

AGENDA
SPECIAL JOINT MEETING
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS AND FINANCE COMMITTEE

6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634

THURSDAY, MAY 27, 2021
2 P.M.

MISSION STATEMENT

It is the purpose of the Georgetown Divide Public Utility District to:

- Provide reliable water supplies.
 - Ensure high quality drinking water.
 - Promote stewardship to protect community resources, public health, and quality of life.
 - Provide excellent and responsive customer services through dedicated and valued staff.
 - Ensure fiscal responsibility and accountability are observed by balancing immediate and long-term needs.
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BOARD OF DIRECTORS

Michael Saunders, President
Mitch MacDonald, Vice President
Mike Thornbrough, Treasurer
Donna Seaman, Director
Gerry Stewart, Director

NOTICE: THIS MEETING WILL BE HELD IN ACCORDANCE WITH EXECUTIVE ORDER N-29-20, ISSUED BY CALIFORNIA GOVERNOR GAVIN NEWSOM ON MARCH 17, 2020, THE RALPH M. BROWN ACT (CALIFORNIA GOVERNMENT CODE SECTION 54950, ET SEQ.), AND THE FEDERAL AMERICANS WITH DISABILITIES ACT.

THIS MEETING WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC. ALL MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA VIDEO CONFERENCE AT

<https://us02web.zoom.us/j/85273036055?pwd=UFM0RE5pMUtjQnFHhEhKeWF1WGVuQT09>

MEETING ID: 852 7303 6055 AND PASSWORD: 204935 OR VIA TELECONFERENCE BY CALLING 1-669-900-6833, MEETING ID: 852 7303 6055 AND PASSWORD: 204935 AND WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENT. PLEASE NOTE THAT ANY PERSON ATTENDING VIA TELECONFERENCE WILL BE SHARING THE PHONE NUMBER FROM WHICH THEY CALL IN WITH THE BOARD AND THE PUBLIC.

We encourage Board members and participants to join the teleconference 15 minutes early. Due to high call volumes, we ask that Board members and participants retry calling in if there is a busy signal or if you cannot successfully connect to the meeting when you call in.

Out of respect for the meeting and others in attendance via teleconference and videoconference, please adhere to the guidance below for addressing the Board of Directors for both items on the agenda and a matter that is not on the agenda.

Pursuant to the Government Code Section 54954.3 (The Brown Act), members of the public shall be afforded the opportunity to speak on any agenda item, provided they are first recognized by the presiding officer. The Board President will call for public comment on each agenda item. Those wishing to address the Board on a matter that is not on the agenda and within the jurisdictional authority of the District may do so during the Public Forum portion of the agenda. Please be aware of the following procedures for speaking during Public Forum or public comment sessions:

1. Please use the raise your hand feature when you wish to address the Board or, if participating via teleconference, dial 9* to indicate you would like to speak. The President will call upon you by addressing you by the name or phone number indicated.
2. Comments are to be directed only to the Board.
3. The Board will not entertain outbursts from the audience.
4. There is a three-minute time limit per speaker.
5. The Board is not permitted to take action on items addressed under Public Forum.
6. Disruptive conduct shall not be permitted.
7. Persistence in disruptive conduct shall be grounds for removal of that person's privilege of address.

The Board President is responsible for maintaining an orderly meeting.

1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

2. ADOPTION OF AGENDA

- 3. PUBLIC FORUM** – Any member of the public may address the Board on any matter within the jurisdictional authority of the District. Public members desiring to provide comments, must be recognized by the Board President, and speak from the podium. Comments must be directed only to the Board. The public should address the Board members during the public meetings as President, Vice President, or Director, followed by the Board member's individual last name. No disruptive conduct shall be permitted at any Board meeting. Persistence in disruptive conduct shall be grounds for summary termination, by the President, of that person's privilege of address. Comments shall be limited to three minutes per person, or such other time limit as may be imposed by the President, to enable the Board to complete its agenda within a reasonable period of time.

4. BUDGET WORKSHOP

Presentation of Draft FY 2021/2022 Budget

Possible Action: Discuss and provide direction to staff.

- 5. NEXT MEETING DATE AND ADJOURNMENT** – Next Regular Meeting is June 8, 2021, at 2:00 P.M.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting via

teleconference, please contact Jeff Nelson by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one-full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on May 26, 2021.

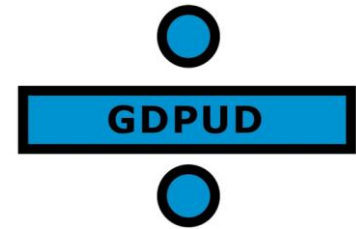
A handwritten signature in cursive script that reads "Jeff Nelson". A long horizontal line extends from the end of the signature to the right.

May 26, 2021

Jeff Nelson, PE, Interim General Manager

Date

REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF MAY 27, 2021
Agenda Item No. 4



AGENDA SECTION: BUDGET WORKSHOP

SUBJECT: STAFF PRESENTATION OF PROPOSED FISCAL YEAR 2021-22 BUDGET FOR BOARD REVIEW AND DIRECTION

PREPARED BY: Jeff Nelson, PE, General Manager

BACKGROUND

Staff scheduled this Budget Workshop to present a draft Fiscal Year (FY) 2021-22 budget to the Board to review the proposed budget and receive feedback. Once feedback and direction has been provided, staff will work to complete a final budget for approval by the Board.

DISCUSSION

On January 28, 2021, the Board adopted Resolution 2021-03 freezing the rates at the current level through the end of the calendar year (December 31, 2021). These rates reflect the 2019 rate increase on which the FY 2020-21 approved budget is based. This proposed draft budget does not include a rate increase for anytime during FY 2021-22 and for this reason proposed revenues have remained unchanged. The anticipated expenses are projected to increase two percent from \$5,068,743 to \$5,183,480 in the water operating fund.

Wastewater operating fund revenue is anticipated to increase from \$200,317 to \$221,401 due to the annual rate increase and expenses decrease from \$338,819 to \$281,193 due to less professional services and capital expenses.

FISCAL IMPACT:

The FY 2021-22 budget as proposed would yield a budget surplus of \$141,475 in Water Operating Fund (Fund 100) and budget deficit of \$59,792 in Wastewater Operating Fund (Fund 200).

RECOMMENDED ACTION:

Staff recommends that the Board of Directors receive the proposed FY 2021-22 budget and provide direction and feedback to Staff who can then prepare a Final Budget for adoption during the Regular Board meeting of June 8, 2021.

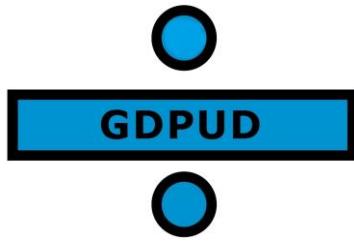
ATTACHMENT:

1. FY 2021-22 Proposed Budget
 2. Budget Codes (Fund and Department)
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SPECIAL BOARD MEETING OF
MAY 27, 2021

BUDGET WORKSHOP

Attachment 1
DRAFT FY 2021-22 BUDGET



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT



DRAFT **Fiscal Year 2021-2022 Budget**

Presented May 27, 2021

SUMMARY

The proposed Fiscal Year (FY) 2021/22 Georgetown Divide Public Utility District (GDPUD) Budget provides the resources to support the District's mission and the continuation of services and staffing for the next fiscal year that being, July 1, 2021 through June 30, 2022.

The GDPUD Board of Directors has traditionally identified priorities for the District through a Strategic Planning Workshop which serves as an important budget planning tool. Unexpected vacancies on the Board of Directors as well as the ongoing recruitment of a General Manager did not allow the Board to conduct a strategic planning workshop for the preparation of this proposed budget.

However, through their actions and public messaging, the Board of Directors has expressed their desire to continue to improve transparency, communication, customer service and efficiency while addressing immediate infrastructure and maintenance needs, long-term planning, accounting and finance oversight and management, as well as expanding efforts to obtain additional funding through grants and low interest loans.

On January 28, 2021, the Board adopted Resolution 2021-03 freezing the rates at the current level through the end of Calendar Year 2021 (December 31, 2021). The current rates reflect the 2019 5% rate increase on which the FY 2020/21 approved budget is based. This proposed budget for FY 2021/22 does not include any rate increases for the entire fiscal year.

Accounting and Finance Oversight and Management

During FY 2020/21, the District transitioned its accounting software from the outdated Multiple Operations Management Software to the new **Tyler System**. This transition is close to completion and will be completed once a new Finance Manager is hired by the District. The implementation of this state-of-the-art accounting software was a goal identified by the Board to increase transparency, accountability, and accuracy.

The following are some of the key features of the Tyler System:

- ❖ Allows the public to track the District's financial transactions on-line in real time through Socrata, a powerful transparency tool.
- ❖ Allows for management review of all modules for greater accuracy without delaying the processing time.
- ❖ Provides a budget planning tool that is linked to the capital improvement program (CIP) planning.
- ❖ Improves reporting capability including the ability to prepare reports over multiple years and share extracted information among system users.
- ❖ Allows for direct response to audit findings through the implementation of additional controls to the accounting process.
- ❖ Centralizes all water accounts for individual customers and provides for an audit trail of all changes to customer accounts.
- ❖ Provides for greater efficiency in responding to customer service requests by allowing administrative support and field staff to electronically share and record information related to the customer work order.

The conversion to the Tyler System involved the recoding of funds and accounts and the work intensive process of transferring data from MOMS to the new system. The new codes are provided in following charts.

Fund Summary

Budget Comparison Report

Group Summary

SubCategor...		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)	
Fund: 100 - Water Fund							
Revenue							
401 - Water operating	0.00	4,972,660.02	4,680,020.00	5,244,390.00	5,244,390.00	0.00	0.00%
411 - Interest	0.00	61,572.17	2,690.91	46,700.00	46,700.00	0.00	0.00%
412 - Fines & forfeitures	0.00	30,830.57	-700.27	30,000.00	30,000.00	0.00	0.00%
413 - Fees & other charges	0.00	4,172.00	3,230.00	3,866.00	3,866.00	0.00	0.00%
421 - Miscellaneous revenue	0.00	51,439.28	158,722.74	0.00	0.00	0.00	0.00%
422 - Sale of Assets	0.00	-1,604.92	3,500.00	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	5,119,069.12	4,847,463.38	5,324,956.00	5,324,956.00	0.00	0.00%
Expense							
500 - Personnel	0.00	3,145,795.79	2,419,603.38	3,067,150.00	3,251,455.00	184,305.00	6.01%
510 - Services & Supplies	0.00	746,560.00	985,617.86	1,110,178.00	1,165,190.15	55,012.15	4.96%
520 - Other	0.00	463,015.40	506,474.50	490,301.00	476,636.00	-13,665.00	-2.79%
710 - Capital Outlay	0.00	11,930.06	211,013.16	401,114.00	290,199.00	-110,915.00	-27.65%
Total Expense:	0.00	4,367,301.25	4,122,708.90	5,068,743.00	5,183,480.15	114,737.15	2.26%
Total Fund: 100 - Water Fund:	0.00	751,767.87	724,754.48	256,213.00	141,475.85	-114,737.15	-44.78%

Budget Comparison Report

SubCategor...		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)	
Fund: 200 - Zone Fund							
Revenue							
402 - Wastewater Operating	0.00	165,143.71	186,752.20	188,317.00	214,201.00	25,884.00	13.74%
411 - Interest	0.00	18,483.72	705.32	9,000.00	3,600.00	-5,400.00	-60.00%
413 - Fees & other charges	0.00	4,100.00	5,120.00	3,000.00	3,600.00	600.00	20.00%
Total Revenue:	0.00	187,727.43	192,577.52	200,317.00	221,401.00	21,084.00	10.53%
Expense							
500 - Personnel	0.00	128,002.44	116,644.14	176,133.00	176,133.00	0.00	0.00%
510 - Services & Supplies	0.00	27,568.73	29,444.40	62,220.00	42,910.00	-19,310.00	-31.04%
520 - Other	0.00	48,132.36	45,138.28	63,466.00	60,650.00	-2,816.00	-4.44%
710 - Capital Outlay	0.00	7,500.00	29,869.18	37,000.00	1,500.00	-35,500.00	-95.95%
Total Expense:	0.00	211,203.53	221,096.00	338,819.00	281,193.00	-57,626.00	-17.01%
Total Fund: 200 - Zone Fund:	0.00	-23,476.10	-28,518.48	-138,502.00	-59,792.00	78,710.00	-56.83%
Report Total:	0.00	728,291.77	696,236.00	117,711.00	81,683.85	-36,027.15	-30.61%

Department Summary

Budget Comparison Report

Group Summary

SubCategor...		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)	
Fund: 100 - Water Fund							
Revenue							
Department: 0000 - Non-departmental							
401 - Water operating	0.00	4,972,660.02	4,680,020.00	5,244,390.00	5,244,390.00	0.00	0.00%
411 - Interest	0.00	61,572.17	2,690.91	46,700.00	46,700.00	0.00	0.00%
412 - Fines & forfeitures	0.00	30,830.57	-700.27	30,000.00	30,000.00	0.00	0.00%
413 - Fees & other charges	0.00	4,172.00	3,230.00	3,866.00	3,866.00	0.00	0.00%
421 - Miscellaneous revenue	0.00	51,439.28	158,722.74	0.00	0.00	0.00	0.00%
422 - Sale of Assets	0.00	-1,604.92	3,500.00	0.00	0.00	0.00	0.00%
Total Department: 0000 - Non-departmental:	0.00	5,119,069.12	4,847,463.38	5,324,956.00	5,324,956.00	0.00	0.00%
Total Revenue:	0.00	5,119,069.12	4,847,463.38	5,324,956.00	5,324,956.00	0.00	0.00%
Expense							
Department: 0000 - Non-departmental							
500 - Personnel	0.00	270,648.63	-2,920.32	0.00	0.00	0.00	0.00%
Total Department: 0000 - Non-departmental:	0.00	270,648.63	-2,920.32	0.00	0.00	0.00	0.00%

Budget Comparison Report

SubCategor...	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 5100 - Source of Supply							
500 - Personnel	0.00	196,224.42	160,220.00	263,321.00	347,295.00	83,974.00	31.89%
510 - Services & Supplies	0.00	34,354.34	49,978.85	98,130.00	143,630.00	45,500.00	46.37%
520 - Other	0.00	66,293.60	132,357.22	85,173.00	77,390.00	-7,783.00	-9.14%
710 - Capital Outlay	0.00	2,281.03	5,890.24	55,500.00	88,333.00	32,833.00	59.16%
Total Department: 5100 - Source of Supply:	0.00	299,153.39	348,446.31	502,124.00	656,648.00	154,524.00	30.77%

Budget Comparison Report

SubCategor...	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 5200 - Raw Water							
500 - Personnel	0.00	689,457.28	573,685.84	667,544.00	421,174.00	-246,370.00	-36.91%
510 - Services & Supplies	0.00	43,576.58	110,486.27	131,800.00	76,000.00	-55,800.00	-42.34%
520 - Other	0.00	1,541.24	1,607.19	3,057.00	3,947.00	890.00	29.11%
710 - Capital Outlay	0.00	1,081.78	61,458.50	59,614.00	77,333.00	17,719.00	29.72%
Total Department: 5200 - Raw Water:	0.00	735,656.88	747,237.80	862,015.00	578,454.00	-283,561.00	-32.90%

Budget Comparison Report

SubCategor...	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)	
Department: 5300 - Water Treatment						
500 - Personnel	0.00	421,609.00	425,380.00	486,384.00	61,004.00	14.34%
510 - Services & Supplies	0.00	106,439.24	110,380.00	118,680.00	8,300.00	7.52%
520 - Other	0.00	259,780.77	223,860.00	221,140.00	-2,720.00	-1.22%
710 - Capital Outlay	0.00	0.00	81,000.00	0.00	-81,000.00	-100.00%
Total Department: 5300 - Water Treatment:	0.00	787,829.01	840,620.00	826,204.00	-14,416.00	-1.71%

Budget Comparison Report

SubCategor...	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 5400 - Treated Water							
500 - Personnel	0.00	625,613.00	625,856.72	696,546.00	807,505.00	110,959.00	15.93%
510 - Services & Supplies	0.00	121,776.60	164,598.91	128,100.00	257,100.00	129,000.00	100.70%
520 - Other	0.00	23,299.53	41,453.91	33,559.00	43,100.00	9,541.00	28.43%
710 - Capital Outlay	0.00	5,334.75	47,450.27	82,000.00	74,533.00	-7,467.00	-9.11%
Total Department: 5400 - Treated Water:	0.00	776,023.88	879,359.81	940,205.00	1,182,238.00	242,033.00	25.74%

Budget Comparison Report

SubCategor...	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 5500 - Customer Service							
500 - Personnel	0.00	151,068.86	156,701.00	154,480.00	188,406.00	33,926.00	21.96%
510 - Services & Supplies	0.00	20,578.99	35,162.74	52,016.00	52,016.00	0.00	0.00%
520 - Other	0.00	8,129.43	4,558.63	8,414.00	8,564.00	150.00	1.78%
710 - Capital Outlay	0.00	0.00	33,409.91	59,000.00	25,000.00	-34,000.00	-57.63%
Total Department: 5500 - Customer Service:	0.00	179,777.28	229,832.28	273,910.00	273,986.00	76.00	0.03%

Budget Comparison Report

SubCategor...	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)	
Department: 5600 - Admin						
500 - Personnel	0.00	790,743.67	859,879.00	1,000,691.00	140,812.00	16.38%
510 - Services & Supplies	0.00	419,800.00	589,752.00	517,764.15	-71,987.85	-12.21%
520 - Other	0.00	103,409.96	136,238.00	122,495.00	-13,743.00	-10.09%
710 - Capital Outlay	0.00	150.00	64,000.00	25,000.00	-39,000.00	-60.94%
Total Department: 5600 - Admin:	0.00	1,314,103.63	1,649,869.00	1,665,950.15	16,081.15	0.97%

Budget Comparison Report

SubCategor...	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 6100 - ALT Zone Wastewater							
500 - Personnel	0.00	118,939.80	116,644.14	176,133.00	176,133.00	0.00	0.00%
510 - Services & Supplies	0.00	27,568.73	29,444.40	62,220.00	42,910.00	-19,310.00	-31.04%
520 - Other	0.00	48,132.36	45,138.28	63,466.00	60,650.00	-2,816.00	-4.44%
710 - Capital Outlay	0.00	7,500.00	29,869.18	37,000.00	1,500.00	-35,500.00	-95.95%
Total Department: 6100 - ALT Zone Wastewater:	0.00	202,140.89	221,096.00	338,819.00	281,193.00	-57,626.00	-17.01%
Total Expense:	0.00	211,203.53	221,096.00	338,819.00	281,193.00	-57,626.00	-17.01%
Total Fund: 200 - Zone Fund:	0.00	-23,476.10	-28,518.48	-138,502.00	-59,792.00	78,710.00	-56.83%
Report Total:	0.00	728,291.77	696,236.00	117,711.00	81,683.85	-36,027.15	-30.61%

Account Summary



Georgetown Divide PUD

Budget Comparison Report

Account Summary

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Fund: 100 - Water Fund								
Revenue								
Department: 0000 - Non-departmental								
SubCategory: 401 - Water operating								
100-0000-40102	Water Sales - Cst	0.00	2,745,822.69	2,533,096.58	2,969,850.00	2,969,850.00	0.00	0.00%
100-0000-40103	Water Sales - Irr	0.00	407,856.13	396,098.96	424,346.00	424,346.00	0.00	0.00%
100-0000-40105	Property Tax Revenue	0.00	1,710,211.38	1,680,722.00	1,687,194.00	1,687,194.00	0.00	0.00%
100-0000-40107	Lease Revenue	0.00	108,769.82	70,102.46	163,000.00	163,000.00	0.00	0.00%
Total SubCategory: 401 - Water operating:		0.00	4,972,660.02	4,680,020.00	5,244,390.00	5,244,390.00	0.00	0.00%
SubCategory: 411 - Interest								
100-0000-41100	Interest Income	0.00	55,142.65	12,315.30	46,700.00	46,700.00	0.00	0.00%
100-0000-41101	Unrealized Gain/Loss	0.00	6,429.52	-9,624.39	0.00	0.00	0.00	0.00%
Total SubCategory: 411 - Interest:		0.00	61,572.17	2,690.91	46,700.00	46,700.00	0.00	0.00%
SubCategory: 412 - Fines & forfeitures								
100-0000-41200	Penalties	0.00	30,830.57	-700.27	30,000.00	30,000.00	0.00	0.00%
Total SubCategory: 412 - Fines & forfeitures:		0.00	30,830.57	-700.27	30,000.00	30,000.00	0.00	0.00%
SubCategory: 413 - Fees & other charges								
100-0000-41302	Installation Fee	0.00	4,172.00	3,230.00	3,866.00	3,866.00	0.00	0.00%
Total SubCategory: 413 - Fees & other charges:		0.00	4,172.00	3,230.00	3,866.00	3,866.00	0.00	0.00%
SubCategory: 421 - Miscellaneous revenue								
100-0000-42100	Miscellaneous Revenue	0.00	51,570.28	158,722.74	0.00	0.00	0.00	0.00%
100-0000-42101	Over/Short and Unreconciled	0.00	-131.00	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 421 - Miscellaneous revenue:		0.00	51,439.28	158,722.74	0.00	0.00	0.00	0.00%
SubCategory: 422 - Sale of Assets								
100-0000-42200	Sale of Assets	0.00	-1,604.92	3,500.00	0.00	0.00	0.00	0.00%
Total SubCategory: 422 - Sale of Assets:		0.00	-1,604.92	3,500.00	0.00	0.00	0.00	0.00%
Total Department: 0000 - Non-departmental:		0.00	5,119,069.12	4,847,463.38	5,324,956.00	5,324,956.00	0.00	0.00%
Total Revenue:		0.00	5,119,069.12	4,847,463.38	5,324,956.00	5,324,956.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Expense								
Department: 0000 - Non-departmental								
SubCategory: 500 - Personnel								
100-0000-50300	Health Insurance	0.00	0.00	-4,084.89	0.00	0.00	0.00	0.00%
100-0000-50402	Pension Expense	0.00	270,648.63	0.00	0.00	0.00	0.00	0.00%
100-0000-50403	Def Comp Retirement	0.00	0.00	1,164.57	0.00	0.00	0.00	0.00%
Total SubCategory: 500 - Personnel:		0.00	270,648.63	-2,920.32	0.00	0.00	0.00	0.00%
Total Department: 0000 - Non-departmental:		0.00	270,648.63	-2,920.32	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget	%	
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)			
Department: 5100 - Source of Supply								
SubCategory: 500 - Personnel								
100-5100-50100	Salaries	0.00	102,911.01	85,298.53	147,963.00	208,093.00	60,130.00	40.64%
100-5100-50102	Overtime	0.00	14,226.20	9,020.35	10,000.00	13,134.00	3,134.00	31.34%
100-5100-50103	Standby Pay	0.00	8,210.00	4,700.00	6,630.00	6,630.00	0.00	0.00%
100-5100-50200	Payroll Taxes	0.00	9,816.64	7,645.31	14,796.00	20,809.00	6,013.00	40.64%
100-5100-50300	Health Insurance	0.00	32,763.62	29,971.24	54,416.00	54,416.00	0.00	0.00%
100-5100-50302	Insurance - Workers Compensati	0.00	6,431.18	4,460.35	4,954.00	6,611.00	1,657.00	33.45%
100-5100-50400	PERS Retirement Expense	0.00	11,010.21	9,140.22	14,056.00	21,174.00	7,118.00	50.64%
100-5100-50401	PERS UAL	0.00	10,855.56	9,984.00	10,506.00	16,428.00	5,922.00	56.37%
Total SubCategory: 500 - Personnel:		0.00	196,224.42	160,220.00	263,321.00	347,295.00	83,974.00	31.89%
SubCategory: 510 - Services & Supplies								
100-5100-51100	Materials & Supplies	0.00	6,081.21	9,045.00	39,130.00	29,130.00	-10,000.00	-25.56%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Gravel Backfil Tiechert		1.00	8,000.00	8,000.00			
Requested	Gunite Georgetown Pre Cast		1.00	10,000.00	10,000.00			
Requested	Miscellaneous Supplies		1.00	7,500.00	7,500.00			
Requested	Miscellaneous Supplies ACE/Divide Supply		1.00	1,700.00	1,700.00			
Requested	Pipe and Tools Ferguson and Anderson Sierr		1.00	800.00	800.00			
Requested	Tools and Supplies USA bluebook		1.00	500.00	500.00			
Requested	Uniform Services Aramark		1.00	630.00	630.00			
100-5100-51101	Materials - Other	0.00	2,284.88	300.00	0.00	20,000.00	20,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Pipe Material		1.00	20,000.00	20,000.00			
100-5100-51102	Office Supplies	0.00	0.00	259.43	0.00	500.00	500.00	0.00%
100-5100-51200	Vehicle Maintenance	0.00	9,128.43	3,428.49	8,000.00	6,000.00	-2,000.00	-25.00%
100-5100-51201	Vehicle Operating - Fuel	0.00	6,509.27	4,330.80	8,000.00	8,000.00	0.00	0.00%
100-5100-51300	Professional Services	0.00	10,350.55	32,615.13	43,000.00	80,000.00	37,000.00	86.05%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Dam Inundation Maps & EAPs Wood		1.00	20,000.00	20,000.00			
Requested	GIS Development and Support Interwest		1.00	5,000.00	5,000.00			
Requested	Water Rights Reporting and Gaging Western		1.00	55,000.00	55,000.00			
Total SubCategory: 510 - Services & Supplies:		0.00	34,354.34	49,978.85	98,130.00	143,630.00	45,500.00	46.37%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Comparison 1		%		
				Parent Budget 2020-2021 Adopted	Budget 2021-2022 Requested		Comparison 1 to Parent Budget Increase / (Decrease)	
SubCategory: 520 - Other								
100-5100-52100	Staff Development	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
100-5100-52102	Utilities	0.00	4,755.17	9,272.53	9,557.00	10,400.00	843.00	8.82%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	Verizon	1.00	1,600.00	1,600.00				
Requested	Water Flow Measuring Picovale	1.00	8,800.00	8,800.00				
100-5100-52105	Government Regulation Fees	0.00	60,762.93	122,742.94	73,500.00	64,600.00	-8,900.00	-12.11%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	State Division of Safety of Dams DWR	1.00	46,200.00	46,200.00				
Requested	USDA Forest Service User Fees	1.00	5,400.00	5,400.00				
Requested	Water Rights Fee	1.00	13,000.00	13,000.00				
100-5100-52108	Membership	0.00	775.50	341.75	616.00	890.00	274.00	44.48%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	American Water Works Association	1.00	420.00	420.00				
Requested	California Rural Water Association	1.00	470.00	470.00				
Total SubCategory: 520 - Other:		0.00	66,293.60	132,357.22	85,173.00	77,390.00	-7,783.00	-9.14%
SubCategory: 710 - Capital Outlay								
100-5100-71100	Capital Expenses	0.00	2,281.03	5,890.24	55,500.00	88,333.00	32,833.00	59.16%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	Commerical Brush Mower DR	1.00	2,500.00	2,500.00				
Requested	Dump Truck Peterbilt	1.00	53,333.00	53,333.00				
Requested	Heavy Equipment Metal Carport	1.00	7,000.00	7,000.00				
Requested	Mastication Device PAPE	1.00	12,500.00	12,500.00				
Requested	Mobile Welder	1.00	2,000.00	2,000.00				
Requested	Stumpy Meadows Weather Station CDEC	1.00	11,000.00	11,000.00				
Total SubCategory: 710 - Capital Outlay:		0.00	2,281.03	5,890.24	55,500.00	88,333.00	32,833.00	59.16%
Total Department: 5100 - Source of Supply:		0.00	299,153.39	348,446.31	502,124.00	656,648.00	154,524.00	30.77%

Budget Comparison Report

Account Number	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget		%	
			Parent Budget 2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)			
Department: 5200 - Raw Water								
SubCategory: 500 - Personnel								
100-5200-50100	Salaries	0.00	273,837.28	244,649.54	277,997.00	211,226.00	-66,771.00	-24.02%
100-5200-50101	Part-time Wages	0.00	1,656.20	952.96	0.00	0.00	0.00	0.00%
100-5200-50102	Overtime	0.00	28,996.83	20,819.37	23,000.00	12,002.00	-10,998.00	-47.82%
100-5200-50103	Standby Pay	0.00	15,110.00	9,460.00	13,260.00	13,260.00	0.00	0.00%
100-5200-50200	Payroll Taxes	0.00	25,398.63	10,732.13	27,800.00	21,123.00	-6,677.00	-24.02%
100-5200-50300	Health Insurance	0.00	90,420.09	77,222.49	102,950.00	102,950.00	0.00	0.00%
100-5200-50302	Insurance - Workers Compensati	0.00	13,508.23	8,034.20	9,307.00	6,706.00	-2,601.00	-27.95%
100-5200-50400	PERS Retirement Expense	0.00	28,846.60	22,265.15	26,409.00	21,503.00	-4,906.00	-18.58%
100-5200-50401	PERS UAL	0.00	211,683.42	179,550.00	186,821.00	32,404.00	-154,417.00	-82.66%
Total SubCategory: 500 - Personnel:		0.00	689,457.28	573,685.84	667,544.00	421,174.00	-246,370.00	-36.91%
SubCategory: 510 - Services & Supplies								
100-5200-51100	Materials & Supplies	0.00	17,380.72	72,027.23	100,500.00	40,500.00	-60,000.00	-59.70%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Gunite Georgetown Pre Cast		1.00	20,000.00	20,000.00			
Requested	Miscellaneous Supplies		1.00	7,500.00	7,500.00			
Requested	Miscellaneous Supplies ACE/Divide Supply		1.00	3,500.00	3,500.00			
Requested	Pipe and Fittings HD supply and Grainger		1.00	5,000.00	5,000.00			
Requested	Pipe and Tools Ferguson/Anderson Sierra Pi		1.00	3,000.00	3,000.00			
Requested	Uniform Services Aramark		1.00	1,500.00	1,500.00			
100-5200-51101	Materials - Other	0.00	657.90	24,264.00	0.00	10,000.00	10,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Pipe Material		1.00	10,000.00	10,000.00			
100-5200-51102	Office Supplies	0.00	0.00	0.00	100.00	500.00	400.00	400.00%
100-5200-51200	Vehicle Maintenance	0.00	8,415.19	5,371.67	10,000.00	7,000.00	-3,000.00	-30.00%
100-5200-51201	Vehicle Operating - Fuel	0.00	14,622.77	8,557.07	15,500.00	12,000.00	-3,500.00	-22.58%
100-5200-51300	Professional Services	0.00	2,500.00	266.30	5,700.00	6,000.00	300.00	5.26%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	GIS Development/Support Interwest		1.00	5,000.00	5,000.00			
Requested	GIS Subscription ESRI		1.00	1,000.00	1,000.00			
Total SubCategory: 510 - Services & Supplies:		0.00	43,576.58	110,486.27	131,800.00	76,000.00	-55,800.00	-42.34%
SubCategory: 520 - Other								
100-5200-52100	Staff Development	0.00	0.00	128.24	1,500.00	1,500.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
100-5200-52102	Utilities	0.00	1,284.72	1,033.20	1,557.00	1,557.00	0.00	0.00%
100-5200-52105	Government Regulation Fees	0.00	148.27	104.00	0.00	0.00	0.00	0.00%
100-5200-52108	Membership	0.00	108.25	341.75	0.00	890.00	890.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	American Water Works Association	1.00	420.00	420.00				
Requested	California Rural Water Association	1.00	470.00	470.00				
Total SubCategory: 520 - Other:		0.00	1,541.24	1,607.19	3,057.00	3,947.00	890.00	29.11%
SubCategory: 710 - Capital Outlay								
100-5200-71100	Capital Expenses	0.00	1,081.78	61,458.50	59,614.00	77,333.00	17,719.00	29.72%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	Commerical Brush Mower DR	1.00	2,500.00	2,500.00				
Requested	Dump Truck Peterbilt	1.00	53,333.00	53,333.00				
Requested	Heavy Equipment Metal Carport	1.00	7,000.00	7,000.00				
Requested	Mastication Device PAPE	1.00	12,500.00	12,500.00				
Requested	Mobile Welder	1.00	2,000.00	2,000.00				
Total SubCategory: 710 - Capital Outlay:		0.00	1,081.78	61,458.50	59,614.00	77,333.00	17,719.00	29.72%
Total Department: 5200 - Raw Water:		0.00	735,656.88	747,237.80	862,015.00	578,454.00	-283,561.00	-32.90%

Budget Comparison Report

Account Number	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget	%	
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)			
Department: 5300 - Water Treatment								
SubCategory: 500 - Personnel								
100-5300-50100	Salaries	0.00	204,928.49	164,681.99	220,182.00	240,789.00	20,607.00	9.36%
100-5300-50102	Overtime	0.00	35,001.80	27,932.07	30,000.00	36,794.00	6,794.00	22.65%
100-5300-50103	Standby Pay	0.00	15,960.00	13,320.00	15,710.00	15,710.00	0.00	0.00%
100-5300-50200	Payroll Taxes	0.00	18,776.32	15,117.60	22,018.00	24,079.00	2,061.00	9.36%
100-5300-50300	Health Insurance	0.00	65,096.43	60,240.21	59,422.00	59,422.00	0.00	0.00%
100-5300-50302	Insurance - Workers Compensati	0.00	5,670.70	4,617.74	7,372.00	7,644.00	272.00	3.69%
100-5300-50400	PERS Retirement Expense	0.00	21,897.46	19,202.71	20,917.00	24,512.00	3,595.00	17.19%
100-5300-50401	PERS UAL	0.00	54,277.80	47,133.00	49,759.00	77,434.00	27,675.00	55.62%
Total SubCategory: 500 - Personnel:		0.00	421,609.00	352,245.32	425,380.00	486,384.00	61,004.00	14.34%
SubCategory: 510 - Services & Supplies								
100-5300-51100	Materials & Supplies	0.00	73,291.49	66,298.15	71,080.00	71,080.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Miscellaneous Supplies		1.00	7,500.00	7,500.00			
Requested	Miscellaneous Supplies Ace/Divide Supply		1.00	1,000.00	1,000.00			
Requested	Tools and Supplies USA Bluebook		1.00	2,000.00	2,000.00			
Requested	Uniform Services Aramark		1.00	580.00	580.00			
Requested	Water Chemicals Thacher and NTU Tech		1.00	60,000.00	60,000.00			
100-5300-51101	Materials - Other	0.00	5,161.25	1,087.00	10,000.00	10,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Metering Equipment		1.00	10,000.00	10,000.00			
100-5300-51102	Office Supplies	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-5300-51200	Vehicle Maintenance	0.00	7,664.44	5,486.84	9,500.00	9,500.00	0.00	0.00%
100-5300-51201	Vehicle Operating - Fuel	0.00	11,802.77	6,933.16	15,000.00	15,000.00	0.00	0.00%
100-5300-51202	Building Maintenance	0.00	0.00	265.00	2,000.00	2,000.00	0.00	0.00%
100-5300-51300	Professional Services	0.00	8,519.29	7,523.86	2,500.00	10,800.00	8,300.00	332.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	AWWA Water Audit WSO		1.00	3,000.00	3,000.00			
Requested	CCR Distribution National Print Promo		1.00	2,800.00	2,800.00			
Requested	GIS Development/Support Interwest		1.00	5,000.00	5,000.00			
Total SubCategory: 510 - Services & Supplies:		0.00	106,439.24	87,594.01	110,380.00	118,680.00	8,300.00	7.52%
SubCategory: 520 - Other								
100-5300-52100	Staff Development	0.00	912.00	2,131.53	1,500.00	1,500.00	0.00	0.00%

Budget Comparison Report

Account Number	Description	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)	
100-5300-52102	Utilities	0.00	205,552.90	178,444.00	185,000.00	6,556.00	3.67%
100-5300-52105	Government Regulation Fees	0.00	52,540.37	43,300.00	33,750.00	-9,550.00	-22.06%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Requested	Air Quality Management District El Dorado C	1.00	2,750.00	2,750.00			
Requested	State Division of Drinking Water	1.00	20,000.00	20,000.00			
Requested	State Division of Safety of Dams DWR	1.00	11,000.00	11,000.00			
100-5300-52108	Membership	0.00	775.50	341.75	616.00	890.00	274.00 44.48%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Requested	American Water Works Association	1.00	420.00	420.00			
Requested	California Rural Water Association	1.00	470.00	470.00			
Total SubCategory: 520 - Other:		0.00	259,780.77	196,736.89	223,860.00	221,140.00	-2,720.00 -1.22%
SubCategory: 710 - Capital Outlay							
100-5300-71100	Capital Expenses	0.00	0.00	2,080.50	81,000.00	0.00	-81,000.00 -100.00%
Total SubCategory: 710 - Capital Outlay:		0.00	0.00	2,080.50	81,000.00	0.00	-81,000.00 -100.00%
Total Department: 5300 - Water Treatment:		0.00	787,829.01	638,656.72	840,620.00	826,204.00	-14,416.00 -1.71%

Budget Comparison Report

Account Number	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget	%	
			2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)			
Department: 5400 - Treated Water								
SubCategory: 500 - Personnel								
100-5400-50100	Salaries	0.00	360,215.49	338,709.76	389,363.00	435,691.00	46,328.00	11.90%
100-5400-50102	Overtime	0.00	25,147.85	18,703.16	20,000.00	24,757.00	4,757.00	23.79%
100-5400-50103	Standby Pay	0.00	16,660.00	13,320.00	15,710.00	15,710.00	0.00	0.00%
100-5400-50200	Payroll Taxes	0.00	31,120.53	28,570.18	38,936.00	43,569.00	4,633.00	11.90%
100-5400-50300	Health Insurance	0.00	109,344.96	108,714.35	101,205.00	101,205.00	0.00	0.00%
100-5400-50302	Insurance - Workers Compensati	0.00	9,199.92	6,429.33	13,036.00	13,831.00	795.00	6.10%
100-5400-50400	PERS Retirement Expense	0.00	35,929.79	33,829.94	36,989.00	44,353.00	7,364.00	19.91%
100-5400-50401	PERS UAL	0.00	37,994.46	77,580.00	81,307.00	128,389.00	47,082.00	57.91%
Total SubCategory: 500 - Personnel:		0.00	625,613.00	625,856.72	696,546.00	807,505.00	110,959.00	15.93%
SubCategory: 510 - Services & Supplies								
100-5400-51100	Materials & Supplies	0.00	89,710.42	110,240.58	90,800.00	205,800.00	115,000.00	126.65%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Blacktop El Dorado County Construction Star		1.00	100,000.00	100,000.00			
Requested	Distribution Parts and Supplies Contract		1.00	70,000.00	70,000.00			
Requested	Gravel Backfill Tiechert		1.00	6,000.00	6,000.00			
Requested	Miscellaneous Pipe and Fittings		1.00	20,000.00	20,000.00			
Requested	Miscellaneous Supplies Ace/Divide Supply/G.		1.00	3,000.00	3,000.00			
Requested	Tools and Supplies USA Bluebook		1.00	5,000.00	5,000.00			
Requested	Uniform Services Aramark		1.00	1,800.00	1,800.00			
100-5400-51101	Materials - Other	0.00	1,000.00	10,291.03	0.00	8,000.00	8,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Special Supplies		1.00	8,000.00	8,000.00			
100-5400-51102	Office Supplies	0.00	0.00	31.44	300.00	300.00	0.00	0.00%
100-5400-51200	Vehicle Maintenance	0.00	10,231.74	10,809.02	12,000.00	12,000.00	0.00	0.00%
100-5400-51201	Vehicle Operating - Fuel	0.00	20,834.44	15,375.46	25,000.00	25,000.00	0.00	0.00%
100-5400-51300	Professional Services	0.00	0.00	17,851.38	0.00	6,000.00	6,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	GIS Development/Support Interwest		1.00	5,000.00	5,000.00			
Requested	GIS Subscription ESRI		1.00	1,000.00	1,000.00			
Total SubCategory: 510 - Services & Supplies:		0.00	121,776.60	164,598.91	128,100.00	257,100.00	129,000.00	100.70%
SubCategory: 520 - Other								
100-5400-52100	Staff Development	0.00	797.75	167.53	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number	Description	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
100-5400-52102	Utilities	0.00	12,045.26	13,969.95	19,409.00	15,000.00	-4,409.00	-22.72%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	Electrical PG&E	1.00	8,900.00	8,900.00				
Requested	Water Flow Measuring Picovale	1.00	6,100.00	6,100.00				
100-5400-52104	Payroll Processing Fee	0.00	0.00	283.65	0.00	0.00	0.00	0.00%
100-5400-52105	Government Regulation Fees	0.00	9,333.02	27,032.78	12,150.00	26,100.00	13,950.00	114.81%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	Labortuary Analytical CLS	1.00	20,000.00	20,000.00				
Requested	Regional Water Board NPDES	1.00	600.00	600.00				
Requested	Water Rights Fees SWRCB	1.00	5,500.00	5,500.00				
100-5400-52108	Membership	0.00	1,123.50	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 520 - Other:		0.00	23,299.53	41,453.91	33,559.00	43,100.00	9,541.00	28.43%
SubCategory: 710 - Capital Outlay								
100-5400-71100	Capital Expenses	0.00	5,334.75	47,450.27	82,000.00	74,533.00	-7,467.00	-9.11%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	Dump Truck Peterbilt	1.00	53,333.00	53,333.00				
Requested	Heavy Equipment Metal Carport	1.00	7,000.00	7,000.00				
Requested	Metal Cutting Equipment	1.00	1,500.00	1,500.00				
Requested	Mobile Welder	1.00	6,000.00	6,000.00				
Requested	Satellite Radio Upgrade (Angel Camp, Deer Ra)	3.00	1,400.00	4,200.00				
Requested	Wire Feed Welder	1.00	2,500.00	2,500.00				
Total SubCategory: 710 - Capital Outlay:		0.00	5,334.75	47,450.27	82,000.00	74,533.00	-7,467.00	-9.11%
Total Department: 5400 - Treated Water:		0.00	776,023.88	879,359.81	940,205.00	1,182,238.00	242,033.00	25.74%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 5500 - Customer Service								
SubCategory: 500 - Personnel								
100-5500-50100	Salaries	0.00	82,800.72	82,097.40	89,142.00	110,870.00	21,728.00	24.37%
100-5500-50101	Part-time Wages	0.00	21,117.86	19,275.03	0.00	0.00	0.00	0.00%
100-5500-50102	Overtime	0.00	45.73	851.37	4,989.00	6,300.00	1,311.00	26.28%
100-5500-50200	Payroll Taxes	0.00	5,330.10	6,364.11	8,914.00	11,087.00	2,173.00	24.38%
100-5500-50300	Health Insurance	0.00	22,652.12	31,018.60	31,099.00	31,099.00	0.00	0.00%
100-5500-50302	Insurance - Workers Compensati	0.00	1,530.09	1,049.12	2,985.00	3,520.00	535.00	17.92%
100-5500-50400	PERS Retirement Expense	0.00	6,736.68	7,489.37	8,468.00	11,286.00	2,818.00	33.28%
100-5500-50401	PERS UAL	0.00	10,855.56	8,556.00	8,883.00	14,244.00	5,361.00	60.35%
Total SubCategory: 500 - Personnel:		0.00	151,068.86	156,701.00	154,480.00	188,406.00	33,926.00	21.96%
SubCategory: 510 - Services & Supplies								
100-5500-51102	Office Supplies	0.00	19,583.59	19,548.52	32,016.00	32,016.00	0.00	0.00%
100-5500-51200	Vehicle Maintenance	0.00	0.00	18.75	0.00	0.00	0.00	0.00%
100-5500-51300	Professional Services	0.00	995.40	15,595.47	20,000.00	20,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Newsletter Distribution		1.00	20,000.00	20,000.00			
Total SubCategory: 510 - Services & Supplies:		0.00	20,578.99	35,162.74	52,016.00	52,016.00	0.00	0.00%
SubCategory: 520 - Other								
100-5500-52100	Staff Development	0.00	0.00	0.00	1,600.00	1,600.00	0.00	0.00%
100-5500-52102	Utilities	0.00	7,959.43	4,265.76	6,814.00	6,814.00	0.00	0.00%
100-5500-52104	Payroll Processing Fee	0.00	170.00	50.00	0.00	150.00	150.00	0.00%
100-5500-52107	Other Miscellaneous Expense	0.00	0.00	242.87	0.00	0.00	0.00	0.00%
Total SubCategory: 520 - Other:		0.00	8,129.43	4,558.63	8,414.00	8,564.00	150.00	1.78%
SubCategory: 710 - Capital Outlay								
100-5500-71100	Capital Expenses	0.00	0.00	33,409.91	59,000.00	25,000.00	-34,000.00	-57.63%
Total SubCategory: 710 - Capital Outlay:		0.00	0.00	33,409.91	59,000.00	25,000.00	-34,000.00	-57.63%
Total Department: 5500 - Customer Service:		0.00	179,777.28	229,832.28	273,910.00	273,986.00	76.00	0.03%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 5600 - Admin								
SubCategory: 500 - Personnel								
100-5600-50100	Salaries	0.00	388,187.46	276,343.47	449,143.00	493,071.00	43,928.00	9.78%
100-5600-50101	Part-time Wages	0.00	17,690.92	1,010.24	20,000.00	20,000.00	0.00	0.00%
100-5600-50102	Overtime	0.00	265.87	14,602.07	25,136.00	28,017.00	2,881.00	11.46%
100-5600-50104	Retiree Benefit	0.00	0.00	204.20	0.00	0.00	0.00	0.00%
100-5600-50105	Director Stipend	0.00	23,234.60	19,200.00	24,000.00	24,000.00	0.00	0.00%
100-5600-50200	Payroll Taxes	0.00	32,418.59	23,385.31	44,914.00	49,307.00	4,393.00	9.78%
100-5600-50300	Health Insurance	0.00	83,095.40	61,631.14	97,596.00	97,596.00	0.00	0.00%
100-5600-50302	Insurance - Workers Compensati	0.00	2,229.64	1,149.47	15,037.00	15,653.00	616.00	4.10%
100-5600-50400	PERS Retirement Expense	0.00	37,091.39	27,705.92	42,668.00	50,194.00	7,526.00	17.64%
100-5600-50401	PERS UAL	0.00	200,827.86	128,583.00	133,735.00	215,203.00	81,468.00	60.92%
100-5600-50403	Def Comp Retirement Expense	0.00	5,701.94	0.00	7,650.00	7,650.00	0.00	0.00%
Total SubCategory: 500 - Personnel:		0.00	790,743.67	553,814.82	859,879.00	1,000,691.00	140,812.00	16.38%
SubCategory: 510 - Services & Supplies								
100-5600-51100	Materials & Supplies	0.00	3,840.23	4,102.36	5,800.00	5,800.00	0.00	0.00%
100-5600-51101	Materials - Other	0.00	2,366.87	7,228.97	2,520.00	2,520.00	0.00	0.00%
100-5600-51102	Office Supplies	0.00	29,805.69	31,962.18	39,900.00	39,900.00	0.00	0.00%
100-5600-51200	Vehicle Maintenance	0.00	115.69	205.28	0.00	0.00	0.00	0.00%
100-5600-51201	Vehicle Operating - Fuel	0.00	297.63	0.00	300.00	300.00	0.00	0.00%
100-5600-51202	Building Maintenance	0.00	11,605.98	5,778.14	10,000.00	10,000.00	0.00	0.00%
100-5600-51300	Professional Services	0.00	145,868.97	324,874.80	220,680.00	148,692.15	-71,987.85	-32.62%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Requested	Accounting Services Eide Bailly	0.00	0.00	60,000.00				
Requested	Accounting Software Service Tyler Technolog	1.00	15,000.00	15,000.00				
Requested	Board Meeting Hosting Granicus	0.00	0.00	8,092.15				
Requested	Cost Sharing EDWA	1.00	50,000.00	50,000.00				
Requested	IT Support Carnahan	0.00	0.00	10,000.00				
Requested	Legacy Account Software Service Corbin Will	1.00	2,000.00	2,000.00				
Requested	Website Hosting Streamline	12.00	300.00	3,600.00				
100-5600-51301	Insurance - General Liability	0.00	79,001.84	83,507.03	85,552.00	85,552.00	0.00	0.00%
100-5600-51302	Legal	0.00	124,947.10	67,470.77	200,000.00	200,000.00	0.00	0.00%
100-5600-51303	Audit	0.00	21,950.00	12,610.00	25,000.00	25,000.00	0.00	0.00%
Total SubCategory: 510 - Services & Supplies:		0.00	419,800.00	537,739.53	589,752.00	517,764.15	-71,987.85	-12.21%
SubCategory: 520 - Other								
100-5600-52100	Staff Development	0.00	1,881.53	520.00	7,200.00	7,200.00	0.00	0.00%
100-5600-52101	Travel	0.00	7,425.85	1,516.18	12,220.00	12,220.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
100-5600-52102	Utilities	0.00	26,412.04	28,023.21	46,560.00	35,000.00	-11,560.00	-24.83%
100-5600-52103	Bank Charges	0.00	144.00	325.00	1,000.00	1,000.00	0.00	0.00%
100-5600-52104	Payroll Processing	0.00	24,647.11	19,928.66	25,000.00	25,000.00	0.00	0.00%
100-5600-52105	Government Regulation Fees	0.00	4,727.28	4,861.44	6,000.00	6,000.00	0.00	0.00%
100-5600-52106	Elections	0.00	0.00	8,951.69	8,500.00	1,000.00	-7,500.00	-88.24%
100-5600-52107	Other Miscellaneous Expenses	0.00	3,534.72	35,976.02	5,000.00	10,000.00	5,000.00	100.00%
100-5600-52108	Membership	0.00	34,637.43	29,658.46	24,758.00	25,075.00	317.00	1.28%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Association of California Water Agencies		1.00	13,000.00	13,000.00			
Requested	California Society of Municipal Finance Officer:		1.00	375.00	375.00			
Requested	California Special Districts Association		1.00	7,200.00	7,200.00			
Requested	Mountain Counties		1.00	4,500.00	4,500.00			
Total SubCategory: 520 - Other:		0.00	103,409.96	129,760.66	136,238.00	122,495.00	-13,743.00	-10.09%
SubCategory: 710 - Capital Outlay								
100-5600-71100	Capital Expenses	0.00	150.00	50,590.82	64,000.00	25,000.00	-39,000.00	-60.94%
Total SubCategory: 710 - Capital Outlay:		0.00	150.00	50,590.82	64,000.00	25,000.00	-39,000.00	-60.94%
Total Department: 5600 - Admin:		0.00	1,314,103.63	1,271,905.83	1,649,869.00	1,665,950.15	16,081.15	0.97%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)	
Department: 6100 - ALT Zone Wastewater							
SubCategory: 500 - Personnel							
100-6100-50300	Insurance - H&L	0.00	18.74	0.00	0.00	0.00	0.00%
100-6100-50302	Insurance - Workers Compensati	0.00	412.19	0.00	0.00	0.00	0.00%
Total SubCategory: 500 - Personnel:		0.00	430.93	0.00	0.00	0.00	0.00%
SubCategory: 510 - Services & Supplies							
100-6100-51100	Materials & Supplies	0.00	0.00	57.55	0.00	0.00	0.00%
100-6100-51102	Office Supplies	0.00	34.25	0.00	0.00	0.00	0.00%
Total SubCategory: 510 - Services & Supplies:		0.00	34.25	57.55	0.00	0.00	0.00%
SubCategory: 520 - Other							
100-6100-52102	Utilities	0.00	560.87	0.00	0.00	0.00	0.00%
Total SubCategory: 520 - Other:		0.00	560.87	0.00	0.00	0.00	0.00%
Total Department: 6100 - ALT Zone Wastewater:		0.00	1,026.05	57.55	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 7100 - Capital Outlay								
SubCategory: 710 - Capital Outlay								
100-7100-71100	Capital Expenses	0.00	3,082.50	10,132.92	0.00	0.00	0.00	0.00%
Total SubCategory: 710 - Capital Outlay:		0.00	3,082.50	10,132.92	0.00	0.00	0.00	0.00%
Total Department: 7100 - Capital Outlay:		0.00	3,082.50	10,132.92	0.00	0.00	0.00	0.00%
Total Expense:		0.00	4,367,301.25	4,122,708.90	5,068,743.00	5,183,480.15	114,737.15	2.26%
Total Fund: 100 - Water Fund:		0.00	751,767.87	724,754.48	256,213.00	141,475.85	-114,737.15	-44.78%
Fund: 200 - Zone Fund								
Revenue								
Department: 0000 - Non-departmental								
SubCategory: 402 - Wastewater Operating								
200-0000-40200	Zone Charges	0.00	149,283.71	168,192.20	168,317.00	189,201.00	20,884.00	12.41%
200-0000-40201	Zone Excrow Fee	0.00	15,860.00	18,560.00	20,000.00	25,000.00	5,000.00	25.00%
Total SubCategory: 402 - Wastewater Operating:		0.00	165,143.71	186,752.20	188,317.00	214,201.00	25,884.00	13.74%
SubCategory: 411 - Interest								
200-0000-41100	Interest Income	0.00	15,877.53	4,521.57	9,000.00	3,600.00	-5,400.00	-60.00%
200-0000-41101	Unrealized Gain/Loss	0.00	2,606.19	-3,816.25	0.00	0.00	0.00	0.00%
Total SubCategory: 411 - Interest:		0.00	18,483.72	705.32	9,000.00	3,600.00	-5,400.00	-60.00%
SubCategory: 413 - Fees & other charges								
200-0000-41301	Septic Design Fee	0.00	4,100.00	5,120.00	3,000.00	3,600.00	600.00	20.00%
Total SubCategory: 413 - Fees & other charges:		0.00	4,100.00	5,120.00	3,000.00	3,600.00	600.00	20.00%
Total Department: 0000 - Non-departmental:		0.00	187,727.43	192,577.52	200,317.00	221,401.00	21,084.00	10.53%
Total Revenue:		0.00	187,727.43	192,577.52	200,317.00	221,401.00	21,084.00	10.53%
Expense								
Department: 0000 - Non-departmental								
SubCategory: 500 - Personnel								
200-0000-50402	Pension Expense	0.00	9,062.64	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 500 - Personnel:		0.00	9,062.64	0.00	0.00	0.00	0.00	0.00%
Total Department: 0000 - Non-departmental:		0.00	9,062.64	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)		
Department: 6100 - ALT Zone Wastewater								
SubCategory: 500 - Personnel								
200-6100-50100	Salaries	0.00	67,020.45	69,850.77	101,660.00	101,660.00	0.00	0.00%
200-6100-50102	Overtime	0.00	1,810.29	700.48	5,689.00	5,689.00	0.00	0.00%
200-6100-50200	Payroll Taxes	0.00	5,619.04	5,480.51	10,166.00	10,166.00	0.00	0.00%
200-6100-50300	Health Insurance	0.00	20,880.33	21,688.53	33,518.00	33,518.00	0.00	0.00%
200-6100-50302	Insurance - Workers Compensati	0.00	1,116.43	1,086.30	3,404.00	3,404.00	0.00	0.00%
200-6100-50400	PERS Retirement Expense	0.00	0.00	6,481.55	9,658.00	9,658.00	0.00	0.00%
200-6100-50401	PERS UAL	0.00	16,283.34	11,356.00	11,788.00	11,788.00	0.00	0.00%
200-6100-50402	Pension Expense	0.00	6,209.92	0.00	0.00	0.00	0.00	0.00%
200-6100-50403	Def Comp Retirement Expense	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
Total SubCategory: 500 - Personnel:		0.00	118,939.80	116,644.14	176,133.00	176,133.00	0.00	0.00%
SubCategory: 510 - Services & Supplies								
200-6100-51100	Materials & Supplies	0.00	4,350.73	6,645.68	8,890.00	9,400.00	510.00	5.74%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Field Supplies Envirotech		1.00	2,500.00	2,500.00			
Requested	Miscellaneous Supplies Ace/Divide Supply		1.00	1,750.00	1,750.00			
Requested	Miscellaneous Supplies		1.00	2,000.00	2,000.00			
Requested	Pipe and Fittings HD Supply & Grainger		1.00	750.00	750.00			
Requested	Pipe and Tool Pace/Ferguson/Anderson Sierr		1.00	600.00	600.00			
Requested	Tool and Supplies USA Bluebook		1.00	1,500.00	1,500.00			
Requested	Uniform Service Aramark		1.00	300.00	300.00			
200-6100-51101	Materials - Other	0.00	2,016.91	2,560.00	4,250.00	4,250.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	Miscellaneous Supplies		1.00	750.00	750.00			
Requested	Miscellaneous Supplies Ace/Divide Supply		1.00	2,500.00	2,500.00			
Requested	Sampling Equipment Envirotech		1.00	600.00	600.00			
Requested	Tools and Supplies USA Bluebook		1.00	400.00	400.00			
200-6100-51102	Office Supplies	0.00	2,174.70	1,717.42	2,800.00	2,950.00	150.00	5.36%
200-6100-51200	Vehicle Maintenance	0.00	2,077.90	1,759.92	4,300.00	4,300.00	0.00	0.00%
200-6100-51201	Vehicle Operating - Fuel	0.00	4,273.77	4,956.47	3,200.00	4,200.00	1,000.00	31.25%
200-6100-51300	Professional Services	0.00	8,027.10	7,054.00	33,720.00	12,750.00	-20,970.00	-62.19%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Requested	GIS Development/Support (Interwest)		1.00	1,000.00	1,000.00			
Requested	Wastewater Database		1.00	750.00	750.00			

Budget Comparison Report

Account Number	Description	2019-2020 Total Activity	2020-2021 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020-2021 Adopted	2021-2022 Requested	Increase / (Decrease)	
Requested	WDR Professional Geologist Consultant	1.00	11,000.00	11,000.00			
200-6100-51301	Insurance - General Liability	0.00	4,647.62	4,750.91	5,060.00	5,060.00	0.00 0.00%
Total SubCategory: 510 - Services & Supplies:		0.00	27,568.73	29,444.40	62,220.00	42,910.00	-19,310.00 -31.04%
SubCategory: 520 - Other							
200-6100-52100	Staff Development	0.00	0.00	275.00	1,500.00	850.00	-650.00 -43.33%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Requested	National Association of Wastewater Technicians	1.00	350.00	350.00			
Requested	Safety Training	1.00	500.00	500.00			
200-6100-52102	Utilities	0.00	13,367.99	12,366.82	15,100.00	15,100.00	0.00 0.00%
200-6100-52105	Government Regulation Fees	0.00	33,988.87	32,154.71	46,250.00	44,700.00	-1,550.00 -3.35%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Requested	Air Quality Management District Permit El Dc	1.00	700.00	700.00			
Requested	Laboratory Analytical Testing CLS	1.00	20,000.00	20,000.00			
Requested	Regional Water Board Wastewater Permit Fee	1.00	24,000.00	24,000.00			
200-6100-52108	Membership	0.00	775.50	341.75	616.00	0.00	-616.00 -100.00%
Total SubCategory: 520 - Other:		0.00	48,132.36	45,138.28	63,466.00	60,650.00	-2,816.00 -4.44%
SubCategory: 710 - Capital Outlay							
200-6100-71100	Capital Expenses	0.00	7,500.00	29,869.18	37,000.00	1,500.00	-35,500.00 -95.95%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Requested	Rigid SeeSnake Locator	1.00	1,500.00	1,500.00			
Total SubCategory: 710 - Capital Outlay:		0.00	7,500.00	29,869.18	37,000.00	1,500.00	-35,500.00 -95.95%
Total Department: 6100 - ALT Zone Wastewater:		0.00	202,140.89	221,096.00	338,819.00	281,193.00	-57,626.00 -17.01%
Total Expense:		0.00	211,203.53	221,096.00	338,819.00	281,193.00	-57,626.00 -17.01%
Total Fund: 200 - Zone Fund:		0.00	-23,476.10	-28,518.48	-138,502.00	-59,792.00	78,710.00 -56.83%
Report Total:		0.00	728,291.77	696,236.00	117,711.00	81,683.85	-36,027.15 -30.61%

SPECIAL BOARD MEETING OF
MAY 27, 2021

BUDGET WORKSHOP

Attachment 2
Budget Codes
(Fund and Department)

DEPARTMENT CODES

Dept. #	Name/Description
5100	Source of Supply – <i>Activities related to maintenance and operation of upper canal system from Stumpy Meadows Reservoir to Tunnel Hill. In addition, monitoring of the Pilot Creek watershed hydrologic.</i>
5200	Transmission & Distribution of Raw Water – <i>Activities related to conveyance of raw water, including transmission of raw water to treatment plants.</i>
5300	Water Treatment – <i>Activities related to treatment plants and treating water for domestic use.</i>
5400	Transmission & Distribution of Treated Water – <i>Activities related to operation & maintenance of significant infrastructure involved in getting treated water to the customers.</i>
5500	Customer Service – <i>Activities directly related to helping customers in the office and meter reading for field staff. In the office: Answering customer phone calls and working at the counter are coded here.</i>
5600	General & Administration – <i>Activities not directly attributable to any one other department but supporting the other Departments of the District. Examples: Payroll, accounts payable, board meeting preparation and other administrative duties like office machine support, account work and staff meetings.</i>
5601	Sub-department of G & A above – <i>This department will be used to track director costs.</i>
5900	Hydroelectric – <i>Activities related to hydroelectricity and only used with Fund 30.</i>
6700	Zone – <i>Activities related to overseeing waste disposal and compliance with the Waste Discharge Requirements imposed by the State of California and used primarily with Fund 40, 41 and 42.</i>
7100	District Non-Operating – <i>Non-operating activities; an example is interest on debt or investment in capital transactions.</i>

FUND CODES

New Code	Fund	Description	Old Code
WATER OPERATING FUNDS			
100	Water Operating	General Fund for all water-related & administrative activities.	10
101	Retiree Health	Restricted Funds accumulated to fund retiree obligations based on GASB 45 calculation.	12
102	SMUD	Unrestricted Reserve Funds under agreement with Sacramento Municipal Utility District and El Dorado County parties (EDC, EDWA, GDPUD, EDID, and EDWPA).	08
103	Hydroelectric	Unrestricted Reserve Funds. Funds related to hydroelectric activity through Tunnel Hill Hydro, LLC	30
WATER CAPITAL FUND			
110	Capital Replacement	Unrestricted Reserve Funds. USDA-required sub-fund for the Auburn Lake Trails Retrofit.	24
111	Capital Reserve	Unrestricted Reserve Funds.	43
112	ALT	Restricted. Includes supplemental charge revenue, a portion of ALTWTP construction expenses and SRF loan draws.	20
113	CABY Grant	Restricted grant funding for CABY ditch-lining project from the DWR through Nevada Irrigation District as grant administrator.	09
114	EPA Grant	Restricted grant funding for improvements to the ALT Water Treatment Plant. Grant awarded 4/23/2015. Amount: \$1,433,600 ID# XP-96966501 (Closed out 2/6/2018)	35
WATER DEBT SERVICE			
120	State Revolving Fund	Restricted SRF loan for Walton Lake treatment plant.	29
121	SMER (Stumpy Meadows Emergency Reserve) Fund	Unrestricted Reserve Funds required by Dept of Reclamation related to the dam. The Otter Creek interest free loan is paid from interest earned in this account.	19

New Code	Fund	Description	Old Code
WASTEWATER OPERATING			
200	ALT Zone Fund	Restricted related to all activities in the Auburn Lake Trails Wastewater System.	40
WASTEWATER CAPITAL			
210	CDS Capital Reserve	Restricted Reserve for expansion, depreciation portion	42
211	CDS M&O Fund	Restricted Tank replacement and repairs, Capital Reserve	41
COMMUNITY FACILITY CHARGES			
400	Capital Facility Charge	Restricted sub-fund for water activities related to non-water development portion of the Capital Facility Charges enacted 7/1/07 by Ordinance 2007-01.	39
401	Water Development Fund	Restricted sub-fund for receipt & development portion of Capital Facilities Charge.	17
ASSESSMENT DISTRICTS			
500	Stewart Mine	Restricted sub-fund for activity of debt.	14
501	Garden Valley Fund	Restricted revenues & expenditures from county tax rolls.	37
502	Kelsey North	Restricted sub-fund for activity of debt.	51
503	Bayne Road	Restricted sub-fund for activity of debt.	25
504	Kelsey South	Restricted sub-fund for activity of debt.	52
505	Pilot Hill North	Restricted sub-fund for activity of debt. Paid off 4/2012.	53
506	Pilot Hill South	Restricted sub-fund for activity of debt.	54