

Scotia Community Services District
Fiscal Year 2016-2017 Operating Budget

Revenues

| Fund Type | Account # | Treated Water | Raw Water | Wastewater | Streets & Street Lighting | Storm | Parks & Recreation | Fire Department | Total All Services |
|---|-----------|---------------|-----------|------------|---------------------------|----------|--------------------|-----------------|--------------------|
| Available Cash on Hand | 210 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest Earnings | 220 | \$300 | \$0 | \$400 | \$200 | \$100 | \$100 | \$200 | \$1,300 |
| Property Tax ¹ | 230 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contingency Fund Contribution | 240 | \$28,000 | \$12,000 | \$44,000 | \$15,000 | \$14,000 | \$5,000 | \$17,000 | \$135,000 |
| Office Equipment/Furniture Capital Contribution | 250 | \$6,500 | \$500 | \$6,000 | \$3,000 | \$3,000 | \$1,000 | \$0 | \$20,000 |
| Fire Department Capital Contribution | 260 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$766,000 | \$766,000 |
| SCSD Office Purchase Loan | 265 | \$102,600 | \$5,400 | \$108,000 | \$13,500 | \$13,500 | \$13,500 | \$13,500 | \$270,000 |
| Special Use Income | 270 | \$0 | \$0 | \$0 | \$0 | \$0 | \$500 | \$0 | \$500 |
| User Fee Revenues Necessary to Balance Budget | 280 | \$366,478 | \$33,550 | \$566,575 | \$67,450 | \$50,184 | \$151,958 | \$208,180 | \$1,444,375 |
| Miscellaneous | 290 | \$100 | \$0 | \$100 | \$100 | \$100 | \$0 | \$0 | \$400 |
| Revenues Sub-Total | | \$503,978 | \$51,450 | \$725,075 | \$99,250 | \$80,884 | \$172,058 | \$1,004,880 | \$2,637,575 |
| TOTAL CAPITAL EXPENDITURE REVENUES | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL REVENUES | | \$503,978 | \$51,450 | \$725,075 | \$99,250 | \$80,884 | \$172,058 | \$1,004,880 | \$2,637,575 |

Expenditures

| | | Treated Water | Raw Water | Wastewater | Streets & Street Lighting | Storm | Parks & Recreation | Fire Department | Total All Services |
|--|-----|---|-----------|------------|---------------------------|----------|--------------------|-----------------|--------------------|
| Personnel Services | | | | | | | | | |
| Attorney | 300 | \$15,200 | \$800 | \$16,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$40,000 |
| Auditor (Annual Audit) | 310 | \$4,560 | \$240 | \$4,800 | \$600 | \$600 | \$600 | \$600 | \$12,000 |
| Board Stipend | 320 | \$2,280 | \$120 | \$2,400 | \$300 | \$300 | \$300 | \$300 | \$6,000 |
| Bookkeeping/CPA Consultant | 330 | \$1,900 | \$100 | \$2,000 | \$50 | \$50 | \$500 | \$400 | \$5,000 |
| IT Services | 335 | \$5,700 | \$300 | \$6,000 | \$150 | \$150 | \$1,500 | \$1,200 | \$15,000 |
| Engineering | 340 | \$5,400 | \$600 | \$6,000 | \$0 | \$0 | \$0 | \$0 | \$12,000 |
| Operations/Maintenance Staff (Salaries & Benefits) | 350 | \$56,718 | \$2,622 | \$59,340 | \$8,970 | \$8,970 | \$47,265 | \$85,215 | \$269,100 |
| Administrative Services | 360 | \$95,327 | \$6,116 | \$101,443 | \$10,070 | \$10,070 | \$10,070 | \$10,070 | \$243,166 |
| TOTAL PERSONNEL SERVICES | | \$187,085 | \$10,898 | \$197,983 | \$22,140 | \$22,140 | \$62,235 | \$99,785 | \$602,266 |
| Materials and Services | | | | | | | | | |
| Bond, Dues, Publications | 400 | \$2,000 | \$500 | \$2,500 | \$200 | \$200 | \$100 | \$2,000 | \$7,500 |
| General Supplies, Lab, Permitting & Monitoring | 410 | \$14,000 | \$500 | \$55,000 | \$500 | \$2,000 | \$4,500 | \$6,200 | \$82,700 |
| Utilities- water, sewer, Assess., communications | 420 | \$2,200 | \$500 | \$4,800 | \$4,000 | \$2,500 | \$4,800 | \$1,200 | \$20,000 |
| General Maintenance & Repair | 430 | \$14,000 | \$1,000 | \$10,000 | \$6,000 | \$1,000 | \$5,000 | \$7,000 | \$44,000 |
| Liability Insurance | 440 | \$15,000 | \$5,000 | \$30,000 | \$5,000 | \$500 | \$1,000 | \$5,000 | \$61,500 |
| Electrical | 450 | \$19,000 | \$14,000 | \$25,000 | \$4,500 | \$0 | \$1,000 | \$5,000 | \$68,500 |
| Contracted Maintenance Services | 460 | \$9,000 | \$1,000 | \$7,500 | \$1,000 | \$0 | \$1,000 | \$500 | \$20,000 |
| Construction Management Services | 470 | | | | | | | | \$0 |
| TOTAL MATERIALS AND SERVICES | | \$75,200 | \$22,500 | \$134,800 | \$21,200 | \$6,200 | \$17,400 | \$26,900 | \$304,200 |
| TOTAL O&M | | \$262,285 | \$33,398 | \$332,783 | \$43,340 | \$28,340 | \$79,635 | \$126,685 | \$906,466 |
| Other Expenditures | | | | | | | | | |
| Annual Debt Service on Capital Improvement Loans | 500 | \$7,030 | \$370 | \$7,400 | \$925 | \$925 | \$925 | \$925 | \$18,500 |
| Transfer to Capital Reserve Fund | 510 | \$103,748 | \$0 | \$214,555 | \$21,575 | \$18,459 | \$66,183 | \$15,355 | \$439,875 |
| Transfer to Equipment Replacement Reserve Fund | 520 | \$12,860 | \$2,080 | \$33,620 | \$3,000 | \$3,750 | \$3,750 | \$64,100 | \$123,160 |
| TOTAL OTHER EXPENDITURES | | \$123,638 | \$2,450 | \$255,575 | \$25,500 | \$23,134 | \$70,858 | \$80,380 | \$581,535 |
| Capital Outlay | | | | | | | | | |
| Fire Apparatus and personnel Gear Upgrade | 600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$766,000 | \$766,000 |
| Office Equipment/furnishings Start-up | 610 | \$6,500 | \$500 | \$6,000 | \$3,000 | \$3,000 | \$1,000 | \$0 | \$20,000 |
| SCSD Office Building | 620 | \$102,600 | \$5,400 | \$108,000 | \$13,500 | \$13,500 | \$13,500 | \$13,500 | \$270,000 |
| Winema Theater Roof | 630 | | | | | | | | \$0 |
| TOTAL CAPITAL EXPENDITURES | | \$109,100 | \$5,900 | \$114,000 | \$16,500 | \$16,500 | \$14,500 | \$779,500 | \$1,056,000 |
| TOTAL EXPENDITURES | | \$495,023 | \$41,748 | \$702,358 | \$85,340 | \$67,974 | \$164,993 | \$986,565 | \$2,544,001 |
| Unexpended Fund Balance | | \$8,955 | \$9,702 | \$22,717 | \$13,910 | \$12,910 | \$7,065 | \$18,315 | \$93,574 |
| EXPENDITURES + UFB | | \$503,978 | \$51,450 | \$725,075 | \$99,250 | \$80,884 | \$172,058 | \$1,004,880 | \$2,637,575 |
| (Recommended Operating Contingency) | | (operating contingency is recommended to be set at 2-months operating costs, or approx. 16% of O&M Costs This line item will not be initially funded) | | | | | | | |

SCOTIA COMMUNITY SERVICES DISTRICT
ACCOUNT CODES

FUNDS

| | |
|-----------------------------------|----|
| TREATED WATER | 10 |
| RAW WATER | 20 |
| WASTEWATER | 30 |
| STREETS & STREET LIGHTING | 40 |
| STORM SEWERS | 50 |
| PARKS & RECREATION | 60 |
| FIRE DEPARTMENT | 70 |
| | |
| TREATED WATER RESERVE | 15 |
| RAW WATER RESERVE | 25 |
| WASTEWATER RESERVE | 35 |
| STREETS & STREET LIGHTING RESERVE | 45 |
| STORM SEWERS RESERVE | 55 |
| PARKS & RECREATION RESERVE | 65 |
| FIRE DEPARTMENT RESERVE | 75 |

RESOURCES

| | |
|---|-----|
| Available Cash on Hand | 210 |
| Interest Earnings | 220 |
| Property Tax ¹ | 230 |
| Contingency Funding Contribution | 240 |
| Office Equipment/Furniture Capital Contribution | 250 |
| Fire Department Capital Contribution | 260 |
| SCSD Office Purchase Loan | 265 |
| Special Use Income | 270 |
| User Fee Revenues Necessary to Balance Budget | 280 |
| Miscellaneous | 290 |

EXPENDITURES

| | |
|--|-----|
| Personnel Services | |
| Attorney | 300 |
| Auditor (Annual Audit) | 310 |
| Board Stipend | 320 |
| Bookkeeping/CPA Consult | 330 |
| IT Services | 335 |
| Engineering | 340 |
| Operations/Maintenance Staff (Salaries & Benefits) | 350 |
| Administrative Services | 360 |
| Materials and Services | |
| Bond, Dues, Publications | 400 |
| General Supplies, Lab, Permitting & Monitoring | 410 |
| Utilities- water, sewer, Assess., communications | 420 |
| General Maintenance & Repair | 430 |
| Liability Insurance | 440 |
| Electrical | 450 |
| Contracted Maintenance Services | 460 |
| Contracted Management Services | 470 |
| Other Expenditures | |
| Annual Debt Service on Capital Improvement Loans | 500 |
| Transfer to Capital Reserve Fund | 510 |
| Transfer to Equipment Replacement Reserve Fund | 520 |
| Capital Outlay | |
| Fire Apparatus and Personnel Gear Upgrade | 600 |
| Office Equipment/furnishings Start-up | 610 |

Scotia Community Services District

Budget Recap

| ACCOUNT CODE | USE DESCRIPTION | 2016-17 REVENUES | 2016-17 EXPENDITURES | 2016-17 RESERVES |
|--------------|---------------------------|--------------------|----------------------|------------------|
| 10 | Treated Water | \$503,978 | \$495,023 | \$8,955 |
| 20 | Raw Water | \$51,450 | \$41,748 | \$9,702 |
| 30 | Wastewater | \$725,075 | \$702,358 | \$22,717 |
| 40 | Streets & Street Lighting | \$99,250 | \$85,340 | \$13,910 |
| 50 | Storm Sewers | \$80,884 | \$67,974 | \$12,910 |
| 60 | Parks & Recreation | \$172,058 | \$164,993 | \$7,065 |
| 70 | Fire Department | \$1,004,880 | \$986,565 | \$18,315 |
| | TOTAL BUDGET | \$2,637,575 | \$2,544,003 | \$93,572 |

cells linked to rev/exp totals in ea. indiv. Sheet

Scotia Community Services District

Expenditure Recap

| ACCOUNT CODE | EXPENDITURE DESCRIPTION | ADOPTED BUDGET 2015-16 | ACTUAL 2015-16 | PROPOSED BUDGET 2016-17 | ADOPTED BUDGET 2016-17 |
|-------------------------------|---------------------------|------------------------|----------------|-------------------------|------------------------|
| Personnel Services | | | | <i>linked</i> | |
| 10 | Treated Water | \$ 176,440 | \$ - | \$ 187,085 | \$ 187,085 |
| 20 | Raw Water | \$ 9,240 | \$ - | \$ 10,898 | \$ 10,898 |
| 30 | Wastewater | \$ 185,700 | \$ - | \$ 197,983 | \$ 197,983 |
| 40 | Streets & Street Lighting | \$ 21,200 | \$ - | \$ 22,140 | \$ 22,140 |
| 50 | Storm Sewers | \$ 21,200 | \$ - | \$ 22,140 | \$ 22,140 |
| 60 | Parks & Recreation | \$ 65,800 | \$ - | \$ 62,235 | \$ 62,235 |
| 70 | Fire Department | \$ 102,300 | \$ - | \$ 99,785 | \$ 99,785 |
| TOTAL PERSONNEL SERVICES | | \$ 581,880 | \$ - | \$ 602,268 | \$ 602,268 |
| Materials and Services | | | | | |
| 10 | Treated Water | \$ 75,200 | \$ - | \$ 75,200 | \$ 75,200 |
| 20 | Raw Water | \$ 22,500 | \$ - | \$ 22,500 | \$ 22,500 |
| 30 | Wastewater | \$ 134,800 | \$ - | \$ 134,800 | \$ 134,800 |
| 40 | Streets & Street Lighting | \$ 21,200 | \$ - | \$ 21,200 | \$ 21,200 |
| 50 | Storm Sewers | \$ 6,200 | \$ - | \$ 6,200 | \$ 6,200 |
| 60 | Parks & Recreation | \$ 17,400 | \$ - | \$ 17,400 | \$ 17,400 |
| 70 | Fire Department | \$ 26,900 | \$ - | \$ 26,900 | \$ 26,900 |
| TOTAL MATERIALS AND SERVICES | | \$ 304,200 | \$ - | \$ 304,200 | \$ 304,200 |
| Other | | | | | |
| 10 | Treated Water | \$ 12,920 | \$ - | \$ 123,638 | \$ 123,638 |
| 20 | Raw Water | \$ 2,030 | \$ - | \$ 2,450 | \$ 2,450 |
| 30 | Wastewater | \$ 33,620 | \$ - | \$ 255,575 | \$ 255,575 |
| 40 | Streets & Street Lighting | \$ 3,000 | \$ - | \$ 25,500 | \$ 25,500 |
| 50 | Storm Sewers | \$ 3,750 | \$ - | \$ 23,134 | \$ 23,134 |
| 60 | Parks & Recreation | \$ 3,750 | \$ - | \$ 70,858 | \$ 70,858 |
| 70 | Fire Department | \$ 64,100 | \$ - | \$ 80,380 | \$ 80,380 |
| TOTAL OTHER | | \$ 123,170 | \$ - | \$ 581,535 | \$ 581,535 |

Scotia Community Services District

TREATED WATER FUND - 10

| ACCOUNT CODE | REVENUE DESCRIPTION | ADOPTED BUDGET | ACTUAL | PROPOSED BUDGET | ADOPTED BUDGET |
|-----------------|---|-------------------|-------------|--------------------|-------------------|
| | | 2015-16 | 2015-16 | 2016-17 | 2016-17 |
| | | | | <i>linked</i> | |
| 10-210 | Available Cash on Hand | \$ - | \$ - | \$ - | \$ - |
| 10-220 | Interest Earnings | \$ 300 | \$ - | \$ 300 | \$ 300 |
| 10-230 | Property Tax ¹ | \$ - | \$ - | \$ - | \$ - |
| 10-240 | Contingency Fund Contribution | \$ 28,000 | \$ - | \$ 28,000 | \$ 28,000 |
| 10-250 | Office Equipment/Furniture Capital Contribution | \$ 6,500 | \$ - | \$ 6,500 | \$ 6,500 |
| 10-260 | Fire Department Capital Contribution | \$ - | \$ - | \$ - | \$ - |
| 10-265 | SCSD Office Purchase Loan | | | \$ 102,600 | \$ 102,600 |
| 10-270 | Special Use Income | \$ - | \$ - | \$ - | \$ - |
| 10-280 | User Fee Revenues Necessary to Balance Budget | \$ 271,150 | \$ - | \$ 366,478 | \$ 366,478 |
| 10-290 | Miscellaneous | \$ 100 | \$ - | \$ 100 | \$ 100 |
| | TOTAL | \$ 306,050 | \$ - | \$ 503,978 | \$ 503,978 |

Scotia Community Services District

RAW WATER FUND - 20

| ACCOUNT CODE | REVENUE DESCRIPTION | ADOPTED BUDGET | ACTUAL | PROPOSED BUDGET | ADOPTED BUDGET |
|-----------------|---|-------------------|-------------|--------------------|-------------------|
| | | 2015-16 | 2015-16 | 2016-17 | 2016-17 |
| | | | | <i>linked</i> | |
| 20-210 | Available Cash on Hand | \$ - | \$ - | \$ - | \$ - |
| 20-220 | Interest Earnings | \$ - | \$ - | \$ - | \$ - |
| 20-230 | Property Tax ¹ | \$ - | \$ - | \$ - | \$ - |
| 20-240 | Contingency Fund Contribution | \$ 12,000 | \$ - | \$ 12,000 | \$ 12,000 |
| 20-250 | Office Equipment/Furniture Capital Contribution | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 20-260 | Fire Department Capital Contribution | \$ - | \$ - | \$ - | \$ - |
| 20-265 | SCSD Office Purchase Loan | | | \$ 5,400 | \$ 5,400 |
| 20-270 | Special Use Income | \$ - | \$ - | \$ - | \$ - |
| 20-280 | User Fee Revenues Necessary to Balance Budget | \$ 34,098 | \$ - | \$ 33,550 | \$ 33,550 |
| 20-290 | Miscellaneous | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 46,598 | \$ - | \$ 51,450 | \$ 51,450 |

Scotia Community Services District

WASTEWATER FUND - 30

| ACCOUNT CODE | REVENUE DESCRIPTION | ADOPTED BUDGET | ACTUAL | PROPOSED BUDGET | ADOPTED BUDGET |
|-----------------|---|-------------------|-------------|--------------------|-------------------|
| | | 2015-16 | 2015-16 | 2016-17 | 2016-17 |
| | | | | <i>linked</i> | |
| 30-210 | Available Cash on Hand | \$ - | \$ - | \$ - | \$ - |
| 30-220 | Interest Earnings | \$ 400 | \$ - | \$ 400 | \$ 400 |
| 30-230 | Property Tax ¹ | \$ - | \$ - | \$ - | \$ - |
| 30-240 | Contingency Fund Contribution | \$ 44,000 | \$ - | \$ 44,000 | \$ 44,000 |
| 30-250 | Office Equipment/Furniture Capital Contribution | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 |
| 30-260 | Fire Department Capital Contribution | \$ - | \$ - | \$ - | \$ - |
| 30-265 | <i>SCSD Office Purchase Loan</i> | | | \$ 108,000 | \$ 108,000 |
| 30-270 | Special Use Income | \$ - | \$ - | \$ - | \$ - |
| 30-280 | User Fee Revenues Necessary to Balance Budget | \$ 360,978 | \$ - | \$ 566,575 | \$ 566,575 |
| 30-290 | Miscellaneous | \$ 100 | \$ - | \$ 100 | \$ 100 |
| | TOTAL | \$ 411,478 | \$ - | \$ 725,075 | \$ 725,075 |

Scotia Community Services District
STREETS & STREET LIGHTING FUND - 40

| ACCOUNT CODE | REVENUE DESCRIPTION | ADOPTED BUDGET | ACTUAL | PROPOSED BUDGET | ADOPTED BUDGET |
|-----------------|---|-------------------|-------------|--------------------|-------------------|
| | | 2015-16 | 2015-16 | 2016-17 | 2016-17 |
| | | | | <i>linked</i> | |
| 40-210 | Available Cash on Hand | \$ - | \$ - | \$ - | \$ - |
| 40-220 | Interest Earnings | \$ 200 | \$ - | \$ 200 | \$ 200 |
| 40-230 | Property Tax ¹ | \$ - | \$ - | \$ - | \$ - |
| 40-240 | Contingency Fund Contribution | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 |
| 40-250 | Office Equipment/Furniture Capital Contribution | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 |
| 40-260 | Fire Department Capital Contribution | \$ - | \$ - | \$ - | \$ - |
| 40-265 | SCSD Office Purchase Loan | | | \$ 13,500 | \$ 13,500 |
| 40-270 | Special Use Income | \$ - | \$ - | \$ - | \$ - |
| 40-280 | User Fee Revenues Necessary to Balance Budget | \$ 45,284 | \$ - | \$ 67,450 | \$ 67,450 |
| 40-290 | Miscellaneous | \$ 100 | \$ - | \$ 100 | \$ 100 |
| | TOTAL | \$ 63,584 | \$ - | \$ 99,250 | \$ 99,250 |

Scotia Community Services District

STORM SEWERS FUND -50

| ACCOUNT CODE | REVENUE DESCRIPTION | ADOPTED BUDGET | ACTUAL | PROPOSED BUDGET | ADOPTED BUDGET |
|-----------------|---|-------------------|-------------|--------------------|-------------------|
| | | 2015-16 | 2015-16 | 2016-17 | 2016-17 |
| | | | | <i>linked</i> | |
| 50-210 | Available Cash on Hand | \$ - | \$ - | \$ - | \$ - |
| 50-220 | Interest Earnings | \$ 100 | \$ - | \$ 100 | \$ 100 |
| 50-230 | Property Tax ¹ | \$ - | \$ - | \$ - | \$ - |
| 50-240 | Contingency Fund Contribution | \$ 14,000 | \$ - | \$ 14,000 | \$ 14,000 |
| 50-250 | Office Equipment/Furniture Capital Contribution | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 |
| 50-260 | Fire Department Capital Contribution | \$ - | \$ - | \$ - | \$ - |
| 50-265 | SCSD Office Purchase Loan | | | \$ 13,500 | \$ 13,500 |
| 50-270 | Special Use Income | \$ - | \$ - | \$ - | \$ - |
| 50-280 | User Fee Revenues Necessary to Balance Budget | \$ 31,134 | \$ - | \$ 50,184 | \$ 50,184 |
| 50-290 | Miscellaneous | \$ 100 | \$ - | \$ 100 | \$ 100 |
| | TOTAL | \$ 48,334 | \$ - | \$ 80,884 | \$ 80,884 |

Scotia Community Services District

PARKS & RECREATION FUND - 60

| ACCOUNT CODE | REVENUE DESCRIPTION | ADOPTED BUDGET | ACTUAL | PROPOSED BUDGET | ADOPTED BUDGET |
|-----------------|---|-------------------|-------------|--------------------|-------------------|
| | | 2015-16 | 2015-16 | 2016-17 | 2016-17 |
| | | | | <i>linked</i> | |
| 60-210 | Available Cash on Hand | \$ - | \$ - | \$ - | \$ - |
| 60-220 | Interest Earnings | \$ 100 | \$ - | \$ 100 | \$ 100 |
| 60-230 | Property Tax ¹ | \$ - | \$ - | \$ - | \$ - |
| 60-240 | Contingency Fund Contribution | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 60-250 | Office Equipment/Furniture Capital Contribution | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 60-260 | Fire Department Capital Contribution | \$ - | \$ - | \$ - | \$ - |
| 60-265 | <i>SCSD Office Purchase Loan</i> | | | \$ 13,500 | \$ 13,500 |
| 60-270 | Special Use Income | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 60-280 | User Fee Revenues Necessary to Balance Budget | \$ 95,548 | \$ - | \$ 151,958 | \$ 151,958 |
| 60-290 | Miscellaneous | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 102,148 | \$ - | \$ 172,058 | \$ 172,058 |

Scotia Community Services District

FIRE DEPARTMENT FUND - 70

| ACCOUNT CODE | REVENUE DESCRIPTION | ADOPTED BUDGET | ACTUAL | PROPOSED BUDGET | ADOPTED BUDGET |
|-----------------|---|-------------------|-------------|---------------------|---------------------|
| | | 2015-16 | 2015-16 | 2016-17 | 2016-17 |
| | | | | <i>linked</i> | |
| 70-210 | Available Cash on Hand | \$ - | \$ - | \$ - | \$ - |
| 70-220 | Interest Earnings | \$ 200 | \$ - | \$ 200 | \$ 200 |
| 70-230 | Property Tax ¹ | \$ - | \$ - | \$ - | \$ - |
| 70-240 | Contingency Fund Contribution | \$ 17,000 | \$ - | \$ 17,000 | \$ 17,000 |
| 70-250 | Office Equipment/Furniture Capital Contribution | \$ - | \$ - | \$ - | \$ - |
| 70-260 | Fire Department Capital Contribution | \$ 766,000 | \$ - | \$ 766,000 | \$ 766,000 |
| 70-265 | SCSD Office Purchase Loan | | | \$ 13,500 | \$ 13,500 |
| 70-270 | Special Use Income | \$ - | \$ - | \$ - | \$ - |
| 70-280 | User Fee Revenues Necessary to Balance Budget | \$ 194,572 | \$ - | \$ 208,180 | \$ 208,180 |
| 70-290 | Miscellaneous | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 977,772 | \$ - | \$ 1,004,880 | \$ 1,004,880 |

Scotia Community Services District
TREATED WATER - 10

| ACCOUNT CODE | EXPENDITURE DESCRIPTION | ADOPTED BUDGET 2015-16 | ACTUAL 2015-16 | PROPOSED BUDGET 2016-17 | ADOPTED BUDGET 2016-17 |
|-------------------------------------|--|------------------------|----------------|-------------------------|------------------------|
| Personnel Services | | | | <i>linked</i> | |
| 10-300 | Attorney | \$ 7,600 | \$ - | \$ 15,200 | \$ 15,200 |
| 10-310 | Auditor (Annual Audit) | \$ 4,560 | \$ - | \$ 4,560 | \$ 4,560 |
| 10-320 | Board Stipend | \$ 2,280 | \$ - | \$ 2,280 | \$ 2,280 |
| 10-330 | Bookkeeping/CPA Consult | \$ 1,900 | \$ - | \$ 1,900 | \$ 1,900 |
| 10-335 | IT Services | \$ 5,700 | \$ - | \$ 5,700 | \$ 5,700 |
| 10-340 | Engineering | \$ 5,400 | \$ - | \$ 5,400 | \$ 5,400 |
| 10-350 | Operations/Maintenance Staff (Salaries & Benefits) | \$ 149,000 | \$ - | \$ 56,718 | \$ 56,718 |
| 10-360 | Administrative Services | | | \$ 95,327 | \$ 95,327 |
| TOTAL PERSONNEL SERVICES | | \$ 176,440 | \$ - | \$ 187,085 | \$187,085 |
| Materials and Services | | | | | |
| 10-400 | Bond, Dues, Publications | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 10-410 | General Supplies, Lab, Permitting & Monitoring | \$ 14,000 | \$ - | \$ 14,000 | \$ 14,000 |
| 10-420 | Utilities- water, sewer, Assess., communications | \$ 2,200 | \$ - | \$ 2,200 | \$ 2,200 |
| 10-430 | General Maintenance & Repair | \$ 14,000 | \$ - | \$ 14,000 | \$ 14,000 |
| 10-440 | Liability Insurance | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 |
| 10-450 | Electrical | \$ 19,000 | \$ - | \$ 19,000 | \$ 19,000 |
| 10-460 | Contracted Maintenance Services | \$ 9,000 | \$ - | \$ 9,000 | \$ 9,000 |
| 10-470 | Construction Management Services | | | \$ - | \$ - |
| TOTAL MATERIALS AND SERVICES | | \$ 75,200 | \$ - | \$ 75,200 | 75200 |
| Other Expenditures | | | | | |
| 10-500 | Annual Debt Service on Capital Improvement Loans | | | \$ 7,030 | \$ 7,030 |
| 10-510 | Transfer to Capital Reserve Fund | | | \$ 103,748 | \$ 103,748 |
| 10-520 | Transfer to Equipment Replacement Reserve Fund | \$ 12,920 | \$ - | \$ 12,860 | \$ 12,860 |
| TOTAL OTHER EXPENDITURES | | \$ 12,920 | \$ - | \$ 123,638 | \$123,638 |
| Capital Outlay | | | | | |
| 10-600 | Fire Apparatus and Personal Gear Upgrade | | | \$ - | \$ - |
| 10-610 | Office Equipment/Furnishings Start-up | \$ 6,500 | \$ - | \$ 6,500 | \$ 6,500 |
| 10-620 | SCSD Office Building | \$ 6,990 | \$ - | \$ 102,600 | \$ 102,600 |
| 10-630 | Winema Theater Roof | \$ - | \$ - | \$ - | \$ - |
| TOTAL CAPITAL EXPENDITURES | | \$ 13,490 | \$ - | \$ 109,100 | \$109,100 |
| TOTAL ALL EXPENDITURES | | \$ 278,050 | \$ - | \$ 495,023 | \$495,023 |

Scotia Community Services District

RAW WATER - 20

| ACCOUNT CODE | EXPENDITURE DESCRIPTION | ADOPTED BUDGET 2015-16 | ACTUAL 2015-16 | PROPOSED BUDGET 2016-17 | ADOPTED BUDGET 2016-17 |
|-------------------------------------|--|------------------------|----------------|-------------------------|------------------------|
| Personnel Services | | | | <i>linked</i> | |
| 20-300 | Attorney | \$ 400 | \$ - | \$ 800 | \$ 800 |
| 20-310 | Auditor (Annual Audit) | \$ 240 | \$ - | \$ 240 | \$ 240 |
| 20-320 | Board Stipend | \$ 120 | \$ - | \$ 120 | \$ 120 |
| 20-330 | Bookkeeping/CPA Consult | \$ 100 | \$ - | \$ 100 | \$ 100 |
| 20-335 | IT Services | \$ 300 | \$ - | \$ 300 | \$ 300 |
| 20-340 | Engineering | \$ 600 | \$ - | \$ 600 | \$ 600 |
| 20-350 | Operations/Maintenance Staff (Salaries & Benefits) | \$ 7,480 | \$ - | \$ 2,622 | \$ 2,622 |
| 20-360 | Administrative Services | | | \$ 6,116 | \$ 6,116 |
| TOTAL PERSONNEL SERVICES | | \$ 9,240 | \$ - | \$ 10,898 | \$10,898 |
| Materials and Services | | | | | |
| 20-400 | Bond, Dues, Publications | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 20-410 | General Supplies, Lab, Permitting & Monitoring | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 20-420 | Utilities- water, sewer, Assess., communications | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 20-430 | General Maint & Repair | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 20-440 | Liability Insurance | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 20-450 | Electrical | \$ 14,000 | \$ - | \$ 14,000 | \$ 14,000 |
| 20-460 | Contracted Maintenance Services | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 20-470 | Construction Management Services | | | \$ - | \$ - |
| TOTAL MATERIALS AND SERVICES | | \$ 22,500 | \$ - | \$ 22,500 | 22500 |
| Other Expenditures | | | | | |
| 20-500 | Annual Debt Service on Capital Improvement Loans | | | \$ 370 | \$ 370 |
| 20-510 | Transfer to Capital Reserve Fund | | | \$ - | \$ - |
| 20-520 | Transfer to Equipment Replacement Reserve Fund | \$ 2,030 | \$ - | \$ 2,080 | \$ 2,080 |
| TOTAL OTHER EXPENDITURES | | \$ 2,030 | \$ - | \$ 2,450 | \$2,450 |
| Capital Outlay | | | | | |
| 20-600 | Fire Apparatus and Personal Gear Upgrade | | | \$ - | \$ - |
| 20-610 | Office Equipment/Furnishings Start-up | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 20-620 | SCSD Office Building | \$ 368 | \$ - | \$ 5,400 | \$ 5,400 |
| 20-630 | Winema Theater Roof | \$ - | \$ - | \$ - | \$ - |
| TOTAL CAPITAL EXPENDITURES | | \$ 868 | \$ - | \$ 5,900 | \$5,900 |
| TOTAL ALL EXPENDITURES | | \$ 34,638 | \$ - | \$ 41,748 | \$41,748 |

Scotia Community Services District

WASTEWATER - 30

| ACCOUNT CODE | EXPENDITURE DESCRIPTION | ADOPTED BUDGET 2015-16 | ACTUAL 2015-16 | PROPOSED BUDGET 2016-17 | ADOPTED BUDGET 2016-17 |
|-------------------------------------|--|------------------------|----------------|-------------------------|------------------------|
| Personnel Services | | | | <i>linked</i> | |
| 30-300 | Attorney | \$ 8,000 | \$ - | \$ 16,000 | \$ 16,000 |
| 30-310 | Auditor (Annual Audit) | \$ 4,800 | \$ - | \$ 4,800 | \$ 4,800 |
| 30-320 | Board Stipend | \$ 2,400 | \$ - | \$ 2,400 | \$ 2,400 |
| 30-330 | Bookkeeping/CPA Consult | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 30-335 | IT Services | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 |
| 30-340 | Engineering | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 |
| 30-350 | Operations/Maintenance Staff (Salaries & Benefits) | \$ 156,500 | \$ - | \$ 59,340 | \$ 59,340 |
| 30-360 | Administrative Services | | | \$ 101,443 | \$ 101,443 |
| TOTAL PERSONNEL SERVICES | | \$ 185,700 | \$ - | \$ 197,983 | \$197,983 |
| Materials and Services | | | | | |
| 30-400 | Bond, Dues, Publications | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 |
| 30-410 | General Supplies, Lab, Permitting & Monitoring | \$ 55,000 | \$ - | \$ 55,000 | \$ 55,000 |
| 30-420 | Utilities- water, sewer, Assess., communications | \$ 4,800 | \$ - | \$ 4,800 | \$ 4,800 |
| 30-430 | General Maint & Repair | \$ 10,000 | \$ - | \$ 10,000 | \$ 10,000 |
| 30-440 | Liability Insurance | \$ 30,000 | \$ - | \$ 30,000 | \$ 30,000 |
| 30-450 | Electrical | \$ 25,000 | \$ - | \$ 25,000 | \$ 25,000 |
| 30-460 | Contracted Maintenance Services | \$ 7,500 | \$ - | \$ 7,500 | \$ 7,500 |
| 30-470 | Construction Management Services | | | \$ - | \$ - |
| TOTAL MATERIALS AND SERVICES | | \$ 134,800 | \$ - | \$ 134,800 | \$134,800 |
| Other Expenditures | | | | | |
| 30-500 | Annual Debt Service on Capital Improvement Loans | | | \$ 7,400 | \$ 7,400 |
| 30-510 | Transfer to Capital Reserve Fund | | | \$ 214,555 | \$ 214,555 |
| 30-520 | Transfer to Equipment Replacement Reserve Fund | \$ 33,620 | \$ - | \$ 33,620 | \$ 33,620 |
| TOTAL OTHER EXPENDITURES | | \$ 33,620 | \$ - | \$ 255,575 | \$255,575 |
| Capital Outlay | | | | | |
| 30-600 | Fire Apparatus and Personal Gear Upgrade | | | \$ - | \$ - |
| 30-610 | Office Equipment/furnishings Start-up | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 |
| 30-620 | SCSD Office Building | \$ 7,358 | \$ - | \$ 108,000 | \$ 108,000 |
| 30-630 | Winema Theater Roof | | | \$ - | \$ - |
| TOTAL CAPITAL EXPENDITURES | | \$ 13,358 | \$ - | \$ 114,000 | \$114,000 |
| TOTAL ALL EXPENDITURES | | \$ 367,478 | \$ - | \$ 702,358 | \$702,358 |

Scotia Community Services District
STREETS & STREET LIGHTING - 40

| ACCOUNT CODE | EXPENDITURE DESCRIPTION | ADOPTED BUDGET 2015-16 | ACTUAL 2015-16 | PROPOSED BUDGET 2016-17 | ADOPTED BUDGET 2016-17 |
|-------------------------------------|--|------------------------|----------------|-------------------------|------------------------|
| Personnel Services | | | | <i>linked</i> | |
| 40-300 | Attorney | \$ 1,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 40-310 | Auditor (Annual Audit) | \$ 600 | \$ - | \$ 600 | \$ 600 |
| 40-320 | Board Stipend | \$ 300 | \$ - | \$ 300 | \$ 300 |
| 40-330 | Bookkeeping/CPA Consult | \$ 50 | \$ - | \$ 50 | \$ 50 |
| 40-335 | IT Services | \$ 150 | \$ - | \$ 150 | \$ 150 |
| 40-340 | Engineering | \$ - | \$ - | \$ - | \$ - |
| 40-350 | Operations/Maintenance Staff (Salaries & Benefits) | \$ 19,100 | \$ - | \$ 8,970 | \$ 8,970 |
| 40-360 | Administrative Services | | | \$ 10,070 | \$ 10,070 |
| TOTAL PERSONNEL SERVICES | | \$ 21,200 | \$ - | \$ 22,140 | \$22,140 |
| Materials and Services | | | | | |
| 40-400 | Bond, Dues, Publications | \$ 200 | \$ - | \$ 200 | \$ 200 |
| 40-410 | General Supplies, Lab, Permitting & Monitoring | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 40-420 | Utilities- water, sewer, Assess., communications | \$ 4,000 | \$ - | \$ 4,000 | \$ 4,000 |
| 40-430 | General Maint & Repair | \$ 6,000 | \$ - | \$ 6,000 | \$ 6,000 |
| 40-440 | Liability Insurance | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 40-450 | Electrical | \$ 4,500 | \$ - | \$ 4,500 | \$ 4,500 |
| 40-460 | Contracted Maintenance Services | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 40-470 | Construction Management Services | | | \$ - | \$ - |
| TOTAL MATERIALS AND SERVICES | | \$ 21,200 | \$ - | \$ 21,200 | 21200 |
| Other Expenditures | | | | | |
| 40-500 | Annual Debt Service on Capital Improvement Loans | | | \$ 925 | \$ 925 |
| 40-510 | Transfer to Capital Reserve Fund | | | \$ 21,575 | \$ 21,575 |
| 40-520 | Transfer to Equipment Replacement Reserve Fund | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 |
| TOTAL OTHER EXPENDITURES | | \$ 3,000 | \$ - | \$ 25,500 | \$25,500 |
| Capital Outlay | | | | | |
| 40-600 | Fire Apparatus and Personal Gear Upgrade | | | \$ - | \$ - |
| 40-610 | Office Equipment/furnishings Start-up | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 |
| 40-620 | SCSD Office Building | \$ 184 | \$ - | \$ 13,500 | \$ 13,500 |
| 40-630 | Winema Theater Roof | | | \$ - | \$ - |
| TOTAL CAPITAL EXPENDITURES | | \$ 3,184 | \$ - | \$ 16,500 | \$16,500 |
| TOTAL ALL EXPENDITURES | | \$ 48,584 | \$ - | \$ 85,340 | \$85,340 |

Scotia Community Services District
STORM SEWERS - 50

| ACCOUNT CODE | EXPENDITURE DESCRIPTION | ADOPTED BUDGET 2015-16 | ACTUAL 2015-16 | PROPOSED BUDGET 2016-17 | ADOPTED BUDGET 2016-17 |
|-------------------------------------|---|------------------------|----------------|-------------------------|------------------------|
| Personnel Services | | | | <i>linked</i> | |
| 50-300 | Attorney | \$ 1,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 50-310 | Auditor (Annual Audit) | \$ 600 | \$ - | \$ 600 | \$ 600 |
| 50-320 | Board Stipend | \$ 300 | \$ - | \$ 300 | \$ 300 |
| 50-330 | Bookkeeping/CPA Consult | \$ 50 | \$ - | \$ 50 | \$ 50 |
| 50-335 | IT Services | \$ 150 | \$ - | \$ 150 | \$ 150 |
| 50-340 | Engineering | \$ - | \$ - | \$ - | \$ - |
| 50-350 | Operations/Maintenance Staff (Salaries & Benefits) | \$ 19,100 | \$ - | \$ 8,970 | \$ 8,970 |
| 50-360 | <i>Administrative Services</i> | | | \$ 10,070 | \$ 10,070 |
| TOTAL PERSONNEL SERVICES | | \$ 21,200 | \$ - | \$ 22,140 | \$22,140 |
| Materials and Services | | | | | |
| 50-400 | Bond, Dues, Publications | \$ 200 | \$ - | \$ 200 | \$ 200 |
| 50-410 | General Supplies, Lab, Permitting & Monitoring | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 50-420 | Utilities- water, sewer, Assess., communications | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 |
| 50-430 | General Maint & Repair | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 50-440 | Liability Insurance | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 50-450 | Electrical | \$ - | \$ - | \$ - | \$ - |
| 50-460 | Contracted Maintenance Services | \$ - | \$ - | \$ - | \$ - |
| 50-470 | <i>Construction Management Services</i> | | | \$ - | \$ - |
| TOTAL MATERIALS AND SERVICES | | \$ 6,200 | \$ - | \$ 6,200 | 6200 |
| Other Expenditures | | | | | |
| 50-500 | <i>Annual Debt Service on Capital Improvement Loans</i> | | | \$ 925 | \$ 925 |
| 50-510 | <i>Transfer to Capital Reserve Fund</i> | | | \$ 18,459 | \$ 18,459 |
| 50-520 | Transfer to Equipment Replacement Reserve Fund | \$ 3,750 | \$ - | \$ 3,750 | \$ 3,750 |
| TOTAL OTHER EXPENDITURES | | \$ 3,750 | \$ - | \$ 23,134 | \$23,134 |
| Capital Outlay | | | | | |
| 50-600 | <i>Fire Apparatus and Personal Gear Upgrade</i> | | | \$ - | \$ - |
| 50-610 | Office Equipment/furnishings Start-up | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 |
| 50-620 | SCSD Office Building | \$ 184 | \$ - | \$ 13,500 | \$ 13,500 |
| 50-630 | <i>Winema Theater Roof</i> | | | \$ - | \$ - |
| TOTAL CAPITAL EXPENDITURES | | \$ 3,184 | \$ - | \$ 16,500 | \$16,500 |
| TOTAL ALL EXPENDITURES | | \$ 34,334 | \$ - | \$ 67,974 | \$67,974 |

Scotia Community Services District
PARKS & RECREATION - 60

| ACCOUNT CODE | EXPENDITURE DESCRIPTION | ADOPTED BUDGET 2015-16 | ACTUAL 2015-16 | PROPOSED BUDGET 2016-17 | ADOPTED BUDGET 2016-17 |
|-------------------------------------|--|------------------------|----------------|-------------------------|------------------------|
| Personnel Services | | | | <i>linked</i> | |
| 60-300 | Attorney | \$ 1,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 60-310 | Auditor (Annual Audit) | \$ 600 | \$ - | \$ 600 | \$ 600 |
| 60-320 | Board Stipend | \$ 300 | \$ - | \$ 300 | \$ 300 |
| 60-330 | Bookkeeping/CPA Consult | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 60-335 | IT Services | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 |
| 60-340 | Engineering | \$ - | \$ - | \$ - | \$ - |
| 60-350 | Operations/Maintenance Staff (Salaries & Benefits) | \$ 61,900 | \$ - | \$ 47,265 | \$ 47,265 |
| 60-360 | Administrative Services | | | \$ 10,070 | \$ 10,070 |
| TOTAL PERSONNEL SERVICES | | \$ 65,800 | \$ - | \$ 62,235 | \$62,235 |
| Materials and Services | | | | | |
| 60-400 | Bond, Dues, Publications | \$ 100 | \$ - | \$ 100 | \$ 100 |
| 60-410 | General Supplies, Lab, Permitting & Monitoring | \$ 4,500 | \$ - | \$ 4,500 | \$ 4,500 |
| 60-420 | Utilities- water, sewer, Assess., communications | \$ 4,800 | \$ - | \$ 4,800 | \$ 4,800 |
| 60-430 | General Maint & Repair | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 60-440 | Liability Insurance | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 60-450 | Electrical | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 60-460 | Contracted Maintenance Services | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 60-470 | Construction Management Services | | | \$ - | \$ - |
| TOTAL MATERIALS AND SERVICES | | \$ 17,400 | \$ - | \$ 17,400 | 17400 |
| Other Expenditures | | | | | |
| 60-500 | Annual Debt Service on Capital Improvement Loans | | | \$ 925 | \$ 925 |
| 60-510 | Transfer to Capital Reserve Fund | | | \$ 66,183 | \$ 66,183 |
| 60-520 | Transfer to Equipment Replacement Reserve Fund | \$ 3,750 | \$ - | \$ 3,750 | \$ 3,750 |
| TOTAL OTHER EXPENDITURES | | \$ 3,750 | \$ - | \$ 70,858 | \$70,858 |
| Capital Outlay | | | | | |
| 60-600 | Fire Apparatus and Personal Gear Upgrade | | | \$ - | \$ - |
| 60-610 | Office Equipment/furnishings Start-up | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 60-620 | SCSD Office Building | \$ 1,840 | \$ - | \$ 13,500 | \$ 13,500 |
| 60-630 | Winema Theater Roof | \$ 7,358 | \$ - | \$ - | \$ - |
| TOTAL CAPITAL EXPENDITURES | | \$ 10,198 | \$ - | \$ 14,500 | \$14,500 |
| TOTAL ALL EXPENDITURES | | \$ 97,148 | \$ - | \$ 164,993 | \$164,993 |

Scotia Community Services District

FIRE DEPARTMENT - 70

| ACCOUNT CODE | EXPENDITURE DESCRIPTION | ADOPTED BUDGET 2015-16 | ACTUAL 2015-16 | PROPOSED BUDGET 2016-17 | ADOPTED BUDGET 2016-17 |
|-------------------------------------|---|------------------------|----------------|-------------------------|------------------------|
| Personnel Services | | | | <i>linked</i> | |
| 70-300 | Attorney | \$ 1,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 70-310 | Auditor (Annual Audit) | \$ 600 | \$ - | \$ 600 | \$ 600 |
| 70-320 | Board Stipend | \$ 300 | \$ - | \$ 300 | \$ 300 |
| 70-330 | Bookkeeping/CPA Consult | \$ 400 | \$ - | \$ 400 | \$ 400 |
| 70-335 | IT Services | \$ 1,200 | \$ - | \$ 1,200 | \$ 1,200 |
| 70-340 | Engineering | \$ - | \$ - | \$ - | \$ - |
| 70-350 | Operations/Maintenance Staff (Salaries & Benefits) | \$ 98,800 | \$ - | \$ 85,215 | \$ 85,215 |
| 70-360 | <i>Administrative Services</i> | | | \$ 10,070 | \$ 10,070 |
| TOTAL PERSONNEL SERVICES | | \$ 102,300 | \$ - | \$ 99,785 | \$99,785 |
| Materials and Services | | | | | |
| 70-400 | Bond, Dues, Publications | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 70-410 | General Supplies, Lab, Permitting & Monitoring | \$ 6,200 | \$ - | \$ 6,200 | \$ 6,200 |
| 70-420 | Utilities- water, sewer, Assess., communications | \$ 1,200 | \$ - | \$ 1,200 | \$ 1,200 |
| 70-430 | General Maint & Repair | \$ 7,000 | \$ - | \$ 7,000 | \$ 7,000 |
| 70-440 | Liability Insurance | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 70-450 | Electrical | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 70-460 | Contracted Maintenance Services | \$ 500 | \$ - | \$ 500 | \$ 500 |
| 70-470 | <i>Construction Management Services</i> | | | \$ - | \$ - |
| TOTAL MATERIALS AND SERVICES | | \$ 26,900 | \$ - | \$ 26,900 | 26900 |
| Other Expenditures | | | | | |
| 70-500 | <i>Annual Debt Service on Capital Improvement Loans</i> | | | \$ 925 | \$ 925 |
| 70-510 | <i>Transfer to Capital Reserve Fund</i> | | | \$ 15,355 | \$ 15,355 |
| 70-520 | Transfer to Equipment Replacement Reserve Fund | \$ 64,100 | \$ - | \$ 64,100 | \$ 64,100 |
| TOTAL OTHER EXPENDITURES | | \$ 64,100 | \$ - | \$ 80,380 | \$80,380 |
| Capital Outlay | | | | | |
| 70-600 | <i>Fire Apparatus and Personal Gear Upgrade</i> | \$ 766,000 | \$ - | \$ 766,000 | \$ 766,000 |
| 70-610 | Office Equipment/furnishings Start-up | | | \$ - | \$ - |
| 70-620 | <i>SCSD Office Building</i> | \$ 1,472 | \$ - | \$ 13,500 | \$ 13,500 |
| 70-630 | <i>Winema Theater Roof</i> | | | \$ - | \$ - |
| TOTAL CAPITAL EXPENDITURES | | \$ 767,472 | \$ - | \$ 779,500 | \$779,500 |
| TOTAL ALL EXPENDITURES | | \$ 960,772 | \$ - | \$ 986,565 | \$986,565 |