

WATER									
OPERATIONS									
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	2018-19 Budget
INVESTMENT EARNINGS-POOL	\$0	\$812	\$468	\$797	\$2,077	\$100	2077%	Fund balance interest	\$1,280
TOTAL USE OF MONEY & PROP	\$0	\$812	\$468	\$797	\$2,077	\$100	2077%		\$1,280
SPECIAL ASSESSMENT	\$0	\$173,945	\$0	\$0	\$173,945	\$173,945	100%	Water charge	\$177,080
TOTAL CHARGES FOR SERVICES	\$0	\$173,945	\$0	\$0	\$173,945	\$173,945	100%		\$177,080
OTHER MISC REVENUES	\$0	\$0	\$5,729	(\$150)	\$5,579	\$0		Storm drainage revenue from adjacent properties	\$0
TOTAL MISCELLANEOUS REVENUE	\$0	\$0	\$5,729	(\$150)	\$5,579	\$0			\$0
TOTAL REVENUES	\$0	\$174,757	\$6,197	\$647	\$181,601	\$174,045	104%		\$178,360
EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt		
MAINTENANCE-BLDG IMPROVEMENT	\$225	\$8,175	\$2,200	\$5,421	\$16,021	\$16,000	100%	Landscaping	\$25,000
OFFICE EXPENSE	\$0	\$0	\$0	\$51	\$51	\$0			\$0
OFFICE EXP-POSTAGE	\$0	\$0	\$0	\$338	\$338	\$250	135%		\$250
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$637	\$0	\$637	\$500	127%	County Audit/Acct	\$650
PROF & SPEC SVC-LEGAL SVC	\$0	\$575	\$360	\$4,460	\$5,395	\$550	981%	County Counsel	\$2,000
PROF & SPEC SVC-OTHER	\$6,567	\$0	\$27,635	(\$9,532)	\$24,670	\$33,500	74%	County Mgmt & Consult	\$17,000
RENTS AND LEASES - EQUIPMENT	\$0	\$0	\$0	\$18	\$18	\$0			\$0
TRANSPORTATION AND TRAVEL	\$0	\$0	\$0	\$23	\$23	\$0			\$25
UTILITIES	(\$56,512)	\$14,863	\$64,588	\$138,301	\$161,240	\$167,850	96%	Operation of well, streetlights	\$159,300
TOTAL SERVICES & SUPPLIES	(\$49,720)	\$23,613	\$95,420	\$139,080	\$208,393	\$218,650	95%		\$204,225
TOTAL EXPENSES	(\$49,720)	\$23,613	\$95,420	\$139,080	\$208,393	\$218,650	95%		\$204,225
OPERATIONS NET FUND BALANCE IMPACT	\$49,720	\$151,144	(\$89,223)	(\$138,433)	(\$26,792)	(\$44,605)			(\$25,865)

WATER continued**WATER CONNECTION PROJECT**

REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	2018-19 Budget
OTHER GOVERNMENTAL AGENCIES	\$0	\$0	\$0	\$0	\$0	\$0		Water Project SRF Loan	\$8,349,000
TOTAL INTERGOVERNMENTAL REVENUE-OTHER	\$0	\$0	\$0	\$0	\$0	\$0			\$8,349,000
SPECIAL ASSESSMENT	\$0	\$28,310	\$0	\$0	\$28,310	\$28,310	100%	Water Projct Charge	\$394,096
TOTAL CHARGES FOR SERVICES	\$0	\$28,310	\$0	\$0	\$28,310	\$28,310	100%		\$394,096
TRANSFER IN	\$0	\$0	\$0	\$0	\$0	\$170,000	0%	County loan	\$0
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	\$0	\$170,000	0%		\$0
TOTAL REVENUES	\$0	\$28,310	\$0	\$0	\$28,310	\$198,310	14%		\$8,743,096
EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt		
MAINTENANCE-BLDG IMPROVEMENT	\$0	\$0	\$3,567	\$0	\$3,567	\$0			\$0
PROF & SPEC SVC-LEGAL SVC	\$0	\$0	\$0	\$575	\$575	\$0		County Counsel	\$6,880
PROF & SPEC SVC-OTHER	\$0	\$0	\$2,988	\$29,494	\$32,482	\$25,000	130%	County Mgmt & Consult	\$65,000
TRANSPORTATION AND TRAVEL	\$0	\$17	\$0	\$0	\$17	\$0			
TOTAL SERVICES & SUPPLIES	\$0	\$17	\$6,555	\$30,069	\$36,641	\$25,000	147%		\$71,880
INTEREST LTD-LOANS PAYABLE	\$0	\$0	\$0	\$5,722	\$5,722	\$0		County loan interest	\$0
TAXES AND ASSESSMENTS	\$0	\$75	\$0	\$0	\$75	\$0			\$0
TOTAL OTHER CHARGES	\$0	\$75	\$0	\$5,722	\$5,797	\$0			\$0
BUILDINGS & IMPROVEMENTS	\$6,724	\$141,613	\$63,460	\$78,600	\$290,397	\$320,000	91%		\$7,634,000
TOTAL CAPITAL ASSET-STRC & IMP	\$6,724	\$141,613	\$63,460	\$78,600	\$290,397	\$320,000	91%		\$7,634,000
TOTAL EXPENSES	\$6,724	\$141,705	\$70,015	\$114,391	\$332,835	\$345,000	96%		\$7,705,880
WATER PROJECT NET FUND BALANCE IMPACT	(\$6,724)	(\$113,395)	(\$70,015)	(\$114,391)	(\$304,525)	(\$146,690)			\$1,037,216

BEGINNING OF FY FUND BALANCE (adjusted at year end)

UNASSIGNED FUND BALANCE	(\$288,325)
ASSIGNED FUND BALANCE - GEN RESERVE	\$16,757
ASSIGNED FUND BALANCE - WELL REPL	\$120,084
TOTAL	(\$151,484)

PRELIMINARY YEAR-END FUND BALANCE

UNASSIGNED FUND BALANCE	(\$482,798)
ASSIGNED FUND BALANCE - GEN RESERVE	\$0
ASSIGNED FUND BALANCE - WELL REPL	\$0
TOTAL	(\$482,798)

Notes:

Negative Water Operations utilities expense in 1st quarter due to \$56,512 accrued City of Davis bill paid after quarter close.

Prof & Spec Svc-Other in Operations for County management; storm drainage vegetation management

Prof & Spec Svc-Other in Water Project for project design & mgmnt, rate study, enviro & bio studies; should include Maint-Bldg Improve \$3.6k charge for Community Svcs staff time

SEWER									
ACCOUNTING UNIT: SEWER									
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	2018-19 Budget
INVESTMENT EARNINGS-POOL	\$0	(\$37)	(\$76)	\$447	\$334	(\$414)	-81%	Fund Balance Interest	(\$350)
TOTAL USE OF MONEY & PROP	\$0	(\$37)	(\$76)	\$447	\$334	(\$414)	-81%		(\$350)
SPECIAL ASSESSMENT	\$0	\$155,226	\$0	\$0	\$155,226	\$155,226	100%	Sewer Charge	\$158,998
TOTAL CHARGES FOR SERVICES	\$0	\$155,226	\$0	\$0	\$155,226	\$155,226	100%		\$158,998
TOTAL REVENUES	\$0	\$155,189	(\$76)	\$447	\$155,560	\$154,812	100%		\$158,648
EXPENSE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt		
MAINTENANCE-BLDG IMPROVEMENT	\$9,714	\$6,770	\$5,047	\$3,595	\$25,126	\$50,000	50%	Grinder Pumps Maintenance	\$30,000
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$0	\$177	\$177	\$300	59%	County Audit/Acct	\$300
PROF & SPEC SVC-LEGAL SVC	\$0	\$0	\$0	\$0	\$0	\$500	0%	County Counsel	\$1,000
PROF & SPEC SVC-OTHER	\$10,814	(\$10,814)	\$913	\$1,477	\$2,390	\$102,500	2%	County Mgmt	\$2,500
UTILITIES	\$93,254	\$0	\$0	\$95,763	\$189,017	\$95,000	199%	City Sewer Service	\$95,000
TOTAL EXPENSE	\$113,782	(\$4,044)	\$5,960	\$101,012	\$216,710	\$248,300	87%		\$128,800
SEWER NET FUND BALANCE IMPACT	(\$113,782)	\$159,233	(\$6,036)	(\$100,565)	(\$61,150)	(\$93,488)			\$29,848
BEGINNING OF FY FUND BALANCE (adjusted at year end)									
UNASSIGNED FUND BALANCE					(\$18,475)				
ASSIGNED FUND BALANCE - GEN RESERVE					\$2,000				
ASSIGNED FUND BALANCE - NDM PUMP REPL					\$5,656				
ASSIGNED FUND BALANCE - GRINDER REPL					\$6,249				
TOTAL					(\$4,570)				
PRELIMINARY YEAR-END FUND BALANCE									
UNASSIGNED FUND BALANCE					(\$71,455)				
ASSIGNED FUND BALANCE - GEN RESERVE					\$0				
ASSIGNED FUND BALANCE - NDM PUMP REPL					\$5,734				
ASSIGNED FUND BALANCE - GRINDER REPL					\$0				
TOTAL					(\$65,722)				

Note: Sewer operating fund balance deficit inflated due to 2 years of City sewer utility posting in 2017-18