

Quarterly CSA Report by Acct
 FY Ending 06/30/22

NOT YEAR END FINAL REPORT!!!!!!

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
REVENUE ACCOUNTS								
PROP TAXES-CURRENT SECURED	\$ -	\$ 114,083	\$ -	\$ (1,427)	\$ 112,656	\$ 100,000	112.7	Property tax
PROP TAXES-CURRENT UNSECURED	\$ -	\$ 50	\$ 1	\$ -	\$ 50	\$ -	0	
PROP TAXES-PRIOR UNSECURED	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	0	
SUPPLEMENTAL PROP TAXES CURR	\$ -	\$ -	\$ 4,239	\$ 915	\$ 5,154	\$ -	0	
SUPPLEMENTAL PROP TAXES PRIOR	\$ -	\$ 90	\$ 57	\$ -	\$ 146	\$ -	0	
INVESTMENT EARNINGS-POOL	\$ -	\$ 427	\$ (135)	\$ (457)	\$ (166)	\$ 1,000	-16.6	Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (944)	\$ -	\$ -	\$ -	\$ (944)	\$ -	0	Fair Market Adjustment
ST-HIGHWAY PROPERTY RENTALS	\$ -	\$ 1	\$ -	\$ -	\$ 1	\$ -	0	
ST-HOMEOWNERS PROP TAX RELIEF	\$ -	\$ 355	\$ -	\$ 355	\$ 711	\$ -	0	
OTHER MISC REVENUES	\$ -	\$ -	\$ 2	\$ -	\$ 2	\$ -	0	
TOTAL REVENUES	\$ (944)	\$ 115,006	\$ 4,164	\$ (614)	\$ 117,611	\$ 101,000	116.4	

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
OFFICE EXP-POSTAGE	\$ -	\$ -	\$ -	\$ 671	\$ 671	\$ -	0	3rd Quarter Postage
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0	
PROF & SPEC SVC-LEGAL SVC	\$ 261	\$ 8,748	\$ 9,418	\$ 6,528	\$ 24,954	\$ 20,000	124.8	Litigation
PROF & SPEC SVC-OTHER	\$ -	\$ 1,939	\$ 3,363	\$ 6,564	\$ 11,865	\$ 20,000	59.3	CSA Management
TOTAL EXPENSES	\$ 261	\$ 10,687	\$ 12,781	\$ 13,763	\$ 37,490	\$ 42,000	89.3	

Net Fund Impact \$ (1,205) \$ 103,114 \$ 94,497 \$ 80,120

Fund Balance as of 6/30/2021 \$214,009

Fiscal Year is still open and amounts may adjust with final journals

FY Ending 06/30/22

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
REVENUE ACCOUNTS								
INVESTMENT EARNINGS-POOL	\$ -	\$ 654	\$ 499	\$ 539	\$ 1,692	\$ -		0 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (1,490)	\$ -	\$ -	\$ -	\$ (1,490)	\$ -		0 Fair Market Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 239,680	\$ -	\$ -	\$ 239,680	\$ 239,681	100	Sewer Assessment
TOTAL REVENUES	\$ (1,490)	\$ 240,334	\$ 499	\$ 539	\$ 239,882	\$ 239,681	100.1	

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 442	\$ 442	\$ 600	73.7	SCO Filing
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0	
PROF & SPEC SVC-OTHER	\$ -	\$ 368	\$ 942	\$ 314	\$ 1,624	\$ 3,454	47	CSA Management
UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,000	0	
TOTAL EXPENSES	\$ -	\$ 368	\$ 942	\$ 756	\$ 2,066	\$ 240,554	0.9	

Net Fund Impact \$ (1,490) \$ 238,476 \$ 238,033 \$ 237,816

Accounting Staff is accruing the Sewer Expense for the fiscal year - Not currently reflected on this report

Fund Balance as of 6/30/2021 \$326,133

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FY Ending 06/30/22

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
REVENUE ACCOUNTS								
INVESTMENT EARNINGS-POOL	\$ -	\$ 934	\$ 540	\$ 456	\$ 1,930	\$ 2,000	96.5	Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (2,287)	\$ -	\$ -	\$ -	\$ (2,287)	\$ -	0	Fair Market Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 84,060	\$ -	\$ -	\$ 84,060	\$ 84,060	100	Streets Assessment
USE FD BAL AVAIL-BUDGET ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,480	0	
TOTAL REVENUES	\$ (2,287)	\$ 84,994	\$ 540	\$ 456	\$ 83,703	\$ 94,540	88.5	
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
EXPENSE ACCOUNTS								
MAINTENANCE-BLDG IMPROVEMENT	\$ 68,591	\$ (52,443)	\$ 21,867	\$ 15,314	\$ 53,329	\$ 60,000	88.9	Sweeping/Landscape
OFFICE EXPENSE	\$ -	\$ 7	\$ -	\$ 90	\$ 97	\$ -	0	Postage
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 448	\$ 448	\$ 600	74.7	SCO Filing
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ -	\$ 950	\$ 950	\$ 2,500	38	County Council
PROF & SPEC SVC-OTHER	\$ -	\$ 2,859	\$ 988	\$ 3,555	\$ 7,402	\$ 10,000	74	CSA Management/Sign repair
UTILITIES	\$ 2,343	\$ 600	\$ 600	\$ 4,476	\$ 8,019	\$ 2,661	301.4	EMCC/City of Davis
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 839	0	
TAXES AND ASSESSMENTS	\$ -	\$ -	\$ 278	\$ -	\$ 278	\$ -	0	Property Tax
BUILDINGS & IMPROVEMENTS	\$ -	\$ 64,480	\$ -	\$ -	\$ 64,480	\$ 64,480	100	Slurry Seal Oaks
TOTAL EXPENSES	\$ 70,934	\$ 15,503	\$ 23,733	\$ 24,833	\$ 135,003	\$ 141,080	95.7	

Net Fund Impact \$ (73,221) \$ (3,730) \$ (26,923) \$ (51,300)

\$64,480 was the cost of the Slurry Seal for the Oaks. This amount was incorrectly charged to Maintenance - Building Improvement. This Charge was corrected in Qtr 2. Thus there is a credit of \$52,443 which results in the difference of \$64,480 charge and \$12,037 landscape/sweeping charge

Utilities include a charge for \$1,942.68 for irrigation from City of Davis for the term Jan 2021-Jun 2021. Unable to accrue to prior year when received Invoice

Sign repair at Circle in front of EMCC included in the Professional Services Line \$4,999.

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Water Ops

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
INVESTMENT EARNINGS-POOL	\$ -	\$ 610	\$ 539	\$ 1,133	\$ 2,281	\$ -		0 Investment Earnings
GASB 31 FMV - DFS ONLY	\$ (2,518)	\$ -	\$ -	\$ -	\$ (2,518)	\$ -		0 Fair Market Adjustment
SPECIAL ASSESSMENT	\$ -	\$ 20,026	\$ -	\$ -	\$ 20,026	\$ 20,027		100 Water Assessment
OTHER CHARGES FOR SERVICES	\$ -	\$ -	\$ -	\$ 19,057	\$ 19,057	\$ 6,000		317.6 EMCC Electric Charge
TOTAL REVENUES	\$ (2,518)	\$ 20,636	\$ 539	\$ 20,190	\$ 38,846	\$ 26,027		149.3

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ -	\$ -	\$ 278	\$ 278	\$ 5,000		5.6 Property Tax
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 448	\$ 448	\$ 1,400		32 SCO Filing
PROF & SPEC SVC-OTHER	\$ -	\$ 1,016	\$ 269	\$ 541	\$ 1,827	\$ 2,000		91.4 CSA Management
UTILITIES	\$ -	\$ -	\$ -	\$ 15,904	\$ 15,904	\$ -		0 Electric
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,177		0
TOTAL EXPENSES	\$ -	\$ 1,016	\$ 269	\$ 17,171	\$ 18,457	\$ 30,577		60.4

Net fund balance \$ (2,518) \$ 17,102 \$ 17,372 \$ 20,391

Water Passthrough

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
SPECIAL ASSESSMENT	\$ -	\$ 1,125,290	\$ -	\$ -	\$ 1,125,290	\$ 1,340,000		84 Passthrough Assessment
TOTAL REVENUES	\$ -	\$ 1,125,290	\$ -	\$ -	\$ 1,125,290	\$ 1,340,000		84

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 448	\$ 448	\$ -		0 SCO Filing
PROF & SPEC SVC-OTHER	\$ -	\$ -	\$ 90	\$ 39	\$ 128	\$ 1,500		8.5 CSA Management
UTILITIES	\$ -	\$ -	\$ -	\$ 525,515	\$ 525,515	\$ 1,340,000		39.2 City of Davis Jul-Dec Bill
TOTAL EXPENSES	\$ -	\$ -	\$ 90	\$ 526,002	\$ 526,091	\$ 1,341,500		39.2

Net fund balance \$ - \$ 1,125,290 \$ 1,125,200 \$ 599,198

Fund Balance as of 6/30/21 \$44,651

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