Attachment 2



CSD 382 PAJARO SANITATION DISTRICT FUND 151 - UNIT 8197 - RMA040 FINANCIAL SUMMARY FOR FISCAL YEAR ENDING JUNE 30, 2019

Fund Balance as of July 1, 2018 \$ 71,535 \$ 1,226,413 \$ 71,535 \$ 71,535 \$ 1,226,413 \$ 71,535

| | FY 2018-19 Adopted Revenue Budget | FY 2018-19 Revised Revenue Budget | | FY 2018-19 Actuals (3/12/19) NORMAL* | FY 2018-19 FY 2018-19 Actuals Actuals (3/12/19) LOAN (3/12/19) TOTAL | | Projected FY 2 Revenue Proj Budget Rev | DTAL TOTAL 018-19 FY 2018-19 jected Projected renue Revenue t LOAN Budget TOTAL |
|--|--|--|--|---|--|--|--|---|
| Revenue | 1 | | | | \$ - | | | l l |
| 4010 Property Tax - Current Secured | \$ 220,000 | \$ 220,000 | | \$ 140,952 | \$ 140,952 | | \$ 230,000 | \$ 230,000 |
| 4015 Property Tax - Current Unsecured | \$ 10,000 | \$ 10,000 | | \$ 8,224 | \$ 8,224 | | \$ 10,000 | \$ 10,000 |
| 4025 Property Tax - Prior Secured | \$ 1,600 | \$ 1,600 | | \$ 1,288 | \$ 1,288 | | \$ 1,632 | \$ 1,632 |
| 4035 Property Tax - Current Supplemental | \$ 4,100 | \$ 4,100 | | \$ 2,004 | \$ 2,004 | | \$ 4,141 | \$ 4,141 |
| 4040 Property Tax - Prior Supplemental | \$ 150 | \$ 150 | | \$ 183 | \$ 183 | | \$ 183 | \$ 183 |
| 4600 Investment Income | \$ - | | | \$ 9,760 | \$ 9,760 | | \$ 9,760 | \$ 9,760 |
| 5030 Homeowners Property Tax Relief | \$ 750 | \$ 750 | | \$ 549 | \$ 549 | | \$ 750 | \$ 750 |
| 5680 Sanitation Services | \$ 850,000 | \$ 850,000 | | \$ 344,052 | \$ 344,052 | | \$ 595,000 | \$ 595,000 |
| 5750 Other Services | \$ - | | | \$ 1,300 | \$ 1,300 | | \$ 1,300 | \$ 1,300 |
| 5940 Operating Transfers In | \$ - | | | | | | \$ 57,500 | \$ 1,300 \$ 57,500 |
| Total Reve | enue \$ 1,086,600 | \$ 1,086,600 | | \$ 508,312 | \$ - \$ 508,312 | | \$ 910,266 \$ | - \$ 910,266 |

| Total Available Funding | \$ 1,086,600 | | | \$ 579,847 \$ 1,226,413 \$ 1,806,260 | | | | | | | | | | | | | \$ 981,801 | \$ 981,801 \$ 1,226,413 \$ 981,801 | | | |
|-------------------------------------|--|---|----|--|--------------------------|-------------------------------------|------------------------------|---------------------------|---|--|--|---------------|--|--|--|---|--|---|--|--|---|
| Expenditures | | | | ACTUAL Expenditures Year-to-Date | | | | | | | | | Total Expenditures PROJECTED Year-to-Date | | | | | | | | |
| | | | | | Funded I | by 1,515,000 Loan | Emerge | ncy/Unanticipated Project | ts | | | | Funded by | Funded by \$1,515,000 Loan | | Emergency/Unanticipated Projects | | | | | |
| | FY 2018-19 Adopted Expenditure Budget | FY 2018-19 Modified Expenditure Budget (9/11/2018 | Ex | Normal Operating Expenditures YTD 3/11/2019 | Manhole Repai Project | Generator Replacement Project | Los Lon Emergei Projec | cy 85 Las Lomas | Condition Assessment/ Valuation Report | FY 2018-19 Total YTD (3-12-19) NORMAL | FY 2018-19 FY 2018- Total YTD Total YT (3-12-19) LOAN (3-12-19) TO | Operating | Manhole Repair Project Projected Year End | Generator Replacement 4 Project Projected Year End | Las Lomas Emergency Project Projected Year End | 85 Las Lomas Road Projected Year End | Bay Farms Road Sewer Main Repair | Condition Assessment/ Valuation Report Year End | TOTAL FY 2018-19 Projected Year End NORMAL | TOTAL FY 2018-19 Projected Year End LOAN** | TOTAL FY 2018-19 Projected Year End TOTAL |
| 6231 Communications | \$ 4,200 | \$ 4,200 | \$ | 3,461 | | | | | | \$ 3,461 | \$ - \$ 3 | 461 \$ 5,31 | | | | | | | \$ 5,310 | \$ - | \$ 5,310 |
| 6266 Insurance - Property | \$ 4,980 | 7 ., | \$ | 3,686 | | | | | | \$ 3,686 | | 686 \$ 4,91 | | | | | | | \$ 4,915 | | \$ 4,915 |
| 6311 Outside Maintenance Services | \$ 15,000 | \$ 15,000 | \$ | - | | | \$ 191 | ,276 | | \$ 191,276 | \$ - \$ 191 | 276 \$ 15,00 | | | \$ 191,276 | | \$ 16,500 | | \$ 222,776 | \$ - | \$ 222,776 |
| 6312 Building/Imp Maintenance - Int | \$ 100,000 | \$ 100,000 | \$ | 631 2 | | | | | | \$ 631 | \$ - \$ | 633 \$ 63 | 3 | | | | \$ - | | \$ 633 | \$ - | \$ 63? |
| 6321 Equipment Maintenance | \$ 7,650 | \$ 7,650 | \$ | 1,400 | | | \$ | 312 | | \$ 1,712 | : \$ - \$ 1 | 712 \$ 7,33 | 3 | | \$ 312 | | | | \$ 7,650 | \$ - | \$ 7,650 |
| 6411 Postage & Shipping | | | \$ | 7 | | | | | | \$ 7 | ' \$ - \$ | 7 \$ 1 | l I | | | | | | \$ 14 | \$ - | \$ 14 |
| 6609 Other Personnel Services | \$ 10,000 | \$ 10,000 | \$ | 112,853 2 | \$ 15,467 | | \$ 16 | ,802 | | \$ 129,655 | \$ 15,467 \$ 145 | 122 \$ 145,00 | \$ 28,000 | \$ 7,000 | \$ 16,802 | | \$ - | | \$ 161,802 | \$ 35,000 | \$ 196,802 |
| 6613 Professional & Other Srvcs | \$ 4,800 | \$ 535,180 | \$ | 13,296 | \$ 11,852 | \$ 11,383 | \$ | 85 \$ 6,240 | | \$ 19,621 | \$ 23,235 \$ 42 | 856 \$ 13,29 | \$ 15,192 | \$ 20,000 | \$ 85 | \$ 6,240 | | \$ 57,500 | \$ 77,121 | \$ 35,192 | \$ 112,313 |
| 6801 Publications & Legal Notices | \$ 150 | \$ 150 | \$ | - | | | | | | \$ | \$ - \$ | - \$ 15 | | | | | | | \$ 150 | \$ - | \$ 150 |
| 6821 Rents & Leases - Equipment | \$ - | \$ 11,400 | | | | \$ 22,800 | | | | \$ | \$ 22,800 \$ 22 | 800 | | \$ 31,350 | | | | | \$ - | \$ 31,350 | \$ 31,350 |
| 6835 Special Dept. Expenses | \$ 3,570 | \$ 35,700 | \$ | 5,623 | | | | | | \$ 5,623 | \$ - \$ 5 | 623 \$ 5,70 | | | | | | | \$ 5,700 | \$ - | \$ 5,700 |
| 6864 Fleet Service Charge | \$ 25,000 | \$ 25,000 | \$ | 1,684 | | | | | | \$ 1,684 | \$ - \$ 1 | 684 \$ 2,50 | | | | | | | \$ 2,500 | \$ - | \$ 2,500 |
| 6881 Utilities*** | \$ 876,000 | \$ 876,000 | \$ | 299,041 | | | | | | \$ 299,041 | \$ - \$ 299 | 041 \$ 490,00 | | | | | | | \$ 490,000 | \$ - | \$ 490,000 |
| 7521 Buildings & Improvements | | | | | | | \$ 35 | ,377 | | \$ 35,377 | \$ - \$ 35 | 377 | \$ 155,929 | 3 \$ 98,088 | 4 \$ 35,377 | | | | \$ 35,377 | \$ 254,017 | \$ 289,394 |
| 7614 Transfers Out - Bond Repayment | \$ 35,250 | \$ 35,250 | \$ | 35,250 | | | | | | \$ 35,250 | \$ - \$ 35 | 250 \$ 35,25 | | | | | | | \$ 35,250 | \$ - | \$ 35,250 |
| S | ubtotal \$ 1.086.600 | \$ 1,660,510 | \$ | 476 931 | \$ 27.320 | \$ 34,183 | \$ 243 | 852 \$ 6.24 |) S | - \$ 727.023 | \$ 61.503 \$ 788 | 528 \$ 725.10 | \$ 199,121 | \$ 156,438 | \$ 243,852 | \$ 6.240 | \$ 16.500 | \$ 57,500 | \$ 1,049,198 | \$ 355.559 | \$ 1,404,757 |

FUND BALANCE \$ (147,176) \$ 1,164,910 \$ 1,017,734 FUND BALANCE \$ (67,397) \$ 870,854 \$ 803,457

^{* -} Sanitation Services (Sewer Fee) revenue is lower than anticipated due to delays in rate increase. A proposed Rate Increase is anticipated to come to the Board in FY20.

** - Expenditures for manhole repair project less than originally anticipated; savings were realized in lower soil testing and haz-mat clean up costs than anticipate.

** - FEMA claims for Pajaro manhole and generator were denied, However, insurance claims are pending.

*** - Based on the annual true-up of utility fees completed in December 2018, the PCSD received a credit which significantly reduced monthly charges through end of FY 2018-19.

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