

EI Macero General Fund

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	Notes
PROP TAXES-CURRENT SECURED	\$ -	\$ -	\$ 105,566	\$ (1,817)	\$ 103,749	\$ 100,000	103.70%	% of Property Taxes
PROP TAXES-CURRENT UNSECURED	\$ -	\$ -	\$ 52	\$ (1)	\$ 51	\$ 50	102%	
SUPPLEMENTAL PROP TAXES CURR	\$ -	\$ -	\$ 691	\$ 725	\$ 1,415	\$ -	0	
INVESTMENT EARNINGS-POOL	\$ -	\$ 5,783	\$ 2,566	\$ 2,219	\$ 10,568	\$ 15,000	70.50%	Fund Balance Interest
GASB 31 FMV - DFS ONLY	\$ -	\$ -	\$ (10,277)	\$ -	\$ (10,277)	\$ -	0	Fair Market Value Adjust
ST-HIGHWAY PROPERTY RENTALS	\$ -	\$ -	\$ 1	\$ -	\$ 1	\$ -	0	
ST-HOMEOWNERS PROP TAX RELIEF	\$ -	\$ -	\$ 327	\$ 373	\$ 700	\$ 680	102.90%	
USE FD BAL AVAIL-BUDGET ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	0	See Note A
TOTAL REVENUES	\$ -	\$ 5,783	\$ 98,926	\$ 1,499	\$ 106,207	\$ 155,730	68.20%	

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	0	
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 546	\$ 546	\$ 2,000	27.30%	SCO Report Billing
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 14,635	\$ 24,778	\$ 15,564	\$ 54,977	\$ 65,000	84.60%	Legal Expenses
PROF & SPEC SVC-OTHER	\$ -	\$ 2,544	\$ -	\$ 4,662	\$ 7,206	\$ 20,000	36%	County Management
TRANSPORTATION AND TRAVEL	\$ -	\$ 10	\$ 20	\$ -	\$ 30	\$ -	0	Mileage for Beth
TOTAL EXPENSES	\$ -	\$ 17,189	\$ 24,798	\$ 20,772	\$ 62,759	\$ 87,050	72.10%	

Net Balance for Accounting Unit \$ - \$ (11,406) \$ 74,128 \$ (19,273) \$ 43,448

Note A - This is for budgeting purposes. When the budget was created, it was planned there would be higher expenses.

The Fair Market Value adjustment is a year end entry that is a "True-up" of interest received from the money market account

El Macero Water Operations

FY Ending 06/30/20

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ -	\$ 6,398	\$ 2,983	\$ 9,381	\$ -	0 Fund Balance
SPECIAL ASSESSMENT	\$ -	\$ -	\$ 19,264	\$ -	\$ 19,264	\$ 19,264	100% Water Operation Charge
OTHER CHARGES FOR SERVICES	\$ -	\$ -	\$ 6,046	\$ -	\$ 6,046	\$ 8,000	75.60% EMCC PG&E Reimburse
TOTAL REVENUES	\$ -	\$ -	\$ 31,708	\$ 2,983	\$ 34,691	\$ 27,264	127.20%

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ 6,333	\$ -	\$ -	\$ 6,333	\$ -	0 See Note B
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 448	\$ 448	\$ 1,400	32% DFS Handling Charge
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ -	\$ 9,947	\$ 9,947	\$ 500	1989.40% County Counsel
PROF & SPEC SVC-OTHER	\$ -	\$ 2,088	\$ -	\$ 2,290	\$ 4,378	\$ 15,000	29.20% County Management
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	0
TOTAL EXPENSES	\$ -	\$ 8,421	\$ -	\$ 12,685	\$ 21,106	\$ 24,900	84.80%

Net Balance for Accounting Unit \$ - \$ (8,421) \$ 31,708 \$ (9,702) \$ 13,585

Water PassThrough	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
INVESTMENT EARNINGS-POOL	\$ -	\$ -	\$ 9	\$ -	\$ 9	\$ -	0
SPECIAL ASSESSMENT	\$ -	\$ -	\$ 929,999	\$ -	\$ 929,999	\$ 927,180	100.30%
TOTAL REVENUES	\$ -	\$ -	\$ 930,008	\$ -	\$ 930,008	\$ 927,180	100.30%

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 448	\$ 448	\$ -	0 DFS Charge for Tax Assessment
UTILITIES	\$ -	\$ -	\$ -	\$ 618,619	\$ 618,619	\$ 930,001	66.50% See Note A
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 619,067	\$ 619,067	\$ 930,001	66.60%

Note A - Only half of the water has been billed at this point. The remaining amount we are accruing, the journal is still outstanding

Note B - Repair to the EM3 well incurred by El Macero CC passed through to El Macero CSA

El Macero Sewer

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
INVESTMENT EARNINGS-POOL	\$ -	\$ 1,408	\$ 3,122	\$ 1,673	\$ 6,204	\$ -		0 Fund Balance Interest
SPECIAL ASSESSMENT	\$ -	\$ -	\$ 228,742	\$ -	\$ 228,742	\$ 228,742		100% Taxes
USE FD BAL AVAIL-BUDGET ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,800		0 See Note A
TOTAL REVENUES	\$ -	\$ 1,408	\$ 231,864	\$ 1,673	\$ 234,946	\$ 288,542		81.40%

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 441	\$ 441	\$ 600		73.50% DFS Handling Charge
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500		0 County Counsel
PROF & SPEC SVC-OTHER	\$ -	\$ 1,275	\$ -	\$ 153	\$ 1,428	\$ 1,500		95.20% County Management
UTILITIES	\$ -	\$ -	\$ -	\$ 219,202	\$ 219,202	\$ 211,400		103.70% Sewer Charge
TOTAL EXPENSES	\$ -	\$ 1,275	\$ -	\$ 219,796	\$ 221,071	\$ 215,000		102.80%

Net Balance for Accounting Unit \$ - \$ 133 \$ 231,864 \$ (218,123) \$ 13,875

Note A - This is for budgeting purposes. When the budget was created, it was planned there would be higher expenses.

El Macero Streets

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
INVESTMENT EARNINGS-POOL	\$ -	\$ -	\$ 4,736	\$ 1,818	\$ 6,555	\$ -		0 Fund Balance Interest
SPECIAL ASSESSMENT	\$ -	\$ -	\$ 84,060	\$ -	\$ 84,060	\$ 84,060		100% Streets Charge
TOTAL REVENUES	\$ -	\$ -	\$ 88,796	\$ 1,818	\$ 90,615	\$ 84,060	107.80%	

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ 63,729	\$ 6,257	\$ 6,892	\$ 76,878	\$ 95,103	80.80%	See Note A
OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500		0
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 448	\$ 448	\$ 600	74.70%	DFS Handling Charge
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ 210	\$ -	\$ -	\$ 210	\$ 2,000	10.50%	County Counsel
PROF & SPEC SVC-OTHER	\$ -	\$ 2,391	\$ -	\$ 19,817	\$ 22,207	\$ 10,000	222.10%	See Note B
TRANSPORTATION AND TRAVEL	\$ -	\$ 19	\$ -	\$ -	\$ 19	\$ -		0 Beth Mileage
UTILITIES	\$ -	\$ 1,512	\$ 200	\$ 1,719	\$ 3,430	\$ 2,500	137.20%	See Note C
TOTAL EXPENSES	\$ -	\$ 67,861	\$ 6,457	\$ 28,876	\$ 103,192	\$ 110,703	93.20%	

Net Balance for Accounting Unit \$ - \$ (67,861) \$ 82,339 \$ (27,058) \$ (12,577)

Note A - Street Sweeping and New Image Landscape expenses

Note B - County Management and Engineering Report for possible Prop 218

Note C - PG&E for illumination of entrances and Water delivery fee - El Macero Country Club