

**North Davis Meadows Drainage**

Quarterly CSA Report by Acct

FY Ending 06/30/22

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
GASB 31 FMV - DFS ONLY	\$ (12)	\$ -	\$ -	\$ (141)	\$ (153)	\$ -		0 Fair Market Value Adjust
SPECIAL ASSESSMENT	\$ -	\$ 14,284	\$ -	\$ -	\$ 14,284	\$ 14,285	100	Stormwater Assessment
<b>TOTAL REVENUES</b>	<b>\$ (12)</b>	<b>\$ 14,284</b>	<b>\$ -</b>	<b>\$ (141)</b>	<b>\$ 14,131</b>	<b>\$ 14,285</b>	<b>98.9</b>	

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
OFFICE EXP-POSTAGE	\$ -	\$ -	\$ -	\$ 71	\$ 71	\$ -		0 Postage
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ 200	47.5	SCO Filing
PROF & SPEC SVC-OTHER	\$ -	\$ 75	\$ 8,046	\$ 3,191	\$ 11,312	\$ 14,085	80.3	Yolo Flood/CSA Manage
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 75</b>	<b>\$ 8,046</b>	<b>\$ 3,357</b>	<b>\$ 11,478</b>	<b>\$ 14,285</b>	<b>80.4</b>	

<b>Net Fund Impact</b>	<b>\$ (12)</b>	<b>\$ 14,197</b>	<b>\$ 6,151</b>	<b>\$ 2,653</b>				
<b>Fund Balance as of 6/30/22</b>	<b>\$ 5,156.99</b>							

**NDM Landscape**

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
GASB 31 FMV - DFS ONLY	\$ (62)	\$ -	\$ -	\$ (495)	\$ (557)	\$ -		0 Fair Market Value Adjust
SPECIAL ASSESSMENT	\$ -	\$ 43,917	\$ -	\$ -	\$ 43,917	\$ 43,917	100	Landscape Assessment
<b>TOTAL REVENUES</b>	<b>\$ (62)</b>	<b>\$ 43,917</b>	<b>\$ -</b>	<b>\$ (495)</b>	<b>\$ 43,360</b>	<b>\$ 43,917</b>	<b>\$ 99</b>	

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
MAINTENANCE-BLDG IMPROVEMENT	\$ 6,370	\$ 7,377	\$ 11,511	\$ 8,196	\$ 33,453	\$ 37,000	90.4	New Image/Brightview
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ 300	31.7	SCO Filing
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	0	
PROF & SPEC SVC-OTHER	\$ -	\$ 1,232	\$ 1,066	\$ 2,580	\$ 4,879	\$ 6,166	79.1	CSA Management
UTILITIES	\$ -	\$ -	\$ -	\$ 98	\$ 98	\$ -	0	Utilities
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126	0	Utilities
TAXES AND ASSESSMENTS	\$ -	\$ 75	\$ -	\$ -	\$ 75	\$ 75	100	Property tax
<b>TOTAL EXPENSES</b>	<b>\$ 6,370</b>	<b>\$ 8,684</b>	<b>\$ 12,577</b>	<b>\$ 10,969</b>	<b>\$ 38,600</b>	<b>\$ 43,917</b>	<b>87.9</b>	

<b>Net Fund Impact</b>	<b>\$ (6,432)</b>	<b>\$ 28,801</b>	<b>\$ 16,224</b>	<b>\$ 4,760</b>				
<b>Fund Balance as of 6/30/22</b>	<b>\$ 18,063</b>							

**NDM Lighting**

FY Ending 06/30/22

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
GASB 31 FMV - DFS ONLY	\$ (62)	\$ -	\$ -	\$ (271)	\$ (333)	\$ -		0 Fair Market Value Adjust
SPECIAL ASSESSMENT	\$ -	\$ 11,774	\$ -	\$ -	\$ 11,774	\$ 11,774	100	Lighting Assessment
<b>TOTAL REVENUES</b>	<b>\$ (62)</b>	<b>\$ 11,774</b>	<b>\$ -</b>	<b>\$ (271)</b>	<b>\$ 11,441</b>	<b>\$ 11,774</b>	<b>97.2</b>	

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ 300	31.7	SCO Filing
PROF & SPEC SVC-OTHER	\$ -	\$ 106	\$ -	\$ 316	\$ 421	\$ 1,974	21.3	CSA Management
UTILITIES	\$ -	\$ -	\$ -	\$ 7,025	\$ 7,025	\$ 2,614	268.7	PG&E
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,886	0	
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 106</b>	<b>\$ -</b>	<b>\$ 7,436</b>	<b>\$ 7,541</b>	<b>\$ 11,774</b>	<b>64</b>	

**Net Fund Impact** \$ (62) \$ 11,606 \$ 11,606 \$ 3,899

**Fund Balance as of 6/30/22** \$ 9,887.05

**NDM Sewer**

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
INVESTMENT EARNINGS-POOL	\$ -	\$ 325	\$ 200	\$ 548	\$ 1,073	\$ 500	214.6	Interest
GASB 31 FMV - DFS ONLY	\$ (1,026)	\$ -	\$ -	\$ (3,629)	\$ (4,655)	\$ -		0 Fair Market Value Adjust
SPECIAL ASSESSMENT	\$ -	\$ 167,605	\$ -	\$ -	\$ 167,605	\$ 167,605	100	Sewer Assessment
<b>TOTAL REVENUES</b>	<b>\$ (1,026)</b>	<b>\$ 167,930</b>	<b>\$ 200</b>	<b>\$ (3,081)</b>	<b>\$ 164,023</b>	<b>\$ 168,105</b>	<b>97.6</b>	

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
MAINTENANCE-BLDG IMPROVEMENT	\$ 2,011	\$ -	\$ 9,834	\$ 3,098	\$ 14,943	\$ 20,000	74.7	Grinder Pump Repair
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 82	\$ 82	\$ 400	20.5	SCO Filing
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0	
PROF & SPEC SVC-OTHER	\$ -	\$ 205	\$ 1,205	\$ 1,385	\$ 2,795	\$ 12,000	23.3	CSA Management
UTILITIES	\$ (95,763)	\$ 95,763	\$ -	\$ -	\$ -	\$ 115,000	0	City of Davis * See Note Below
<b>TOTAL EXPENSES</b>	<b>\$ (93,752)</b>	<b>\$ 95,968</b>	<b>\$ 11,039</b>	<b>\$ 4,565</b>	<b>\$ 17,820</b>	<b>\$ 148,400</b>	<b>\$ 12</b>	

**Net Fund Impact** \$ 92,726 \$ 164,688 \$ 153,849 \$ 146,203

**Fund Balance as of 6/30/22** \$225,919.47

**NDM Water Project**

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REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
SPECIAL ASSESSMENT	\$ -	\$ 394,096	\$ -	\$ -	\$ 394,096	\$ 394,096	100	Water Project Assessment
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 394,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 394,096</b>	<b>\$ 394,096</b>	<b>100</b>	

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ 500	19	SCO Filing
PROF & SPEC SVC-LEGAL SVC	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 10,000	15	County Council
PROF & SPEC SVC-OTHER	\$ -	\$ 8,068	\$ 13,728	\$ 21,388	\$ 43,184	\$ 40,000	108	Ponticello/CSA Manage
BUILDINGS & IMPROVEMENTS	\$ -	\$ 10,766	\$ 60,178	\$ 54,889	\$ 125,832	\$ 343,596	36.6	West Yost/Studies
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 18,834</b>	<b>\$ 75,406</b>	<b>\$ 76,372</b>	<b>\$ 170,611</b>	<b>\$ 394,096</b>	<b>43.3</b>	
<b>Net Fund Impact</b>	<b>\$ -</b>	<b>\$ 375,262</b>	<b>\$ 299,856</b>	<b>\$ 223,484</b>				

**NDM Water Operations**

REVENUE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
INVESTMENT EARNINGS-POOL	\$ -	\$ 1,606	\$ 979	\$ 2,376	\$ 4,962	\$ 2,000	248.1	Interest
GASB 31 FMV - DFS ONLY	\$ (2,523)	\$ -	\$ -	\$ (21,504)	\$ (24,027)	\$ -	0	Fair Market Value Adjust
SPECIAL ASSESSMENT	\$ -	\$ 188,723	\$ -	\$ -	\$ 188,723	\$ 188,725	100	Water Ops Assessment
USE FD BAL AVAIL-BUDGET ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,175	0	
<b>TOTAL REVENUES</b>	<b>\$ (2,523)</b>	<b>\$ 190,329</b>	<b>\$ 979</b>	<b>\$ (19,128)</b>	<b>\$ 169,658</b>	<b>\$ 475,900</b>	<b>35.7</b>	

EXPENSE ACCOUNTS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total	Budget	%Bgt	
OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45	0	
OFFICE EXP-POSTAGE	\$ -	\$ 48	\$ -	\$ -	\$ 48	\$ 250	19.2	Postage
PROF & SPEC SVC-AUDITG & ACCTG	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ 300	31.7	SCO Filing
PROF & SPEC SVC-LEGAL SVC	\$ 5,111	\$ 3,266	\$ 2,041	\$ 300	\$ 10,717	\$ 20,000	53.6	Legal - County Council
PROF & SPEC SVC-OTHER	\$ -	\$ 3,114	\$ 1,761	\$ 3,961	\$ 8,837	\$ 15,000	58.9	CSA Management
UTILITIES	\$ 95,763	\$ (95,763)	\$ 21,813	\$ 47,152	\$ 68,965	\$ 129,436	53.3	City of Davis/Electricity
UTILITIES INTERNAL CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,564	0	
INTEREST LTD-LOANS PAYABLE	\$ -	\$ 972	\$ -	\$ -	\$ 972	\$ 300,175	0.3	
<b>TOTAL EXPENSES</b>	<b>\$ 100,874</b>	<b>\$ (88,363)</b>	<b>\$ 25,615</b>	<b>\$ 51,508</b>	<b>\$ 89,634</b>	<b>\$ 490,770</b>	<b>18.3</b>	

**Net Fund Impact**                    \$ (103,397)   \$ 175,295   \$ 150,659   \$ 80,023

**Fund Balance as of 6/30/22**        \$ 783,879.42

Sewer Fund balance is understated by \$95,762.88. This was accidentally charged to the water fund. A correcting journal was entered in FY 23.