

El Macero General Fund Report date 2/9/24

| Account | Account Description | FY 24 Budget | FY 24 Actual | |
|---------------------------------|---|---------------------|-------------------|------------------------|
| REVENUES REVENUES | | 125,000.00 | 144,483.35 | |
| 400100 | PROPERTY TAXES-CURRENT SECURED | \$ 125,000.00 | \$ 127,525.38 | AB8 Property Tax |
| 400101 | PROPERTY TAXES-CURRENT UNSECURED | \$ - | \$ 85.62 | |
| 400111 | PROPERTY TAXES-PRIOR UNSECURED | \$ - | \$ 1.94 | |
| 400120 | SUPPLEMENTAL PROPERTY TAXES CURRENT | \$ - | \$ 277.64 | |
| 403100 | INVESTMENT EARNINGS-POOL | \$ - | \$ 4,893.49 | Interest Earnings |
| 403199 | GASB 31 FAIR MARKET VALUE - DFS ONLY | \$ - | \$ 11,357.00 | Fair Market Adjustment |
| 410050 | STATE-HIGHWAY PROPERTY RENTALS | \$ - | \$ 1.48 | |
| 410250 | STATE-HOMEOWNERS PROPERTY TAX RELIEF | \$ - | \$ 340.80 | |
| EXPENDITURE EXPENDITURES | | \$ 34,000.00 | \$ - | |
| 510251 | PROFESSIONAL & SPECIAL SERVICES-AUDITING & ACCOUNTING | \$ 2,000.00 | \$ - | |
| 510256 | PROFESSIONAL & SPECIAL SERVICES-LEGAL SERVICES | \$ 12,000.00 | \$ - | |
| 510275 | PROFESSIONAL & SPECIAL SERVICES-OTHER | \$ 20,000.00 | \$ - | |

Fund Balance as of 6/30/2023 \$396,394.49

El Macero Sewer

| Account | Account Description | FY 24 Budget | FY 24 Actual | |
|---------------------------------|---|----------------------|----------------------|------------------------|
| REVENUES REVENUES | | \$ 252,145.00 | \$ 282,069.28 | |
| 403100 | INVESTMENT EARNINGS-POOL | \$ - | \$ 4,453.10 | Interest Earnings |
| 403199 | GASB 31 FAIR MARKET VALUE - DFS ONLY | \$ - | \$ 10,318.00 | Fair Market Adjustment |
| 440003 | SPECIAL ASSESSMENT | \$ 252,145.00 | \$ 267,298.18 | Sewer Assessment |
| EXPENDITURE EXPENDITURES | | \$ 256,145.00 | \$ - | |
| 510220 | UTILITIES | \$ 247,695.00 | \$ - | |
| 510251 | PROFESSIONAL & SPECIAL SERVICES-AUDITING & ACCOUNTING | \$ 450.00 | \$ - | |
| 510256 | PROFESSIONAL & SPECIAL SERVICES-LEGAL SERVICES | \$ 3,000.00 | \$ - | |
| 510275 | PROFESSIONAL & SPECIAL SERVICES-OTHER | \$ 5,000.00 | \$ - | |

Fund Balance as of 6/30/2023 \$360,131.07

El Macero Streets

| Account | Account Description | FY 24 Budget | FY 24 Actual | |
|----------------------------------|---|----------------------|----------------------|----------------------------|
| REVENUES REVENUES | | \$ 84,060.00 | \$ 102,832.54 | |
| 403100 | INVESTMENT EARNINGS-POOL | \$ - | \$ 5,448.54 | Interest Earnings |
| 403199 | GASB 31 FAIR MARKET VALUE - DFS ONLY | \$ - | \$ 13,144.00 | Fair Market Adjustment |
| 440003 | SPECIAL ASSESSMENT | \$ 84,060.00 | \$ 84,240.00 | Streets Assessment |
| EXPENDITURES EXPENDITURES | | \$ 116,350.00 | \$ 62,368.12 | |
| 510071 | MAINTENANCE-BUILDING IMPROVEMENT | \$ 60,000.00 | \$ 55,837.97 | Jensen/Street Sweeping |
| 510220 | UTILITIES | \$ 4,400.00 | \$ 1,626.28 | Electricity |
| 510251 | PROFESSIONAL & SPECIAL SERVICES-AUDITING & ACCOUNTING | \$ 450.00 | \$ - | |
| 510256 | PROFESSIONAL & SPECIAL SERVICES-LEGAL SERVICES | \$ 1,500.00 | \$ - | |
| 510275 | PROFESSIONAL & SPECIAL SERVICES-OTHER | \$ 40,000.00 | \$ 4,625.91 | W-Trans/Action Sign/Fiscal |
| 526020 | TAXES AND ASSESSMENTS | \$ - | \$ 277.96 | Property Taxes |
| 530021 | BUILDINGS & IMPROVEMENTS | \$ 10,000.00 | \$ - | |
| Fund Balance as of 6/30/2023 | | \$458,762.98 | | |

El Macero Water

| Account | Account Description | FY 24 Budget | FY 24 Actual | |
|----------------------------------|---|------------------------|----------------------|------------------------|
| REVENUES REVENUES | | \$ 1,073,000.00 | \$ 942,569.39 | |
| 403100 | INVESTMENT EARNINGS-POOL | \$ - | \$ 4,978.71 | Interest Earnings |
| 403199 | GASB 31 FAIR MARKET VALUE - DFS ONLY | \$ - | \$ 20,358.00 | Fair Market Adjustment |
| 440003 | SPECIAL ASSESSMENT | \$ 1,073,000.00 | \$ 917,232.68 | Water Assessment |
| EXPENDITURES EXPENDITURES | | \$ 1,065,000.00 | \$ 31,094.75 | |
| 510220 | UTILITIES | \$ 1,058,500.00 | \$ 30,816.79 | Yolo Electric |
| 510251 | PROFESSIONAL & SPECIAL SERVICES-AUDITING & ACCOUNTING | \$ 500.00 | \$ - | |
| 510256 | PROFESSIONAL & SPECIAL SERVICES-LEGAL SERVICES | \$ 2,000.00 | \$ - | |
| 510275 | PROFESSIONAL & SPECIAL SERVICES-OTHER | \$ 4,000.00 | \$ - | |
| 526020 | TAXES AND ASSESSMENTS | \$ - | \$ 277.96 | |
| Fund Balance as of 6/30/2023 | | \$ 710,507.22 | | |

Yolo Electric incorrectly charged \$46,750 - A correcting Journal entry has been requested.