATION

Beginning in 2002-03, a portion of state fines must be allocated for this purpose. The allocation is limited, and that has precluded any expenditure to date. For 2013-14, the entire available fund balance of \$9,816 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
CO RAILROAD EDUCATION FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	6,848	7,664	8,428	9,086
EDUCATION BEGINNING FUND BALANCE	<u>6,848</u>	<u>7,664</u>	<u>8,428</u>	<u>9,086</u>
Revenue				
630204 CRIMINAL FINES	713	731	700	700
640101 INTEREST ON CASH	104	61	30	30
EDUCATION REVENUE	<u>816</u>	<u>791</u>	<u>730</u>	<u>730</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	9,158	9,816
EDUCATION EXPENDITURES	<u>-</u>	<u>-</u>	<u>9,158</u>	<u>9,816</u>
EDUCATION REV - EXPEND	<u>816</u>	<u>791</u>	<u>(8,428)</u>	<u>(9,086)</u>
EDUCATION AVAILABLE FINANCING SOURCES	7,664	8,456	9,158	9,816
EDUCATION FINANCING USES	-	-	9,158	9,816
CO RAILRO ENDING FUND BALANCE	<u>7,664</u>	<u>8,456</u>	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1325 SHERIFF CIVIL FEES GOV CODE 26731

A fee of \$5 for every civil paper served must be set aside for acquisition or maintenance of equipment/furnishings (95%) and administration expenditures (5%) incurred by Sheriff- Civil. For 2013-14, \$15,000 is appropriated for Special Departmental Expense; the remaining available fund balance of \$29,915 is appropriated for contingency. During the year, Sheriff-Civil may submit a transfer of appropriations from the contingency to fund a transfer to the general fund.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
SHERIFF CIVIL FEES FUND ADMIN				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	17,417	7,257
491100 F/B UNRES UNDES	14,454	5,360	16,101	7,593
SHRF CIVIL F SHERIFF CIVIL FEES BEGINNING FUND BALANCE	14,454	5,360	33,518	14,850
	=====	=====	=====	=====
SHRF CIVIL FEES GC 26731				
Revenue				
620701 BOAT LICENSES	-	-	-	-
640101 INTEREST ON CASH	240	211	65	65
661101 SHERIFF CIV PROC SVC	25,575	29,169	30,000	30,000
661602 HEALTH RECORDING FEES	90	-	-	-
SHERIFF CIVIL FEES GC 26731 REVENUE	25,905	29,380	30,065	30,065
	=====	=====	=====	=====
Expense				
721900 SPECIAL DEPARTMENTAL EXPENSE	-	11,295	20,000	15,000
750100 OP TRANS OUT - GEN FD	35,000	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	43,583	29,915
EXPENDITURES	35,000	11,295	63,583	44,915
SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES	(9,095)	18,085	(33,518)	(14,850)
	=====	=====	=====	=====
SHERRIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES	40,360	34,740	63,583	44,915
SHERRIFF CIVIL FEES GC 26731 FINANCING USES	35,000	11,295	63,583	44,915
	=====	=====	=====	=====
ENDING FUND BALANCE	5,360	23,445	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1331 DOMESTIC VIOLENCE

This program is funded by marriage license fees collected by County Clerk/Recorder. The County Board of Supervisors designated the Community Action Partnership of Madera County as the program administrator. The fund reimburses CAPMC on a quarterly basis for providing domestic violence programs in accordance with Welfare & Institutions Code (WIC) 18294. For 2013-14, \$30,000 is appropriated for Professional and Specialized Services. The remainder of available fund balance of \$6,122 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
DOMESTIC V VIOLENCE FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	8,693	1,052	8,746	9,102
VIOLENCE BEGINNING FUND BALANCE	8,693	1,052	8,746	9,102
VIOLENCE PROGRAMS				
Revenue				
640101 INTEREST ON CASH	74	49	20	20
661601 CLERK RECORDING FEES	29,890	27,177	27,000	27,000
IC VIOLENCE PROGRAMS REVENUE	29,964	27,226	27,020	27,020
Expense				
721400 PROF & SPEC SVC	37,605	19,502	30,000	30,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	5,766	6,122
IC VIOLENCE PROGRAMS EXPENDITURES	37,605	19,502	35,766	36,122
IC VIOLENCE PROGRAMS REV - EXPEND	(7,641)	7,723	(8,746)	(9,102)
VIOLENCE AVAILABLE FINANCING SOURCES	38,656	28,277	35,766	36,122
VIOLENCE FINANCING USES	37,605	19,502	35,766	36,122
DOMESTIC VIOLENCE ENDING FUND BALANCE	1,052	8,775	-	-

1335 YOUTHFUL OFFENDER BLOCK GRANT

During fiscal year 2007-08, the County Probation Department received a grant from Department of Juvenile Justice. The unexpended balance of the grant funds were transferred to this Special Revenue at year end to avoid the funds being swept into the General Fund Contingency. This program is now paid from the 2011 State Realignment Fund (6133). Probation will close out this fund in 2013-14. The fund balance of \$56,065 is will be transferred to the General Fund.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
YOUTHFUL OFFENDER BLOCK GRANT				
Fund Balance				
491100 F/B UNRES UNDES	211,400	379,287	381,176	55,765
YOUTHFUL OFFENDER BLOCK GRANT	211,400	379,287	381,176	55,765
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	2,732	2,865	1,600	300
654110 ST - DJJ YOUTHFUL OFF BLK GRNT	165,154	-	-	-
OFFENDER BLOCK GRANT REVENUE	167,887	2,865	1,600	300
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	56,065
780100 APPROPRIATION FOR CONTINGENCY	-	-	382,776	-
UL OFFENDER BLOCK GRANT EXPENDITURES	-	-	382,776	56,065
UL OFFENDER BLOCK GRANT REV - EXPEND	167,887	2,865	(381,176)	(55,765)
=====	=====	=====	=====	=====
OFFENDER BLOCK GRANT				
OFFENDER BLOCK GRANT AVAILABLE FINANCING SOURCES	379,287	382,152	382,776	56,065
OFFENDER BLOCK GRANT FINANCING USES	-	-	382,776	56,065
=====	=====	=====	=====	=====
OFFENDER BLOCK GRANT ENDING FUND BALANCE	379,287	382,152	-	-
=====	=====	=====	=====	=====

1340 PLANNING COMMUNICATION TOWERS FEE

As communication towers are installed, the installing companies are required to deposit funds the county may use to remove abandoned towers. For 2013-14, the available fund balance of \$44,282 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
PLANNING COMM TOWER FEE				
Fund Balance				
491100 F/B UNRES UNDES	43,195	43,830	44,004	44,104
	<u>43,195</u>	<u>43,830</u>	<u>44,004</u>	<u>44,104</u>
	=====	=====	=====	=====
PLANNING-COMMITTEE TOWER FEES				
Revenue				
640101 INTEREST ON CASH	634	328	178	178
	<u>634</u>	<u>328</u>	<u>178</u>	<u>178</u>
NG-COMM TOWER FEES REVENUE	<u>634</u>	<u>328</u>	<u>178</u>	<u>178</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	44,182	44,282
	<u>-</u>	<u>-</u>	<u>44,182</u>	<u>44,282</u>
NG-COMM TOWER FEES EXPENDITURES	<u>-</u>	<u>-</u>	<u>44,182</u>	<u>44,282</u>
	<u>634</u>	<u>328</u>	<u>(44,004)</u>	<u>(44,104)</u>
NG-COMM TOWER FEES REV - EXPEND	<u>634</u>	<u>328</u>	<u>(44,004)</u>	<u>(44,104)</u>
	=====	=====	=====	=====
COMM TOWER FEE AVAILABLE FINANCING SOURCES	43,830	44,158	44,182	44,282
COMM TOWER FEE FINANCING USES	-	-	44,182	44,282
	<u>43,830</u>	<u>44,158</u>	<u>-</u>	<u>-</u>
COMM TOWER FEE ENDING FUND BALANCE	<u>43,830</u>	<u>44,158</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
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1345 RECORDER MICROGRAPHICS

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2013-14, an operating transfer out of \$17,700 is based on estimated revenue to the general fund. The remaining available fund balance of \$35,304 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
RCDR MICROGRAPHICS				
Fund Balance				
491100 F/B UNRES UNDES	91,684	30,554	24,810	24,226
	<hr/>	<hr/>	<hr/>	<hr/>
MICROGRAPHICS BEGINNING FUND BALANCE	91,684	30,554	24,810	24,226
	=====	=====	=====	=====
RCDR MICROGRAPHICS				
Revenue				
640101 INTEREST ON CASH	1,165	379	178	178
661603 RECDR RECORDING FEES	30,201	29,861	28,000	28,000
	<hr/>	<hr/>	<hr/>	<hr/>
MICROGRAPHICS REVENUE	31,366	30,240	28,178	28,178
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	92,495	35,828	17,700	17,100
780100 APPROPRIATION FOR CONTINGENCY	-	-	35,288	35,304
	<hr/>	<hr/>	<hr/>	<hr/>
MICROGRAPHICS EXPENDITURES	92,495	35,828	52,988	52,404
	<hr/>	<hr/>	<hr/>	<hr/>
MICROGRAPHICS REV - EXPEND	(61,130)	(5,588)	(24,810)	(24,226)
	=====	=====	=====	=====
RECORDER MICROGRAPHICS AVAILABLE FINANCING SOURCES	123,049	60,794	52,988	52,404
RECORDER MICROGRAPHICS FINANCING USES	92,495	35,828	52,988	52,404
	<hr/>	<hr/>	<hr/>	<hr/>
RECORDER MICROGRAPHICS ENDING FUND BALANCE	30,554	24,966	-	-
	=====	=====	=====	=====

1346 RECORDER MODERNIZATION

A portion of each recording fee must be set aside to be used solely for modernization. For 2013-14, an operating transfer out of \$196,150 is recommended based on estimated revenue to the general fund. The remaining available fund balance of \$512,849 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
RECORDER MODERNIZATION				
Fund Balance				
491100 F/B UNRES UNDES	539,830	468,837	465,568	609,899
RECORDER MODERNIZATION BEGINNING FUND BALANCE	539,830	468,837	465,568	609,899
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	8,080	4,014	2,170	3,100
661603 RECDR RECORDING FEES	102,736	104,473	96,000	96,000
ODERNIZATION REVENUE	110,816	108,487	98,170	99,100
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	181,809	110,280	120,000	196,150
780100 APPROPRIATION FOR CONTINGENCY	-	-	443,738	512,849
MODERNIZATION EXPENDITURES	181,809	110,280	563,738	708,999
MODERNIZATION REV - EXPEND	(70,993)	(1,794)	(465,568)	(609,899)
	=====	=====	=====	=====
MODERNIZATION AVAILABLE FINANCING SOURCES	650,645	577,323	563,738	708,999
MODERNIZATION FINANCING USES	181,809	110,280	563,738	708,999
	=====	=====	=====	=====
MODERNIZATION ENDING FUND BALANCE	468,837	467,043	-	-
	=====	=====	=====	=====

1347 RECORDER SOCIAL SECURITY TRUNCATION PROGRAM

During fiscal year 2008-09, the Recorder established the Social Security Truncation Program to defray the costs associated with the legislative requirement that social security numbers be removed from public documents to protect the privacy and secure the identity of individuals. A portion of recording fees is deposited into the fund. For 2013-14, the entire available fund balance of \$72,452 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
REC SS TRUNCATION PROGRAM				
Fund Balance				
491100 F/B UNRES UNDES	80,446	9,673	126,855	44,652
TRUNCATION PROGRAM BEGINNING FUND BALANCE	80,446	9,673	126,855	44,652
=====				
Revenue				
640101 INTEREST ON CASH	1,300	877	468	300
661000 AGRICULTURAL SERVICES	35	-	-	-
661604 SOC SEC TRUNCATION PROG FEE	29,992	29,615	27,500	27,500
TRUNCATION PROGRAM REVENUE	31,327	30,492	27,968	27,800
=====				
Expense				
750100 OP TRANS OUT - GEN FD	15,000	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	154,823	72,452
TRUNCATION PROGRAM EXPENDITURES	15,000	-	154,823	72,452
TRUNCATION PROGRAM REV - EXPEND	16,327	30,492	(126,855)	(44,652)
=====				
REC SS TRUNCATION PROGRAM				
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	111,773	40,165	154,823	72,452
TRUNCATION PROGRAM FINANCING USES	15,000	-	154,823	72,452
TRUNCATION PROGRAM ENDING FUND BALANCE	96,773	40,165	-	-
=====				

1348 ENVIRONMENTAL HEALTH - UNDERGROUND STORAGE TANK PENALTIES

This fund receives this County's share of state-wide penalties assessed against owners of underground tanks that leak contaminants into the environment.
For 2013-14, the entire available fund balance of \$12,136 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
ENV HLTH - UST PENALTIES				
Fund Balance				
491100 F/B UNRES UNDES	10,263	10,666	10,911	11,891
UST PENALTIES BEGINNING FUND BALANCE	10,263	10,666	10,911	11,891
Revenue				
630226 UST PENALTIES H&S 25299	250	200	200	200
640101 INTEREST ON CASH	153	81	45	45
ALTH - UST PENALTIES REVENUE	403	281	245	245
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	11,156	12,136
ALTH - UST PENALTIES EXPENDITURES	-	-	11,156	12,136
ALTH - UST PENALTIES REV - EXPEND	403	281	(10,911)	(11,891)
ENV HLTH - UST PENALTIES				
UST PENALTIES AVAILABLE FINANCING SOURCES	10,666	10,947	11,156	12,136
UST PENALTIES FINANCING USES	-	-	11,156	12,136
UST PENALTIES ENDING FUND BALANCE	10,666	10,947	-	-
=====	=====	=====	=====	=====

1350 NUISANCE ABATEMENT ENVIRONMENTAL HEALTH/ENGINEERING/PLANNING

In 1998-99, the Board of Supervisors authorized \$20,000 specifically for County costs incurred to abate a nuisance. The responsible department places a lien on the property and refers the property owner to County collections. The fees collected replenish this fund. For 2013-14, the entire fund balance of \$23,166 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
NUISANCE ABATE: EH/DEGS/PLNG				
Fund Balance				
491100 F/B UNRES UNDES	22,543	22,874	22,940	23,070
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	22,543	22,874	22,940	23,070
	=====	=====	=====	=====
ABTE. EH,DEGS,PLN				
Revenue				
640101 INTEREST ON CASH	331	170	96	96
CE ABTE. EH,DEGS,PLN REVENUE	331	170	96	96
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	23,036	23,166
CE ABTE. EH,DEGS,PLN EXPENDITURES	-	-	23,036	23,166
CE ABTE. EH,DEGS,PLN REV - EXPEND	331	170	(22,940)	(23,070)
	=====	=====	=====	=====
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	22,874	23,044	23,036	23,166
ABATE EH/DEGS/PLNG FINANCING USES	-	-	23,036	23,166
	=====	=====	=====	=====
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	22,874	23,044	-	-
	=====	=====	=====	=====

1355 ROBERTA WILLS ANIMAL SHELTER CAPITAL IMPROVEMENTS

Roberta Wills made a bequest to the County to be used exclusively for capital improvements to the animal shelter. In 2005-06, \$294,233 was transferred to the General Fund to help pay for the new animal control shelter. During 2006-07, \$19,508 was transferred to the General Fund to pay for kennels. No transfers are budgeted in 2013-14. The entire remaining fund balance of \$256 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
R WILLS ANII N CAPITAL IMPROV FD A				
Fund Balance				
491100 F/B UNRES UNDES	249	253	254	255
	<hr/>	<hr/>	<hr/>	<hr/>
NIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	249	253	254	255
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	4	2	1	1
	<hr/>	<hr/>	<hr/>	<hr/>
S ANIMAL CAPITAL IMPROV REVENUE	4	2	1	1
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	255	256
	<hr/>	<hr/>	<hr/>	<hr/>
S ANIMAL CAPITAL IMPROV EXPENDITURES	-	-	255	256
	<hr/>	<hr/>	<hr/>	<hr/>
S ANIMAL CAPITAL IMPROV REV - EXPEND	4	2	(254)	(255)
	=====	=====	=====	=====
NIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	253	254	255	256
NIMAL CAPITAL IMPROV FINANCING USES	-	-	255	256
	<hr/>	<hr/>	<hr/>	<hr/>
R WILLS A NIMAL CAPITAL IMPROV ENDING FUND BALANCE	253	254	-	-
	=====	=====	=====	=====

1356 ROBERTA WILLS ANIMAL SHELTER MAINTENANCE

Roberta Wills made a bequest to the county to be used exclusively for maintenance of the animal shelter. Carryover appropriations to complete the landscaping project is appropriated. The remaining fund balance of \$495 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
R WILLS ANIMAL MAINTENANCE F A				
Fund Balance				
491100 F/B UNRES UNDES	17,310	17,564	17,635	16,219
ANIMAL MAINTENANCE BEGINNING FUND BALANCE	<u>17,310</u>	<u>17,564</u>	<u>17,635</u>	<u>16,219</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	254	131	71	71
ANIMAL MAINTENANCE REVENUE	<u>254</u>	<u>131</u>	<u>71</u>	<u>71</u>
	=====	=====	=====	=====
Expense				
740200 Building & Improvements				15,795
780100 Appropriation for contingency	-	-	17,706	495
ANIMAL MAINTENANCE EXPENSE	<u>-</u>	<u>-</u>	<u>17,706</u>	<u>16,290</u>
ANIMAL MAINTENANCE REV - EXPEND	<u>254</u>	<u>131</u>	<u>(17,635)</u>	<u>(16,219)</u>
	=====	=====	=====	=====
ANIMAL MAINTENANCE AVAILABLE FINANCING SOURCES	17,564	17,695	17,706	16,290
ANIMAL MAINTENANCE FINANCING USES	-	-	17,706	16,290
	<u>17,564</u>	<u>17,695</u>	<u>-</u>	<u>(16,290)</u>
R WILLS ANIMAL MAINTENANCE ENDING FUND BALANCE	<u>17,564</u>	<u>17,695</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

1357 ANIMAL CONTROL RABIES/SPAY/NEUTER FD A

Deposits for cat and dog spaying and neutering are used to pay local veterinarians for services rendered or to refund the depositor after showing proof of having spayed or neutered the animal. Based upon fiscal year 2012-13 actuals, \$155,000 has been appropriated for the 2013-14 fiscal year for Professional and Specialized Services. The remainder of \$46,893 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
AN CON RABIES/SPAY/NEUTER				
Fund Balance				
491100 F/B UNRES UNDES	174,785	203,999	128,070	122,043
BIES/SPAY/NEUTER BEGINNING FUND BALANCE	174,785	203,999	128,070	122,043
Revenue				
640101 INTEREST ON CASH	2,927	1,889	850	850
661000 AGRICULTURAL SERVICES	3,075	3,325	3,000	3,000
661400 HUMANE SERVICES	83,048	75,143	76,000	76,000
673800 PY CANCEL WARRANTS	-	-	-	-
RABIES/SPAY/NEUTER REVENUE	89,050	80,357	79,850	79,850
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
721206 REFUND/OVERCHARGES	-	150	-	-
721400 PROF & SPEC SVC	59,836	160,086	155,000	155,000
721900 SPECIAL DEPT EXP	-	75	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	52,920	46,893
RABIES/SPAY/NEUTER EXPENDITURES	59,836	160,311	207,920	201,893
RABIES/SPAY/NEUTER REV - EXPEND	29,214	(79,954)	(128,070)	(122,043)
BIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES	263,835	284,356	207,920	201,893
BIES/SPAY/NEUTER FINANCING USES	59,836	160,311	207,920	201,893
AN CON RA BIES/SPAY/NEUTER ENDING FUND BALANCE	203,999	124,045	-	-

1365 VITAL HEALTH STATS/CLERK

An additional fee of \$3 may be added to the fee for confidential marriage licenses, of which the County may retain 55% for: 1) modernization of vital records operations; and 2) improvements in the collection and analysis of health-related birth and death information. For 2013-14, the entire fund balance of \$1,933 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
VITAL HLTH STATE/CLERK				
Fund Balance				
491100 F/B UNRES UNDES	1,627	1,738	1,845	1,926
VITAL HLT H STATS/CLERK BEGINNING FUND BALANCE	1,627	1,738	1,845	1,926
Revenue				
601000 TRUST REVENUE	-	-	-	
640101 INTEREST ON CASH	24	13	7	7
661601 CLERK RECORDING FEES	86	101	-	
HLTH STATS - CLERK REVENUE	111	114	7	7
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,852	1,933
HLTH STATS - CLERK EXPENDITURES	-	-	1,852	1,933
HLTH STATS - CLERK REV - EXPEND	111	114	(1,845)	(1,926)
H STATS/CLERK AVAILABLE FINANCING SOURCES	1,738	1,852	1,852	1,933
H STATS/CLERK FINANCING USES	-	-	1,852	1,933
H STATS/CLERK ENDING FUND BALANCE	1,738	1,852	-	-

1366 VITAL HEALTH STATS-HEALTH

An additional fee of \$3 may be added to the fee for confidential marriage licenses, of which the County may retain 55% for: 1) modernization of vital records operations; and 2) improvements in the collection and analysis of health-related birth and death information. For 2013-14, appropriations of \$2,894 are recommended for Office Supplies and Travel/Training. This fund will be inactivated at the end of FY 2013-14.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
VITAL HTLTH STATS - HEALTH				
Fund Balance				
491100 F/B UNRES UNDES	2,824	2,866	2,876	2,890
H STATS - HEALTH BEGINNING FUND BALANCE	2,824	2,866	2,876	2,890
Revenue				
640101 INTEREST ON CASH	41	21	10	4
HLTH STATS - HEALTH REVENUE	41	21	10	4
Expense				
721300 OFFICE SUPPLIES	-	-	-	894
722000 TRAVEL	-	-	-	2,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,886	-
HLTH STATS - HEALTH EXPENDITURES	-	-	2,886	2,894
HLTH STATS - HEALTH REV - EXPEND	41	21	(2,876)	(2,890)
H STATS - HEALTH AVAILABLE FINANCING SOURCES	2,866	2,887	2,886	2,894
H STATS - HEALTH FINANCING USES	-	-	2,886	2,894
VITAL HTL H STATS - HEALTH ENDING FUND BALANCE	2,866	2,887	-	-

COUNTY OF MADERA
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1367 VITAL HEALTH STATS - RECORDER

An additional fee of \$3 may be added to the fee for confidential marriage licenses, of which the County may retain 55% for: 1) modernization of vital record operations; and 2) improvements in the collection and analysis of health-related birth and death information. For 2013-14, \$5,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of each fund is appropriated for contingency. The remainder of \$135,255 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
VITAL HLTH-STATS -RCDR				
Fund Balance				
491100 F/B UNRES UNDES	103,893	113,277	121,095	122,762
H STATS - RECORDER BEGINNING FUND BALANCE	103,893	113,277	121,095	122,762
=====				
H STATS - RECORDER				
Revenue				
640101 INTEREST ON CASH	1,618	903	493	493
661603 RECDR RECORDING FEES	13,306	11,683	12,000	12,000
VITAL HLTH STATS - RECORDER REVENUE	14,925	12,586	12,493	12,493
=====				
Expense				
750100 OP TRANS OUT - GEN FD	5,541	4,446	5,000	5,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	128,588	130,255
VITAL HLTH STATS - RECORDER EXPENDITURES	5,541	4,446	133,588	135,255
VITAL HLTH STATS - RECORDER REV - EXPEND	9,384	8,140	(121,095)	(122,762)
=====				
VITAL HLT H STATS - RECORDER AVAILABLE FINANCING SOURCES	118,818	125,863	133,588	135,255
VITAL HLT H STATS - RECORDER FINANCING USES	5,541	4,446	133,588	135,255
=====				
VITAL HLT H STATS - RECORDER ENDING FUND BALANCE	113,277	121,417	-	-
=====				

COUNTY OF MADERA
SPECIAL REVENUE
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1370 ROADS MITIGATION FEES

By action of the Board of Supervisors, a fee was established to mitigate the impact on roads by new developments. Such mitigation would include enhancements to existing roads with the goal of increasing traffic flow. Prior to fiscal year 2009-10, expenditures were minimal. The 2013-14 available fund balance of \$1,532,293 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
RDS MITIGATION FEE				
Fund Balance				
491100 F/B UNRES UNDES	2,937	1,102,000	1,133,115	1,497,593
IGATION FEES BEGINNING FUND BALANCE	2,937	1,102,000	1,133,115	1,497,593
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	6,423	8,309	4,613	4,700
661701 ROAD SERVICES-OTHER	(1,417)	-	-	-
661707 ROAD MITIGATION FEES	17,406	35,352	30,000	30,000
680500 LOAN REPAID	1,076,652	-	-	-
	1,099,064	43,661	34,613	34,700
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
721400 PROF & SPEC SVC	-	8,850	-	-
730600 INT NOTES/WARRANTS/TRAN	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,167,728	1,532,293
790300 LOANS TO SPECIAL REVENUE	-	-	-	-
MITIGATION FEES EXPENDITURES	-	8,850	1,167,728	1,532,293
MITIGATION FEES REV - EXPEND	1,099,064	34,811	(1,133,115)	(1,497,593)
	=====	=====	=====	=====
IGATION FEES AVAILABLE FINANCING SOURCES	1,102,000	1,145,661	1,167,728	1,532,293
IGATION FEES FINANCING USES	-	8,850	1,167,728	1,532,293
	=====	=====	=====	=====
IGATION FEES ENDING FUND BALANCE	1,102,000	1,136,811	-	-
	=====	=====	=====	=====

1375 COUNTY CHILD TRUST-CHALLENGE GRANT

Welfare and Institutions Code (WIC) Section 18965-19068 provides for Community-Based Family Resources & Services. Funding is derived from State grants, fees from birth certificates, and private donations. These funds will be transferred to the County Child Trust Fund (1376) and this fund will be closed out.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
CO CHILD TRUST - CHALLENGE F A				
Fund Balance				
491100 F/B UNRES UNDES	175,021	198,395	65,247	112,287
TRUST-CHALLENGE GRANT BEGINNING FUND BALANCE	175,021	198,395	65,247	112,287
=====	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	5,442	712	-	-
640101 INTEREST ON CASH	2,725	1,522	801	500
661602 HEALTH RECORDING FEES	15,206	1,517,040	15,000	-
	23,373	1,519,274	15,801	500
=====	=====	=====	=====	=====
Expense				
720300 COMMUNICATIONS SVCS	-	459	-	-
720601 GENERAL INSURANCE	-	1,955	-	-
721300 OFFICE EXPENSE	-	627	-	-
721302 POSTAGE	-	100	-	-
721308 COMPUTER SUPPLIES	-	3,025	-	-
721400 PROF & SPEC SVC	-	29,427	-	-
721500 ADVERTS/PUBL & LEGAL NOT	-	310	-	-
721700 RENTS & LEASES - BLDG/	-	1,720	-	-
721900 SPECIAL DEPT EXP	-	2,646	-	-
750000 OPERATING TRANSFER OUT	-	-	-	112,787
780100 APPROPRIATION FOR CONTINGENCY	-	-	81,048	-
LD TRUST - CHALLENGE GR EXPENDITURES	-	40,270	81,048	-
LD TRUST - CHALLENGE GR REV - EXPEND	23,373	1,479,004	(65,247)	500
=====	=====	=====	=====	=====
TRUST-CHALLENGE GRANT AVAILABLE FINANCING SOURCES	198,395	1,717,668	81,048	112,787
TRUST-CHALLENGE GRANT FINANCING USES	-	40,270	81,048	-
=====	=====	=====	=====	=====
TRUST-CHALLENGE GRANT ENDING FUND BALANCE	198,395	1,677,398	-	112,787
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1376 COUNTY CHILD TRUST - CAPIT

The State provides an annual grant for child abuse prevention. County Schools currently administers the program. This fund reimburses the Schools for CAPIT expenses incurred. For 2013-14, \$150,000 is appropriated in Services and Supplies; the remaining fund balance of \$25,022 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
CO CHILD TRUST - CAPIT FD ADMI				
Fund Balance				
491100 F/B UNRES UNDES	69,108	46,137	123,581	26,035
CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE	<u>69,108</u>	<u>46,137</u>	<u>123,581</u>	<u>26,035</u>
	=====	=====	=====	=====
TRUST - CAPIT GRANT				
Revenue				
601000 TRUST REVENUE	91,230	46,268	-	-
640101 INTEREST ON CASH	1,438	224	102	200
652199 STATE - HEALTH OTHER	-	-	45,000	36,000
680200 OPERATING TRANSFERS IN	-	90,225	-	112,787
LD TRUST - CAPIT GRANT REVENUE	<u>92,668</u>	<u>136,717</u>	<u>45,102</u>	<u>148,987</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	86,127	65,035	-	-
720300 COMMUNICATION SVCS	526	60	600	-
720601 GENERAL INSURANCE	-	-	2,050	-
721300 OFFICE EXPENSE	608	673	700	-
721302 POSTAGE	-	-	100	-
721308 COMPUTER SUPPLIES	-	-	3,000	-
721400 PROF & SPEC SVC	22,881	85,435	115,000	150,000
721500 ADVRTS/PUBL & LEGAL NOTICES	-	250	350	-
721601 RENT/LSE CO VEHICLE	1,427	-	-	-
721700 RENTS & LEASES - BLDG/LAND	363	930	3,000	-
721900 SPECIAL DEPT EXP	3,707	175	3,000	-
722000 TRANS/TRAVEL/EDUC	-	393	400	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	40,483	25,022
LD TRUST - CAPIT GRANT EXPENDITURES	<u>115,639</u>	<u>152,951</u>	<u>168,683</u>	<u>175,022</u>
	=====	=====	=====	=====
LD TRUST - CAPIT GRANT REV - EXPEND	<u>(22,971)</u>	<u>(16,234)</u>	<u>(123,581)</u>	<u>(26,035)</u>
	=====	=====	=====	=====

COUNTY OF MADERA
 SPECIAL REVENUE
 FISCAL YEAR ENDING 06/30/2014

1376 CO CHILD TRUST - CAPIT CONTINUED

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2012-2013
TRUST - CAPIT AVAILABLE FINANCING SOURCES	161,776	182,854	168,683	175,022
TRUST - CAPIT FINANCING USES	115,639	152,951	168,683	175,022
TRUST - CAPIT ENDING FUND BALANCE	46,137	29,903	-	-

1377 COUNTY BUILDING ST ADMN REV

This County receives minimal annual revenue from State BSARF fees. For 2013-14, \$300 is appropriated for Refunds/Overcharges; the remaining available fund balance of \$12,564 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
CNTY BLDG ST ADMN REV FUND				
Fund Balance				
491100 F/B UNRES UNDES	2,068	3,203	6,765	9,954
ST ADMN REV BEGINNING FUND BALANCE	2,068	3,203	6,765	9,954
=====				
Revenue				
640101 INTEREST ON CASH	7	11	-	
654522 ST-BSARF FEES	1,249	3,569	3,000	3,000
LDG ST ADMN REV FUND REVENUE	1,255	3,579	3,000	3,000
=====				
Expense				
721206 REFUND/OVERCHARGES	121	-	300	300
780100 APPROPRIATION FOR CONTINGENCY	-	-	9,465	12,654
LDG ST ADMN REV FUND EXPENDITURES	121	-	9,765	12,954
LDG ST ADMN REV FUND REV - EXPEND	1,135	3,579	(6,765)	(9,954)
=====				
ST ADMN REV FUND				
ST ADMN REV AVAILABLE FINANCING SOURCES	3,324	6,783	9,765	12,954
ST ADMN REV FINANCING USES	121	-	9,765	12,954
=====				
ST ADMN REV ENDING FUND BALANCE	3,203	6,783	-	-
=====				

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1380 COUNTY BUILDING PROGRAM

In May 1999 and February 2000, the County received \$972,074 in compensation from insurance for the Government Center West Wing Fire. Of that, \$267,860 was used for space needs in February 2001, and \$728,131 was used to modify the JC Penney Building for RMA. During fiscal year 2005-06, the County sold the Lewis street building to the County Office of Education for \$240,000. During fiscal year 2008-09, the County sold the Chowchilla Government Center building and Library building to the City of Chowchilla. Proceeds of all these sales are deposited into this fund. For fiscal year 2013-14, the entire available fund balance of \$185,759 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
COUNTY BUILDING PROGRAM				
Fund Balance				
491100 F/B UNRES UNDES	64,513	115,887	134,671	160,259
BUILDING PROGRAM BEGINNING FUND BALANCE	<u>64,513</u>	<u>115,887</u>	<u>134,671</u>	<u>160,259</u>
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	1,374	990	500	500
659001 OTHER GOV'T AGENCIES - OTHER	-	-	-	-
680102 SALE OF BLDG/IMPROVE	50,000	25,000	25,000	25,000
BUILDING FUND REVENUE	<u>51,374</u>	<u>25,990</u>	<u>25,500</u>	<u>25,500</u>
=====	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SCV	-	6,780	-	-
750121 OP TRANS OUT - CAP PROJECT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	160,171	185,759
BUILDING FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>160,171</u>	<u>185,759</u>
BUILDING FUND REV - EXPEND	<u>51,374</u>	<u>25,990</u>	<u>(134,671)</u>	<u>(160,259)</u>
=====	=====	=====	=====	=====
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	115,887	141,877	160,171	185,759
BUILDING PROGRAM FINANCING USES	-	-	160,171	185,759
=====	=====	=====	=====	=====
BUILDING PROGRAM ENDING FUND BALANCE	<u>115,887</u>	<u>141,877</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

1385 HCD RLF PUBLIC FACILITIES

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. As participants repay CDBG loans, the funds are made available to the approved administrator for additional loans to pay for the rehabilitation of properties. The County may retain a portion of the loan repayments to cover administrative costs. Travel/transportation/education expenditures are limited to those directly related to HCD RLF or CDBG programs. For fiscal year 2013-14, the entire available fund balance of \$1,431 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HCD RLF PUBLIC FACILITY FD ADM				
Fund Balance				
491100 F/B UNRES UNDES	(268)	87	232	1,321
	<u>(268)</u>	<u>87</u>	<u>232</u>	<u>1,321</u>
HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	(268)	87	232	1,321
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	(0)	2	1	10
680500 LOAN REPAID	176	145	100	100
	<u>176</u>	<u>146</u>	<u>101</u>	<u>110</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	(180)	-	-	-
780001 APPROPRIATION FOR CONTINGENCY	-	-	333	1,431
	<u>(180)</u>	<u>-</u>	<u>333</u>	<u>1,431</u>
HCD RLF PUB FAC EXPENDITURES	(180)	-	333	1,431
	<u>(180)</u>	<u>-</u>	<u>333</u>	<u>1,431</u>
HCD RLF PUB FAC REV - EXPEND	355	146	(232)	(1,321)
	<u>355</u>	<u>146</u>	<u>(232)</u>	<u>(1,321)</u>
	=====	=====	=====	=====
HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	(93)	234	333	1,431
HCD RLF P\UBLIC FACILITIES FINANCING USES	(180)	-	333	1,431
	<u>(93)</u>	<u>234</u>	<u>333</u>	<u>1,431</u>
	=====	=====	=====	=====
HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	87	234	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1386 HCD RLF REHAB

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. As participants repay CDBG loans, the funds are made available to the approved administrator for additional loans to pay for the rehabilitation of properties. The County may retain a portion of the loan repayments to cover administrative costs. Travel/transportation/education expenditures are limited to those directly related to HCD RLF or CDBG programs. For fiscal year 2013-14, the entire available fund balance of \$30,403 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HCD RLF REHAB FD ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	396	354	20,918	29,893
EHAB BEGINNING FUND BALANCE	396	396	20,918	29,893
=====	=====	=====	=====	=====
HCD RLF R EHAB				
Revenue				
601000 TRUST REVENUE	-	4,474		
640101 INTEREST ON CASH	10	101	10	10
680500 LOAN REPAID	704	16,079	500	500
F REHAB REVENUE	714	16,180	510	510
=====	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	756	-	-	
780100 APPROPRIATION FOR CONTINGENCY	-	-	21,428	30,403
F REHAB EXPENDITURES	756	-	21,428	30,403
F REHAB REV - EXPEND	(42)	16,180	(20,918)	(29,893)
=====	=====	=====	=====	=====
EHAB AVAILABLE FINANCING SOURCES	1,110	16,576	21,428	30,403
EHAB FINANCING USES	756	-	21,428	30,403
=====	=====	=====	=====	=====
HCD RLF REHAB ENDING FUND BALANCE	354	16,576	-	-
=====	=====	=====	=====	=====

1387 HCD-HOME RLF HOMEBUYER ASSIST

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. As participants repay CDBG loans, the funds are made available to the approved administrator for additional loans to pay for the rehabilitation of properties. The County may retain a portion of the loan repayments to cover administrative costs. Travel/transportation/education expenditures are limited to those directly related to HCD RLF or CDBG programs. For fiscal year 2013-14, the entire available fund balance of \$50,636 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
Fund Balance				
491100 F/B UNRES UNDES	442	449	450	50,036
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	442	449	450	50,036
Revenue				
640101 INTEREST ON CASH	7	3	1	600
ME RLF HOMEBUYER ASSIST REVENUE	7	3	1	600
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	451	50,636
ME RLF HOMEBUYER ASSIST EXPENDITURES	-	-	451	50,636
ME RLF HOMEBUYER ASSIST REV - EXPEND	7	3	(450)	(50,036)
HCD HOME I RLF HOMEBUYER ASSIST				
RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	449	452	451	50,636
RLF-HOMEBUYER ASSIST FINANCING USES	-	-	451	50,636
RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	449	452	-	-

1400 PUTNEY CAMP ENTERPRISE FUND

The County was bequeathed Putney Camp Ranch to be used for camps for the disabled. In 2000, the Board of Supervisors authorized the Sheriff-Coroner to establish a camp to be used for public camping, DARE camp, and Sheriff deputy training exercises. Included here is the Sheriff's proposed budget for the 2013-14 fiscal year.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
PUTNEY CAMP ENTERPRISE FUND				
Fund Balance				
451100 RET EARN UNRESERVED	13,280	12,498	12,702	8,346
	<u>13,280</u>	<u>12,498</u>	<u>12,702</u>	<u>8,346</u>
=====				
PUTNEY CAMP ENTERPRISE FUND				
Revenue				
640101 INTEREST ON CASH	175	84	50	50
662601 P&R - SVC TO GOV'T	6,000	6,000	-	-
662603 P&R - DARE CAMP	-	-	-	-
662604 P&R - PUBLIC USAGE	150	1,550	9,000	9,000
662606 P&R - ACTIVITIES	-	-	1,200	1,200
662607 P&R - OTHER SVCS	10	10	-	-
673308 PRIVATE CONTRIBUTIONS	-	-	500	500
	<u>6,335</u>	<u>7,644</u>	<u>10,750</u>	<u>10,750</u>
=====				
PUTNEY CAMP ENTERPRISE FUND REVENUE				
Expense				
720300 COMMUNICATION SVCS	513	515	550	550
720502 HOUSEHOLD EXPENSE	-	125	-	-
720502 REFUSE DISPOSAL	1,180	1,033	1,200	1,200
720800 MTCE - EQUIPMENT	439	1,484	500	500
720801 AUTO SPLY/GAS/OIL	133	132	200	200
720802 REPAIR PARTS	-	-	400	400
720803 SERVICE CONTRACTS	-	-	500	500
720900 MTCE - BLDGS & IMPROVE	899	806	1,000	1,000
721400 PROF & SPEC SVC	696	428	500	500
721431 FOOD SERVICES	-	-	200	200
721500 ADVRTS/PUBL & LEGAL NOTICES	-	-	50	50
721601 RENT/LSE CO VEHICLE	-	-	100	100
721602 RENT/LSE OTHER EQPT	-	-	200	200
721900 SPECIAL DEPT EXP	796	186	1,000	1,000
722101 GAS & ELECTRICITY	2,462	2,726	2,500	2,500
780100 APPROPRIATION FOR CONTINGENCY	-	-	14,552	10,196

COUNTY OF MADERA
 SPECIAL REVENUE
 FISCAL YEAR ENDING 06/30/2014

1400 PUTNEY CAMP ENTERPRISE FUND CONTINUED

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2012-2013
=====	=====	=====	=====	=====
PUTNEY CAMP ENTERPRISE FUND EXPENDITURES	7,117	7,436	23,452	19,096
PUTNEY CAMP ENTERPRISE FUND REV - EXPENSE	(782)	208	(12,702)	(8,346)
=====	=====	=====	=====	=====
ENTERPRISE FUND AVAILABLE FINANCING SOURCES	19,615	20,142	23,452	19,096
ENTERPRISE FUND FINANCING USES	7,117	7,436	23,452	19,096
=====	=====	=====	=====	=====
PUTNEY CAMP ENTERPRISE FUND RETAINED EARNINGS BALANCE	12,498	12,705	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1410 USED OIL GRANT

This fund was established in 2002-03 to account for State grant funds and interest earned on those funds. All expenditures and compliance reporting are under the oversight of RMA Refuse Disposal. Included here is Engineering Department's proposed budget for the 2013-14 fiscal year.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
USED OIL GRANT				
Fund Balance				
491100 F/B UNRES UNDES	<u>126</u>	<u>31,806</u>	<u>69,401</u>	<u>65,137</u>
BLOCK GRANTS BEGINNING FUND BALANCE	<u>126</u>	<u>31,806</u>	<u>69,401</u>	<u>65,137</u>
	=====	=====	=====	=====
USED OIL GRANT				
Revenue				
640101 INTEREST ON CASH	253	417	250	250
654037 ST - USED OIL GRANT	<u>64,527</u>	<u>42,432</u>	<u>40,000</u>	<u>40,000</u>
BLOCK GRANTS REVENUE	<u>64,780</u>	<u>42,850</u>	<u>40,250</u>	<u>40,250</u>
	=====	=====	=====	=====
USED OIL GRANT				
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	10,000	45,000
721500 PUBS AND LEGAL NOTICES	-	5,000	10,000	10,000
721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	<u>33,100</u>	<u>9,469</u>	<u>30,000</u>	<u>50,000</u>
780100 APPROPRIATION FOR CONTINGENCY	-	-	59,651	387
BLOCK GRANTS EXPENDITURES	<u>33,100</u>	<u>14,469</u>	<u>109,651</u>	<u>105,387</u>
BLOCK GRANTS REV - EXPEND	<u>31,680</u>	<u>28,381</u>	<u>(69,401)</u>	<u>(65,137)</u>
	=====	=====	=====	=====
BLOCK GRANTS AVAILABLE FINANCING SOURCES	<u>64,906</u>	<u>74,655</u>	<u>109,651</u>	<u>105,387</u>
BLOCK GRANTS FINANCING USES	<u>33,100</u>	<u>14,469</u>	<u>109,651</u>	<u>105,387</u>
	=====	=====	=====	=====
BLOCK GRANTS ENDING FUND BALANCE	<u>31,806</u>	<u>60,186</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1411 RECYCLING GRANT

This fund was established in 2003-04 to account for State grant funds and interest earned on those funds. The operating transfer in from the General Fund in 2003-04 was necessary to move grant funds from the general fund to a special revenue fund. All expenditures and compliance reporting are under the oversight of RMA Refuse Disposal. Included here is Engineering Department's proposed budget for the 2013-14 fiscal year.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
RECYCLING GRANT				
Fund Balance				
491100 F/B UNRES UNDES	54,057	54,168	89,910	104,138
RECYCLING GRANT BEGINNING FUND BALANCE	54,057	54,168	89,910	104,138
=====	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	-	-	-	-
654504 STATE - CONSERVATION RECYCLING	-	40,336	20,000	20,000
640101 INTEREST ON CASH	111	(111)	-	-
RECYCLING GRANT REVENUE	111	40,225	20,000	20,000
=====	=====	=====	=====	=====
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	30,000	60,000
721500 PUBS AND LEGAL NOTICES	-	-	10,000	10,000
721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	-	4,483	30,000	53,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	39,910	1,138
RECYCLING GRANT EXPENDITURES	-	4,483	109,910	124,138
RECYCLING GRANT REV - EXPEND	111	35,742	(89,910)	(104,138)
=====	=====	=====	=====	=====
GRANT AVAILABLE FINANCING SOURCES	54,168	94,393	109,910	124,138
GRANT FINANCING USES	-	4,483	109,910	124,138
=====	=====	=====	=====	=====
GRANT ENDING FUND BALANCE	54,168	89,910	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1420 CHUKCHANSI SETTLEMENT

As part of the settlement with the Picayune Rancheria, the County received \$800,000, which was deposited into this fund to be used for one-time projects as approved by the Board of Supervisors. The entire available fund balance of \$686,187 is appropriated for transfer to the General Fund for the purchase of the IFAS upgrade (\$25,000) and the remainder to be restricted for Technology system/asset upgrade and replacement.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
CHUKCHANSI SETTLEMENT				
Fund Balance				
491100 F/B UNRES UNDES	670,494	680,343	683,647	686,187
CHUKCHANSI SETTLEMENT BEGINNING FUND BALANCE	670,494	680,343	683,647	686,187
Revenue				
640101 INTEREST ON CASH	9,849	5,056	3,300	-
CHUKCHANSI SETTLEMENT REVENUE	9,849	5,056	3,300	-
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	686,187
780100 APPROPRIATION FOR CONTINGENCY	-	-	686,947	-
CHUKCHANSI SETTLEMENT EXPENDITURES	-	-	686,947	686,187
CHUKCHANSI SETTLEMENT REV - EXPEND	9,849	5,056	(683,647)	(686,187)
CHUKCHANSI SETTLEMENT				
CHUKCHANSI SETTLEMENT AVAILABLE FINANCING SOURCES	680,343	685,398	686,947	686,187
CHUKCHANSI SETTLEMENT FINANCING USES	-	-	686,947	686,187
SETTLEMENT ENDING FUND BALANCE	680,343	685,398	-	-
=====				

1430 DEVELOPMENT IMPACT FEE - GENERAL GOVERNMENT

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2013-14, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State and \$40,000 is appropriated for Transfers to the General Fund. The remaining available fund balance of \$39,700 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
Fund Balance				
491100 F/B UNRES UNDES	376,178	398,158	205,818	44,000
DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	376,178	398,158	205,818	44,000
DEV IMPACT FEE GEN GOVT				
Revenue				
640101 INTEREST ON CASH	5,957	1,736	1,200	1,200
662901 DEV FEE-COUNTY	63,382	46,452	40,000	35,000
	69,340	48,187	41,200	36,200
DEV IMPACT FEE GEN GOVT REVENUE				
Expense				
721206 REFUND/OVERCHARGES	1,359	1,359	-	-
721403 ACCTG AUDIT SVC	-	-	500	500
750000 OPERATING TRANSFERS OUT	-	240,000	-	-
750100 OP TRANS OUT - GEN FD	46,000	(59,509)	78,000	40,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	168,518	39,700
DEV FEE-GEN GOVT EXPENDITURES	47,359	181,850	247,018	80,200
DEV FEE-GEN GOVT REV - EXPEND	21,981	(133,663)	(205,818)	(44,000)
DEV FEE-GEN GOVT				
DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	445,517	446,345	247,018	80,200
DEV FEE-GENERAL GOVT FINANCING USES	47,359	181,850	247,018	80,200
DEV FEE-GENERAL GOVT ENDING FUND BALANCE	398,158	264,495	-	-

1431 DEVELOPMENT IMPACT FEE COUNTY PUBLIC PROTECTION

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2013-14, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$483,420 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
DEV IMPACT FEE PUBLIC PROTECTION				
Fund Balance				
F/B UNRES UNDES	333,718	388,698	427,906	451,920
491100 IMPACT FEE-CNTY PUBLIC PRO BEGINNING FUND BALANCE	333,718	388,698	427,906	451,920
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	5,336	3,098	2,000	2,000
662901 DEV FEE-COUNTY PUBLIC PROTECT	50,732	37,207	30,000	30,000
IMPACT FEE-PUBLIC PROTECT REVENUE	56,067	40,305	32,000	32,000
=====	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	1,088	-	-	-
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
780100 APPROPRIATION FOR CONTINGENCY	-	-	459,406	483,420
IMPACT FEE-PUBLIC PROTECT EXPENDITURES	1,088	-	459,906	483,920
IMPACT FEE-PUBLIC PROTECT REV - EXPEND	54,979	40,305	(427,906)	(451,920)
=====	=====	=====	=====	=====
IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	389,786	429,003	459,906	483,920
IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	1,088	-	459,906	483,920
=====	=====	=====	=====	=====
IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	388,698	429,003	-	-
=====	=====	=====	=====	=====

1432 DEVELOPMENT IMPACT FEE LIBRARY

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2013-14, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$171,335 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
DEV IMPACT FEE LIBRARY				
DEV IMPACT FEE LIBRARY				
Fund Balance				
491100 F/B UNRES UNDES	121,119	139,835	151,615	161,435
IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	121,119	139,835	151,615	161,435
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	1,927	1,102	400	400
662901 DEV FEE-COUNTY	17,233	11,358	10,000	10,000
	19,160	12,459	10,400	10,400
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	445	-	-	-
721403 ACCOUNTING/AUDIT SVC			500	500
780100 APPROPRIATION FOR CONTINGENCY	-	-	161,515	171,335
IMPACT FEE-LIBRARY EXPENDITURES	445	-	162,015	171,835
IMPACT FEE-LIBRARY REV - EXPEND	18,715	12,459	(151,615)	(161,435)
	=====	=====	=====	=====
IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	140,280	152,294	162,015	171,835
IMPACT FEE-LIBRARY FINANCING USES	445	-	162,015	171,835
IMPACT FEE-LIBRARY ENDING FUND BALANCE	139,835	152,294	-	-
	=====	=====	=====	=====

1433 DEVELOPMENT IMPACT FEE PARKS

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2013-14, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$59,321 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
DEV IMPACT FEE PARKS				
Fund Balance				
491100 F/B UNRES UNDES	152,945	177,610	89,103	46,321
DEV IMPACT FEE PARKS BEGINNING FUND BALANCE	<u>152,945</u>	<u>177,610</u>	<u>89,103</u>	<u>46,321</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	2,443	911	500	500
662901 DEV FEE-COUNTY	22,811	15,045	13,000	13,000
PACT FEE-PARKS REVENUE	<u>25,254</u>	<u>15,957</u>	<u>13,500</u>	<u>13,500</u>
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	589	-	-	-
721400 PROF & SPEC SVC	-	2,674	-	-
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750100 OP TRANS OUT - FEN FD	-	101,392	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	102,103	59,321
IMPACT FEE-PARKS EXPENDITURES	<u>589</u>	<u>104,066</u>	<u>102,603</u>	<u>59,821</u>
IMPACT FEE-PARKS REV - EXPEND	<u>24,665</u>	<u>(88,109)</u>	<u>(89,103)</u>	<u>(46,321)</u>
	=====	=====	=====	=====
FEE-PARKS AVAILABLE FINANCING SOURCES	178,199	193,567	102,603	59,821
FEE-PARKS FINANCING USES	589	104,066	102,603	59,821
	=====	=====	=====	=====
PARKS ENDING FUND BALANCE	<u>177,610</u>	<u>89,501</u>	-	-
	=====	=====	=====	=====

1434 DEVELOPMENT IMPACT FEE SHERIFF PATROL/INVESTIGATIONS

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2013-14, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$30,294 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
DEV IMPACT FEE SHRF PTRL/INV				
Fund Balance				
491100 F/B UNRES UNDES	45,239	52,550	57,611	26,634
	-----	-----	-----	-----
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	45,239	52,550	57,611	26,634
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	722	418	160	160
662901 DEV FEE-COUNTY	6,734	4,902	4,000	4,000
	-----	-----	-----	-----
DEV FEE-SHRF PTRL/INV REVENUE	7,456	5,320	4,160	4,160
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	145	-	-	
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
780100 APPROPRIATION FOR CONTINGENCY			61,271	30,294
DEV FEE-SHRF PTRL/INV EXPENDITURES	145	-	61,771	30,794
	-----	-----	-----	-----
DEV FEE-SHRF PTRL/INV REV - EXPEND	7,311	5,320	(57,611)	(26,634)
	=====	=====	=====	=====
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	52,695	57,870	61,771	30,794
DEV FEE-SHRF PTRL/INV FINANCING USES	145	-	61,771	30,794
	-----	-----	-----	-----
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	52,550	57,870	-	-
	=====	=====	=====	=====

1435 DEVELOPMENT IMPACT FEE FIRE

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2013-14, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. In March 2012, the Board approved a cash flow loan in the amount of \$69,125 from the Tobacco Financing Phase II Fund for the North Fork Fire Station Project. The budget allows for the repayment of the cash flow loan with the remaining available fund balance of \$5,335 appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
DEV IMPACT FEE FIRE				
Fund Balance				
491100 F/B UNRES UNDES	274,561	322,220	358,257	43,975
IMPACT FEE-FIRE BEGINNING FUND BALANCE	<u>274,561</u>	<u>322,220</u>	<u>358,257</u>	<u>43,975</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	4,406	1,746	985	985
662901 DEV FEE-COUNTY	43,969	36,037	30,000	30,000
FEE-FIRE REVENUE	<u>48,375</u>	<u>37,783</u>	<u>30,985</u>	<u>30,985</u>
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	716	-	-	-
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
730308 CASH FLOW PAYBACK	-	-	-	69,125
750000 OPERATING TRANSFERS OUT	-	330,875	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	<u>388,742</u>	<u>5,335</u>
IMPACT FEE-FIRE EXPENDITURES	<u>716</u>	<u>330,875</u>	<u>389,242</u>	<u>74,960</u>
IMPACT FEE-FIRE REV - EXPEND	<u>47,659</u>	<u>(293,092)</u>	<u>(358,257)</u>	<u>(43,975)</u>
	=====	=====	=====	=====
DEV IMPACT FEE FIRE				
IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	322,936	360,003	389,242	74,960
IMPACT FEE-FIRE FINANCING USES	716	330,875	389,242	74,960
IMPACT FEE-FIRE ENDING FUND BALANCE	<u>322,220</u>	<u>29,128</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

1454 BASS LAKE EROSION CONTRL PROJECT

In 2001-02, the Board of Supervisors authorized a transfer of \$87,000 from Sheriff Bass Lake Boating Fees to establish this fund at the request of the Bass Lake Resource Partners. During fiscal year 2008-09, \$73,510 was transferred from this fund and appropriated into Sheriff Civil Department in the General Fund. No transfer to the General Fund is appropriated in fiscal year 2013-14. The entire available fund balance of \$13,031 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
BASS LAKE EROSION CONTROL PROJ				
Fund Balance				
491100 F/B UNRES UNDES	13,031	13,058	13,058	13,031
PROJ BEGINNING FUND BALANCE	<u>13,031</u>	<u>13,058</u>	<u>13,058</u>	<u>13,031</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	27	(27)	-	
PROJ REVENUE	<u>27</u>	<u>(27)</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	13,058	13,031
CNTROL PROJ EXPENDITURES	<u>-</u>	<u>-</u>	<u>13,058</u>	<u>13,031</u>
CNTROL PROJ REV - EXPEND	<u>27</u>	<u>(27)</u>	<u>(13,058)</u>	<u>(13,031)</u>
	=====	=====	=====	=====
CNTRL PROJ AVAILABLE FINANCING SOURCES	13,058	13,031	13,058	13,031
CNTRL PROJ FINANCING USES	-	-	13,058	13,031
	<u>13,058</u>	<u>13,031</u>	<u>13,058</u>	<u>13,031</u>
	=====	=====	=====	=====
ENDING FUND BALANCE	<u>13,058</u>	<u>13,031</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

1495 MADERA COUNTY RDA

Several years ago the Madera County RDA accepted title to the North Fork Mill which requires extensive clean up of environmental contamination. The County General Fund has loaned the fund \$754,678 to cover professional and specialized services pending reimbursement by the State. For 2013-14, \$41,246 is appropriated to pay on the loan from the General Fund. The final remaining available balance of \$16,240 is appropriated for contingency and is anticipated to constitute the final amount in reimbursements .

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
MADERA COUNTY RDA				
Fund Balance				
461100 F/B RES ENCUMBRANCES	92,824	80,572	52,592	-
491100 F/B UNRES UNDES	75,223	36,559	47,105	39,686
	<u>168,047</u>	<u>117,131</u>	<u>99,697</u>	<u>39,686</u>
RDA BEGINNING FUND BALANCE	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	2,099	779	300	300
654083 ST CLEAN UP-NO FORK MILL	33,898	-	-	17,500
	<u>35,997</u>	<u>779</u>	<u>300</u>	<u>17,800</u>
REDEVELOPMENT AGENCY REVENUE	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SVC	12,253	17,957	-	-
721900 SPECIAL DEPT EXP	111	-	-	-
730320 LOAN REPAY GEN FD	-	40,500	30,000	41,246
750100 OP TRANS OUT - GEN FD	74,550	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	17,405	16,240
	<u>86,914</u>	<u>58,457</u>	<u>47,405</u>	<u>57,486</u>
REDEVELOPMENT AGENCY EXPENDITURES	=====	=====	=====	=====
REDEVELOPMENT AGENCY REV - EXPEND	(50,916)	(57,678)	(47,105)	(39,686)
	<u>204,045</u>	<u>37,338</u>	<u>47,405</u>	<u>57,486</u>
RDA AVAILABLE FINANCING SOURCES	=====	=====	=====	=====
RDA FINANCING USES	86,914	58,457	47,405	57,486
	<u>117,131</u>	<u>(21,119)</u>	<u>-</u>	<u>-</u>
RDA ENDING FUND BALANCE	=====	=====	=====	=====

4890 COUNTY SERVICE AREA 21 CASCADEL WOODS

00-01 All Parcels \$100 per year 99-00 All Parcels \$ 66 per year 98-99 All Parcels \$ 50 per year
97-98 Assessment cancelled due to Prop. 218 94-95 to 96-97 All Parcels \$125 per year
92-93 to 93-94 All Parcels \$175 per year 85-86 to 91-92 All Parcels \$250 per year

Current number of parcels being billed: 154

This District's annual \$100 assessment for park maintenance had to be canceled as of July 1, 1997, due to Proposition 218. A Proposition 218 public hearing was conducted on September 29, 1998, and an annual assessment not to exceed \$100 was adopted by Resolution 28-210. The actual amount of the assessment for 99-00 was set at \$66. The Cascadel Woods Property Owners Association requested that the amount of the assessment for 02-03 be \$50 but the Board decided to make it \$100. The assessment has been \$100 per year since 2002-03.

The Property Owners' proposed budget for 2013-14 is included herein.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
CSA 21 CASCADEL WOODS				
Fund Balance				
491100 F/B UNRES UNDES	17,962	17,052	15,591	30,000
SCADEL WOODS BEGINNING FUND BALANCE	<u>17,962</u>	<u>17,052</u>	<u>15,591</u>	<u>30,000</u>
=====				
CSA 21 CASCADELL WOODS				
Revenue				
640101 INTEREST ON CASH	267	123	80	80
640103 INTEREST ON PROPERTY TAX COLL	13	2	-	-
640302 BLDG/IMPROVEMENT RENTALS	-	-	-	-
640303 OTHER RENTS/CONCESSIONS	120	80	-	130
660204 SP ASMT - PARKS/LAND	15,000	14,850	14,500	14,500
660210 SP ASMT - DELINQUENT ASMT	-	-	-	-
CASCADELL WOODS REVENUE	<u>15,400</u>	<u>15,056</u>	<u>14,580</u>	<u>14,710</u>
=====				
Expense				
720601 GENERAL INSURANCE	4,260	5,508	5,500	-
720900 MTCE - BLDGS & IMPROVE	782	3,908	4,000	5,400
720912 MTCE - PARKS	4,153	32	150	2,380
721302 POSTAGE	-	3	-	-
721306 EQPT < FA LIMIT	-	-	-	-
721403 AUDIT/ACCTG SVCS	4,550	4,200	4,550	1,340
721461 P&S - ENGINEERING SERVICES	-	-	-	5,000
721602 RENT/LSE OTHER EQPT	60	-	60	-
722005 REIMB EMPLOYEE CARS	-	45	50	-

COUNTY OF MADERA
 SPECIAL REVENUE
 FISCAL YEAR ENDING 06/30/2014

4890 S A 21 CASCADEL WOODS CONTINUED

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2012-2013
=====	=====	=====	=====	=====
722101 GAS & ELECTRICITY	1,685	1,721	1,800	5,240
722102 SWR & WTR CHARGES	820	810	820	1,640
740200 BLDGS & IMPROVE	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	13,241	23,710
	<hr/>	<hr/>	<hr/>	<hr/>
CASCADELL WOODS EXPENDITURES	16,310	16,227	30,171	44,710
	<hr/>	<hr/>	<hr/>	<hr/>
CASCADELL WOODS REV - EXPEND	(911)	(1,172)	(15,591)	(30,000)
	=====	=====	=====	=====
CASCADEL WOODS AVAILABLE FINANCING SOURCES	33,362	32,107	30,171	44,710
CASCADEL WOODS FINANCING USES	16,310	16,227	30,171	44,710
	<hr/>	<hr/>	<hr/>	<hr/>
S A 21 CA CASCADEL WOODS ENDING FUND BALANCE	17,051	15,880	-	-
	=====	=====	=====	=====

5100 COUNTY SERVICE AREA 22 TABLE MOUNTAIN ZONE B

This district was formed to provide fire prevention, road maintenance, and lighting services to Children’s Hospital Central California and its immediate area. Currently, Children’s Hospital Central California is billed quarterly for 66% of the cost (including an 11% administrative fee) to provide fire protection to the area. The budget here projects the costs of manning Fire Station No. 9 and estimates the revenues required to fund those operations in 2013-14, appropriates \$195,000 transfers to the General Fund, and provides for a \$121,953 appropriation for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
CSA 22 TABLE MTN ZONE B				
Fund Balance				
491100 F/B UNRES UNDES	42,757	73,042	97,133	113,913
ZONE B BEGINNING FUND BALANCE	<u>42,757</u>	<u>73,042</u>	<u>97,133</u>	<u>113,913</u>
	=====	=====	=====	=====
MNT ZONE B				
Revenue				
640101 INTEREST ON CASH	1,622	1,261	600	600
660201 SP ASMT - RDS	20,000	20,000	21,000	21,000
660203 SP ASMT - LIGHTS	16,379	2,440	2,440	2,440
660221 SPEC ASMNT-FIRE SERVICES	190,168	176,723	190,000	190,000
662723 SERVICES TO OTHER AGENCIES	1,000	1,000	-	-
TABLE MNT ZONE B REVENUE	<u>229,169</u>	<u>201,424</u>	<u>214,040</u>	<u>214,040</u>
	=====	=====	=====	=====
Expense				
720906 MTCE - ROADS	9,030	22	10,000	10,000
720909 MTCE - ST LIGHTS	3,693	-	1,000	1,000
750100 OP TRANS OUT - GEN FD	186,160	181,523	200,000	195,000
780100 APPROPRIATION FOR CONTINGENCY			<u>100,173</u>	<u>121,953</u>
TABLE MNT ZONE B EXPENDITURES	<u>198,883</u>	<u>181,545</u>	<u>311,173</u>	<u>327,953</u>
TABLE MNT ZONE B REV - EXPEND	<u>30,285</u>	<u>19,879</u>	<u>(97,133)</u>	<u>(113,913)</u>
	=====	=====	=====	=====
TABLE MNT ZONE B AVAILABLE FINANCING SOURCES	<u>271,925</u>	<u>274,466</u>	<u>311,173</u>	<u>327,953</u>
TABLE MNT ZONE B FINANCING USES	<u>198,883</u>	<u>181,545</u>	<u>311,173</u>	<u>327,953</u>
	=====	=====	=====	=====
TABLE MNT ZONE B ENDING FUND BALANCE	<u>73,042</u>	<u>92,921</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

5410 COMMUNITY FACILITIES DISTRICT 93-1 RIO MESA

In 1993, various costs for providing needed infrastructure in the Rio Mesa area were estimated and the property owners in that area were offered two options for paying their share of those costs:

- Elect to pay their share by way of a direct assessment levied by Service Area 22 on the fiscal year 1993-94 property tax bills.
- Elect to be included in CFD 93-1. Bonds would be sold to finance participants share of costs and a special tax would be placed on their tax bills to pay principal and interest due on the bonds.

In December 1993, CFD 93-1 issued \$ 910,000 of bonds. The term of the issue was 15 years and the interest rate ranged from 4% to 6.25%. Final payment was made September 1, 2009. Remaining unused funds are to be refunded to the property owners during the 2013-14 fiscal year. The budget presented herein provides for administrative costs and \$13,392 appropriation for refunds.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
RIO MESA CFD 93-1				
Fund Balance				
482100 F/B UNRES DES BOND RES	116,571	8,416	13,127	15,072
C F D 93- 1 RIO MESA BEGINNING FUND BALANCE	116,571	8,416	13,127	15,072
	=====	=====	=====	=====
COMM FAC DIST 93-1				
Revenue				
640101 INTEREST ON CASH	718	75	40	40
660205 SP ASMT - BONDS	(805)	-	-	-
673800 PY CANCEL WARRANTS	-	4,670	-	-
RIO ME SA COMM FAC DIST 93-1 REVENUE	(88)	4,745	40	40
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	106,888	-	-	13,932
721400 PROF & SPEC SVC	-	-	-	-
721403 AUDIT/ACCTG SVCS	1,180	-	1,180	1,180
780100 APPROPRIATION FOR CONTINGENCY	-	-	11,987	-
COMM FAC DIST 93-1 EXPENDITURES	108,068	-	13,167	15,112
COMM FAC DIST 93-1 REV - EXPEND	(108,156)	4,745	(13,127)	(15,072)
	=====	=====	=====	=====
RIO MESA AVAILABLE FINANCING SOURCES	116,484	13,161	13,167	15,112
RIO MESA FINANCING USES	108,068	-	13,167	15,112
	=====	=====	=====	=====
RIO MESA ENDING FUND BALANCE	8,416	13,161	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

5420 COMMUNITY FACILITIES DISTRICT 94-1 COMMUNITY COLLEGE

In 1994, CFD 94-1 was formed to obtain funding for land to be used as the site for the Madera Community College campus. Bonds in the amount of \$1,805,000 were issued in July of 1994. The term of the bonds was 15 years and the interest rate ranged from 4.5% to 7.4%. The final payment was made September 1, 2009. The 2013-14 appropriations provide for refunds to property owners and County administrative costs.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
COMM COLLEGE CFD 94-1				
Fund Balance				
482100 F/B UNRES DES BOND RES	22,910	41,817	82,323	82,761
C F D 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	22,910	41,817	82,323	82,761
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	275	502	200	200
640103 INTEREST ON PROPERTY TAX	206	132	-	-
660210 SP ASMT - DELINQUENT ASMT	35,344	40,216	2,800	400
COMM FAC DIST 94-1 REVENUE	35,825	40,849	3,000	600
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	16,004	-	83,323	81,361
721400 PROF & SPEC SVC	-	-	-	-
721403 AUDIT/ACCTG SVCS	915	-	2,000	2,000
730200 BOND REDEMPTIONS	-	-	-	-
730400 INTEREST ON BONDS	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
COMM FAC DIST 94-1 EXPENDITURES	16,918	-	85,323	83,361
COMM FAC DIST 94-1 REV - EXPEND	18,907	40,849	(82,323)	(82,761)
	=====	=====	=====	=====
COMMUNITY COLLEGE AVAILABLE FINANCING SOURCES	58,735	82,666	85,323	83,361
COMMUNITY COLLEGE FINANCING USES	16,918	-	85,323	83,361
	=====	=====	=====	=====
COMMUNITY COLLEGE ENDING FUND BALANCE	41,817	82,666	-	-
	=====	=====	=====	=====

5421 COUNTY BUSINESS IMPROVEMENT DISTRICT

During fiscal year 2011-12, the Board of Supervisors approved the formation of a County Business Improvement District to fund promotion of Madera County as a tourist destination. A proposed 2013-14 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and a \$401,489 contribution to other agencies.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
CO B I D				
Fund Balance				
491100 F/B UNRES UNDES	19,708	(132,934)	11,065	1,489
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>19,708</u>	<u>(132,934)</u>	<u>11,065</u>	<u>1,489</u>
	=====	=====	=====	=====
IMPRV DISTRICT				
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	309	85	80	80
660231 SPEC ASSESSMT - BUS IMPRV DST	282,937	583,066	400,000	400,000
IMPRV DISTRICT REVENUE	<u>283,246</u>	<u>583,151</u>	<u>400,080</u>	<u>400,080</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	6,011	2,484	-	-
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	2,580	-
731305 CONTRIBUTIONS/OTHER AGENCIES	429,877	446,658	408,485	401,489
780100 APPROPRIATION FOR CONTINGENCY	0		80	80
IMPRV DISTRICT EXPENDITURES	<u>435,888</u>	<u>449,141</u>	<u>411,145</u>	<u>401,569</u>
IMPRV DISTRICT REV - EXPEND	<u>(152,642)</u>	<u>134,010</u>	<u>(11,065)</u>	<u>(1,489)</u>
	=====	=====	=====	=====
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	302,954	450,217	411,145	401,569
IMPRV DISTRICT FINANCING USES	435,888	449,141	411,145	401,569
	=====	=====	=====	=====
IMPRV DISTRICT ENDING FUND BALANCE	<u>(132,934)</u>	<u>1,075</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

5945 HEALTH BIOTERRORISM/PREPAREDNESS

Federal funds are authorized through the Centers for Disease Control and Prevention (CDC) to improve public health response to major health emergencies. Through this program, the Public Health Department is strengthening its preparedness for, and response to, outbreaks of infectious disease (such as the H1N1 response), acts of bioterrorism, and other public health threats. For 2013-14, \$158,400 is recommended for transfer to the Public Health Department budgets to fund related activities, with the remaining projected balance of \$167,784 appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HEALTH BI/PREPAREDNESS				
Fund Balance				
491100 F/B UNRES UNDES	106,634	81,619	179,878	167,434
HEALTH BI/PREPAREDNESS FUND BALANCE	<u>106,634</u>	<u>81,619</u>	<u>179,878</u>	<u>167,434</u>
=====	=====	=====	=====	=====
HEALTH BI/PREPAREDNESS				
Revenue				
601000 TRUST REVENUE	21,342	(86,892)	-	-
601100 CONTRA TRUST REVENUE	(203,907)	-	-	-
640101 INTEREST ON CASH	1,630	1,096	350	350
657090 FED - HEALTH - BIOPREPAREDNESS	155,920	184,516	231,090	158,400
661602 HEALTH RECORDING FEES	-	-	-	-
HEALTH BI/PREPAREDNESS REVENUE	<u>157,550</u>	<u>98,719</u>	<u>231,440</u>	<u>158,750</u>
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFER OUT	-	-	231,090	158,400
780100 APPROPRIATION FOR CONTINGENCY	-	-	180,228	167,784
HEALTH BI/PREPAREDNESS EXPENDITURES	<u>-</u>	<u>-</u>	<u>411,318</u>	<u>326,184</u>
HEALTH BI/PREPAREDNESS REV - EXPEND	<u>157,550</u>	<u>98,719</u>	<u>(179,878)</u>	<u>(167,434)</u>
=====	=====	=====	=====	=====
HEALTH BI/PREPAREDNESS AVAILABLE FINANCING SOURCES	264,184	180,339	411,318	326,184
HEALTH BI/PREPAREDNESS FINANCING USES	-	-	411,318	326,184
HEALTH BI/PREPAREDNESS ENDING FUND BALANCE	<u>264,184</u>	<u>180,339</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

5946 HEALTH - HOSPITAL PREPAREDNESS PROGRAM

Federal funds are authorized by the Assistant Secretary for Prevention and Response (ASPR) for healthcare facilities to develop and maintain disaster preparedness through a program titled the Hospital Preparedness Program (HPP). The funds distributed through the State are used to strengthen and improve the healthcare system's response to emergency situations at the local level. For 2013-14, \$163,544 is recommended for transfer to the Public Health Department budgets to fund related activities, with the remaining projected balance of \$350 appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
HEALTH - HPP				
Fund Balance				
491100 F/B UNRES UNDES	112,960	72,423	215	350
HEALTH - HPP FUND BALANCE	112,960	72,423	215	350
HEALTH - HPP				
Revenue				
601000 TRUST REVENUE	47,524	(170,000)	-	-
601100 CONTRA TRUST REVENUE	(94,534)	-	-	-
640101 INTEREST ON CASH	1,204	321	-	-
657091 FED - HEALTH / NATIONAL BIOTERRORISM HOSPITAL	5,269	177,699	166,855	163,544
HEALTH - HPP REVENUE	(40,537)	8,020	166,855	163,544
Expense				
750100 OPERATING TRANSFER OUT	-	-	166,855	163,544
780100 APPROPRIATION FOR CONTINGENCY			215	350
HEALTH - HPP EXPENDITURES	-	-	167,070	163,894
HEALTH - HPP REV - EXPEND	(40,537)	8,020	(215)	(350)
HEALTH - HPP AVAILABLE FINANCING SOURCES	72,423	80,443	167,070	163,894
HEALTH - HPP FINANCING USES	-	-	167,070	163,894
HEALTH - HPP ENDING FUND BALANCE	72,423	80,443	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

5947 HEALTH - CDC/PAN FLU

Federal funding authorized through the Centers for Disease Control and Prevention (CDC) is distributed to the states to better prepare an emergency response to a pandemic influenza or other illness. For 2013-14, \$58,653 is recommended for transfer to the Public Health Department budgets to fund-related activities, with the remaining projected balance of \$35,665 appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
HEALTH - CDC/PAN FLU				
Fund Balance				
491100 F/B UNRES UNDES	15,368	17,466	12,467	29,102
HEALTH - CDC/PAN FLU FUND BALANCE	15,368	17,466	12,467	29,102
HEALTH - CDC/.PAN FLU				
Revenue				
601000 TRUST REVENUE	60,045	-	-	-
601100 CONTRA TRUST REVENUE	(26,564)	(60,000)	-	-
640101 INTEREST ON CASH	41	138	50	50
657090 FED - HEALTH / NATIONAL BIOPREPAREDNESS	(31,424)	54,895	62,163	65,166
HEALTH - CDC/PAN FLU REVENUE	2,098	(4,967)	62,213	65,216
Expense				
750100 OPERATING TRANSFER OUT	-	-	62,163	58,653
780100 APPROPRIATION FOR CONTINGENCY	-	-	12,517	35,665
HEALTH - CDC/PAN FLU EXPENDITURES	-	-	74,680	94,318
HEALTH - CDC/PAN FLU REV - EXPEND	2,098	(4,967)	(12,467)	(29,102)
HEALTH - CDC/PAN FLU AVAILABLE FINANCING SOURCES	17,466	12,499	74,680	94,318
HEALTH - CDC/PAN FLU FINANCING USES	-	-	74,680	94,318
HEALTH - CDC/PAN FLU ENDING FUND BALANCE	17,466	12,499	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

5948 HEALTH - CDC H1N1

Federal funds are authorized through the Centers for Disease Control and Prevention (CDC) and distributed to the states to improve public health response to major health emergencies. This program was set up specifically to allow the Local Public Health Departments additional resources to strengthen its preparedness activities against outbreaks of infectious diseases, specifically the H1N1. Beginning with 2013-14, this budget will be closed out.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HEALTH - CDC H1N1				
Fund Balance				
491100 F/B UNRES UNDES	143,338	(0)	392	-
HEALTH - CDC H1N1 FUND BALANCE	143,338	(0)	392	-
=====	=====	=====	=====	=====
HEALTH - CDC H1N1				
Revenue				
601100 CONTRA TRUST REVENUE	50,592	-	-	-
640101 INTEREST ON CASH	1,000	732	-	-
657083 FED - CDC PHER PHASE 1	-	49,690	-	-
657088 FED - CDC PHER PHASE 2	(30,583)	84,371	-	-
657089 FED - CDC PHER PHASE 3	(164,347)	68,071	-	-
HEALTH - CDC H1N1 REVENUE	(143,338)	202,864	-	-
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY			392	-
HEALTH - CDC H1N1 EXPENDITURES	-	-	392	-
HEALTH - CDC H1N1 REV - EXPEND	(143,338)	202,864	(392)	-
=====	=====	=====	=====	=====
HEALTH - CDC H1N1 AVAILABLE FINANCING SOURCES	(0)	202,864	392	-
HEALTH - CDC H1N1 FINANCING USES	-	-	392	-
=====	=====	=====	=====	=====
HEALTH - CDC H1N1 ENDING FUND BALANCE	(0)	202,864	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

5949 HEALTH - HPP H1N1

Federal funds are authorized by the Assistant Secretary for Prevention and Response (ASPR) for healthcare facilities to develop and maintain disaster preparedness through a program titled the Hospital Preparedness Program (HPP). This program was set up specifically to allow the Local Public Health Departments additional resources to strengthen its preparedness activities against outbreaks of infectious diseases, specifically the H1N1. Beginning with 2013-14, this budget will be closed out.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
HEALTH - HPP H1N1				
Fund Balance				
491100 F/B UNRES UNDES	38,194	8,655	8,697	-
HEALTH - HPP H1N1 FUND BALANCE	38,194	8,655	8,697	-
=====	=====	=====	=====	=====
HEALTH - HPP H1N1				
Revenue				
601000 TRUST REVENUE	21,541	-	-	-
601100 CONTRA TRUST REVENUE	(15,415)	-	-	-
640101 INTEREST ON CASH	136	42	25	-
657091 FED - HLTH/NAT'L B/T HOSP	(35,801)	-	-	-
HEALTH - HPP H1N1 REVENUE	(29,539)	42	25	-
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY			8,722	-
HEALTH - HPP H1N1 EXPENDITURES	-	-	8,722	-
HEALTH - HPP H1N1 REV - EXPEND	(29,539)	42	(8,697)	-
=====	=====	=====	=====	=====
HEALTH - HPP H1N1 AVAILABLE FINANCING SOURCES	8,655	8,697	8,722	-
HEALTH - HPP H1N1 FINANCING USES	-	-	8,722	-
HEALTH - HPP H1N1 ENDING FUND BALANCE	8,655	8,697	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2013

5951 HEALTH - BURIAL PERMIT TRUST

The County collects fees for indigent burials and deposits them into this fund. For 2013-14, \$30,000 is appropriated for Transfer to the General Fund to reimburse its costs. The remaining available fund balance of \$2,113 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
HEALTH - BURIAL PERMIT TRUST				
Fund Balance				
491100 F/B UNRES UNDES	1,898	(13)	2,113	2,207
HEALTH - BURIAL PERMIT TRUST FUND BALANCE	<u>1,898</u>	<u>(13)</u>	<u>2,113</u>	<u>2,207</u>
	=====	=====	=====	=====
HEALTH - BURIAL PERMIT TRUST				
Revenue				
601000 TRUST REVENUE	25,700	30,600	-	-
620705 INDIGENT BURIAL PERMITS	-	-	30,000	30,000
640101 INTEREST ON CASH	4	(4)	-	-
HEALTH - BURIAL PERMIT TRUST REVENUE	<u>25,704</u>	<u>30,596</u>	<u>30,000</u>	<u>30,000</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	27,615	28,470	-	30,000
750100 OPERATING TRANSFER OUT	-	-	30,000	-
780100 APPROPRIATION FOR CONTINGENCY	0		2,113	2,207
HEALTH - BURIAL PERMIT TRUST EXPENDITURES	<u>27,615</u>	<u>28,470</u>	<u>32,113</u>	<u>32,207</u>
HEALTH - BURIAL PERMIT TRUST REV - EXPEND	<u>(1,911)</u>	<u>2,126</u>	<u>(2,113)</u>	<u>(2,207)</u>
	=====	=====	=====	=====
HEALTH - BURIAL PERMIT TRUST AVAILABLE FINANCING SOURCE	27,602	30,583	32,113	32,207
HEALTH - BURIAL PERM,IT FINANCING USES	27,615	28,470	32,113	32,207
	<u>27,615</u>	<u>28,470</u>	<u>32,113</u>	<u>32,207</u>
	=====	=====	=====	=====
HEALTH - BURIAL ENDING FUND BALANCE	<u>(13)</u>	<u>2,113</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

6031 HEALTH TOBACCO EDUCATION

The County receives a grant from the State to fund tobacco education within this County. For fiscal year 2013-14, \$155,289 is appropriated for Transfer to the General Fund. The remaining available fund balance of \$136,044 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
HEALTH TOBACCO EDUCATION				
Fund Balance				
491100 F/B UNRES UNDES	(12,705)	38,563	155,558	135,794
HEALTH TOBACCO EDUCATION FUND BALANCE	(12,705)	38,563	155,558	135,794
=====				
HEALTH TOBACCO EDUCATION				
Revenue				
601000 TRUST REVENUE	42,492	-	-	-
630219 PC 308 - TOBACCO EDUCATION	-	-	150,000	-
640101 INTEREST ON CASH	260	866	250	250
652110 ST - HEALTH TOBACCO EDU	112,500	-	-	155,289
HEALTH TOBACCO EDUCATION REVENUE	155,252	866	150,250	155,539
=====				
Expense				
701000 TRUST EXPENDITURES	103,984	-	-	-
750100 OPERATING TRANSFER OUT	-	-	248,308	155,289
780100 APPROPRIATION FOR CONTINGENCY	-	-	57,500	136,044
HEALTH TOBACCO EDUCATION EXPENDITURES	103,984	-	305,808	291,333
HEALTH TOBACCO EDUCATION REV - EXPEND	51,268	866	(155,558)	(135,794)
=====				
HEALTH TOBACCO EDUCATION AVAILABLE FIN SOURCES	142,547	39,430	305,808	291,333
HEALTH TOBACCO EDUCATION FINANCING USES	103,984	-	305,808	291,333
=====				
HEALTH TOBACCO EDUCATION FUND BALANCE	38,563	39,430	-	-
=====				

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/2014

6133 COUNTY LOCAL REVENUE FUND

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. For fiscal year 2013-14, the fund receives realignment moneys to fund operations of the Sheriff, Social Services, Probation, District Attorney/Public Defender, Corrections, and Behavioral Health Departments. Org 61332, Local Community Corrections is included in the main budget document as it finances a significant operating budget.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
6133 COUNTY LOCAL REVENUE FUND				
Fund Balance				
61330 FUND BALANCE	-	-	-	-
61331 FUND BALANCE	-	-	1,362,145	766,222
61337 FUND BALANCE	-	-	-	634,052
61333 FUND BALANCE	-	-	57,385	134,466
61334 FUND BALANCE	-	-	403,406	627,323
61335 FUND BALANCE	-	-	3,236,284	526,974
61338 FUND BALANCE	-	-	1,845,260	22,530,012
	<hr/>	<hr/>	<hr/>	<hr/>
COUNTY LOCAL REVENUE FUND BALANCE	-	-	6,904,480	25,219,049
	=====	=====	=====	=====
CTY LOCAL R 61331 TRIAL COURT SECURITY				
Revenue				
652129 STATE REALIGNMENT	-	1,388,888	1,300,000	1,350,000
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R TRIAL COURT SECURITY REVENUE	-	1,388,888	1,300,000	1,350,000
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	837,397	1,263,161	1,401,030
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,398,984	715,192
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R TRIAL COURT SECURITY EXPENDITURES	-	837,397	2,662,145	2,116,222
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R TRIAL COURT SECURITY REV - EXPENDITURES	-	551,491	(1,362,145)	(766,222)
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/2014

6133 COUNTY LOCAL REVENUE FUND CONTINUED

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
CTY LOCAL R 61332 LOCAL COMMUNITY CORRECTIONS	INCLUDED IN MAIN BUDGET DOCUMENT			
CTY LOCAL R 61337 BEHAVIORAL HEALTH				
Revenue				
652129 STATE REALIGNMENT	-	-	-	2,400,000
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS REVENUE	-	-	-	2,400,000
Expense				
750000 OPERATING TRANSFERS OUT	-	-	-	2,400,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	634,052
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS EXPENDITURES	-	-	-	3,034,052
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS REV - EXPENDITURES	-	-	-	(634,052)

6133 COUNTY LOCAL REVENUE FUND
61333 DA/PUBLIC DEFENDER

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
CTY LOCAL R 61333 DA/PUBLIC DEFENDER				
Revenue				
652129 INTERFUND REVENUE	-	60,516	55,000	60,000
CTY LOCAL R DA/PUBLIC DEFENDER REVENUE	-	60,516	55,000	60,000
Expense				
750100 OP TRANS OUT - GEN FD	-	-	80,000	79,100
780100 APPROPRIATION FOR CONTINGENCY	-	-	32,385	115,366
CTY LOCAL R DA/PUBLIC DEFENDER EXPENDITURES	-	-	112,385	194,466
CTY LOCAL R DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	-	60,516	(57,385)	(134,466)

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/2014
6133 COUNTY LOCAL REVENUE FUND CONTINUED
CTY LOCAL R61334 JUVENILE JUSTICE

Revenue				
652129 STATE REALIGNMENT	-	481,156	400,000	481,156
CTY LOCAL R JUVENILE JUSTICE REVENUE	-	481,156	400,000	481,156
Expense				
750100 OP TRANS OUT - GEN FD	-	301,551	481,158	481,156
780100 APPROPRIATION FOR CONTINGENCY			322,248	627,323
CTY LOCAL R JUVENILE JUSTICE EXPENDITURES	-	301,551	803,406	1,108,479
CTY LOCAL R JUVENILE JUSTICE REV - EXPENDITURES	-	179,605	(403,406)	(627,323)

6133 COUNTY LOCAL REVENUE FUND
61335 HEALTH AND HUMAN SERVICES

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
CTY LOCAL R61335 HEALTH AND HUMAN SERVICES				
Revenue				
652129 STATE REALIGNMENT	-	-	-	6,125,000
650806 STATE ADM FOSTER CARE ADV	-	58,100	50,000	-
650810 STATE ADM SOC SVS	-	2,533,074	2,400,000	-
650812 STATE ADM ADOPTIONS	-	288,248	250,000	-
650813 STATE ADM ADULT PRT SVCS	-	185,366	200,000	-
650902 STATE ADOPTIONS	-	1,087,749	1,000,000	-
650905 STATE FOSTER CARE	-	978,477	900,000	-
650930 STATE CHILD ABUSE PIT	-	81,308	75,000	-
651303 STATE MEN HLTH PERINATAL	-	157,898	135,000	-
651323 STATE MH DRUG COURT	-	172,054	160,000	-
656003 FED MH ALC/DRG/MEDI-CAL	-	32,406	40,000	-
CTY LOCAL R HEALTH AND HUMAN SERVICES REVENUE	-	5,574,680	5,210,000	6,125,000

6133 COUNTY LOCAL REVENUE FUND
61335 HEALTH AND HUMAN SERVICES

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
Expense				
750100 OP TRANS OUT - GEN FD	-	3,351,830	5,808,133	6,125,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,638,151	526,974
CTY LOCAL R HEALTH AND HUMAN SERVICES EXPENDITURES	-	3,351,830	8,446,284	6,651,974
CTY LOCAL R HEALTH AND HUMAN SERVICES REV - EXPENDITURES	-	2,222,850	(3,236,284)	(526,974)

CTY LOCAL R 61338 LOCAL LAW ENFORCEMENT SERVICES

Revenue

652129 STATE REALIGNMENT	-	-	860,000	-
652507 STATE TANF GRANT - PROBATION		578,054	500,000	550,000
654044 ST - SLESF - DA	-	44,679	-	46,861
654045 ST - SLESF - JAIL	-	44,679	-	50,000
654046 ST - SLESF - SHERIFF	-	350,457	-	300,000
654057 STATE RURAL CRIME PREVENTION TASK FORCE	-	163,959	160,000	170,000
654068 ST - SLESF JUV JUSTICE	-	433,775	-	600,000
654512 STATE CAL MMET GRANT	-	187,972	185,000	180,000
661501 BOOKING FEES - CITIES		124,054	120,000	120,000
673444 SHERIFF RURAL/SMALL COUNTIES	-	500,390	490,000	490,000

CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES REVENUE	-	2,428,019	2,315,000	2,506,861
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Expense

701000 TRUST EXPENDITURES	-	175,000	-	-
750100 OP TRANS OUT - GEN FD	-	584,254	1,626,721	2,296,387
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,533,539	22,740,486

CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	-	759,254	4,160,260	25,036,873
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CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	-	1,668,765	(1,845,260)	(22,530,012)
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6133 COUNTY LOCAL REVENUE FUND

CTY LOCAL R AVAILABLE FINANCING SOURCES	-	9,933,258	16,184,480	38,142,066
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CTY LOCAL R FINANCING USES	-	5,250,032	16,184,480	38,142,066
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CTY LOCAL R COUNTY LOCAL REVENUE FUND BALANCE	-	15,183,290	-	-
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6132 COMMUNITY CORRECTIONS PROGRAM

As part of the realignment legislation of 2011-12, the State of California granted funds to the Counties to implement the additional program responsibilities assumed by the Counties and to provide training for the transition. For fiscal year 2013-14, \$167,959 is appropriated in this fund for Transfer to the General Fund.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
COMMUNITY CORRECTIONS PROGRAM TRAINING				
61321 COMMUNITY CORRECTIONS PROGRAM TRAINING				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	-	-
491100 F/B UNRES UNDES	-	-	105,177	48,414
	<hr/>	<hr/>	<hr/>	<hr/>
RDA BEGINNING FUND BALANCE	-	-	105,177	48,414
	=====	=====	=====	=====
Revenue				
654000 STATE - OTHER	-	119,125	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
COMMUNITY CORRECTIONS PROG REVENUE TRAINING	-	119,125	-	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	17,390	105,177	48,414
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
COMMUNITY CORRECTIONS PROG TRAINING EXPENDITURES	-	17,390	105,177	48,414
	<hr/>	<hr/>	<hr/>	<hr/>
COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	-	101,735	(105,177)	(48,414)
=====	=====	=====	=====	=====

COMMUNITY CORRECTIONS PROGRAM CONTINUED

61322 COMMUNITY CORRECTIONS PROGRAM

Fund Balance

461100 F/B RES ENCUMBRANCES	-	-	-	-
491100 F/B UNRES UNDES	-	-	20,002	119,545

RDA BEGINNING FUND BALANCE	-	-	20,002	119,545
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Revenue

640101 INTEREST ON CASH	-	-	-	-
654000 STATE - OTHER	-	100,000	100,000	-

COMMUNITY CORRECTIONS PROGRAM REVENUE	-	100,000	100,000	-
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Expense

721400 PROF & SPEC SVC	-	-	-	-
721900 SPECIAL DEPT EXP	-	-	-	-
730320 LOAN REPAY GEN FD	-	-	-	-
750100 OP TRANS OUT - GEN FD	-	79,998	40,431	119,545
780100 APPROPRIATION FOR CONTINGENCY	-	-	79,571	-

COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	-	79,998	120,002	119,545
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COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	-	20,002	(20,002)	(119,545)
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COMMUNITY CORRECTIONS PROGRAM AVAILABLE FINANCING SI	-	219,125	225,179	119,545
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COMMUNITY CORRECTIONS PROGRAM FINANCING USES	-	97,388	225,179	119,545
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COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	-	121,737	-	-
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COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

5725 COUNTY DNA ID FUND DOC

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2013-14, \$50,000 is appropriated for Transfer to the General Fund.
The remaining available fund balance of \$350,788 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2012-2013
=====	=====	=====	=====	=====
5725 COUNTY DNA ID FUND DOC				
Fund Balance				
491100 F/B UNRES UNDES	224,257	298,274	359,461	343,488
BEGINNING FUND BALANCE	<u>224,257</u>	<u>298,274</u>	<u>359,461</u>	<u>343,488</u>
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	70,196	59,570	-	-
640101 INTEREST ON CASH	3,820	2,538	1,300	1,300
630405 PROP 69 DNA TEST	-	-	56,000	56,000
IVIL FEES GC 26731 REVENUE	<u>74,017</u>	<u>62,108</u>	<u>57,300</u>	<u>57,300</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	-	75,000	50,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	341,761	350,788
EXPENDITURES	<u>-</u>	<u>-</u>	<u>416,761</u>	<u>400,788</u>
FEES GC 26731 REV - EXPEND	<u>74,017</u>	<u>62,108</u>	<u>(359,461)</u>	<u>(343,488)</u>
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	<u>298,274</u>	<u>360,382</u>	<u>416,761</u>	<u>400,788</u>
FINANCING USES	<u>-</u>	<u>-</u>	<u>416,761</u>	<u>400,788</u>
	=====	=====	=====	=====
5725 COUNT ENDING FUND BALANCE	<u>298,274</u>	<u>360,382</u>	-	-
	=====	=====	=====	=====

6455 SHERIFF RURAL/SMALL COUNTIES

Prior to implementation of the new realignment of 2011-12, the County received these grant funds annually from the State. Only the residual balance carried over from 2011-12 is accounted for in this fund, as beginning in 2012-13, the Sheriff Rural/Small Counties funding was included in the new realignment funding and is accounted for in fund 6133. For fiscal year 2013-14, the entire remaining balance of this fund of \$2,774 is appropriated as a Transfer to the General Fund.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
6455 SHERIFF RURAL/SMALL COUNTIES				
Fund Balance				
491100 F/B UNRES UNDES	418,448	258,647	193,241	2,674
BEGINNING FUND BALANCE	418,448	258,647	193,241	2,674
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	411,141	20,792	-	-
640101 INTEREST ON CASH	4,058	2,241	-	100
IVIL FEES GC 26731 REVENUE	415,199	23,033	-	100
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	86,000	193,241	2,774
770100 INTRAFUND TRANSFER	575,000	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
EXPENDITURES	575,000	86,000	193,241	2,774
FEES GC 26731 REV - EXPEND	(159,801)	(62,967)	(193,241)	(2,674)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	833,647	281,680	193,241	2,774
FINANCING USES	575,000	86,000	193,241	2,774
	=====	=====	=====	=====
6455 SHERIFF ENDING FUND BALANCE	258,647	195,680	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2014

6083 PUBLIC LIBRARY FUNDS

The State annually provides limited funding to County Libraries. These funds are deposited into this fund until allowable expenditures are identified, at which time funds are transferred to reimburse the General Fund. For fiscal year 2013-14, \$25,000 is appropriated as Transfer from this fund to the General Fund. The remaining available fund balance of \$58,369 is appropriated for contingency.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
6083 PUBLIC LIBRARY FUNDS				
Fund Balance				
491100 F/B UNRES UNDES	83,503	107,447	57,968	83,369
BEGINNING FUND BALANCE	83,503	107,447	57,968	83,369
=====				
Revenue				
601000 TRUST REVENUE	52,558	-	-	-
640101 INTEREST ON CASH	1,386	798	-	-
654020 STATE LIBRARY SUBVENTION	-	-	-	-
IVIL FEES GC 26731 REVENUE	53,944	798	-	-
=====				
Expense				
750100 OP TRANS OUT - GEN FD	30,000	-	25,000	25,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	32,968	58,369
EXPENDITURES	30,000	-	57,968	83,369
FEES GC 26731 REV - EXPEND	23,944	798	(57,968)	(83,369)
=====				
AVAILABLE FINANCING SOURCES	137,447	108,245	57,968	83,369
FINANCING USES	30,000	-	57,968	83,369
=====				
6083 PUBLIC ENDING FUND BALANCE	107,447	108,245	-	-
=====				

6335 SUPPLEMENTAL LAW ENFORCEMENT SESRVICES FUND

Prior to implementation of the new realignment of 2011-12, the County received these funds annually from the State in fund 6335. Only the residual balance carried over from 2011-12 is accounted for in this fund, as beginning in 2012-13, the Supplemental Law Enforcement Services funding was included in the new realignment funding and is accounted for in fund 6133. For fiscal year 2013-14, the entire remaining balance of this fund of \$16,167 is appropriated as a Transfer to the General Fund.

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====	=====	=====	=====	=====
6335 SUPPLEMENTAL LAW ENFORCEMENT SESRVICES FUND				
Fund Balance				
491100 F/B UNRES UNDES	132,093	187,046	175,276	16,117
BEGINNING FUND BALANCE	132,093	187,046	175,276	16,117
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	724,082	36,499	-	-
640101 INTEREST ON CASH	6,013	2,171	50	50
654044 SLESF	-	-	-	-
SLESF REVENUE	730,096	38,670	50	50
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	200,000	-		
750100 OP TRANS OUT - GEN FD	475,142	209,301	175,326	16,167
780100 APPROPRIATION FOR CONTINGENCY	-		-	-
EXPENDITURES	675,142	209,301	175,326	16,167
SLESF REV - EXPENDITURES	54,954	(170,631)	(175,276)	(16,117)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	862,188	225,716	175,326	16,167
FINANCING USES	675,142	209,301	175,326	16,167
	=====	=====	=====	=====
6335 SUPPLI ENDING FUND BALANCE	187,046	16,415	-	-
	=====	=====	=====	=====

6821 TAX COLLECTOR DELINQUENT TAX SALES

The Treasurer-Tax Collector conducts the sale of delinquent property in an effort to collect delinquent property taxes. The cost of administering these sales is offset with the proceeds. A total of \$227,888 is budgeted as an operating transfer to the general fund to finance the Mega Byte System Upgrade (\$38,167) with the remaining unrestricted available balance to be transferred to the General Fund and reserved for future One-Time Information Technology System/Asset Replacement Projects (\$189,721).

	ACTUAL 2010-2011	ACTUAL 2011-2012	BOARD APPROVED 2012-2013	PROPOSED BUDGET 2013-2014
=====				
6821 TAX COLLECTOR DELINQUENT TAX SALES				
Fund Balance				
491100 F/B UNRES UNDES	235,324	235,749	235,267	382,226
BEGINNING FUND BALANCE	<u>235,324</u>	<u>235,749</u>	<u>235,267</u>	<u>382,226</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	482	(482)	50	50
654044 SLESF	-	-	-	-
SLESF REVENUE	<u>482</u>	<u>(482)</u>	<u>50</u>	<u>50</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	57	-	-	-
750100 OP TRANS OUT - GEN FD	-	-	-	227,888
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
EXPENDITURES	<u>57</u>	<u>-</u>	<u>-</u>	<u>227,888</u>
SLESF REV - EXPENDITURES	<u>425</u>	<u>(482)</u>	<u>50</u>	<u>(227,838)</u>
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	235,806	235,267	235,317	382,276
FINANCING USES	57	-	-	227,888
	<u>235,806</u>	<u>235,267</u>	<u>235,317</u>	<u>382,276</u>
	=====	=====	=====	=====
6821 TAX CC ENDING FUND BALANCE	235,749	235,267	235,317	154,388
	=====	=====	=====	=====