

ACCOUNTING UNIT: ADMINISTRATION									2018-19	
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	Budget	Notes
PROP TAXES-CURRENT SECURED	\$0	\$94,580	\$0	\$869	\$95,449	\$88,000	108%	% of Property Tax	\$94,500	
PROP TAXES-CURRENT UNSECURED	\$0	\$56	\$0	(\$1)	\$55	\$20	275%		\$50	
PROP TAXES-PRIOR UNSECURED	\$0	\$0	\$0	\$0	\$1	\$0				
SUPPLEMENTAL PROP TAXES CURR	\$0	\$0	\$0	\$1,176	\$1,176	\$0				
<b>TOTAL TAXES</b>	<b>\$0</b>	<b>\$94,636</b>	<b>\$0</b>	<b>\$2,044</b>	<b>\$96,681</b>	<b>\$88,020</b>	<b>110%</b>		<b>\$94,550</b>	
INVESTMENT EARNINGS-POOL	\$0	\$9,581	\$9,134	\$8,551	\$27,266	\$6,000	454%	Fund Balance Interest	\$15,000	
<b>TOTAL USE OF MONEY &amp; PROP</b>	<b>\$0</b>	<b>\$9,581</b>	<b>\$9,134</b>	<b>\$8,551</b>	<b>\$27,266</b>	<b>\$6,000</b>	<b>454%</b>		<b>\$15,000</b>	
ST-HIGHWAY PROPERTY RENTALS	\$0	\$1	\$0	\$0	\$0	\$0			\$0	
ST-HOMEOWNERS PROP TAX RELIEF	\$0	\$342	\$0	\$342	\$684	\$680	101%	Related to Property Tax	\$680	
<b>TOTAL INTERGOV REV-STATE</b>	<b>\$0</b>	<b>\$342</b>	<b>\$0</b>	<b>\$342</b>	<b>\$684</b>	<b>\$680</b>	<b>101%</b>		<b>\$680</b>	
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$104,559</b>	<b>\$9,134</b>	<b>\$10,937</b>	<b>\$124,631</b>	<b>\$94,700</b>	<b>132%</b>		<b>\$110,230</b>	
<b>EXPENSE ACCOUNTS</b>										
OFFICE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$100	0%		\$0	
OFFICE EXP-POSTAGE	\$0	\$0	\$0	\$0	\$0	\$500	0%		\$0	
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$637	\$0	\$637	\$2,000	32%	County Audit/Acct	\$2,000	
PROF & SPEC SVC-LEGAL SVC	\$0	\$2,661	\$1,906	\$1,007	\$5,574	\$3,000	186%	County Counsel	\$25,000	Lauckhart Lawsuit \$20k
PROF & SPEC SVC-OTHER	\$0	\$4,500	\$7,488	\$5,263	\$17,251	\$25,000	69%	County Mgmt/Contractors	\$20,000	
TRANSPORTATION & TRAVEL	\$0	\$9	\$4	\$20	\$33	\$0		CSA Mtgs	\$0	
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$7,170</b>	<b>\$10,035</b>	<b>\$6,290</b>	<b>\$23,495</b>	<b>\$30,600</b>	<b>77%</b>		<b>\$47,000</b>	
<b>NET BALANCE FOR ACCOUNTING UNIT</b>	<b>\$0</b>	<b>\$97,389</b>	<b>(\$901)</b>	<b>\$4,647</b>	<b>\$101,136</b>	<b>\$64,100</b>			<b>\$63,230</b>	
<b>ACCOUNTING UNIT: STREETS</b>									<b>2018-19</b>	
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	Budget	Notes
SPECIAL ASSESSMENT	\$0	\$84,060	\$0	\$0	\$84,060	\$84,060	100%	Street Charge	\$84,060	
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$84,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,060</b>	<b>\$84,060</b>	<b>100%</b>		<b>\$84,060</b>	
<b>EXPENSE ACCOUNTS</b>										
MAINTENANCE-BLDG IMPROVEMENT	\$1,706	\$3,945	\$9,295	\$4,260	\$19,206	\$136,500	14%	Landscape, Street Sweep & Improve	\$50,000	Median Project \$50k
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$0	\$448	\$448	\$0		County Audit/Acct		
PROF & SPEC SVC-LEGAL SVC	\$0	\$360	\$0	\$0	\$360	\$0		County Counsel	\$500	
PROF & SPEC SVC-OTHER	\$0	\$3,604	\$1,380	\$3,886	\$8,870	\$0		County Mgmt/Contractors	\$37,000	Street Study \$12k
TRANSPORTATION AND TRAVEL	\$0	\$0	\$0	\$4	\$4	\$0				
UTILITIES	\$1,000	\$1,418	\$4,310	(\$4,528)	\$2,200	\$850	259%	Median Irrigation	\$4,100	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$2,706</b>	<b>\$9,327</b>	<b>\$14,985</b>	<b>\$4,070</b>	<b>\$31,088</b>	<b>\$137,350</b>	<b>23%</b>		<b>\$91,600</b>	
ROADS AND IMPROVEMENTS	\$0	\$0	\$0	\$777,664	\$777,664	\$1,088,950	71%	Road Improvement Project		
<b>TOTAL CAPITAL ASSET-STRC &amp; IMP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$777,664</b>	<b>\$777,664</b>	<b>\$1,088,950</b>	<b>71%</b>			
<b>TOTAL EXPENSES</b>	<b>\$2,706</b>	<b>\$9,327</b>	<b>\$14,985</b>	<b>\$781,734</b>	<b>\$808,752</b>	<b>\$1,226,300</b>	<b>66%</b>		<b>\$91,600</b>	
<b>NET BALANCE FOR ACCOUNTING UNIT</b>	<b>(\$2,706)</b>	<b>\$74,733</b>	<b>(\$14,985)</b>	<b>(\$781,734)</b>	<b>(\$724,692)</b>	<b>(\$1,142,240)</b>			<b>(\$7,540)</b>	

ACCOUNTING UNIT: WATER SERVICE PASSTHROUGH									2018-19	
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	Budget	Notes
SPECIAL ASSESSMENT	\$0	\$635,412	\$0	\$0	\$635,412	\$635,412	100%	Water Charge (based on prior year usage)	\$828,640	
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$635,412</b>	<b>\$0</b>	<b>\$0</b>	<b>\$635,412</b>	<b>\$635,412</b>	<b>100%</b>		<b>\$828,640</b>	
EXPENSE ACCOUNTS										
UTILITIES	\$0	\$0	\$295,079	\$169,074	\$464,153	\$635,000	73%	City Water Service	\$828,640	
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$295,079</b>	<b>\$169,074</b>	<b>\$464,153</b>	<b>\$635,000</b>	<b>73%</b>		<b>\$828,640</b>	
<b>NET BALANCE FOR ACCOUNTING UNIT</b>	<b>\$0</b>	<b>\$635,412</b>	<b>(\$295,079)</b>	<b>(\$169,074)</b>	<b>\$171,259</b>	<b>\$412</b>			<b>\$0</b>	
ACCOUNTING UNIT: SEWER SERVICE PASS THROUGH									2018-19	
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	Budget	Notes
SPECIAL ASSESSMENT	\$0	\$277,656	\$0	\$0	\$277,656	\$277,656	100%	Sewer Charge (equally divided prior year invoice)	\$277,656	
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$277,656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$277,656</b>	<b>\$277,656</b>	<b>100%</b>		<b>\$277,656</b>	
EXPENSE ACCOUNTS										
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$0	\$448	\$448	\$0		County Audit/Acct		
PROF & SPEC SVC-OTHER	\$0	\$0	\$56	\$351	\$407	\$0		County Mgmt	\$1,656	
UTILITIES	(\$758,680)	\$0	\$765,722	\$0	\$7,042	\$286,000	2%	City Sewer Service	\$276,000	
<b>TOTAL EXPENSES</b>	<b>(\$758,680)</b>	<b>\$0</b>	<b>\$765,778</b>	<b>\$799</b>	<b>\$7,897</b>	<b>\$286,000</b>	<b>3%</b>		<b>\$277,656</b>	
<b>NET BALANCE FOR ACCOUNTING UNIT</b>	<b>\$758,680</b>	<b>\$277,656</b>	<b>(\$765,778)</b>	<b>(\$799)</b>	<b>\$269,759</b>	<b>(\$8,344)</b>			<b>\$0</b>	

ACCOUNTING UNIT: WATER OPERATIONS									2018-19	
REVENUE ACCOUNTS	Qtr 1	Qtr 2	Qtr 3	Qtr 4	YTD Total	Budget	%Bgt	Notes	Budget	Notes
SPECIAL ASSESSMENT	\$0	\$23,282	\$0	\$0	\$23,282	\$23,282	100%	Water Operation Charge	\$23,282	
OTHER CHARGES FOR SERVICES	\$0	\$554	\$0	\$4,705	\$5,259	\$0		Country Club PG&E Reimburse	\$8,000	
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$23,836</b>	<b>\$0</b>	<b>\$4,705</b>	<b>\$28,541</b>	<b>\$23,282</b>	<b>123%</b>		<b>\$31,282</b>	
<b>EXPENSE ACCOUNTS</b>										
PROF & SPEC SVC-AUDITG & ACCTG	\$0	\$0	\$0	\$896	\$896	\$0		County Audit/Acct	\$15,000	Well Study \$10k
PROF & SPEC SVC-LEGAL SVC	\$0	\$0	\$0	\$36	\$36	\$0		County Counsel		
PROF & SPEC SVC-OTHER	\$0	\$1,800	\$585	\$565	\$2,950	\$0		County Mgmt/Contractors		
UTILITIES	\$0	\$0	\$0	\$17,729	\$17,729	\$0		Well Operation	\$8,000	
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$585</b>	<b>\$19,226</b>	<b>\$21,611</b>	<b>\$0</b>			<b>\$23,000</b>	
<b>NET BALANCE FOR ACCOUNTING UNIT</b>	<b>\$0</b>	<b>\$22,036</b>	<b>(\$585)</b>	<b>(\$14,521)</b>	<b>\$6,930</b>	<b>\$23,282</b>			<b>\$8,282</b>	
<b>NET FUND BALANCE IMPACT</b>	<b>\$755,974</b>	<b>\$1,107,226</b>	<b>(\$1,077,328)</b>	<b>(\$961,481)</b>	<b>(\$175,608)</b>	<b>(\$1,062,790)</b>			<b>\$63,972</b>	

**BEGINNING OF FY FUND BALANCE** (adjusted at year end)

UNASSIGNED	\$1,710
ASSIGNED FUND BALANCE WATER FUND (\$50 CHRG)	\$562,631
ASSIGNED FUND BALANCE STREET FUND (\$180 CHRG)	\$1,278,243
ASSIGNED FUND BALANCE WATER FUND (\$60 CHRG)	\$0
<b>TOTAL</b>	<b>\$1,842,584</b>

**PRELIMINARY YEAR END FUND BALANCE**

UNASSIGNED	\$543,864
ASSIGNED FUND BALANCE WATER FUND (\$50 CHRG)	\$569,561
ASSIGNED FUND BALANCE STREET FUND (\$180 CHRG)	\$553,551
ASSIGNED FUND BALANCE WATER FUND (\$60 CHRG)	\$0
<b>TOTAL</b>	<b>\$1,666,976</b>

**Notes:**

Staff time posted 1 quarter behind  
Admin Prof & Spec Svc-Other: \$4.5k Utopian Landscape  
Street Prof & Spec Svc-Other: \$3.6k El Macero Country Club  
Water Prof & Spec Svc-Other: \$1.8k Andy Gagnon  
Except where noted, budget based on past expenditures  
Some utility expenses yet to be posted, therefore Preliminary Unassigned Fund Balance overstated.