

COUNTY OF BUTTE
 DURHAM MOSQUITO ABATEMENT DISTRICT - BUDGET DETAIL

FINANCING SOURCES AND USES BY BUDGET UNIT
 BUDGET FOR FISCAL YEAR 2020-21

FUND F - 2280

DEPT. # 22800000

Detail by Revenue Category and Expenditure Object	2018-19 Actuals	2019-20 Adopted By District Board	2020-21 Recommended Budget	2020-21 Adopted By District Board	FUND NUMBER
	(1)	(2)	(3)	(4)	(5)
411000 Current Secured Property Tax	94,453	81,000	90,000		F - 2280
411001 Prop Tax Backfill Sec	4,788	-	-		F - 2280
411100 Current Unsecured Property Tax	4,896	4,500	5,000		F - 2280
411101 Prop Tax Backfill Unsec	30	-	-		F - 2280
411300 Prior Unsecured Property Tax	133	100	100		F - 2280
411400 Current Supplemental Property Tax	1,277	800	700		F - 2280
413000 Miscellaneous Taxes	60	-	-		F - 2280
441000 Interest	3,129	1,500	2,000		F - 2280
441001 Fair Market Value Adj - Unrealized Gain (Loss)	3,028	-	-		F - 2280
451160 Homeowners Property Tax Relief	1,248	1,300	500		F - 2280
461300 Special Assessments	48,277	48,000	40,000		F - 2280
462005 Charges For Current Services	-	800	-		F - 2280
473000 Miscellaneous Revenue	-	-	-		F - 2280
TOTAL REVENUE	161,320	138,000	138,300	-	
510000 Salaries and Employee Benefits	89,513	100,000	100,000		F - 2280
520000 Services and Supplies	56,965	60,000	60,000		F - 2280
560000 Capital Assets	-	20,000	20,000		F - 2280
580000 Appropriation for Contingencies	-	-	-		F - 2280
TOTAL FINANCING USES	146,478	180,000	180,000	-	
TOTAL EXPENDITURES / APPROPRIATIONS	146,478	180,000	180,000	-	
NET COSTS	(14,842)	42,000	41,700	-	

unappropriated available financing is not reflected on the approved budget, but is shown on Schedule 13.

SUBMITTED BY: Lance Smith
 TITLE: Secretary of Board

NOTE:

Attachment 2

SPECIAL DISTRICT INFORMATION FORM FOR PROVISION OF RESERVES AND CALCULATION OF FUND BALANCES

FROM: **Durham Mosquito Abatement District**
(Name of District)

TO: **GRACIELA C. GUTIERREZ, AUDITOR-CONTROLLER**
(Attention: Josh Crane, Internal Auditor)

SUBJECT: **PROVISION FOR RESERVES AND CALCULATION OF FUND BALANCE**

DATE: 10-Jun-20

PLEASE MAKE PROVISION FOR RESERVES (COMMITTED AND ASSIGNED FB) FOR OUR DISTRICT FOR THE 2020-2021 FISCAL YEAR AS SHOWN BELOW:

Please see accompanying information sheet regarding how "Reserves" are reported.

RESERVES	(1)	(2)	(3)	(4)
DESCRIPTION	Balance 06/30/2020	(Decrease) or Cancel Existing Reserves	Increase or Create New Reserve	Total for 2020 - 2021 Budget
IMPREST CASH RESERVE (Petty Cash and Revolving Funds)	\$	\$	\$	\$
GENERAL RESERVE	2000			2000
ACCUMULATED CAPITAL OUTLAY RESERVE: (Identify by item)				
1. Vehicles/Equipment	25000			25000
2. Property/Building	25000			25000
OTHER RESERVES/ASSIGNED:				
TOTAL RESERVES & ASSIGNED FB >>>	\$ 52000	\$	\$	\$ 52000

CALCULATION OF AVAILABLE FINANCING TO FUND FY 2019-20 BUDGET			
ESTIMATED TOTAL ENDING FUND BALANCE @ 6/30/20	(5) \$		160000
LESS : TOTAL RESERVES & ASSIGNED FUND BALANCE SHOWN ABOVE	(6) \$		52000
AMOUNT OF UNASSIGNED FUND BALANCE AVAILABLE TO FUND FY 2020-21 BUDGET	(7) \$		108000
PLEASE NOTE THAT YOUR UNASSIGNED FUND BALANCE MUST BE GREATER THAN ANY NET COSTS ON YOUR SCHEDULE 15			

THE GOVERNING BOARD, BY MAJORITY VOTE (4/5) HAS APPROVED THE RESERVE PROVISIONS AS NOTED ABOVE AND REQUEST THAT THEY BE REFLECTED IN THE DISTRICT'S BUDGET AND THAT THE AUDITOR MAKE ADJUSTMENTS TO THE GENERAL LEDGER ACCOUNTS TO REFLECT THOSE RESERVES.

DATE OF BOARD ACTION: 6-10-20 *Sandra Attala*
BOARD CHAIRMAN

RESOLUTION # (if made) 06102020 *Daran Amator*
SECRETARY / MANAGER