



Account	Name	Balance
Fund: 100 - Water Fund		
Assets		
Category: 10 - Current Assets		
100-0000-10099	Legacy Cash Clearing	8,550.74
100-0000-10100	El Dorado Savings - Disbursements	0.00
100-0000-10102	Petty Cash	350.00
100-0000-10103	Cash Drawer	100.00
100-0000-10211	Accounts Receivable	141,078.13
100-0000-10212	Accrued Revenue	0.00
100-0000-10220	Interest Receivable	0.00
100-0000-10300	Prepaid Expenses	0.00
100-0000-10999	Water Fund	1,582,401.95
Total Category 10 - Current Assets:		1,732,480.82
Category: 11 - Non-current Assets		
100-0000-11100	Land and Land Rights	770,974.94
100-0000-11110	Construction in Progress	255,902.18
100-0000-11120	Fixed Assets - Source of Supply	6,803,803.44
100-0000-11121	Fixed Assets - Water Treatment	6,631,405.58
100-0000-11122	Fixed Assets - Trans. & Distrib.	13,337,226.49
100-0000-11123	Fixed Assets - General Plant	1,241,470.94
100-0000-11130	Accumulated Depreciation	-19,837,652.77
100-0000-11200	Inventory	-0.06
Total Category 11 - Non-current Assets:		9,203,130.74
Category: 12 - Deferred Outflows of Resources		
100-0000-12000	Deferred Outflow - Pension	1,339,763.00
Total Category 12 - Deferred Outflows of Resources:		1,339,763.00
Category: 19 - Payroll Suspense/Clearing		
100-0000-19100	Suspense	0.00
Total Category 19 - Payroll Suspense/Clearing:		0.00
Total Assets:		12,275,374.56
		<u>12,275,374.56</u>
Liability		
Category: 20 - Current Liabilities		
100-0000-20100	Accounts Payable	10,943.15
100-0000-20102	Accounts Payable Pending	34,794.63
100-0000-20110	Overpayments/Refunds	-257.53
100-0000-20200	Accrued Salaries	0.00
100-0000-20201	Use Tax Payable	-137.16
100-0000-20202	Payroll Withholding - ICMA	193.76
100-0000-20203	Union Dues Payable	-11.43
100-0000-20204	CalPERS Member Contributions	-32.20
100-0000-20205	AFLAC Premiums	-3,256.33
100-0000-20206	FUTA Payable	0.00
100-0000-20300	Interest Payable	0.00
100-0000-20400	Construction Deposits	1,000.00
100-0000-20500	Deferred Revenue	0.00
100-0000-20600	Compensated Absences	58,143.60
Total Category 20 - Current Liabilities:		101,380.49
Category: 21 - Non-current Liabilities		
100-0000-21110	Loans Payable	5,963.45
100-0000-21120	Lease Payable	0.00
100-0000-21140	PERS Side Fund	0.00

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
100-0000-21300	Net Pension Liability	5,820,114.93
	Total Category 21 - Non-current Liabilities:	5,826,078.38
Category: 22 - Deferred Inflows of Resources		
100-0000-22000	Deferred Inflow - Pension	342,911.76
	Total Category 22 - Deferred Inflows of Resources:	342,911.76
Category: 29 - Billing Suspense/Clearing		
100-0000-29998	Payroll Clearing	0.00
100-0000-29999	E Billing Clearing Account	-64.40
	Total Category 29 - Billing Suspense/Clearing:	-64.40
	Total Liability:	6,270,306.23
Equity		
Category: 30 - Fund Balance		
100-0000-30000	Fund Balance	6,850,505.76
	Total Category 30 - Fund Balance:	6,850,505.76
Category: 39 - Prior Period Adjustment		
100-0000-39999	Prior Period Adjustment	-42,194.24
	Total Category 39 - Prior Period Adjustment:	-42,194.24
	Total Beginning Equity:	6,808,311.52
Total Revenue		12,201.44
Total Expense		815,444.63
Revenues Over/Under Expenses		-803,243.19
	Total Equity and Current Surplus (Deficit):	6,005,068.33
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>12,275,374.56</u></u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 101 - Retiree Health Fund		
Assets		
Category: 10 - Current Assets		
101-0000-10099	Legacy Cash Clearing	10,166.05
101-0000-10211	Accounts Receivable	15,994.12
101-0000-10220	Interest Receivable	0.00
101-0000-10300	Prepaid Expenses	0.00
101-0000-10999	Retiree Health	351,505.05
	Total Category 10 - Current Assets:	377,665.22
	Total Assets:	377,665.22
		<u>377,665.22</u>
Liability		
Category: 20 - Current Liabilities		
101-0000-20100	Accounts Payable	0.00
101-0000-20102	Accounts Payable Pending	0.00
101-0000-20200	Accrued Salaries	0.00
101-0000-20500	Deferred Revenue	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
101-0000-21200	Other Post-employment Benefits	1,440,553.99
	Total Category 21 - Non-current Liabilities:	1,440,553.99
	Total Liability:	1,440,553.99
Equity		
Category: 30 - Fund Balance		
101-0000-30000	Fund Balance	-1,060,753.22
	Total Category 30 - Fund Balance:	-1,060,753.22
	Total Beginning Equity:	-1,060,753.22
Total Revenue		2,980.93
Total Expense		5,116.48
Revenues Over/Under Expenses		-2,135.55
	Total Equity and Current Surplus (Deficit):	-1,062,888.77
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>377,665.22</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 102 - SMUD Fund		
Assets		
Category: 10 - Current Assets		
102-0000-10099	Legacy Cash Clearing	0.00
102-0000-10220	Interest Receivable	0.00
102-0000-10999	SMUD Fund	548,966.29
	Total Category 10 - Current Assets:	548,966.29
	Total Assets:	548,966.29
		<u>548,966.29</u>
Liability		
Category: 20 - Current Liabilities		
102-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
102-0000-30000	Fund Balance	548,966.29
	Total Category 30 - Fund Balance:	548,966.29
	Total Beginning Equity:	548,966.29
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	548,966.29
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>548,966.29</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 103 - Hydroelectric Fund		
Assets		
Category: 10 - Current Assets		
103-0000-10099	Legacy Cash Clearing	16,937.99
103-0000-10211	Accounts Receivable	17,632.81
103-0000-10220	Interest Receivable	0.00
103-0000-10999	Hydroelectric	865,048.71
	Total Category 10 - Current Assets:	899,619.51
Category: 11 - Non-current Assets		
103-0000-11110	Construction in Progress	0.00
	Total Category 11 - Non-current Assets:	0.00
	Total Assets:	899,619.51
		<u>899,619.51</u>
Liability		
Category: 20 - Current Liabilities		
103-0000-20100	Accounts Payable	0.00
103-0000-20102	Accounts Payable Pending	0.00
103-0000-20200	Accrued Salaries	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
103-0000-30000	Fund Balance	893,208.84
	Total Category 30 - Fund Balance:	893,208.84
	Total Beginning Equity:	893,208.84
Total Revenue		6,410.67
Total Expense		0.00
Revenues Over/Under Expenses		6,410.67
	Total Equity and Current Surplus (Deficit):	899,619.51
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>899,619.51</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 104 - No Longer in Use- 1		
Assets		
Category: 10 - Current Assets		
104-0000-10099	Legacy Cash Clearing	0.00
104-0000-10999	Claim On Cash	0.00
	Total Category 10 - Current Assets:	0.00
Category: 11 - Non-current Assets		
104-0000-11110	Construction in Progress	0.00
	Total Category 11 - Non-current Assets:	0.00
	Total Assets:	0.00
		<u>0.00</u>
Liability		
Category: 20 - Current Liabilities		
104-0000-20100	Accounts Payable	0.00
104-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
104-0000-30000	Fund Balance	0.00
	Total Category 30 - Fund Balance:	0.00
	Total Beginning Equity:	0.00
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>0.00</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 110 - Capital Replace Fund		
Assets		
Category: 10 - Current Assets		
110-0000-10099	Legacy Cash Clearing	0.00
110-0000-10220	Interest Receivable	0.00
110-0000-10999	Capital Replacement	-30,293.51
	Total Category 10 - Current Assets:	-30,293.51
Category: 11 - Non-current Assets		
110-0000-11110	Construction in Progress	0.00
110-0000-11121	Fixed Assets - Water Treatment Plant	1,223,118.94
	Total Category 11 - Non-current Assets:	1,223,118.94
	Total Assets:	1,192,825.43
		<u>1,192,825.43</u>
Liability		
Category: 20 - Current Liabilities		
110-0000-20100	Accounts Payable	0.00
110-0000-20102	Accounts Payable Pending	0.00
110-0000-20200	Accrued Salaries	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
110-0000-30000	Fund Balance	1,192,825.43
	Total Category 30 - Fund Balance:	1,192,825.43
	Total Beginning Equity:	1,192,825.43
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	1,192,825.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,192,825.43</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 111 - Capital Reserve Fund		
Assets		
Category: 10 - Current Assets		
111-0000-10099	Legacy Cash Clearing	0.00
111-0000-10100	El Dorado Savings - Disbursements	0.00
111-0000-10211	Accounts Receivable	0.00
111-0000-10214	Grant Reimb Receivable	0.00
111-0000-10220	Interest Receivable	0.00
111-0000-10999	Capital Reserve	1,571,379.47
	Total Category 10 - Current Assets:	1,571,379.47
Category: 11 - Non-current Assets		
111-0000-11110	Construction in Progress	432,572.55
111-0000-11121	Fixed Assets - Water Treatment	480,261.72
111-0000-11122	Fixed Assets - Trans. & Distrib.	183,280.53
111-0000-11123	Fixed Assets - General Plant	83,244.25
	Total Category 11 - Non-current Assets:	1,179,359.05
	Total Assets:	2,750,738.52
		<u>2,750,738.52</u>
Liability		
Category: 20 - Current Liabilities		
111-0000-20100	Accounts Payable	0.00
111-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
111-0000-21110	Loans Payable	0.00
	Total Category 21 - Non-current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
111-0000-30000	Fund Balance	3,697,476.92
	Total Category 30 - Fund Balance:	3,697,476.92
Category: 39 - Prior Period Adjustment		
111-0000-39999	Prior Period Adjustment	-63,538.38
	Total Category 39 - Prior Period Adjustment:	-63,538.38
	Total Beginning Equity:	3,633,938.54
Total Revenue		0.00
Total Expense		883,200.02
Revenues Over/Under Expenses		-883,200.02
	Total Equity and Current Surplus (Deficit):	2,750,738.52
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,750,738.52</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 112 - ALT Fund		
Assets		
Category: 10 - Current Assets		
112-0000-10099	Legacy Cash Clearing	0.00
112-0000-10211	Accounts Receivable	42,231.87
112-0000-10220	Interest Receivable	0.00
112-0000-10999	ALT Fund Suplementry Charge (Restricted)	787,142.98
	Total Category 10 - Current Assets:	829,374.85
Category: 11 - Non-current Assets		
112-0000-11110	Construction in Progress	0.61
112-0000-11121	Fixed Assets - Water Treatment Plan	10,413,567.29
	Total Category 11 - Non-current Assets:	10,413,567.90
Category: 30 - Fund Balance		
112-0000-30100	RESTRICT RESERVE FUND	-587,357.00
	Total Category 30 - Fund Balance:	-587,357.00
	Total Assets:	10,655,585.75
		<u>10,655,585.75</u>
Liability		
Category: 20 - Current Liabilities		
112-0000-20100	Accounts Payable	0.00
112-0000-20101	Retention Payable	0.00
112-0000-20102	Accounts Payable Pending	0.00
112-0000-20200	Accrued Salaries	0.00
112-0000-20300	Interest Payable	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
112-0000-21110	Loan Payable	8,713,761.31
	Total Category 21 - Non-current Liabilities:	8,713,761.31
	Total Liability:	8,713,761.31
Equity		
Category: 30 - Fund Balance		
112-0000-30000	Fund Balance	1,941,712.54
	Total Category 30 - Fund Balance:	1,941,712.54
	Total Beginning Equity:	1,941,712.54
Total Revenue		111.90
Total Expense		0.00
Revenues Over/Under Expenses		111.90
	Total Equity and Current Surplus (Deficit):	1,941,824.44
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>10,655,585.75</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 113 - Caby Grant Fund		
Assets		
Category: 10 - Current Assets		
113-0000-10099	Legacy Cash Clearing	0.00
113-0000-10120	Fiscal Agent Cash	0.00
113-0000-10211	Accounts Receivable	0.00
113-0000-10220	Interest Receivable	0.00
113-0000-10999	Caby Grant Fund (Restricted)	-39,066.57
	Total Category 10 - Current Assets:	-39,066.57
Category: 11 - Non-current Assets		
113-0000-11110	Construction in Progress	847,446.33
113-5300-11110	Construction in Progress	0.00
	Total Category 11 - Non-current Assets:	847,446.33
	Total Assets:	808,379.76
		<u>808,379.76</u>
Liability		
Category: 20 - Current Liabilities		
113-0000-20100	Accounts Payable	0.00
113-0000-20101	Retention Payable	0.00
113-0000-20102	Accounts Payable Pending	0.00
113-0000-20300	Interest Payable	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
113-0000-21110	Loans Payable	0.00
	Total Category 21 - Non-current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
113-0000-30000	Fund Balance	808,379.76
	Total Category 30 - Fund Balance:	808,379.76
	Total Beginning Equity:	808,379.76
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	808,379.76
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>808,379.76</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 114 - Restricted P/L Fund		
Assets		
Category: 10 - Current Assets		
114-0000-10099	Legacy Cash Clearing	0.00
114-0000-10999	EPA Grant Sweet water Plant (Restricted)	-90,530.11
	Total Category 10 - Current Assets:	-90,530.11
Category: 11 - Non-current Assets		
114-0000-11110	Construction in Progress	0.00
114-0000-11121	Fixed Assets - Water Treatment Plant	1,208,957.74
	Total Category 11 - Non-current Assets:	1,208,957.74
	Total Assets:	1,118,427.63
		<u>1,118,427.63</u>
Liability		
Category: 20 - Current Liabilities		
114-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
114-0000-30000	Fund Balance	1,118,427.63
	Total Category 30 - Fund Balance:	1,118,427.63
	Total Beginning Equity:	1,118,427.63
	Total Equity and Current Surplus (Deficit):	1,118,427.63
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,118,427.63</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 120 - State Revolving Fund		
Assets		
Category: 10 - Current Assets		
120-0000-10099	Legacy Cash Clearing	0.00
120-0000-10120	Fiscal Agent Cash	66,443.94
120-0000-10220	Interest Receivable	0.00
120-0000-10300	Prepaid Expenses	0.00
120-0000-10999	State Revolving Fund (Restricted)	-117,676.04
	Total Category 10 - Current Assets:	-51,232.10
	Total Assets:	-51,232.10
		<u>-51,232.10</u>
Liability		
Category: 20 - Current Liabilities		
120-0000-20100	Accounts Payable	0.00
120-0000-20102	Accounts Payable Pending	0.00
120-0000-20200	Accrued Salaries	0.00
120-0000-20300	Interest Payable	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
120-0000-21110	Loans Payable	192,599.18
	Total Category 21 - Non-current Liabilities:	192,599.18
	Total Liability:	192,599.18
Equity		
Category: 30 - Fund Balance		
120-0000-30000	Fund Balance	-243,831.28
	Total Category 30 - Fund Balance:	-243,831.28
Category: 39 - Prior Period Adjustment		
120-0000-39999	Prior Period Adjustment	0.00
	Total Category 39 - Prior Period Adjustment:	0.00
	Total Beginning Equity:	-243,831.28
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	-243,831.28
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>-51,232.10</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 121 - SMER Fund		
Assets		
Category: 10 - Current Assets		
121-0000-10099	Legacy Cash Clearing	0.00
121-0000-10220	Interest Receivable	0.00
121-0000-10999	Stumpy Meadows Emergency Reserve Fund	1,073,903.70
121-0000-13121	Due From Fund 121	0.00
	Total Category 10 - Current Assets:	1,073,903.70
Category: 11 - Non-current Assets		
121-0000-11130	Accumulated Depreciation	0.00
	Total Category 11 - Non-current Assets:	0.00
	Total Assets:	1,073,903.70
		<u>1,073,903.70</u>
Liability		
Category: 20 - Current Liabilities		
121-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
121-0000-21110	Loans Payable	0.00
	Total Category 21 - Non-current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
121-0000-30000	Fund Balance	1,073,903.70
	Total Category 30 - Fund Balance:	1,073,903.70
	Total Beginning Equity:	1,073,903.70
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	1,073,903.70
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,073,903.70</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 200 - Zone Fund		
Assets		
Category: 10 - Current Assets		
200-0000-10099	Legacy Cash Clearing	0.00
200-0000-10211	Accounts Receivable	11,668.57
200-0000-10220	Interest Receivable	0.00
200-0000-10300	Prepaid Expenses	0.00
200-0000-10999	Zone Fund	841,367.84
	Total Category 10 - Current Assets:	853,036.41
Category: 11 - Non-current Assets		
200-0000-11110	Construction in Progress	0.00
200-0000-11123	Fixed Assets - General Plant	32,124.88
200-0000-11124	Fixed Assets - Septic Facilities	868,710.67
200-0000-11130	Accumulated Depreciation	-734,170.94
	Total Category 11 - Non-current Assets:	166,664.61
Category: 12 - Deferred Outflows of Resources		
200-0000-12000	Deferred Outflow - Pension	41,435.62
	Total Category 12 - Deferred Outflows of Resources:	41,435.62
	Total Assets:	1,061,136.64
		<u>1,061,136.64</u>
Liability		
Category: 20 - Current Liabilities		
200-0000-20100	Accounts Payable	0.00
200-0000-20102	Accounts Payable Pending	241.32
200-0000-20200	Accrued Salaries	0.00
200-0000-20500	Deferred Revenue	0.00
200-0000-20600	Compensasted Absences	3,517.79
	Total Category 20 - Current Liabilities:	3,759.11
Category: 21 - Non-current Liabilities		
200-0000-21300	Net Pension Liability	180,003.21
	Total Category 21 - Non-current Liabilities:	180,003.21
Category: 22 - Deferred Inflows of Resources		
200-0000-22000	Deferred Inflow - Pension	10,605.99
	Total Category 22 - Deferred Inflows of Resources:	10,605.99
	Total Liability:	194,368.31
Equity		
Category: 30 - Fund Balance		
200-0000-30000	Fund Balance	897,459.35
	Total Category 30 - Fund Balance:	897,459.35
	Total Beginning Equity:	897,459.35
Total Revenue		820.00
Total Expense		31,511.02
Revenues Over/Under Expenses		-30,691.02
	Total Equity and Current Surplus (Deficit):	866,768.33
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,061,136.64</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 201 - Delete1		
Assets		
Category: 10 - Current Assets		
201-0000-10099	Legacy Cash Clearing	0.00
201-0000-10220	Interest Receivable	0.00
201-0000-10999	Claim on Cash	0.00
	Total Category 10 - Current Assets:	0.00
	Total Assets:	0.00
		0.00
Liability		
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
201-0000-30000	Fund Balance	0.00
	Total Category 30 - Fund Balance:	0.00
	Total Beginning Equity:	0.00
Total Revenue		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	0.00

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 202 - WDR Reserve Fund		
Assets		
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Category: 30 - Fund Balance		
202-0000-30000	Fund Balance	0.00
	Total Category 30 - Fund Balance:	<u>0.00</u>
	Total Beginning Equity:	<u>0.00</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 210 - CDS Capital Reserve Fund		
Assets		
Category: 10 - Current Assets		
210-0000-10099	Legacy Cash Clearing	0.00
210-0000-10220	Interest Receivable	0.00
210-0000-10999	CDS Reserve Fund (Restricted)	163,669.86
	Total Category 10 - Current Assets:	163,669.86
Category: 11 - Non-current Assets		
210-0000-11124	Fixed Assets - Septic Facilities	7,930.00
	Total Category 11 - Non-current Assets:	7,930.00
	Total Assets:	171,599.86
		<u>171,599.86</u>
Liability		
Category: 20 - Current Liabilities		
210-0000-20100	Accounts Payable	0.00
210-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
210-0000-30000	Fund Balance	171,599.86
	Total Category 30 - Fund Balance:	171,599.86
	Total Beginning Equity:	171,599.86
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	171,599.86
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>171,599.86</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 211 - CDS M & O Fund		
Assets		
Category: 10 - Current Assets		
211-0000-10099	Legacy Cash Clearing	0.00
211-0000-10220	Interest Receivable	0.00
211-0000-10999	CDS M & O Fund (Restricted)	41,429.73
	Total Category 10 - Current Assets:	41,429.73
	Total Assets:	41,429.73
		<u><u>41,429.73</u></u>
Liability		
Category: 20 - Current Liabilities		
211-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
211-0000-30000	Fund Balance	41,093.05
	Total Category 30 - Fund Balance:	41,093.05
	Total Beginning Equity:	41,093.05
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	41,093.05
	Total Liabilities, Equity and Current Surplus (Deficit):	41,093.05
	*** FUND 211 OUT OF BALANCE ***	336.68

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 300 - No longer in Use		
Assets		
Category: 10 - Current Assets		
300-0000-10211	Accounts Receivable	0.00
300-0000-10220	Interest Receivable	0.00
300-0000-10999	Unassigned	0.00
	Total Category 10 - Current Assets:	0.00
Category: 12 - Deferred Outflows of Resources		
300-0000-12000	Deferred Outflow - Pension	0.00
	Total Category 12 - Deferred Outflows of Resources:	0.00
	Total Assets:	0.00
		<u><u>0.00</u></u>
Liability		
Category: 20 - Current Liabilities		
300-0000-20102	Accounts Payable Pending	0.00
300-0000-20200	Accrued Salaries	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
300-0000-21300	Net Pension Liability	0.00
	Total Category 21 - Non-current Liabilities:	0.00
Category: 22 - Deferred Inflows of Resources		
300-0000-22000	Deferred Inflow - Pension	0.00
	Total Category 22 - Deferred Inflows of Resources:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
300-0000-30000	Fund Balance	0.00
	Total Category 30 - Fund Balance:	0.00
	Total Beginning Equity:	0.00
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 400 - Capital Facility Charge Fund		
Assets		
Category: 10 - Current Assets		
400-0000-10099	Legacy Cash Clearing	55,200.00
400-0000-10211	Accounts Receivable	0.00
400-0000-10220	Interest Receivable	0.00
400-0000-10999	Capital Facility Charge Fund (Restricted)	444,878.11
	Total Category 10 - Current Assets:	500,078.11
Category: 11 - Non-current Assets		
400-0000-11110	Construction in Progress	3,350.43
400-0000-11120	Fixed Assets - Source of Supply	235,922.30
400-0000-11121	Fixed Assets - Water Treatment Plant	358,057.26
400-0000-11122	Fixed Assets - Trans. & Distrib.	799,724.42
	Total Category 11 - Non-current Assets:	1,397,054.41
	Total Assets:	1,897,132.52
		<u>1,897,132.52</u>
Liability		
Category: 20 - Current Liabilities		
400-0000-20100	Accounts Payable	0.00
400-0000-20102	Accounts Payable Pending	0.00
400-0000-20200	Accrued Salaries	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
400-0000-30000	Fund Balance	1,927,025.92
	Total Category 30 - Fund Balance:	1,927,025.92
Category: 39 - Prior Period Adjustment		
400-0000-39999	Prior Period Adjustment	-29,893.40
	Total Category 39 - Prior Period Adjustment:	-29,893.40
	Total Beginning Equity:	1,897,132.52
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	1,897,132.52
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,897,132.52</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 401 - Water Development Fund		
Assets		
Category: 10 - Current Assets		
401-0000-10099	Legacy Cash Clearing	0.00
401-0000-10220	Interest Receivable	0.00
401-0000-10999	Water Development Fund (Restricted)	412,533.33
	Total Category 10 - Current Assets:	412,533.33
Category: 11 - Non-current Assets		
401-0000-11120	Fixed Assets - Source of Supply	11,339.53
401-0000-11124	Fixed Assets - Septic Facilities	0.00
	Total Category 11 - Non-current Assets:	11,339.53
	Total Assets:	423,872.86
Liability		
Category: 20 - Current Liabilities		
401-0000-20100	Accounts Payable	0.00
401-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
401-0000-30000	Fund Balance	423,469.36
	Total Category 30 - Fund Balance:	423,469.36
	Total Beginning Equity:	423,469.36
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	423,469.36
	Total Liabilities, Equity and Current Surplus (Deficit):	423,469.36
	*** FUND 401 OUT OF BALANCE ***	403.50

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 500 - Stewart Mine Fund		
Assets		
Category: 10 - Current Assets		
500-0000-10099	Legacy Cash Clearing	0.00
500-0000-10213	Assessment Receivable	92,015.50
500-0000-10220	Interest Receivable	0.00
500-0000-10999	Stewart Mine Fund (Restricted)	42,913.09
	Total Category 10 - Current Assets:	134,928.59
	Total Assets:	134,928.59
Liability		
Category: 20 - Current Liabilities		
500-0000-20100	Accounts Payable	0.00
500-0000-20102	Accounts Payable Pending	0.00
500-0000-20300	Interest Payable	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
500-0000-21100	Bonds Payable	153,159.74
500-0000-21130	Construction Advance	10,248.70
	Total Category 21 - Non-current Liabilities:	163,408.44
	Total Liability:	163,408.44
Equity		
Category: 30 - Fund Balance		
500-0000-30000	Fund Balance	-28,479.85
	Total Category 30 - Fund Balance:	-28,479.85
	Total Beginning Equity:	-28,479.85
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	-28,479.85
	Total Liabilities, Equity and Current Surplus (Deficit):	134,928.59

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 501 - Garden Valley Fund		
Assets		
Category: 10 - Current Assets		
501-0000-10099	Legacy Cash Clearing	0.00
501-0000-10220	Interest Receivable	0.00
501-0000-10999	Garden Valley Fund (Restricted)	75,458.54
	Total Category 10 - Current Assets:	75,458.54
Category: 11 - Non-current Assets		
501-0000-11122	Fixed Assets - Trans. & Distrib.	33,835.63
	Total Category 11 - Non-current Assets:	33,835.63
	Total Assets:	109,294.17
		<u>109,294.17</u>
Liability		
Category: 20 - Current Liabilities		
501-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
501-0000-30000	Fund Balance	109,294.17
	Total Category 30 - Fund Balance:	109,294.17
	Total Beginning Equity:	109,294.17
Total Revenue		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	109,294.17
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>109,294.17</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 502 - Kelsey North Fund		
Assets		
Category: 10 - Current Assets		
502-0000-10099	Legacy Cash Clearing	0.00
502-0000-10213	Assessment Receivable	15,574.84
502-0000-10220	Interest Receivable	0.00
502-0000-10999	Kelsey North Fund (Restricted)	120,554.05
	Total Category 10 - Current Assets:	136,128.89
	Total Assets:	136,128.89
Liability		
Category: 20 - Current Liabilities		
502-0000-20100	Accounts Payable	0.00
502-0000-20102	Accounts Payable Pending	0.00
502-0000-20300	Interest Payable	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
502-0000-21110	Loans Payable	153,604.90
	Total Category 21 - Non-current Liabilities:	153,604.90
	Total Liability:	153,604.90
Equity		
Category: 30 - Fund Balance		
502-0000-30000	Fund Balance	-16,712.94
	Total Category 30 - Fund Balance:	-16,712.94
	Total Beginning Equity:	-16,712.94
Total Revenue		0.00
Total Expense		763.07
Revenues Over/Under Expenses		-763.07
	Total Equity and Current Surplus (Deficit):	-17,476.01
	Total Liabilities, Equity and Current Surplus (Deficit):	136,128.89

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 503 - Bayne Rd Bend Fund		
Assets		
Category: 10 - Current Assets		
503-0000-10099	Legacy Cash Clearing	0.00
503-0000-10220	Interest Receivable	0.00
503-0000-10999	Bayne Rd Bend Fund (Restricted)	0.00
	Total Category 10 - Current Assets:	0.00
	Total Assets:	0.00
		<u>0.00</u>
Liability		
Category: 20 - Current Liabilities		
503-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
503-0000-21130	Construction Advance	0.00
	Total Category 21 - Non-current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
503-0000-30000	Fund Balance	0.00
	Total Category 30 - Fund Balance:	0.00
	Total Beginning Equity:	0.00
Total Revenue		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>0.00</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 504 - Kelsey South Fund		
Assets		
Category: 10 - Current Assets		
504-0000-10099	Legacy Cash Clearing	0.00
504-0000-10213	Assessment Receivable	0.00
504-0000-10220	Interest Receivable	0.00
504-0000-10999	Kelsey South Fund (Restricted)	0.00
	Total Category 10 - Current Assets:	0.00
	Total Assets:	0.00
		<u><u>0.00</u></u>
Liability		
Category: 20 - Current Liabilities		
504-0000-20100	Accounts Payable	0.00
504-0000-20102	Accounts Payable Pending	0.00
504-0000-20300	Interest Payable	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
504-0000-21110	Loans Payable	0.00
	Total Category 21 - Non-current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
504-0000-30000	Fund Balance	0.00
	Total Category 30 - Fund Balance:	0.00
	Total Beginning Equity:	0.00
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 505 - Pilot Hill North Fund		
Assets		
Category: 10 - Current Assets		
505-0000-10099	Legacy Cash Clearing	0.00
505-0000-10999	Pilot Hill North Fund (Restricted)	0.00
	Total Category 10 - Current Assets:	0.00
	Total Assets:	0.00
		0.00
Liability		
Category: 20 - Current Liabilities		
505-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
505-0000-30000	Fund Balance	0.00
	Total Category 30 - Fund Balance:	0.00
	Total Beginning Equity:	0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	0.00

Balance Sheet

As Of 07/31/2022

Account	Name	Balance
Fund: 506 - Pilot Hill South Fund		
Assets		
Category: 10 - Current Assets		
506-0000-10099	Legacy Cash Clearing	0.00
506-0000-10213	Assessment Receivable	0.00
506-0000-10220	Interest Receivable	0.00
506-0000-10999	Pilot Hill South Fund (Restricted)	0.00
	Total Category 10 - Current Assets:	0.00
	Total Assets:	0.00
		<u>0.00</u>
Liability		
Category: 20 - Current Liabilities		
506-0000-20100	Accounts Payable	0.00
506-0000-20102	Accounts Payable Pending	0.00
	Total Category 20 - Current Liabilities:	0.00
Category: 21 - Non-current Liabilities		
506-0000-21130	Construction Advance	0.00
	Total Category 21 - Non-current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Category: 30 - Fund Balance		
506-0000-30000	Fund Balance	0.00
	Total Category 30 - Fund Balance:	0.00
	Total Beginning Equity:	0.00
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>0.00</u>

Balance Sheet

As Of 07/31/2022

Account	Name	Balance	
Fund: 999 - Pooled Cash Fund			
Assets			
Category: 10 - Current Assets			
999-0000-10100	EDSB - Disbursements	-1,055,716.54	
999-0000-10101	EDSB - Receipts	2,261,330.50	
999-0000-10110	LAIF	7,422,560.51	
999-0000-13100	Due From Fund 100	33,337.97	
999-0000-13101	Due From Fund 101	0.00	
999-0000-13102	Due From Fund 102	0.00	
999-0000-13103	Due From Fund 103	0.00	
999-0000-13104	Due From Fund 104	0.00	
999-0000-13110	Due From Fund 110	0.00	
999-0000-13111	Due From Fund 111	0.00	
999-0000-13112	Due From Fund 112	0.00	
999-0000-13113	Due From Fund 113	0.00	
999-0000-13114	Due From Fund 114	0.00	
999-0000-13120	Due From Fund 120	0.00	
999-0000-13121	Due From Fund 121	0.00	
999-0000-13200	Due From Fund 200	241.32	
999-0000-13201	Due From Fund 201	0.00	
999-0000-13210	Due From Fund 210	0.00	
999-0000-13300	Due From Fund 300	0.00	
999-0000-13400	Due From Fund 400	0.00	
999-0000-13500	Due From Fund 500	0.00	
999-0000-13501	Due From Fund 501	0.00	
999-0000-13502	Due From Fund 502	0.00	
999-0000-13503	Due From Fund 503	0.00	
999-0000-13504	Due From Fund 504	0.00	
999-0000-13505	Due From Fund 505	0.00	
999-0000-13506	Due From Fund 506	0.00	
	Total Category 10 - Current Assets:	8,661,753.76	
	Total Assets:	8,661,753.76	<u>8,661,753.76</u>
Liability			
Category: 20 - Current Liabilities			
999-0000-20102	Accounts Payable	33,579.29	
999-0000-23100	Due To Fund	8,628,174.47	
	Total Category 20 - Current Liabilities:	8,661,753.76	
	Total Liability:	8,661,753.76	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):	8,661,753.76	<u>8,661,753.76</u>



Account	Name	Prior Year Balance	Current Year Balance
Assets			
0000-10099	Legacy Cash Clearing	6,843.83	90,854.78
0000-10100	EDSB - Disbursements	62,047.13	-1,055,716.54
0000-10101	EDSB - Receipts	1,935,578.22	2,261,330.50
0000-10102	Petty Cash	350.00	350.00
0000-10103	Cash Drawer	100.00	100.00
0000-10110	LAIF	7,413,775.40	7,422,560.51
0000-10120	Fiscal Agent Cash	49,109.37	66,443.94
0000-10211	Accounts Receivable	320,023.55	228,605.50
0000-10213	Assessment Receivable	157,307.70	107,590.34
0000-10999	Water Fund	9,411,400.75	8,645,586.47
0000-11100	Land and Land Rights	770,974.94	770,974.94
0000-11110	Construction in Progress	1,539,272.10	1,539,272.10
0000-11120	Fixed Assets - Source of Supply	7,051,065.27	7,051,065.27
0000-11121	Fixed Assets - Water Treatment	20,315,368.53	20,315,368.53
0000-11122	Fixed Assets - Trans. & Distrib.	14,354,067.07	14,354,067.07
0000-11123	Fixed Assets - General Plant	1,356,840.07	1,356,840.07
0000-11124	Fixed Assets - Septic Facilities	876,640.67	876,640.67
0000-11130	Accumulated Depreciation	-20,571,823.71	-20,571,823.71
0000-11200	Inventory	-0.06	-0.06
0000-12000	Deferred Outflow - Pension	1,381,198.62	1,381,198.62
0000-13100	Due From Fund 100	143.28	33,337.97
0000-13200	Due From Fund 200	4.43	241.32
0000-30100	RESTRICT RESERVE FUND	-587,357.00	-587,357.00
Total Assets:		<u>45,842,930.16</u>	<u>44,287,531.29</u>
Liability			
0000-20100	Accounts Payable	10,943.15	10,943.15
0000-20102	Accounts Payable Pending	1,752.08	68,615.24
0000-20110	Overpayments/Refunds	-257.53	-257.53
0000-20201	Use Tax Payable	-137.16	-137.16
0000-20202	Payroll Withholding - ICMA	193.76	193.76
0000-20203	Union Dues Payable	-11.60	-11.43
0000-20204	CalPERS Member Contributions	-0.38	-32.20
0000-20205	AFLAC Premiums	-950.40	-3,256.33
0000-20206	FUTA Payable	91.20	0.00
0000-20400	Construction Deposits	1,000.00	1,000.00
0000-20600	Compensated Absences	61,661.39	61,661.39
0000-21100	Bonds Payable	159,881.58	153,159.74
0000-21110	Loans Payable	9,321,388.09	9,065,928.84
0000-21130	Construction Advance	11,776.21	10,248.70
0000-21200	Other Post-employment Benefits	1,440,553.99	1,440,553.99
0000-21300	Net Pension Liability	6,000,118.14	6,000,118.14
0000-22000	Deferred Inflow - Pension	353,517.75	353,517.75
0000-23100	Due To Fund	9,411,400.75	8,628,174.47
0000-29999	E Billing Clearing Account	-64.40	-64.40
Total Liability:		<u>26,772,856.62</u>	<u>25,790,356.12</u>
Equity			
0000-30000	Fund Balance	19,980,478.17	20,345,571.29
0000-39999	Prior Period Adjustment	-135,626.02	-135,626.02
Total Beginning Equity:		<u>19,844,852.15</u>	<u>20,209,945.27</u>

Consolidated Balance Sheet Report

As Of 07/31/2022

Account	Name	Prior Year Balance	Current Year Balance
Total Revenue		96,977.23	22,524.94
Total Expense		872,038.37	1,736,035.22
	Total Equity and Current Surplus (Deficit):	19,069,791.01	18,496,434.99
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>45,842,647.63</u>	<u>44,286,791.11</u>
	*** OUT OF BALANCE ***	282.53	740.18



		August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
Fund: 100 - Water Fund													
Asset													
100-0000-10099	Legacy Cash Clearing	818.25	130.00	2,300.85	775.10	-4,024.20	139.65	0.00	891.30	720.00	1,398.20	5,401.59	0.00
100-0000-10211	Accounts Receivable	521,200.98	-572,710.89	-126,521.52	182,627.40	178,324.47	-273,915.50	333,779.71	-355,746.00	488,705.05	-433,595.09	493,005.48	-510,043.94
100-0000-10999	Water Fund	24,172.40	264,716.26	-212,519.87	78,026.16	-433,359.96	898,550.82	-76,869.77	-106,063.07	-419,991.24	894,257.81	-1,641,451.18	-364,179.10
	Asset Total:	546,191.63	-307,864.63	-336,740.54	261,428.66	-259,059.69	624,774.97	256,909.94	-460,917.77	69,433.81	462,060.92	-1,143,044.11	-874,223.04
Liability													
100-0000-20102	Accounts Payable Pending	137.41	42,923.20	-21,744.48	105,528.88	-139,824.87	10,653.63	-4,211.79	8,296.36	7,405.05	72,050.25	22,985.41	-71,004.36
100-0000-20203	Union Dues Payable	0.00	0.01	0.02	-1,152.47	1,152.52	0.02	508.16	-508.15	0.02	0.03	0.00	0.01
100-0000-20204	CalPERS Member Contributions	0.00	0.00	0.00	-8,740.71	13,252.24	-4,527.85	0.00	0.00	0.00	0.00	0.00	-15.50
100-0000-20205	AFLAC Premiums	-1,047.96	-1,047.96	-590.09	-621.53	1,323.12	40.02	-0.37	40.00	40.00	-521.16	40.00	40.00
100-0000-20206	FUTA Payable	12.00	12.00	12.00	0.00	-127.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liability Total:	898.55	-41,887.25	22,322.55	-95,014.17	124,224.19	-6,165.82	3,704.00	-7,828.21	-7,445.07	-71,529.12	-23,025.41	70,979.85
	Fund 100 Total:	547,090.18	-349,751.88	-314,417.99	166,414.49	-134,835.50	618,609.15	260,613.94	-468,745.98	61,988.74	390,531.80	-1,166,069.52	-803,243.19
Fund: 101 - Retiree Health Fund													
Asset													
101-0000-10099	Legacy Cash Clearing	5,090.77	0.00	3,294.76	1,215.71	-9,601.24	4,601.41	0.00	823.27	2,070.87	1,026.41	1,644.09	0.00
101-0000-10211	Accounts Receivable	-2,565.07	3,941.86	-3,294.76	889.27	-2,104.98	2,022.98	-536.10	2,127.66	-699.48	2,113.02	-262.70	447.70
101-0000-10999	Retiree Health	-6,852.58	-6,852.58	-6,011.52	-4,777.95	8,027.07	-3,228.80	2,009.49	-8,795.61	-5,116.47	-3,679.16	-6,553.78	-2,583.25
	Asset Total:	-4,326.88	-2,910.72	-6,011.52	-2,672.97	-3,679.15	3,395.59	1,473.39	-5,844.68	-3,745.08	-539.73	-5,172.39	-2,135.55
Liability													
101-0000-20102	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,437.32	-1,437.32	0.00
	Liability Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,437.32	1,437.32	0.00
	Fund 101 Total:	-4,326.88	-2,910.72	-6,011.52	-2,672.97	-3,679.15	3,395.59	1,473.39	-5,844.68	-3,745.08	-1,977.05	-3,735.07	-2,135.55
Fund: 102 - SMUD Fund													
Asset													
102-0000-10999	SMUD Fund	0.00	0.00	510.76	0.00	0.00	332.86	0.00	0.00	0.00	6,686.00	-5,426.00	-1,260.00
	Asset Total:	0.00	0.00	510.76	0.00	0.00	332.86	0.00	0.00	0.00	6,686.00	-5,426.00	-1,260.00
Liability													
102-0000-20102	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,686.00	-5,426.00	-1,260.00
	Liability Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,686.00	5,426.00	1,260.00
	Fund 102 Total:	0.00	0.00	510.76	0.00	0.00	332.86	0.00	0.00	0.00	0.00	0.00	0.00

Monthly Activity Report

		August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
Fund: 103 - Hydroelectric Fund													
Asset													
103-0000-10099	Legacy Cash Clearing	2,325.96	8,577.20	7,071.92	6,844.42	-31,663.33	6,610.18	0.00	0.00	3,689.29	2,893.16	3,745.36	0.00
103-0000-10211	Accounts Receivable	-1,890.56	-300.00	870.75	-6,409.18	6,677.88	-6,908.67	368.58	68.58	368.96	-299.17	68.96	68.96
103-0000-10999	Hydroelectric	-67.70	-67.70	250.83	-68.17	32,649.86	2,044.09	1,326.18	-68.58	0.00	-69.41	-68.96	6,341.71
	Asset Total:	367.70	8,209.50	8,193.50	367.07	7,664.41	1,745.60	1,694.76	0.00	4,058.25	2,524.58	3,745.36	6,410.67
	Fund 103 Total:	367.70	8,209.50	8,193.50	367.07	7,664.41	1,745.60	1,694.76	0.00	4,058.25	2,524.58	3,745.36	6,410.67
Fund: 110 - Capital Replace Fund													
Asset													
110-0000-10999	Capital Replacement	0.00	0.00	292.14	0.00	0.00	585.64	0.00	0.00	0.00	0.00	0.00	0.00
	Asset Total:	0.00	0.00	292.14	0.00	0.00	585.64	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 110 Total:	0.00	0.00	292.14	0.00	0.00	585.64	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 111 - Capital Reserve Fund													
Asset													
111-0000-10999	Capital Reserve	28,446.27	-17,033.75	-5,850.15	-2,073.75	-13,107.50	56.36	0.00	-217,354.46	-167.50	-19,205.90	1,442,249.00	-886,819.89
	Asset Total:	28,446.27	-17,033.75	-5,850.15	-2,073.75	-13,107.50	56.36	0.00	-217,354.46	-167.50	-19,205.90	1,442,249.00	-886,819.89
Liability													
111-0000-20102	Accounts Payable Pending	0.00	0.00	0.00	12,870.00	-12,870.00	0.00	0.00	0.00	0.00	0.00	3,619.87	-3,619.87
	Liability Total:	0.00	0.00	0.00	-12,870.00	12,870.00	0.00	0.00	0.00	0.00	0.00	-3,619.87	3,619.87
	Fund 111 Total:	28,446.27	-17,033.75	-5,850.15	-14,943.75	-237.50	56.36	0.00	-217,354.46	-167.50	-19,205.90	1,438,629.13	-883,200.02
Fund: 112 - ALT Fund													
Asset													
112-0000-10211	Accounts Receivable	80,979.34	-83,308.55	-21,576.57	36,912.41	79,994.33	-81,214.86	82,821.16	-94,478.45	88,201.07	-83,904.33	80,870.82	-86,849.85
112-0000-10999	ALT Fund Supplementry Charge (Restricted)	25,284.21	83,394.10	22,401.98	75,703.50	-260,730.44	81,288.97	28,637.00	94,538.67	21,392.48	83,968.60	-264,641.69	86,961.75
	Asset Total:	106,263.55	85.55	825.41	112,615.91	-180,736.11	74.11	111,458.16	60.22	109,593.55	64.27	-183,770.87	111.90
Liability													
112-0000-20102	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293,678.39	-293,678.39	0.00
112-0000-21110	Loan Payable	0.00	0.00	0.00	0.00	-220,441.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liability Total:	0.00	0.00	0.00	0.00	220,441.22	0.00	0.00	0.00	0.00	-293,678.39	293,678.39	0.00
	Fund 112 Total:	106,263.55	85.55	825.41	112,615.91	39,705.11	74.11	111,458.16	60.22	109,593.55	-293,614.12	109,907.52	111.90
Fund: 120 - State Revolving Fund													
Asset													
120-0000-10120	Fiscal Agent Cash	2,296.95	4,593.90	2,296.95	2,296.95	-10,228.83	2,296.95	2,296.95	2,296.95	2,296.95	0.00	4,593.90	2,296.95
120-0000-10999	State Revolving Fund (Restricted)	-2,296.95	-4,593.90	-2,296.95	-2,296.95	-2,296.95	-1,797.13	-2,296.95	-2,296.95	-2,296.95	0.00	-4,593.90	-2,296.95
	Asset Total:	0.00	0.00	0.00	0.00	-12,525.78	499.82	0.00	0.00	0.00	0.00	0.00	0.00

Monthly Activity Report

		August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
Liability													
120-0000-21110	Loans Payable	0.00	0.00	0.00	0.00	-10,213.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liability Total:	0.00	0.00	0.00	0.00	10,213.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 120 Total:	0.00	0.00	0.00	0.00	-2,312.67	499.82	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 121 - SMER Fund													
Asset													
121-0000-10999	Stumpy Meadows Emergency Reserve Fund	0.00	0.00	503.64	-5,971.26	-3,694.86	405.72	0.00	0.00	0.00	0.00	0.00	0.00
	Asset Total:	0.00	0.00	503.64	-5,971.26	-3,694.86	405.72	0.00	0.00	0.00	0.00	0.00	0.00
Liability													
121-0000-20102	Accounts Payable Pending	0.00	0.00	2,724.34	970.52	-3,694.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liability Total:	0.00	0.00	-2,724.34	-970.52	3,694.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 121 Total:	0.00	0.00	-2,220.70	-6,941.78	0.00	405.72	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 200 - Zone Fund													
Asset													
200-0000-10211	Accounts Receivable	24,255.15	-24,624.15	-6,128.59	11,714.19	22,411.84	-24,756.27	25,313.87	-27,348.50	29,333.98	-28,452.18	24,815.42	-27,073.97
200-0000-10999	Zone Fund	-2,633.15	12,489.98	-2,046.60	9,124.88	-38,192.62	10,939.69	-294.06	352.26	-23,647.57	7,609.98	-7,141.05	-5,806.34
	Asset Total:	21,622.00	-12,134.17	-8,175.19	20,839.07	-15,780.78	-13,816.58	25,019.81	-26,996.24	5,686.41	-20,842.20	17,674.37	-32,880.31
Liability													
200-0000-20102	Accounts Payable Pending	0.00	350.08	475.71	777.59	-1,607.81	645.75	388.25	-792.68	0.00	2,398.39	-209.10	-2,189.29
	Liability Total:	0.00	-350.08	-475.71	-777.59	1,607.81	-645.75	-388.25	792.68	0.00	-2,398.39	209.10	2,189.29
	Fund 200 Total:	21,622.00	-12,484.25	-8,650.90	20,061.48	-14,172.97	-14,462.33	24,631.56	-26,203.56	5,686.41	-23,240.59	17,883.47	-30,691.02
Fund: 210 - CDS Capital Reserve Fund													
Asset													
210-0000-10999	CDS Reserve Fund (Restricted)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	0.00	0.00	0.00	0.00
	Asset Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	0.00	0.00	0.00	0.00
	Fund 210 Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	0.00	0.00	0.00	0.00
Fund: 211 - CDS M & O Fund													
Asset													
211-0000-10999	CDS M & O Fund (Restricted)	0.00	0.00	109.33	0.00	0.00	198.70	0.00	0.00	0.00	0.00	0.00	0.00
	Asset Total:	0.00	0.00	109.33	0.00	0.00	198.70	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 211 Total:	0.00	0.00	109.33	0.00	0.00	198.70	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 400 - Capital Facility Charge Fund													
Asset													
400-0000-10099	Legacy Cash Clearing	0.00	9,200.00	0.00	0.00	-9,200.00	9,200.00	0.00	18,400.00	20,700.00	6,900.00	0.00	0.00
400-0000-10211	Accounts Receivable	9,200.00	-9,200.00	0.00	4,100.00	0.00	-13,300.00	0.00	0.00	0.00	0.00	11,684.00	-11,684.00

Monthly Activity Report

		August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
400-0000-10999	Capital Facility Charge Fund (Restricted)	0.00	0.00	106.71	0.00	9,200.00	13.84	0.00	0.00	0.00	0.00	0.00	11,684.00
	Asset Total:	9,200.00	0.00	106.71	4,100.00	0.00	-4,086.16	0.00	18,400.00	20,700.00	6,900.00	11,684.00	0.00
	Fund 400 Total:	9,200.00	0.00	106.71	4,100.00	0.00	-4,086.16	0.00	18,400.00	20,700.00	6,900.00	11,684.00	0.00
Fund: 401 - Water Development Fund													
Asset													
401-0000-10999	Water Development Fund (Restricted)	0.00	0.00	114.64	0.00	0.00	34.98	0.00	0.00	0.00	0.00	0.00	0.00
	Asset Total:	0.00	0.00	114.64	0.00	0.00	34.98	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 401 Total:	0.00	0.00	114.64	0.00	0.00	34.98	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 500 - Stewart Mine Fund													
Asset													
500-0000-10213	Assessment Receivable	-786.57	0.00	0.00	0.00	0.00	-7,564.00	0.00	0.00	0.00	-6,567.00	0.00	0.00
500-0000-10999	Stewart Mine Fund (Restricted)	786.57	-10,519.03	-346.23	0.00	-383.03	7,612.73	0.00	-381.53	0.00	6,567.00	0.00	-381.55
	Asset Total:	0.00	-10,519.03	-346.23	0.00	-383.03	48.73	0.00	-381.53	0.00	0.00	0.00	-381.55
Liability													
500-0000-20102	Accounts Payable Pending	0.00	381.40	-381.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-0000-21100	Bonds Payable	0.00	-6,721.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-0000-21130	Construction Advance	0.00	-381.40	0.00	0.00	-383.03	0.00	0.00	-381.53	0.00	0.00	0.00	-381.55
	Liability Total:	0.00	6,721.84	381.40	0.00	383.03	0.00	0.00	381.53	0.00	0.00	0.00	381.55
	Fund 500 Total:	0.00	-3,797.19	35.17	0.00	0.00	48.73	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 501 - Garden Valley Fund													
Asset													
501-0000-10999	Garden Valley Fund (Restricted)	0.00	0.00	17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Asset Total:	0.00	0.00	17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 501 Total:	0.00	0.00	17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 502 - Kelsey North Fund													
Asset													
502-0000-10213	Assessment Receivable	-1,659.79	0.00	0.00	0.00	0.00	-19,240.00	0.00	0.00	0.00	-13,900.00	0.00	0.00
502-0000-10999	Kelsey North Fund (Restricted)	1,659.79	-15,397.73	-734.81	0.00	-766.17	19,240.00	0.00	-16,160.79	0.00	13,900.00	0.00	-763.07
	Asset Total:	0.00	-15,397.73	-734.81	0.00	-766.17	0.00	0.00	-16,160.79	0.00	0.00	0.00	-763.07
Liability													
502-0000-20102	Accounts Payable Pending	0.00	762.91	-762.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502-0000-21110	Loans Payable	0.00	-12,198.08	0.00	0.00	0.00	0.00	0.00	-12,606.84	0.00	0.00	0.00	0.00
	Liability Total:	0.00	11,435.17	762.91	0.00	0.00	0.00	0.00	12,606.84	0.00	0.00	0.00	0.00
	Fund 502 Total:	0.00	-3,962.56	28.10	0.00	-766.17	0.00	0.00	-3,553.95	0.00	0.00	0.00	-763.07
Fund: 999 - Pooled Cash Fund													
Asset													
999-0000-10100	EDSB - Disbursements	-140.30	-8,746.07	-1,408.68	127,790.19	-110,492.77	-9,569.46	-3,147.79	-76,888.04	-599,146.75	82,706.00	2,543.25	-521,263.25
999-0000-10101	EDSB - Receipts	68,639.16	314,881.72	-208,604.13	19,876.27	-592,161.83	1,021,577.26	-44,340.32	-185,342.02	159,853.50	900,642.92	-491,430.81	-637,839.44

Monthly Activity Report

		August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
999-0000-10110	LAIF	0.00	0.00	4,514.44	0.00	0.00	4,270.67	0.00	0.00	0.00	0.00	0.00	0.00
999-0000-13100	Due From Fund 100	137.41	42,923.20	-21,744.48	105,528.88	-139,824.87	10,653.63	-4,211.79	8,296.36	7,405.05	72,050.25	22,985.41	-71,004.36
999-0000-13101	Due From Fund 101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,437.32	-1,437.32	0.00
999-0000-13102	Due From Fund 102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,686.00	-5,426.00	-1,260.00
999-0000-13111	Due From Fund 111	0.00	0.00	0.00	12,870.00	-12,870.00	0.00	0.00	0.00	0.00	0.00	3,619.87	-3,619.87
999-0000-13112	Due From Fund 112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293,678.39	-293,678.39	0.00
999-0000-13121	Due From Fund 121	0.00	0.00	2,724.34	970.52	-3,694.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999-0000-13200	Due From Fund 200	0.00	350.08	475.71	777.59	-1,607.81	645.75	388.25	-792.68	0.00	2,398.39	-209.10	-2,189.29
999-0000-13500	Due From Fund 500	0.00	381.40	-381.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999-0000-13502	Due From Fund 502	0.00	762.91	-762.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Asset Total:	68,636.27	350,553.24	-225,187.11	267,813.45	-860,652.14	1,027,577.85	-51,311.65	-254,726.38	-431,888.20	1,359,599.27	-763,033.09	-1,237,176.21
	Liability												
999-0000-20102	Accounts Payable	137.41	44,417.59	-19,688.74	120,146.99	-157,997.54	11,299.38	-3,823.54	7,503.68	7,405.05	376,250.35	-274,145.53	-78,073.52
999-0000-23100	Due To Fund	68,498.86	306,135.65	-205,498.37	147,666.46	-702,654.60	1,016,278.47	-47,488.11	-262,230.06	-439,293.25	983,348.92	-488,887.56	-1,159,102.69
	Liability Total:	-68,636.27	-350,553.24	225,187.11	-267,813.45	860,652.14	-1,027,577.85	51,311.65	254,726.38	431,888.20	-1,359,599.27	763,033.09	1,237,176.21
	Fund 999 Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Surplus (Deficit):	-708,662.82	381,645.30	326,917.77	-279,000.45	108,634.44	-607,438.77	-399,871.81	709,242.41	-198,114.37	-61,918.72	-412,044.89	1,713,510.28

Monthly Activity Report

Group Summary

Account Typ...	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
Fund: 100 - Water Fund												
Asset	546,191.63	-307,864.63	-336,740.54	261,428.66	-259,059.69	624,774.97	256,909.94	-460,917.77	69,433.81	462,060.92	-1,143,044.11	-874,223.04
Liability	898.55	-41,887.25	22,322.55	-95,014.17	124,224.19	-6,165.82	3,704.00	-7,828.21	-7,445.07	-71,529.12	-23,025.41	70,979.85
Fund 100 Total:	547,090.18	-349,751.88	-314,417.99	166,414.49	-134,835.50	618,609.15	260,613.94	-468,745.98	61,988.74	390,531.80	-1,166,069.52	-803,243.19
Fund: 101 - Retiree Health Fund												
Asset	-4,326.88	-2,910.72	-6,011.52	-2,672.97	-3,679.15	3,395.59	1,473.39	-5,844.68	-3,745.08	-539.73	-5,172.39	-2,135.55
Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,437.32	1,437.32	0.00
Fund 101 Total:	-4,326.88	-2,910.72	-6,011.52	-2,672.97	-3,679.15	3,395.59	1,473.39	-5,844.68	-3,745.08	-1,977.05	-3,735.07	-2,135.55
Fund: 102 - SMUD Fund												
Asset	0.00	0.00	510.76	0.00	0.00	332.86	0.00	0.00	0.00	6,686.00	-5,426.00	-1,260.00
Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,686.00	5,426.00	1,260.00
Fund 102 Total:	0.00	0.00	510.76	0.00	0.00	332.86	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 103 - Hydroelectric Fund												
Asset	367.70	8,209.50	8,193.50	367.07	7,664.41	1,745.60	1,694.76	0.00	4,058.25	2,524.58	3,745.36	6,410.67
Fund 103 Total:	367.70	8,209.50	8,193.50	367.07	7,664.41	1,745.60	1,694.76	0.00	4,058.25	2,524.58	3,745.36	6,410.67
Fund: 110 - Capital Replace Fund												
Asset	0.00	0.00	292.14	0.00	0.00	585.64	0.00	0.00	0.00	0.00	0.00	0.00
Fund 110 Total:	0.00	0.00	292.14	0.00	0.00	585.64	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 111 - Capital Reserve Fund												
Asset	28,446.27	-17,033.75	-5,850.15	-2,073.75	-13,107.50	56.36	0.00	-217,354.46	-167.50	-19,205.90	1,442,249.00	-886,819.89
Liability	0.00	0.00	0.00	-12,870.00	12,870.00	0.00	0.00	0.00	0.00	0.00	-3,619.87	3,619.87
Fund 111 Total:	28,446.27	-17,033.75	-5,850.15	-14,943.75	-237.50	56.36	0.00	-217,354.46	-167.50	-19,205.90	1,438,629.13	-883,200.02
Fund: 112 - ALT Fund												
Asset	106,263.55	85.55	825.41	112,615.91	-180,736.11	74.11	111,458.16	60.22	109,593.55	64.27	-183,770.87	111.90
Liability	0.00	0.00	0.00	0.00	220,441.22	0.00	0.00	0.00	0.00	-293,678.39	293,678.39	0.00
Fund 112 Total:	106,263.55	85.55	825.41	112,615.91	39,705.11	74.11	111,458.16	60.22	109,593.55	-293,614.12	109,907.52	111.90
Fund: 120 - State Revolving Fund												
Asset	0.00	0.00	0.00	0.00	-12,525.78	499.82	0.00	0.00	0.00	0.00	0.00	0.00
Liability	0.00	0.00	0.00	0.00	10,213.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 120 Total:	0.00	0.00	0.00	0.00	-2,312.67	499.82	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 121 - SMER Fund												
Asset	0.00	0.00	503.64	-5,971.26	-3,694.86	405.72	0.00	0.00	0.00	0.00	0.00	0.00
Liability	0.00	0.00	-2,724.34	-970.52	3,694.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 121 Total:	0.00	0.00	-2,220.70	-6,941.78	0.00	405.72	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 200 - Zone Fund												
Asset	21,622.00	-12,134.17	-8,175.19	20,839.07	-15,780.78	-13,816.58	25,019.81	-26,996.24	5,686.41	-20,842.20	17,674.37	-32,880.31

Monthly Activity Report

Account Typ...	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
Liability	0.00	-350.08	-475.71	-777.59	1,607.81	-645.75	-388.25	792.68	0.00	-2,398.39	209.10	2,189.29
Fund 200 Total:	21,622.00	-12,484.25	-8,650.90	20,061.48	-14,172.97	-14,462.33	24,631.56	-26,203.56	5,686.41	-23,240.59	17,883.47	-30,691.02
Fund: 210 - CDS Capital Reserve Fund												
Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	0.00	0.00	0.00	0.00
Fund 210 Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	0.00	0.00	0.00	0.00
Fund: 211 - CDS M & O Fund												
Asset	0.00	0.00	109.33	0.00	0.00	198.70	0.00	0.00	0.00	0.00	0.00	0.00
Fund 211 Total:	0.00	0.00	109.33	0.00	0.00	198.70	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 400 - Capital Facility Charge Fund												
Asset	9,200.00	0.00	106.71	4,100.00	0.00	-4,086.16	0.00	18,400.00	20,700.00	6,900.00	11,684.00	0.00
Fund 400 Total:	9,200.00	0.00	106.71	4,100.00	0.00	-4,086.16	0.00	18,400.00	20,700.00	6,900.00	11,684.00	0.00
Fund: 401 - Water Development Fund												
Asset	0.00	0.00	114.64	0.00	0.00	34.98	0.00	0.00	0.00	0.00	0.00	0.00
Fund 401 Total:	0.00	0.00	114.64	0.00	0.00	34.98	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 500 - Stewart Mine Fund												
Asset	0.00	-10,519.03	-346.23	0.00	-383.03	48.73	0.00	-381.53	0.00	0.00	0.00	-381.55
Liability	0.00	6,721.84	381.40	0.00	383.03	0.00	0.00	381.53	0.00	0.00	0.00	381.55
Fund 500 Total:	0.00	-3,797.19	35.17	0.00	0.00	48.73	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 501 - Garden Valley Fund												
Asset	0.00	0.00	17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 501 Total:	0.00	0.00	17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 502 - Kelsey North Fund												
Asset	0.00	-15,397.73	-734.81	0.00	-766.17	0.00	0.00	-16,160.79	0.00	0.00	0.00	-763.07
Liability	0.00	11,435.17	762.91	0.00	0.00	0.00	0.00	12,606.84	0.00	0.00	0.00	0.00
Fund 502 Total:	0.00	-3,962.56	28.10	0.00	-766.17	0.00	0.00	-3,553.95	0.00	0.00	0.00	-763.07
Fund: 999 - Pooled Cash Fund												
Asset	68,636.27	350,553.24	-225,187.11	267,813.45	-860,652.14	1,027,577.85	-51,311.65	-254,726.38	-431,888.20	1,359,599.27	-763,033.09	-1,237,176.21
Liability	-68,636.27	-350,553.24	225,187.11	-267,813.45	860,652.14	-1,027,577.85	51,311.65	254,726.38	431,888.20	-1,359,599.27	763,033.09	1,237,176.21
Fund 999 Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Surplus (Deficit):	-708,662.82	381,645.30	326,917.77	-279,000.45	108,634.44	-607,438.77	-399,871.81	709,242.41	-198,114.37	-61,918.72	-412,044.89	1,713,510.28

Monthly Activity Report

Fund Summary

Fund	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
100 - Water Fund	-547,090.18	349,751.88	314,417.99	-166,414.49	134,835.50	-618,609.15	-260,613.94	468,745.98	-61,988.74	-390,531.80	1,166,069.52	803,243.19
101 - Retiree Health Fund	4,326.88	2,910.72	6,011.52	2,672.97	3,679.15	-3,395.59	-1,473.39	5,844.68	3,745.08	1,977.05	3,735.07	2,135.55
102 - SMUD Fund	0.00	0.00	-510.76	0.00	0.00	-332.86	0.00	0.00	0.00	0.00	0.00	0.00
103 - Hydroelectric Fund	-367.70	-8,209.50	-8,193.50	-367.07	-7,664.41	-1,745.60	-1,694.76	0.00	-4,058.25	-2,524.58	-3,745.36	-6,410.67
110 - Capital Replace Fund	0.00	0.00	-292.14	0.00	0.00	-585.64	0.00	0.00	0.00	0.00	0.00	0.00
111 - Capital Reserve Fund	-28,446.27	17,033.75	5,850.15	14,943.75	237.50	-56.36	0.00	217,354.46	167.50	19,205.90	-1,438,629.13	883,200.02
112 - ALT Fund	-106,263.55	-85.55	-825.41	-112,615.91	-39,705.11	-74.11	-111,458.16	-60.22	-109,593.55	293,614.12	-109,907.52	-111.90
120 - State Revolving Fund	0.00	0.00	0.00	0.00	2,312.67	-499.82	0.00	0.00	0.00	0.00	0.00	0.00
121 - SMER Fund	0.00	0.00	2,220.70	6,941.78	0.00	-405.72	0.00	0.00	0.00	0.00	0.00	0.00
200 - Zone Fund	-21,622.00	12,484.25	8,650.90	-20,061.48	14,172.97	14,462.33	-24,631.56	26,203.56	-5,686.41	23,240.59	-17,883.47	30,691.02
210 - CDS Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00
211 - CDS M & O Fund	0.00	0.00	-109.33	0.00	0.00	-198.70	0.00	0.00	0.00	0.00	0.00	0.00
400 - Capital Facility Charge Fu...	-9,200.00	0.00	-106.71	-4,100.00	0.00	4,086.16	0.00	-18,400.00	-20,700.00	-6,900.00	-11,684.00	0.00
401 - Water Development Fund	0.00	0.00	-114.64	0.00	0.00	-34.98	0.00	0.00	0.00	0.00	0.00	0.00
500 - Stewart Mine Fund	0.00	3,797.19	-35.17	0.00	0.00	-48.73	0.00	0.00	0.00	0.00	0.00	0.00
501 - Garden Valley Fund	0.00	0.00	-17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502 - Kelsey North Fund	0.00	3,962.56	-28.10	0.00	766.17	0.00	0.00	3,553.95	0.00	0.00	0.00	763.07
999 - Pooled Cash Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Surplus (Deficit):	-708,662.82	381,645.30	326,917.77	-279,000.45	108,634.44	-607,438.77	-399,871.81	709,242.41	-198,114.37	-61,918.72	-412,044.89	1,713,510.28



Georgetown Divide PUD

Monthly Activity Report

Group Summary

Account Typ...	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
Asset	776,400.54	-7,011.74	-572,371.69	656,446.18	-1,342,720.80	1,641,828.19	345,244.41	-969,921.63	-226,328.76	1,797,247.21	-625,093.73	-3,029,117.05
Liability	-67,737.72	-374,633.56	245,453.92	-377,445.73	1,234,086.36	-1,034,389.42	54,627.40	260,679.22	424,443.13	-1,735,328.49	1,037,138.62	1,315,606.77
Total Surplus (Deficit):	-708,662.82	381,645.30	326,917.77	-279,000.45	108,634.44	-607,438.77	-399,871.81	709,242.41	-198,114.37	-61,918.72	-412,044.89	1,713,510.28

Monthly Activity Report

Fund Summary

Fund	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
100 - Water Fund	-547,090.18	349,751.88	314,417.99	-166,414.49	134,835.50	-618,609.15	-260,613.94	468,745.98	-61,988.74	-390,531.80	1,166,069.52	803,243.19
101 - Retiree Health Fund	4,326.88	2,910.72	6,011.52	2,672.97	3,679.15	-3,395.59	-1,473.39	5,844.68	3,745.08	1,977.05	3,735.07	2,135.55
102 - SMUD Fund	0.00	0.00	-510.76	0.00	0.00	-332.86	0.00	0.00	0.00	0.00	0.00	0.00
103 - Hydroelectric Fund	-367.70	-8,209.50	-8,193.50	-367.07	-7,664.41	-1,745.60	-1,694.76	0.00	-4,058.25	-2,524.58	-3,745.36	-6,410.67
110 - Capital Replace Fund	0.00	0.00	-292.14	0.00	0.00	-585.64	0.00	0.00	0.00	0.00	0.00	0.00
111 - Capital Reserve Fund	-28,446.27	17,033.75	5,850.15	14,943.75	237.50	-56.36	0.00	217,354.46	167.50	19,205.90	-1,438,629.13	883,200.02
112 - ALT Fund	-106,263.55	-85.55	-825.41	-112,615.91	-39,705.11	-74.11	-111,458.16	-60.22	-109,593.55	293,614.12	-109,907.52	-111.90
120 - State Revolving Fund	0.00	0.00	0.00	0.00	2,312.67	-499.82	0.00	0.00	0.00	0.00	0.00	0.00
121 - SMER Fund	0.00	0.00	2,220.70	6,941.78	0.00	-405.72	0.00	0.00	0.00	0.00	0.00	0.00
200 - Zone Fund	-21,622.00	12,484.25	8,650.90	-20,061.48	14,172.97	14,462.33	-24,631.56	26,203.56	-5,686.41	23,240.59	-17,883.47	30,691.02
210 - CDS Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00
211 - CDS M & O Fund	0.00	0.00	-109.33	0.00	0.00	-198.70	0.00	0.00	0.00	0.00	0.00	0.00
400 - Capital Facility Charge Fu...	-9,200.00	0.00	-106.71	-4,100.00	0.00	4,086.16	0.00	-18,400.00	-20,700.00	-6,900.00	-11,684.00	0.00
401 - Water Development Fund	0.00	0.00	-114.64	0.00	0.00	-34.98	0.00	0.00	0.00	0.00	0.00	0.00
500 - Stewart Mine Fund	0.00	3,797.19	-35.17	0.00	0.00	-48.73	0.00	0.00	0.00	0.00	0.00	0.00
501 - Garden Valley Fund	0.00	0.00	-17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502 - Kelsey North Fund	0.00	3,962.56	-28.10	0.00	766.17	0.00	0.00	3,553.95	0.00	0.00	0.00	763.07
999 - Pooled Cash Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Surplus (Deficit):	-708,662.82	381,645.30	326,917.77	-279,000.45	108,634.44	-607,438.77	-399,871.81	709,242.41	-198,114.37	-61,918.72	-412,044.89	1,713,510.28



	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	
Category: 10 - Current Assets													
SubCategory: 101 - Cash and Investments													
120-0000-10120	Fiscal Agent Cash	2,296.95	4,593.90	2,296.95	2,296.95	-10,228.83	2,296.95	2,296.95	2,296.95	2,296.95	0.00	4,593.90	2,296.95
999-0000-10100	EDSB - Disbursements	-140.30	-8,746.07	-1,408.68	127,790.19	-110,492.77	-9,569.46	-3,147.79	-76,888.04	-599,146.75	82,706.00	2,543.25	-521,263.25
999-0000-10101	EDSB - Receipts	68,639.16	314,881.72	-208,604.13	19,876.27	-592,161.83	1,021,577.26	-44,340.32	-185,342.02	159,853.50	900,642.92	-491,430.81	-637,839.44
999-0000-10110	LAIF	0.00	0.00	4,514.44	0.00	0.00	4,270.67	0.00	0.00	0.00	0.00	0.00	0.00
999-0000-13100	Due From Fund 100	137.41	42,923.20	-21,744.48	105,528.88	-139,824.87	10,653.63	-4,211.79	8,296.36	7,405.05	72,050.25	22,985.41	-71,004.36
999-0000-13101	Due From Fund 101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,437.32	-1,437.32	0.00
999-0000-13102	Due From Fund 102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,686.00	-5,426.00	-1,260.00
999-0000-13111	Due From Fund 111	0.00	0.00	0.00	12,870.00	-12,870.00	0.00	0.00	0.00	0.00	0.00	3,619.87	-3,619.87
999-0000-13112	Due From Fund 112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293,678.39	-293,678.39	0.00
999-0000-13121	Due From Fund 121	0.00	0.00	2,724.34	970.52	-3,694.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999-0000-13200	Due From Fund 200	0.00	350.08	475.71	777.59	-1,607.81	645.75	388.25	-792.68	0.00	2,398.39	-209.10	-2,189.29
999-0000-13500	Due From Fund 500	0.00	381.40	-381.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999-0000-13502	Due From Fund 502	0.00	762.91	-762.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SubCategory 101 - Cash and Investments Total:		70,933.22	355,147.14	-222,890.16	270,110.40	-870,880.97	1,029,874.80	-49,014.70	-252,429.43	-429,591.25	1,359,599.27	-758,439.19	-1,234,879.26
SubCategory: 102 - Receivables													
100-0000-10211	Accounts Receivable	521,200.98	-572,710.89	-126,521.52	182,627.40	178,324.47	-273,915.50	333,779.71	-355,746.00	488,705.05	-433,595.09	493,005.48	-510,043.94
101-0000-10211	Accounts Receivable	-2,565.07	3,941.86	-3,294.76	889.27	-2,104.98	2,022.98	-536.10	2,127.66	-699.48	2,113.02	-262.70	447.70
103-0000-10211	Accounts Receivable	-1,890.56	-300.00	870.75	-6,409.18	6,677.88	-6,908.67	368.58	68.58	368.96	-299.17	68.96	68.96
112-0000-10211	Accounts Receivable	80,979.34	-83,308.55	-21,576.57	36,912.41	79,994.33	-81,214.86	82,821.16	-94,478.45	88,201.07	-83,904.33	80,870.82	-86,849.85
200-0000-10211	Accounts Receivable	24,255.15	-24,624.15	-6,128.59	11,714.19	22,411.84	-24,756.27	25,313.87	-27,348.50	29,333.98	-28,452.18	24,815.42	-27,073.97
400-0000-10211	Accounts Receivable	9,200.00	-9,200.00	0.00	4,100.00	0.00	-13,300.00	0.00	0.00	0.00	0.00	11,684.00	-11,684.00
500-0000-10213	Assessment Receivable	-786.57	0.00	0.00	0.00	0.00	-7,564.00	0.00	0.00	0.00	-6,567.00	0.00	0.00
502-0000-10213	Assessment Receivable	-1,659.79	0.00	0.00	0.00	0.00	-19,240.00	0.00	0.00	0.00	-13,900.00	0.00	0.00
SubCategory 102 - Receivables Total:		628,733.48	-686,201.73	-156,650.69	229,834.09	285,303.54	-424,876.32	441,747.22	-475,376.71	605,909.58	-564,604.75	610,181.98	-635,135.10
SubCategory: 109 - Cash Clearing													
100-0000-10099	Legacy Cash Clearing	818.25	130.00	2,300.85	775.10	-4,024.20	139.65	0.00	891.30	720.00	1,398.20	5,401.59	0.00
100-0000-10999	Water Fund	24,172.40	264,716.26	-212,519.87	78,026.16	-433,359.96	898,550.82	-76,869.77	-106,063.07	-419,991.24	894,257.81	-1,641,451.18	-364,179.10
101-0000-10099	Legacy Cash Clearing	5,090.77	0.00	3,294.76	1,215.71	-9,601.24	4,601.41	0.00	823.27	2,070.87	1,026.41	1,644.09	0.00
101-0000-10999	Retiree Health	-6,852.58	-6,852.58	-6,011.52	-4,777.95	8,027.07	-3,228.80	2,009.49	-8,795.61	-5,116.47	-3,679.16	-6,553.78	-2,583.25
102-0000-10999	SMUD Fund	0.00	0.00	510.76	0.00	0.00	332.86	0.00	0.00	0.00	6,686.00	-5,426.00	-1,260.00
103-0000-10099	Legacy Cash Clearing	2,325.96	8,577.20	7,071.92	6,844.42	-31,663.33	6,610.18	0.00	0.00	3,689.29	2,893.16	3,745.36	0.00
103-0000-10999	Hydroelectric	-67.70	-67.70	250.83	-68.17	32,649.86	2,044.09	1,326.18	-68.58	0.00	-69.41	-68.96	6,341.71
110-0000-10999	Capital Replacement	0.00	0.00	292.14	0.00	0.00	585.64	0.00	0.00	0.00	0.00	0.00	0.00

Monthly Activity Report

		August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
111-0000-10999	Capital Reserve	28,446.27	-17,033.75	-5,850.15	-2,073.75	-13,107.50	56.36	0.00	-217,354.46	-167.50	-19,205.90	1,442,249.00	-886,819.89
112-0000-10999	ALT Fund Supplementry Charge (Restricted)	25,284.21	83,394.10	22,401.98	75,703.50	-260,730.44	81,288.97	28,637.00	94,538.67	21,392.48	83,968.60	-264,641.69	86,961.75
120-0000-10999	State Revolving Fund (Restricted)	-2,296.95	-4,593.90	-2,296.95	-2,296.95	-2,296.95	-1,797.13	-2,296.95	-2,296.95	-2,296.95	0.00	-4,593.90	-2,296.95
121-0000-10999	Stumpy Meadows Emergency Reserve Fund	0.00	0.00	503.64	-5,971.26	-3,694.86	405.72	0.00	0.00	0.00	0.00	0.00	0.00
200-0000-10999	Zone Fund	-2,633.15	12,489.98	-2,046.60	9,124.88	-38,192.62	10,939.69	-294.06	352.26	-23,647.57	7,609.98	-7,141.05	-5,806.34
210-0000-10999	CDS Reserve Fund (Restricted)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	0.00	0.00	0.00	0.00
211-0000-10999	CDS M & O Fund (Restricted)	0.00	0.00	109.33	0.00	0.00	198.70	0.00	0.00	0.00	0.00	0.00	0.00
400-0000-10099	Legacy Cash Clearing	0.00	9,200.00	0.00	0.00	-9,200.00	9,200.00	0.00	18,400.00	20,700.00	6,900.00	0.00	0.00
400-0000-10999	Capital Facility Charge Fund (Restricted)	0.00	0.00	106.71	0.00	9,200.00	13.84	0.00	0.00	0.00	0.00	0.00	11,684.00
401-0000-10999	Water Development Fund (Restricted)	0.00	0.00	114.64	0.00	0.00	34.98	0.00	0.00	0.00	0.00	0.00	0.00
500-0000-10999	Stewart Mine Fund (Restricted)	786.57	-10,519.03	-346.23	0.00	-383.03	7,612.73	0.00	-381.53	0.00	6,567.00	0.00	-381.55
501-0000-10999	Garden Valley Fund (Restricted)	0.00	0.00	17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502-0000-10999	Kelsey North Fund (Restricted)	1,659.79	-15,397.73	-734.81	0.00	-766.17	19,240.00	0.00	-16,160.79	0.00	13,900.00	0.00	-763.07
	SubCategory 109 - Cash Clearing Total:	76,733.84	324,042.85	-192,830.84	156,501.69	-757,143.37	1,036,829.71	-47,488.11	-242,115.49	-402,647.09	1,002,252.69	-476,836.52	-1,159,102.69
	Category 10 - Current Assets Total:	776,400.54	-7,011.74	-572,371.69	656,446.18	-1,342,720.80	1,641,828.19	345,244.41	-969,921.63	-226,328.76	1,797,247.21	-625,093.73	-3,029,117.05
Category: 20 - Current Liabilities													
SubCategory: 201 - Accounts Payable													
100-0000-20102	Accounts Payable Pending	137.41	42,923.20	-21,744.48	105,528.88	-139,824.87	10,653.63	-4,211.79	8,296.36	7,405.05	72,050.25	22,985.41	-71,004.36
101-0000-20102	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,437.32	-1,437.32	0.00
102-0000-20102	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,686.00	-5,426.00	-1,260.00
111-0000-20102	Accounts Payable Pending	0.00	0.00	0.00	12,870.00	-12,870.00	0.00	0.00	0.00	0.00	0.00	3,619.87	-3,619.87
112-0000-20102	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293,678.39	-293,678.39	0.00
121-0000-20102	Accounts Payable Pending	0.00	0.00	2,724.34	970.52	-3,694.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-0000-20102	Accounts Payable Pending	0.00	350.08	475.71	777.59	-1,607.81	645.75	388.25	-792.68	0.00	2,398.39	-209.10	-2,189.29
500-0000-20102	Accounts Payable Pending	0.00	381.40	-381.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502-0000-20102	Accounts Payable Pending	0.00	762.91	-762.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999-0000-20102	Accounts Payable	137.41	44,417.59	-19,688.74	120,146.99	-157,997.54	11,299.38	-3,823.54	7,503.68	7,405.05	376,250.35	-274,145.53	-78,073.52
	SubCategory 201 - Accounts Payable Total:	-274.82	-88,835.18	39,377.48	-240,293.98	315,995.08	-22,598.76	7,647.08	-15,007.36	-14,810.10	-752,500.70	548,291.06	156,147.04
SubCategory: 202 - Accrued Liabilities													
100-0000-20203	Union Dues Payable	0.00	0.01	0.02	-1,152.47	1,152.52	0.02	508.16	-508.15	0.02	0.03	0.00	0.01
100-0000-20204	CalPERS Member Contributions	0.00	0.00	0.00	-8,740.71	13,252.24	-4,527.85	0.00	0.00	0.00	0.00	0.00	-15.50
100-0000-20205	AFLAC Premiums	-1,047.96	-1,047.96	-590.09	-621.53	1,323.12	40.02	-0.37	40.00	40.00	-521.16	40.00	40.00
100-0000-20206	FUTA Payable	12.00	12.00	12.00	0.00	-127.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SubCategory 202 - Accrued Liabilities Total:	1,035.96	1,035.95	578.07	10,514.71	-15,600.68	4,487.81	-507.79	468.15	-40.02	521.13	-40.00	-24.51
SubCategory: 230 - Due To Fund													
999-0000-23100	Due To Fund	68,498.86	306,135.65	-205,498.37	147,666.46	-702,654.60	1,016,278.47	-47,488.11	-262,230.06	-439,293.25	983,348.92	-488,887.56	-1,159,102.69
	SubCategory 230 - Due To Fund Total:	-68,498.86	-306,135.65	205,498.37	-147,666.46	702,654.60	-1,016,278.47	47,488.11	262,230.06	439,293.25	-983,348.92	488,887.56	1,159,102.69
	Category 20 - Current Liabilities Total:	-67,737.72	-393,934.88	245,453.92	-377,445.73	1,003,049.00	-1,034,389.42	54,627.40	247,690.85	424,443.13	-1,735,328.49	1,037,138.62	1,315,225.22

Monthly Activity Report

	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
Category: 21 - Non-current Liabilities												
SubCategory: 211 - Bonds, loans, leases and other long-term debt inst												
112-0000-21110 Loan Payable	0.00	0.00	0.00	0.00	-220,441.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120-0000-21110 Loans Payable	0.00	0.00	0.00	0.00	-10,213.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-0000-21100 Bonds Payable	0.00	-6,721.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500-0000-21130 Construction Advance	0.00	-381.40	0.00	0.00	-383.03	0.00	0.00	-381.53	0.00	0.00	0.00	-381.55
502-0000-21110 Loans Payable	0.00	-12,198.08	0.00	0.00	0.00	0.00	0.00	-12,606.84	0.00	0.00	0.00	0.00
SubCategory 211 - Bonds, loans, leases and other long-term debt inst Total:	0.00	19,301.32	0.00	0.00	231,037.36	0.00	0.00	12,988.37	0.00	0.00	0.00	381.55
Category 21 - Non-current Liabilities Total:	0.00	19,301.32	0.00	0.00	231,037.36	0.00	0.00	12,988.37	0.00	0.00	0.00	381.55
Total Surplus (Deficit):	-708,662.82	381,645.30	326,917.77	-279,000.45	108,634.44	-607,438.77	-399,871.81	709,242.41	-198,114.37	-61,918.72	-412,044.89	1,713,510.28

Monthly Activity Report

Group Summary

SubCategor...	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
Category: 10 - Current Assets												
101 - Cash and Investments	70,933.22	355,147.14	-222,890.16	270,110.40	-870,880.97	1,029,874.80	-49,014.70	-252,429.43	-429,591.25	1,359,599.27	-758,439.19	-1,234,879.26
102 - Receivables	628,733.48	-686,201.73	-156,650.69	229,834.09	285,303.54	-424,876.32	441,747.22	-475,376.71	605,909.58	-564,604.75	610,181.98	-635,135.10
109 - Cash Clearing	76,733.84	324,042.85	-192,830.84	156,501.69	-757,143.37	1,036,829.71	-47,488.11	-242,115.49	-402,647.09	1,002,252.69	-476,836.52	-1,159,102.69
Category 10 - Current Assets Total:	776,400.54	-7,011.74	-572,371.69	656,446.18	-1,342,720.80	1,641,828.19	345,244.41	-969,921.63	-226,328.76	1,797,247.21	-625,093.73	-3,029,117.05
Category: 20 - Current Liabilities												
201 - Accounts Payable	-274.82	-88,835.18	39,377.48	-240,293.98	315,995.08	-22,598.76	7,647.08	-15,007.36	-14,810.10	-752,500.70	548,291.06	156,147.04
202 - Accrued Liabilities	1,035.96	1,035.95	578.07	10,514.71	-15,600.68	4,487.81	-507.79	468.15	-40.02	521.13	-40.00	-24.51
230 - Due To Fund	-68,498.86	-306,135.65	205,498.37	-147,666.46	702,654.60	-1,016,278.47	47,488.11	262,230.06	439,293.25	-983,348.92	488,887.56	1,159,102.69
Category 20 - Current Liabilities Total:	-67,737.72	-393,934.88	245,453.92	-377,445.73	1,003,049.00	-1,034,389.42	54,627.40	247,690.85	424,443.13	-1,735,328.49	1,037,138.62	1,315,225.22
Category: 21 - Non-current Liabilities												
211 - Bonds, loans, leases and other long-term debt inst	0.00	19,301.32	0.00	0.00	231,037.36	0.00	0.00	12,988.37	0.00	0.00	0.00	381.55
Category 21 - Non-current Liabilities Total:	0.00	19,301.32	0.00	0.00	231,037.36	0.00	0.00	12,988.37	0.00	0.00	0.00	381.55
Total Surplus (Deficit):	-708,662.82	381,645.30	326,917.77	-279,000.45	108,634.44	-607,438.77	-399,871.81	709,242.41	-198,114.37	-61,918.72	-412,044.89	1,713,510.28

Monthly Activity Report

Fund Summary

Fund	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022
100 - Water Fund	-547,090.18	349,751.88	314,417.99	-166,414.49	134,835.50	-618,609.15	-260,613.94	468,745.98	-61,988.74	-390,531.80	1,166,069.52	803,243.19
101 - Retiree Health Fund	4,326.88	2,910.72	6,011.52	2,672.97	3,679.15	-3,395.59	-1,473.39	5,844.68	3,745.08	1,977.05	3,735.07	2,135.55
102 - SMUD Fund	0.00	0.00	-510.76	0.00	0.00	-332.86	0.00	0.00	0.00	0.00	0.00	0.00
103 - Hydroelectric Fund	-367.70	-8,209.50	-8,193.50	-367.07	-7,664.41	-1,745.60	-1,694.76	0.00	-4,058.25	-2,524.58	-3,745.36	-6,410.67
110 - Capital Replace Fund	0.00	0.00	-292.14	0.00	0.00	-585.64	0.00	0.00	0.00	0.00	0.00	0.00
111 - Capital Reserve Fund	-28,446.27	17,033.75	5,850.15	14,943.75	237.50	-56.36	0.00	217,354.46	167.50	19,205.90	-1,438,629.13	883,200.02
112 - ALT Fund	-106,263.55	-85.55	-825.41	-112,615.91	-39,705.11	-74.11	-111,458.16	-60.22	-109,593.55	293,614.12	-109,907.52	-111.90
120 - State Revolving Fund	0.00	0.00	0.00	0.00	2,312.67	-499.82	0.00	0.00	0.00	0.00	0.00	0.00
121 - SMER Fund	0.00	0.00	2,220.70	6,941.78	0.00	-405.72	0.00	0.00	0.00	0.00	0.00	0.00
200 - Zone Fund	-21,622.00	12,484.25	8,650.90	-20,061.48	14,172.97	14,462.33	-24,631.56	26,203.56	-5,686.41	23,240.59	-17,883.47	30,691.02
210 - CDS Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00
211 - CDS M & O Fund	0.00	0.00	-109.33	0.00	0.00	-198.70	0.00	0.00	0.00	0.00	0.00	0.00
400 - Capital Facility Charge Fu...	-9,200.00	0.00	-106.71	-4,100.00	0.00	4,086.16	0.00	-18,400.00	-20,700.00	-6,900.00	-11,684.00	0.00
401 - Water Development Fund	0.00	0.00	-114.64	0.00	0.00	-34.98	0.00	0.00	0.00	0.00	0.00	0.00
500 - Stewart Mine Fund	0.00	3,797.19	-35.17	0.00	0.00	-48.73	0.00	0.00	0.00	0.00	0.00	0.00
501 - Garden Valley Fund	0.00	0.00	-17.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502 - Kelsey North Fund	0.00	3,962.56	-28.10	0.00	766.17	0.00	0.00	3,553.95	0.00	0.00	0.00	763.07
999 - Pooled Cash Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Surplus (Deficit):	-708,662.82	381,645.30	326,917.77	-279,000.45	108,634.44	-607,438.77	-399,871.81	709,242.41	-198,114.37	-61,918.72	-412,044.89	1,713,510.28



**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF AUGUST 9th, 2022
AGENDA ITEM NO. 6. D.**

AGENDA SECTION: CONSENT CALENDAR

SUBJECT: ANNUAL REPORT

PREPARED BY: Adam Coyan, General Manager

BACKGROUND

The annual Summary gives a broad overview of what was spent and where. It gives a general comparison to the budget, so the district has an idea if it met its goals. The annual summary is meant to be general where the audit is very precise, in no way is the annual summary supposed to replace the audit.

DISCUSSION

The annual summary highlights any departments that grossly exceeded budget. It also is used as a planning tool for the generation of future budgets and spending habits of the district.

Georgetown Divide Public Utility District
Annual 2021/ 2022 Financial Report on Budget to Actuals

Overview:

For the fiscal year we collected \$6,264,221 in revenue, that is including the Supplementary Charge of \$663,591. We had an approved budget of \$4,646,221. Overall, we spent \$4,591,015 which is \$55,206 under budget. Further FY 2021/2022 was under Fy 2020/2021 by \$49,105. This is amazing with the increase in price of service and inflation due to the COVID pandemic.

The budget was built from historical spending habits of the district, predicting inflation and maintenance projects that had been planned. Typically, people spend where there is still money available but, this year we only categorized spending appropriately so that we can see where the deficiencies existed and make corrections going forward.

Some of the departments went over while others were under budget. The reason for the disparity is in how items are coded to the different departments. Managers didn't code expenses to where there was still money, but rather coded it to where it should be even if grossly over budget so that we can accurately track spending and be able to predict future trends based upon historical spending.

This is a summary report only used to get a general idea of our spending in relation to the budget. A more detailed Annual Audit will be completed and reviewed by the board and public.

Revenue:

District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non-Operating Revenue.

For revenue I underestimated the residential sales. I believed with COVID that it would reduce the amount of water used. Also, with the moratorium on shut offs I believed that fewer people would pay their bill. Other than residential water sales all the other revenues were very close to the predicted amounts

5100:

Activities related to the maintenance and operation of the upper canal system from Stumpy Meadows Reservoir to Tunnel Hill. In addition to physical maintenance of the reservoir and canal system, this also includes water rights monitoring and reporting, dam surveying and monitoring, and dam safety compliance.

Outside Service Consultants was underestimated and consists primarily of stream gauging for Pilot Creek. I had to make adjustments to the government regulation fees due to pre paying dam fees for FY 2022/2023.

SOURCE OF SUPPLY (FUNDS 10,12 DEPARTMENT 5100) BUDGET												
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 89,803	\$ 135,151	\$ 114,161	50100	\$ 102,911	\$ 100,649	\$ 163,354	\$ 107,764	55,590	66%	100%
5019	Overtime	5,902	9,404	12,524	50102	14,226	11,170	13,642	10,358	3,284	76%	100%
5017	Standby	6,890	6,250	10,740	50103	8,210	6,510	11,867	7,530	4,337	63%	100%
5011	Temporary Labor (not on payroll)	7,490	-	2,554	50101	-	-	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	33,170	83,821	19,190	50401	10,855	9,984	11,926	9,756	2,170	82%	100%
5014	PERS	8,201	12,689	12,206	50400	11,010	10,927	14,223	11,472	2,751	81%	100%
5015	Deferred Compensation	-	-	-	50403	-	-	740	740	740	0%	100%
5016	Payroll Taxes	8,276	11,248	10,464	50200	9,816	9,097	14,865	9,515	5,350	64%	100%
5018/71	Insurance: Health, Life, etc	28,261	39,195	49,757	50300	32,763	35,849	51,860	28,433	23,427	55%	100%
5020	Insurance: Worker's Comp.	7,537	5,905	4,232	50302	6,431	4,460	6,857	4,923	1,934	72%	100%
5024	Insurance: D/O	-	-	-	50402	-	-	-	-	-	-	-
Subtotal Personnel Related		\$ 195,530	\$ 303,663	\$ 235,828		\$ 196,222	\$ 188,646	\$ 289,335	\$ 189,751	99,584	66%	100%
5027	Audit	-	-	-	51303	-	-	-	-	-	-	-
5028	Engineering Studies	30,633	-	-	Unassigned	-	-	-	-	-	-	-
5030	Building Maintenance	107	-	-	51202	-	-	-	-	-	-	-
5034	Insurance: General	4,146	6,658	-	51301	-	-	-	-	-	-	-
5036	Legal--General	-	-	-	51302	-	-	-	-	-	-	-
5038	Materials and Supplies	5,837	10,508	6,781	51100	6,081	9,473	10,765	13,442	(2,677)	125%	100%
5039	Rental/Durable	(3,627)	2,050	6,314	51101	2,284	300	344	1,300	(956)	378%	100%
5040	Office Supplies	14	567	-	51102	-	259	297	71	226	24%	100%
5041	Staff Development	200	-	-	52100	-	-	-	58	(58)	-	-
5042	Travel--Conference	-	-	-	52101	-	-	-	-	-	-	-
5044	Utilities	2,729	3,995	4,230	52102	4,755	9,418	10,715	9,759	956	91%	100%
5046	Vehicle & Equipment Maintenance	3,398	3,595	4,517	51200	9,128	5,186	4,632	4,689	(57)	101%	100%
5048	Vehicle Operations	4,150	6,236	6,839	51201	6,509	5,352	5,683	9,555	(3,872)	168%	100%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	-	-	-
5080	Outside Service/Consultants	19,593	87,406	32,713	51300	10,350	32,615	37,359	89,526	(52,167)	240%	100%
5084	Govt. Reg./Lab Fees	43,296	36,453	55,246	52105	60,762	122,742	60,000	82,128	(22,128)	137%	100%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	17,900	-	52104	-	-	-	-	-	-	-
5089	Other: Memberships	-	310	-	52108	775	341	391	-	391	0%	100%
5091	Other: Elections	-	-	-	52106	-	-	-	\$ -	-	-	-
Subtotal Services		\$ 110,476	\$ 175,678	\$ 116,640		\$ 100,644	\$ 185,686	\$ 130,186	\$ 210,528	\$ 221,054	162%	100%
Grand Total 10-5100		\$ 306,006	\$ 479,341	\$ 352,468		\$ 296,866	\$ 374,332	\$ 419,521	\$ 400,279	\$ 19,242	95%	100%

5200:

Activities related to the conveyance of untreated water, including the transmission of untreated water to the water treatment plants.

Although no large overages exist, there are some categories that went over the budgeted amount. Most of the items that went over was due to an increase in services as a result of the COVID pandemic.

TRANSMISSION & DISTRIBUTION RAW WATER (FUNDS 10,12 DEPARTMENT 5200) BUDGET												
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target Percent
5010	Labor	247,107	\$ 254,422	\$ 275,371	50100	\$ 273,837	\$ 283,713	\$ 322,851	\$225,310	\$97,541	70%	100%
5019	Overtime	21,967	22,228	22,906	50102	28,996	25,156	20,648	27,891	-\$7,243	135%	100%
5017	Standby	14,390	11,680	13,780	50103	15,110	13,080	13,260	14,800	-\$1,540	112%	100%
5011	Temporary Labor (not on payroll)	25,051	19,334	3,580	50101	1,656	952	1,065		\$1,065	0%	100%
5013	PERS Unfunded Accrued Liability	40,439	167,911	155,583	50401	211,683	179,550	214,481	190,251	\$24,230	89%	100%
5014	PERS	25,078	24,165	26,952	50400	28,846	26,557	30,867	15,484	\$15,383	50%	100%
5015	Deferred Compensation	-	-	-	50403	-	-	1,460		\$1,460	0%	100%
5016	Payroll Taxes	22,654	22,202	22,937	50200	25,398	14,541	29,379	23,896	\$5,483	81%	100%
5018/71	Insurance: Health, Life, etc	76,683	85,146	106,715	50300	90,420	91,296	115,737	68,283	\$47,454	59%	100%
5020	Insurance: Worker's Comp.	20,578	16,784	13,140	50302	13,508	8,034	15,689	6,575	\$9,114	42%	100%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	\$0	-	-
Subtotal Personnel Related		\$ 493,947	\$ 623,872	\$ 640,964		\$ 689,454	\$ 642,879	\$ 765,437	\$ 572,490	\$192,947	75%	100%
5027	Audit	-	-	-	51303	-	-	\$ -				
5028	Engineering Studies	-	-	-	Unassigned	-	-	-				
5030	Building Maintenance	-	-	-	51202	-	-	-				
5034	Insurance: General	17,010	16,139	-	51301	-	-	-				
5036	Legal-General	-	-	-	51302	-	-	-				
5038	Materials and Supplies	15,772	22,561	17,084	51100	17,380	73,610	18,000	20,325	-\$2,325	113%	100%
5039	Rental/Durable	8,577	3,859	2,161	51101	657	24,714	2,000	4,709	-\$2,709	235%	100%
5040	Office Supplies	344	722	-	51102	-	-	-	59	-\$59	-	-
5041	Staff Development	600	50	-	52100	-	128	147	147	\$0	100%	100%
5042	Travel-Conference	-	-	-	52101	-	-	-	-	\$0	-	-
5044	Utilities	337	1,417	1,175	52102	1,284	1,270	1,337	1,479	-\$142	111%	100%
5046	Vehicle & Equipment Maintenance	13,930	9,277	10,246	51200	8,415	5,705	6,152	9,172	-\$3,020	149%	100%
5048	Vehicle Operations	13,607	15,117	17,521	51201	14,622	11,490	12,070	20,804	-\$8,734	172%	100%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	\$0	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	\$0	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	\$0	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5080	Outside Service/Consultants	1,816	1,159	-	51300	2,500	2,055	2,354	5,482	-\$3,128	233%	100%
5084	Govt. Reg./Lab Fees	170	118	-	52105	148	104	119	-	\$90	0%	100%
5090	Other: Cost of recruitment etc.	857	-	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	-	240	-	52104	-	-	-	-	\$33	-	-
5089	Other: Memberships	-	-	-	52108	108	341.00	391	-	\$0	0%	100%
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0	-	-
Subtotal Services		\$ 73,020	\$ 70,659	\$ 48,187		\$ 45,114	\$ 119,417	\$ 42,570	\$ 62,177	65,286	146.06%	100%
Grand Total 10-5200		\$ 566,967	\$ 694,531	\$ 689,151		\$ 734,568	\$ 762,296	\$808,007	\$634,667	\$258,233	78.55%	100%

5300:

Activities related to the treatment plants and treating water for domestic use. This includes water quality monitoring, and compliance with State regulations related to water treatment plant operation.

Although no large overages exist, there are some categories that went over the budgeted amount. Most of the items that went over was due to an increase in services because of the COVID pandemic. I didn't predict any expenses for building maintenance. That category encompasses SCADA maintenance.

WATER TREATMENT (FUNDS 10,12 DEPARTMENT 5300) BUDGET												
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 121,849	\$ 138,048	\$ 166,600	50100	\$ 204,928	\$ 193,691	\$ 250,264	\$ 193,484	\$56,780	77%	100%
5019	Overtime	22,796	16,735	23,397	50102	35,001	32,206	25,118	25,815	-\$697	103%	100%
5017	Standby	16,672	15,470	15,710	50103	15,960	15,730	9,688	15,760	-\$6,072	163%	100%
5011	Temporary Labor (not on payroll)	517	-	-	50101	-	-	-	-	\$0	-	-
5013	PERS Unfunded Accrued Liability	49,291	17,105	28,508	50401	54,277	47,133	20,466	48,782	-\$28,316	-	-
5014	PERS	13,428	14,280	19,924	50400	21,897	23,200	32,592	21,155	\$11,437	65%	100%
5015	Deferred Compensation	-	-	-	50403	-	-	1,130	1,130	\$0	0%	100%
5016	Payroll Taxes	13,325	14,922	17,861	50200	18,776	17,931	22,774	19,940	\$2,834	88%	100%
5018/71	Insurance: Health, Life, etc	45,404	54,245	74,719	50300	65,096	69,925	64,914	56,201	\$8,713	87%	100%
5020	Insurance: Worker's Comp.	4,818	5,461	5,059	50302	5,670	4,617	9,488	3,908	\$5,580	41%	100%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	\$0	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 288,100</i>	<i>\$ 276,266</i>	<i>\$ 351,778</i>		<i>\$ 421,605</i>	<i>\$ 404,433</i>	<i>\$ 436,434</i>	<i>\$ 385,045</i>	<i>\$51,389</i>	<i>88%</i>	<i>100%</i>
5027	Audit	-	-	-	51303	-	-	-	-	-	-	-
5028	Engineering Studies	760	-	-	Unassigned	-	-	-	-	-	-	-
5030	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-
5034	Insurance: General	10,735	8,844	-	51301	-	-	-	-	\$0	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	\$0	-	-
5038	Materials and Supplies	63,286	62,536	72,613	51100	73,291	71,683	72,000	84,805	-\$12,805	118%	100%
5039	Rental/Durable	2,985	-	5,640	51101	5,161	1,087	1,245	690	\$555	55%	100%
5040	Office Supplies	183	-	-	51102	-	-	-	609	-\$609	-	-
5041	Staff Development	-	250	250	52100	912	2,131	2,441	307	\$2,134	13%	100%
5042	Travel-Conference	-	-	-	52101	-	51	-	69	-\$69	-	-
5044	Utilities	149,812	160,724	199,026	52102	205,552	188,647	214,327	221,774	-\$7,447	103%	100%
5046	Vehicle & Equipment Maintenance	5,937	1,244	4,278	51200	7,664	5,486	6,284	2,453	\$3,831	39%	100%
5048	Vehicle Operations	4,943	5,457	6,740	51201	11,802	7,505	8,484	6,089	\$2,395	72%	100%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	\$0	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	\$0	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	\$0	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	14,462	-\$14,462	-	100%
5080	Outside Service/Consultants	8,618	60,577	-	51300	8,519	7,523	8,617	3,628	\$4,989	42%	100%
5084	Govt. Reg./Lab Fees	58,677	27,547	32,388	52105	52,540	22,957	26,311	26,378	-\$67	100%	100%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	81	-	-	52104	-	-	-	-	\$0	-	-
5089	Other: Memberships	-	310	-	52108	775	341	391	-	\$391	0%	100%
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0	-	-
0		-	-	-		-	-	-	-	-	-	-
<i>Subtotal Services</i>		<i>\$ 306,017</i>	<i>\$ 327,489</i>	<i>\$ 320,935</i>		<i>\$ 366,216</i>	<i>\$ 307,411</i>	<i>\$ 340,100</i>	<i>\$ 361,264</i>	<i>-\$21,164</i>	<i>106%</i>	<i>100%</i>
Grand Total 10-5300		\$ 594,117	\$ 603,755	\$ 672,713		\$ 787,821	\$ 711,844	\$ 776,534	\$ 746,309	\$ 30,225	96%	100%

5400:

Activities related to operation and maintenance of treated water pipelines and associated facilities. Also includes activities such as backflow testing compliance program, laboratory testing, and water quality sampling and reporting.

Materials and supplies was significantly over the budgeted amount. Some were due to COVID inflation, while others were a lack of necessary materials and supplies.

TRANSMISSION & DISTRIBUTION TREATED WATER (FUNDS 10,12 DEPARTMENT 5400) BUDGET												
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 332,093	\$ 306,325	\$ 311,409	50100	\$ 360,215	\$ 385,341	\$ 416,998	\$ 415,391	\$1,607	100%	100%
5019	Overtime	25,483	30,565	24,057	50102	25,147	38,939	39,846	37,124	\$2,722	93%	100%
5017	Standby	15,760	16,230	15,710	50103	16,660	15,730	20,030	15,710	\$4,320	78%	100%
5011	Temporary Labor (not on payroll)	-	-	-	50101	-	-	-	-	\$0	-	-
5013	PERS Unfunded Accrued Liability	33,803	102,677	168,729	50401	37,994	77,580	90,000	34,147	\$55,853	38%	100%
5014	PERS	33,653	28,131	29,833	50400	35,329	39,544	47,899	43,347	\$4,552	90%	100%
5015	Deferred Compensation	-	-	-	50403	-	-	1,880	-	\$1,880	0%	100%
5016	Payroll Taxes	29,873	29,946	26,216	50200	31,120	33,774	37,947	36,535	\$1,412	96%	100%
5018/71	Insurance: Health, Life, etc	103,276	11,562	116,862	50300	109,344	129,484	101,964	110,896	-\$8,932	109%	100%
5020	Insurance: Worker's Comp.	14,280	12,650	9,378	50302	9,199	6,429	17,157	6,686	\$10,471	39%	100%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	\$0	-	-
Subtotal Personnel Related		\$ 588,221	\$ 538,086	\$ 702,194		\$ 625,008	\$ 726,821	\$ 773,721	\$ 699,836	\$ 73,885	90%	100%
5027	Audit	-	-	-	51303	-	-	-	-	\$0	-	-
5028	Engineering Studies	484	-	-	Unassigned	-	-	-	-	\$0	-	-
5030	Building Maintenance	147	-	-	51202	-	-	-	-	\$0	-	-
5034	Insurance: General	16,737	16,496	-	51301	-	-	-	-	\$0	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	\$0	-	-
5038	Materials and Supplies	68,034	96,488	69,825	51100	89,710	118,598	75,000	152,810	-\$77,810	204%	100%
5039	Rental/Durable	20,909	932	2,161	51101	1,000	10,366	2,000	1,083	\$917	54%	100%
5040	Office Supplies	3,218	758	-	51102	-	31	36	31	\$5	86%	100%
5041	Staff Development	3,034	348	125	52100	797	167	191	262	-\$71	137%	100%
5042	Travel-Conference	-	-	-	52101	-	-	-	-	\$0	-	-
5044	Utilities	11,976	11,846	13,332	52102	12,045	15,280	17,267	13,431	\$3,836	78%	100%
5046	Vehicle & Equipment Maintenance	12,723	9,538	11,325	51200	10,231	11,875	13,233	18,595	-\$5,362	141%	100%
5048	Vehicle Operations	17,324	21,860	21,153	51201	20,834	18,097	19,535	30,963	-\$11,428	159%	100%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	283	-	-	\$0	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	43	-\$43	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	\$0	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5080	Outside Service/Consultants	31,808	197	-	51300	-	-	5,000	12,146	-\$7,146	243%	100%
5084	Govt. Reg./Lab Fees	8,692	6,296	6,915	52105	9,333	31,005	31,802	8,270	\$23,532	26%	100%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	-	-	-	52104	-	-	-	132	-\$132	-	-
5089	Other: Memberships	242	919	-	52108	1,123	-	-	-	\$0	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0	-	-
Subtotal Services		\$ 195,328	\$ 165,678	\$ 124,836		\$ 145,073	\$ 205,702	\$ 164,064	\$ 237,766	249,654	144.92%	100%
Grand Total 10-5400		\$ 783,549	\$ 703,764	\$ 827,030		\$ 770,081	\$ 932,523	\$ 937,785	\$ 937,602	\$183	99.98%	100%

5500:

Activities directly related to assisting customers, reading meters, and preparing and processing water billing.

Although no large overages exist, there are some categories that went over the budgeted amount. Most of the items that went over was due to an increase in services because of the COVID pandemic.

CUSTOMER SERVICE (FUNDS 10,12 DEPARTMENT 5500) BUDGET												
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 93,121	\$ 93,538	\$ 90,713	50100	\$ 82,800	\$ 103,300	\$ 139,282	\$ 110,540	\$28,742	79%	100%
5019	Overtime	138	1,627	273	50102	45	851	-	516	-\$516	-	-
5017	Standby	-	-	-	50103	-	-	-	-	\$0	-	-
5011	Temporary Labor (not on payroll)	28,713	29,510	26,773	50101	21,117	19,275	21,553	23,918	-\$2,365	111%	100%
5013	PERS Unfunded Accrued Liability	49,828	7,587	12,843	50401	10,855	8,556	10,221	9,756	\$465	95%	100%
5014	PERS	8,744	8,044	9,025	50400	6,736	9,452	11,102	10,225	\$877	92%	100%
5015	Deferred Compensation	-	-	-	50403	-	-	-	630	\$630	0%	100%
5016	Payroll Taxes	7,864	7,498	8,147	50200	5,330	7,948	12,675	8,590	\$4,085	68%	100%
5018/71	Insurance: Health, Life, etc	35,123	32,725	36,464	50300	22,652	34,926	42,356	36,563	\$5,793	86%	100%
5020	Insurance: Worker's Comp.	1,122	1,350	1,460	50302	1,530	1,049	1,598	1,080	\$518	68%	100%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	\$0	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 224,653</i>	<i>\$ 181,879</i>	<i>\$ 185,698</i>		<i>\$ 151,065</i>	<i>\$ 185,357</i>	<i>\$239,416</i>	<i>\$ 201,188</i>	<i>\$38,228</i>	<i>84%</i>	<i>100%</i>
5027	Audit	-	-	-	51303	-	-	-	-	\$0	\$0	100%
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	\$0	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5034	Insurance: General	6,072	5,707	-	51301	-	-	-	-	\$0	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	\$0	-	-
5038	Materials and Supplies	-	-	-	51100	-	-	-	-	\$0	-	-
5039	Rental/Durable	492	-	-	51101	-	-	-	22	-\$22	-	-
5040	Office Supplies	13,622	23,471	21,429	51102	19,583	22,364	22,000	36,830	-\$14,830	167%	100%
5041	Staff Development	-	-	450	52100	-	-	-	599	-\$599	-	-
5042	Travel-Conference	-	-	-	52101	-	-	-	-	\$0	-	-
5044	Utilities	3,479	4,441	6,558	52102	7,959	9,106	5,860	12,394	-\$6,534	212%	100%
5046	Vehicle & Equipment Maintenance	1,383	-	-	51200	-	-	-	20	\$20	0%	100%
5048	Vehicle Operations	-	-	-	51201	-	-	-	-	\$0	-	-
5060	Bank Fees & Payroll Services	150	1,905	20	52103	-	60	-	-	\$0	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	\$0	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	\$0	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5080	Outside Service/Consultants	3,369	464	1,278	51300	995	15,674	35,000	2,594	\$32,406	7%	100%
5084	Govt. Reg./Lab Fees	-	-	-	52105	-	-	-	-	\$0	-	-
5090	Other: Cost of recruitment etc.	-	10	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	-	-	-	52104	170	132	-	-	\$0	-	-
5089	Other: Memberships	161	-	-	52108	34,637	-	-	-	\$0	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0	-	-
<i>Subtotal Services</i>		<i>\$ 28,728</i>	<i>\$ 35,998</i>	<i>\$ 29,735</i>		<i>\$ 63,344</i>	<i>\$ 47,336</i>	<i>\$ 62,880</i>	<i>\$ 52,439</i>	<i>\$5,061</i>	<i>83.40%</i>	<i>100%</i>
Grand Total 10-5500		\$ 253,381	\$ 217,877	\$ 215,433		\$ 214,409	\$ 232,693	\$ 302,296	\$ 253,627	\$48,669	83.90%	100%

5600:

Activities not directly attributed to any one other department but supporting all District activities, except wastewater. Examples include financial planning and management, accounting, information technology, records management, website hosting and management, Board of Directors support, payroll, and human resources.

Outside Service Consultants was significantly over budget. A lot of the expense is a result of staff turnover. We hired contractors to complete some of the job duties of the Finance/ Office Manager position.

ADMINISTRATION (FUNDS 10,12 DEPARTMENT 5600) BUDGET													
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target Percent	
5010	Labor	243,246	\$ 286,259	\$ 385,829	50100	\$ 276,343	\$ 317,629	\$ 347,744	\$ 430,929	-\$83,185	124%	100%	
5019	Overtime	1,190	563	124	50102	14,602	16,150	2,624	317	\$2,307	12%	100%	
5017	Standby	-	-	-	50103	-	-	1,702	-	\$1,702	0%	100%	
5011	Temporary Labor (not on payroll)	27,126	25,872	33,021	50101	17,690	1,010	1,129	8,392	-\$7,263	743%	100%	
5013	PERS Unfunded Accrued Liability	118,842	55,851	94,891	50401	200,827	128,583	153,598	180,494	-\$26,896	118%	100%	
5014	PERS	22,281	26,467	36,200	50400	37,091	31,841	35,679	58,485	-\$22,806	164%	100%	
5015	Deferred Compensation	2,385	7,750	7,452	50403	5,701	-	1,570	-	\$1,570	0%	100%	
5016	Payroll Taxes	20,501	24,317	31,099	50200	32,418	27,288	31,645	37,451	-\$5,806	118%	100%	
5018/71	Insurance: Health, Life, etc	22,765	51,650	86,670	50300	83,095	69,784	69,772	73,256	-\$3,484	105%	100%	
5020	Insurance: Worker's Comp.	1,235	1,261	1,802	50302	2,229	-	4,670	1,075	\$3,595	23%	100%	
5024	Insurance: D/O	-	-	-	50402	270,648	-	-	-	\$0	-	-	
Subtotal Personnel Related		\$ 459,571	\$ 479,990	\$ 677,088		\$ 940,644	\$ 592,285	\$ 650,133	\$ 790,399	-\$140,266	122%	100%	
5027	Audit	16,646	16,773	24,510	51303	21,950	12,610	14,444	18,410	-\$3,966	127%	100%	
5028	Engineering Studies	-	-	-	52107	3,534	-	7,661	-	-\$7,661	-	-	
5030	Building Maintenance	-	-	-	51202	11,605	6,308	-	8,531	-\$8,531	-	-	
5034	Insurance: General	4,882	5,178	76,605	51301	79,001	84,407	96,684	80,520	\$16,164	83%	100%	
5036	Legal-General	103,522	200,384	191,998	51302	124,947	84,225	96,476	68,105	\$28,371	71%	100%	
5038	Materials and Supplies	4,672	-	-	51100	3,840	5,042	5,691	10,130	-\$4,439	178%	100%	
5039	Rental/Durable	2,549	2,437	2,536	51101	2,366	7,481	8,569	8,776	-\$207	102%	100%	
5040	Office Supplies	31,979	37,969	41,260	51102	29,805	33,745	37,815	25,715	\$12,100	68%	100%	
5041	Staff Development	1,989	5,726	4,080	52100	1,881	520	596	5,007	-\$4,411	840%	100%	
5042	Travel-Conference	6,154	3,715	6,037	52101	7,425	1,866	2,137	4,324	-\$2,187	202%	100%	
5044	Utilities	22,970	24,983	25,225	52102	26,412	32,198	35,236	53,533	-\$18,297	152%	100%	
5046	Vehicle & Equipment Maintenance	2,235	103	406	51200	115	224	235	18	\$217	8%	100%	
5048	Vehicle Operations	125	50	920	51201	297	-	-	-	\$0	-	-	
5060	Bank Fees & Payroll Services	5,312	3,294	134,309	52103	44	21,928	344	1,090	-\$746	317%	100%	
12-5068	Retiree Health Premium	135,779	76,048	102,248	50104	-	86,460	22,827	17,761	\$5,066	78%	100%	
5070	Director Stipends	24,031	24,031	23,600	50105	23,234	-	21,993	23,200	-\$1,207	105%	100%	
5076	Building Maintenance	6,618	4,599	7,907	51202	-	-	-	-	\$0	-	-	
5080	Outside Service/Consultants	97,291	165,199	124,860	51300	145,868	360,863	100,000	196,939	-\$96,939	197%	100%	
5084	Govt. Reg./Lab Fees	5,491	6,722	413	52105	4,727	10,214	5,919	5,788	\$131	98%	100%	
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	\$0	-	-	
5090	Other: County Tax Admin. Fees	60,167	2,427	35,242	52104	24,647	36,086	-	-	\$25,360	-	-	
5089	Other: Memberships	12,663	27,704	33,102	52108	-	29,690	33,972	40,112	-\$6,140	118%	100%	
5091	Other: Elections	6,816	-	6,782	52106	-	8,951	10,253	52	\$10,201	1%	100%	
Subtotal Services		\$ 535,245	\$ 590,569	\$ 817,530		\$ 489,748	\$ 810,208	\$ 493,191	\$ 575,672	\$ 64,456	116.72%	100%	
Grand Total 10-5600		\$1,011,462	\$1,087,332	\$1,519,128		\$1,452,342	\$ 1,415,103	\$ 1,143,324	\$ 1,366,071	\$464,190	119.48%	100%	

6700:

Activities related to overseeing wastewater collection and disposal. Includes compliance with State regulations including the waste discharge requirements adopted by the Water Quality Control Board.

Although no large overages exist, there are some categories that went over the budgeted amount. Most of the items that went over was due to an increase in services because of the COVID pandemic.

ALT WASTEWATER ZONE (FUND 40, DEPARTMENT 6700) BUDGET												
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 73,776	\$ 91,197	\$ 84,330	50100	\$ 67,020	\$ 83,754	\$103,049	\$92,743	\$10,306	90%	100%
5019	Overtime	14	757	331	50102	1,810	842	913	241	\$672	26%	100%
5017	Standby	303	-	-	50103	-	-	-	-	\$0	-	-
5011	Temporary Labor (not on payroll)	1,824	-	-	50101	-	11,356	-	-	\$0	-	-
5013	PERS Unfunded Accrued Liability	83,222	14,007	23,924	50401	16,283	7,779	13,565	14,634	-\$1,069	108%	100%
5014	PERS	6,162	7,715	7,541	50400	-	-	8,129	8,478	-\$349	104%	100%
5015	Deferred Compensation	-	-	-	50403	-	-	470	-	\$470	0%	100%
5016	Payroll Taxes	5,822	6,951	6,432	50200	5,619	-	9,377	7,140	\$2,237	76%	100%
5018/71	Insurance: Health, Life, etc	21,136	27,261	28,670	50300	20,880	25,325	31,570	22,394	\$9,176	71%	100%
5020	Insurance: Worker's Comp.	3,294	2,534	1,666	50302	1,116	1,086	2,697	1,132	\$1,565	42%	100%
5024	Insurance: D/O	-	-	-	50402	15,272	-	-	-	\$0	-	100%
<i>Subtotal Personnel Related</i>		<i>\$ 195,553</i>	<i>\$ 150,422</i>	<i>\$ 152,894</i>		<i>\$ 128,000</i>	<i>\$ 130,142</i>	<i>\$ 169,770</i>	<i>\$ 146,762</i>	<i>\$23,008</i>	<i>86%</i>	<i>100%</i>
5027	Audit	-	-	2,000	51303	-	-	-	-	\$0	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	\$0	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5034	Insurance: General	2,456	3,633	5,002	51301	4,647	4,750	5,441	4,373	\$1,068	80%	100%
5036	Legal-General	-	-	-	51302	-	-	-	-	\$0	-	-
5038	Materials and Supplies	5,294	9,503	5,432	51100	4,350	6,668	7,632	8,033	-\$401	105%	100%
5039	Rental/Durable	2,935	573	1,192	51101	2,016	2,560	2,932	536	\$2,396	18%	100%
5040	Office Supplies	2,113	1,772	1,797	51102	2,174	1,932	2,213	276	\$1,937	12%	100%
5041	Staff Development	200	225	1,038	52100	-	275	315	58	\$257	18%	100%
5042	Travel-Conference	-	-	-	52101	-	-	-	-	\$0	-	-
5044	Utilities	12,186	11,495	14,795	52102	13,367	14,622	14,000	14,372	-\$372	103%	100%
5046	Vehicle & Equipment Maintenance	2,968	1,112	211	51200	2,077	2,235	2,220	8,033	-\$5,813	362%	100%
5048	Vehicle Operations	2,215	2,491	3,775	51201	4,273	5,918	6,387	4,888	\$1,499	77%	100%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	\$0	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	\$0	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	\$0	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5080	Outside Service/Consultants	25,863	93,345	41,921	51300	8,027	9,732	11,012	24,080	-\$13,068	219%	100%
5084	Govt. Reg./Lab Fees	33,393	32,359	37,952	52105	33,988	32,154	36,831	41,049	-\$4,218	111%	100%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	116	-	-	52104	-	-	-	-	\$0	-	-
5089	Other: Memberships	-	-	-	52108	-	341	-	-	\$0	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0	-	-
<i>Subtotal Services</i>		<i>\$ 89,739</i>	<i>\$ 156,508</i>	<i>\$ 115,115</i>		<i>\$ 74,919</i>	<i>\$ 81,187</i>	<i>\$ 88,983</i>	<i>\$ 105,698</i>	<i>110,983</i>	<i>118.78%</i>	<i>100%</i>
Grand Total 40-6700		\$ 285,292	\$ 306,930	\$ 268,009		\$ 202,919	\$ 211,329	\$ 258,753	\$ 252,460	\$117,276	97.57%	100%

Expenses:

Overall, we did very well as a district and came in under budget. The two major expenses that went over were Outside services and Materials and supplies.

GDPUD OPERATING BUDGET EXPENSE											
(FUNDS 10, 12, 40)											
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target Percent
5010	Labor	1,200,995	1,304,940	1,428,413	1,368,054	1,468,077	1,743,542	1,576,161	\$167,381	90%	100%
5019	Overtime	77,490	81,879	83,612	119,827	125,314	102,791	102,262	\$529	99%	100%
5017	Standby	54,015	49,630	55,940	55,940	51,050	56,547	53,800	\$2,747	95%	100%
5011	Temporary Labor (not on payroll)	90,721	74,716	65,928	40,463	32,593	23,747	32,310	(\$8,563)	136%	100%
5013	PERS Unfunded Accrued Liability	408,595	448,959	503,668	542,774	459,165	514,257	487,820	\$26,437	95%	100%
5014	PERS	117,547	121,491	141,681	140,909	141,521	180,491	168,646	\$11,845	93%	100%
5015	Deferred Compensation	2,385	7,750	7,452	5,701	-	7,880	-	\$7,880	0%	100%
5016	Payroll Taxes	108,315	117,084	123,156	128,477	110,579	158,662	143,067	\$15,595	90%	100%
5018/71	Insurance: Health, Life, etc	332,648	301,784	499,857	424,250	456,589	478,173	396,026	\$82,147	83%	100%
5020	Insurance: Worker's Comp.	52,864	45,945	36,737	39,683	25,675	58,157	25,379	\$32,778	44%	100%
5024	Insurance: D/O	-	-	-	285,920	-	0	-	\$0	-	-
<i>Subtotal Personnel Related</i>		<i>\$2,445,575</i>	<i>\$2,554,178</i>	<i>\$2,946,444</i>	<i>\$3,151,998</i>	<i>\$2,870,563</i>	<i>\$3,324,247</i>	<i>\$2,985,471</i>	<i>\$338,776</i>	<i>90%</i>	<i>100%</i>
5027	Audit	\$ 16,646	\$ 16,773	\$ 26,510	\$ 21,950	\$ 12,610	\$ 14,444	\$ 18,410	\$ (3,966)	127%	100%
5028	Engineering Studies	31,877	0	0	3,534	0		7,661	(7,661)		
5030	Water Fund Equip Maint T&D Treated Wtr	254	-	-	11,605	6,308		8,531	(8,531)		
5034	Insurance: General	62,038	62,655	81,607	83,648	89,157	102,125	84,893	17,232	83%	100%
5036	Legal-General	103,522	200,384	191,998	124,947	84,225	96,476	68,105	28,371	71%	100%
5038	Materials and Supplies	162,895	201,596	171,735	194,652	285,074	189,088	289,545	(100,457)	153%	100%
5039	Rental/Durable	34,820	9,851	20,004	13,484	46,508	17,090	17,116	(26)	100%	100%
5040	Office Supplies	51,459	64,692	64,486	51,562	58,072	62,063	63,520	(1,457)	102%	100%
5041	Staff Development	6,023	6,599	5,943	3,590	3,221	3,690	6,438	(2,748)	174%	100%
5042	Travel--Conference	6,154	3,715	6,037	7,425	1,917	2,137	4,393	(2,256)	206%	100%
5044	Utilities	203,489	218,901	264,341	271,374	270,541	298,742	326,742	(28,000)	109%	100%
5046	Vehicle & Equipment Maintenance	42,574	24,869	30,983	37,630	30,711	32,777	42,960	(10,183)	131%	100%
5048	Vehicle Operations	42,364	51,211	56,948	58,337	48,362	52,158	72,299	(20,141)	139%	100%
5060	Bank Fees & Payroll Services	5,462	5,199	134,329	44	22,271	344	1,090	(746)	317%	100%
12-5068	Retiree Health Premium	135,779	76,048	102,248	0	86,460	22,827	17,804	5,023	78%	100%
5070	Director Stipends	24,031	24,031	23,600	23,234	0	21,993	23,200	(1,207)	105%	100%
5076	Building Maintenance	6,618	4,599	7,907	0	0	0	14,462	(14,462)		
5080	Outside Service/Consultants	188,358	408,347	200,772	176,259	428,462	199,343	334,395	(135,052)	168%	100%
5084	Govt. Reg./Lab Fees	149,719	109,495	132,914	161,498	219,176	160,982	163,613	(2,631)	102%	100%
5090	Other: Cost of recruitment etc.	857	10	0	0	0	0	0	-		
5090	Other: County Tax Admin. Fees	60,364	20,567	35,242	24,817	36,218	0	132	(132)		
5089	Other: Memberships	13,066	29,243	33,102	37,418	31,054	35,144	40,112	(4,968)	114%	100%
5091	Other: Elections	6,816	-	6,782	-	8,951	10,253	52	10,201	1%	100%
<i>Subtotal Services</i>		<i>\$ 1,355,185</i>	<i>\$ 1,538,785</i>	<i>\$ 1,597,488</i>	<i>1,307,008</i>	<i>\$880,954</i>	<i>\$ 1,321,676</i>	<i>\$1,605,473</i>	<i>\$ (283,797)</i>	<i>121%</i>	<i>100%</i>
Total Operating Expense		\$ 3,800,760	\$ 4,092,963	\$ 4,543,932	\$ 4,459,006	\$ 4,639,861	\$ 4,645,923	\$ 4,590,944	\$ 54,979	99%	100%

Generalized View:

The only category that went over was Department 5600. I think the majority of that was due to not anticipating actual costs in that department. In comparison to past years FY18-19, FY 19-20 and FY 2021 all were higher in that department. I should have anticipated greater spending based upon the historical trend that started in FY 18-19.

DRAFT Fiscal Year 2021-2022 Budget										
Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 July	Amount Remaining	Percent Used	Target
Operating Expenses:										
Source of Supply (5100)	\$ 306,006	\$ 479,341	\$ 352,468	\$ 296,866	\$ 374,332	\$ 419,521	\$ 400,028	\$ 19,493	95%	100%
Trans & Dist Raw Water (5200)	\$ 566,967	\$ 694,531	\$ 689,151	\$ 734,568	\$ 762,296	\$ 808,007	\$ 634,341	\$ 173,666	79%	100%
Water Treatment (5300)	\$ 594,117	\$ 603,755	\$ 672,713	\$ 787,821	\$ 711,844	\$ 776,534	\$ 744,472	\$ 32,062	96%	100%
Trans & Dist Treated Water (5400)	\$ 783,549	\$ 703,764	\$ 827,030	\$ 770,081	\$ 932,523	\$ 937,785	\$ 937,276	\$ 509	100%	100%
Customer Service (5500)	\$ 253,381	\$ 217,877	\$ 215,433	\$ 214,409	\$ 232,693	\$ 302,296	\$ 253,243	\$ 49,053	84%	100%
Admin & General (5600 & 5900)	\$ 1,011,462	\$ 1,087,332	\$ 1,519,128	\$ 1,452,342	\$ 1,415,103	\$ 1,143,324	\$ 1,362,488	\$ (219,164)	119%	100%
On-Site Wastewater Disposal Zone (670)	\$ 285,292	\$ 306,930	\$ 268,009	\$ 202,919	\$ 211,329	\$ 258,753	\$ 252,161	\$ 6,592	97%	100%
Total Operating Expenses	\$3,800,774	\$4,093,530	\$4,543,932	\$4,459,006	\$4,640,120	\$4,646,221	\$4,584,009	\$ 62,212	99%	100%