



McCloud Community Services District

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REGULAR MEETING OF THE FINANCE & AUDIT COMMITTEE SCOUT HALL – 405 E. COLOMBERO DRIVE May 1st, 2023 4:00 pm

AGENDA

- 1. Discussion of 2023-24 Preliminary Budget Numbers.**
- 2. Discussion of possible upcoming Projects for 2023-24.**
- 3. Discussion of possibility of hiring more ambulance staff for Fire Dept.**
- 3. General Discussion.**

Adjourn.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U		
1				23/24 Budget				Preliminary Budget without MOU increases															
2				Position	Wage	OT Rate	OT Amount	Annual amount		SS	mdcr	unemploy	WC	CalPers	Health	Life	Vision	Dental					
3		79,598		General Manager	3,061.48			79,598		4,935	1,154	434	1,662	8,039	17,122	43	310	3,000					
4		56,732		Finance Officer	2,182.00			56,732		3,517	823	434	1,184	5,730	17,122	40	310	4,500					
5		59,429		PW Director	2,314.00			60,164		3,730	872	434	5,546	6,077	15,122	43	118	3,000					
6		19		Secretary	18.92	28	1,703	41,056		2,545	595	434	258	3,975	10,403	23	118	1,500					
7		21		Utility Worker I	21.94	33	1,316	46,952		2,911	681	434	4,288	4,609	17,122	92	188	3,000					
8		22		Refuse	25.36	38	1,522	54,270		3,365	787	434	4,956	5,328	17,122	221	118	3,000					
9		19		Utility Worker I	23.76	36	1,426	50,846		3,152	737	434	5,535	4,992	15,122	43	118	1,500					
10		15		PT Parks	17.12	26	770	16,692		1,035	242	434	1,515	-	-	-	-	-					
11				Librarian	-	-	-	-		-	-	-	-	-	-	-	-	-	-				
12		19		Acct Assistant	19.28			15,038		932	218	434	96	-	-	-	-	-	-				
13		25,000		Fire Chief	25,000.00			25,000		1,550	363	434	1,549	-	-	-	-	-	-				
14		150		On Call	150.00			7,800		484	113		719	-	-	-	-	-	-				
15		75		Directors	75.00			13,500		837	196	434	93	-	-	-	-	-	-				
16		70		Waste Engineer	70.00			10,920		677	158	434	76	-	-	-	-	-	-				
17		1,170		Asst FC	1,170.00			1,170		73	17	73	73	-	-	-	-	-	-				
18		59,909		Training/Retention	60,837			60,837	-	3,772	882	434	3,770	6,601	17,122	43	188	3000					
19				Volunteer Fireman									6,428										
20				Totals				\$ 540,577	\$ -	\$ 33,516	\$ 7,838	\$ 5,715	\$ 37,749	\$ 45,350	\$ 126,257	\$ 548	\$ 1,466	\$ 22,500	\$ 821,516				
21																							
128																							
129																							
130																							
131				23/24 Budget				MCS D Payroll Analysis 1% increase															
132				Position	Wage	OT Rate	OT Amount	Annual amount		SS	Medicare	Unemployment	WC	CalPers	Health	Life	Vision	Dental					
133				General Manager	3,092.09			80,394		4,984	1,166	434	1,678	8,120	17,122	43	310	3,000					
134		59,716		Finance Officer	2,203.82			57,299		3,553	831	434	1,196	5,787	17,122	40	310	4,500					
135		58,323		PW Director	2,337.14			60,766		3,767	881	434	5,602	6,137	15,122	43	118	3,000					
136		17		Secretary	19.11	29	1,147	40,894		2,535	593	434	258	4,014	10,403	23	118	1,500					
137		21		Utility Worker I	22.16	33	1,330	47,421		2,940	688	434	4,331	4,655	17,122	92	188	3,000					
138		22		Refuse	25.61	38	1,537	54,813		3,398	795	434	5,006	5,381	17,122	221	118	3,000					
139		19		Utility Worker I	24.00	36	1,440	51,355		3,184	745	434	5,590	5,041	15,122	43	118	1,500					
140		15		PT Parks	17.12	26		15,922		987	231	434	1,468	-	-	-	-	-	-				
141		16		Librarian	-	-	-	-		-	-	-	-	-	-	-	-	-	-				
142		18		Acct Assistant	19.28			15,038		932	218	434	96	-	-	-	-	-	-				
143		25,000		Fire Chief	25,000.00			25,000		1,550	363	434	1,549	-	-	-	-	-	-				
144		150		On Call	150.00			7,800		484	113		719	-	-	-	-	-	-				
145		75		Directors	75.00			13,500		837	196	434	93	-	-	-	-	-	-				
146		70		Waste Engineer	70.00			10,920		677	158	434	76	-	-	-	-	-	-				
147		1,170		Asst FC	1,170.00			1,170		73	17	73	73	-	-	-	-	-	-				
148		59,909		Training/Retention	60,837			60,837	-	3,772	882	434	3,770	6,601	17,122	43	188	3000					
149				Volunteer Fireman									6,428										
150				Totals				\$ 543,129	\$ -	\$ 33,674	\$ 7,875	\$ 5,715	\$ 37,934	\$ 45,737	\$ 126,257	\$ 548	\$ 1,466	\$ 22,500	\$ 824,835				
256																							
257																							
258				23/24 Budget				MCS D Payroll Analysis 2% increase															
259				Position	Wage	OT Rate	OT Amount	Annual amount		SS	mdcr	unemploy	WC	CalPers	Health	Life	Vision	Dental					
260		80,295		General Manager	3,122.71			81,190		5,034	1,177	434	1,695	8,200	17,122	43	310	3,000					
261		59,716		Finance Officer	2,225.64			57,867		3,588	839	434	1,208	5,845	17,122	40	310	4,500					
262		58,323		PW Director	2,360.28			61,367		3,805	890	434	5,657	6,198	15,122	43	118	3,000					
263		17		Secretary	19.30	29	1,737	41,878		2,596	607	434	263	4,054	10,403	23	118	1,500					
264		21		Utility Worker I	22.38	34	1,007	47,555		2,948	690	434	4,353	4,701	17,122	92	188	3,000					
265		22		Refuse	25.87	39	1,164	54,968		3,408	797	434	5,032	5,434	17,122	221	118	3,000					
266		19		Utility Worker I	24.24	36	1,091	51,500		3,193	747	434	5,619	5,091	15,122	43	118	1,500					
267		15		PT Parks	17.12	26	770	16,692		1,035	242	434	1,515	-	-	-	-	-	-				
268				Librarian	-	-	-	-		-	-	-	-	-	-	-	-	-	-				
269		18		Acct Assistant	19.28			15,038		932	218	434	96	-	-	-	-	-	-				
270		25,000		Fire Chief	25,000.00			25,000		1,550	363	434	1,549	-	-	-	-	-	-				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
271		150		On Call	150.00			7,800		484	113		719								
272		75		Directors	75.00			13,500		837	196	434	93								
273				Waste Engineer	70.00			10,920		677	158	434	76								
274		1,170		Asst FC	1,170.00			1,170		73	17	73	73								
275		59,909		Training/Retention	60,837.00			60,837	-	3,772	882	434	3,770	6,601	17,122	43	188	3000			
276				Volunteer Fireman									6,428								
277				Totals				\$ 547,282	\$ -	\$ 33,931	\$ 7,936	\$ 5,715	\$ 38,147	\$ 46,125	\$ 126,257	\$ 548	\$ 1,466	\$ 22,500	\$ 829,907		
383																					
384				23/24 Budget				MCS D Payroll Analysis 3% increase													
385				Position	Wage	OT Rate	OT Amount	Annual amount	SS	m dcr	unemploy	WC	CalPers	Health	Life	Vision	Dental				
386		80,295		General Manager	3,153.32			81,986	5,083	1,189	434	1,712	8,281	17,122	43	310	3,000				
387		59,716		Finance Officer	2,247.46			58,434	3,623	847	434	1,220	5,902	17,122	40	310	4,500				
388		58,323		PW Director	2,383.42			61,969	3,842	899	434	5,713	6,259	15,122	43	118	3,000				
389		17		Secretary	19.49	29	1,754	42,288	2,622	613	434	266	4,094	10,403	23	118	1,500				
390		21		Utility Worker I	22.60	34	1,017	48,021	2,977	696	434	4,396	4,747	17,122	92	188	3,000				
391		22		Refuse	26.12	39	1,175	55,507	3,441	805	434	5,081	5,487	17,122	221	118	3,000				
392		19		Utility Worker I	24.47	37	1,101	52,005	3,224	754	434	5,674	5,141	15,122	43	118	1,500				
393		15		PT Parks	17.12	26	770	16,692	1,035	242	434	1,515									
394		16		Librarian	-			-	-	-	-	-									
395		18		Acct Assistant	19.28			15,038	932	218	434	96									
396		25,000		Fire Chief	25,000.00			25,000	1,550	363	434	1,549									
397		150		On Call	150.00			7,800	484	113		719									
398		75		Directors	75.00			13,500	837	196	434	93									
399				Waste Engineer	70.00			10,920	677	158	434	76									
400		1,170		Asst FC	1,170.00			1,170	73	17	73	73									
401		59,909		Training/Retention	60,837.00			60,837	-	3,772	882	434	3,770	6,601	17,122	43	188	3000			
402				Volunteer Fireman				-					6,428								
403				Totals				\$ 551,167	\$ -	\$ 34,172	\$ 7,992	\$ 5,715	\$ 38,380	\$ 46,512	\$ 126,257	\$ 548	\$ 1,466	\$ 22,500	\$ 834,710		
404																					
405				23/24 Budget				MCS D Payroll Analysis 4% increase													
406				Position	Wage	OT Rate	OT Amount	Annual amount	SS	m dcr	unemploy	WC	CalPers	Health	Life	Vision	Dental				
407		80,295		General Manager	3,183.94			82,782	5,133	1,200	434	1,728	8,361	17,122	43	310	3,000				
408		59,716		Finance Officer	2,269.28			59,001	3,658	856	434	1,232	5,959	17,122	40	310	4,500				
409		58,323		PW Director	2,406.56			62,571	3,879	907	434	5,768	6,320	15,122	43	118	3,000				
410		17		Secretary	19.68	30	1,771	42,699	2,647	619	434	268	4,134	10,403	23	118	1,500				
411		21		Utility Worker I	22.82	34	1,027	48,487	3,006	703	434	4,438	4,794	17,122	92	188	3,000				
412		22		Refuse	26.37	40	1,187	56,046	3,475	813	434	5,130	5,541	17,122	221	118	3,000				
413		19		Utility Worker I	24.71	37	1,112	52,510	3,256	761	434	5,729	5,191	15,122	43	118	1,500				
414		15		PT Parks	17.12	26	770	16,692	1,035	242	434	1,515									
415		16		Librarian	-			-	-	-	-	-									
416		18		Acct Assistant	19.28			15,038	932	218	434	96									
417		25,000		Fire Chief	25,000.00			25,000	1,550	363	434	1,549									
418		150		On Call	150.00			7,800	484	113		719									
419		75		Directors	75.00			13,500	837	196	434	93									
420				Waste Engineer	70.00			10,920	677	158	434	76									
421		1,170		Asst FC	1,170.00			1,170	73	17	73	73									
422		59,909		Training/Retention	60,837.00			60,837	-	3,772	882	434	3,770	6,601	17,122	43	188	3000			
423				Volunteer Fireman				-					6,428								
424				Totals				\$ 555,053	\$ -	\$ 34,413	\$ 8,048	\$ 5,715	\$ 38,614	\$ 46,900	\$ 126,257	\$ 548	\$ 1,466	\$ 22,500	\$ 839,514		
425																					
426				23/24 Budget				MCS D Payroll Analysis 5% increase													
427				Position	Wage	OT Rate	OT Amount	Annual amount	SS	m dcr	unemploy	WC	CalPers	Health	Life	Vision	Dental				
428		80,295		General Manager	3,214.55			83,578	5,182	1,212	434	1,745	8,441	17,122	43	310	3,000				
429		59,716		Finance Officer	2,291.10			59,569	3,693	864	434	1,244	6,016	17,122	40	310	4,500				
430		58,323		PW Director	2,429.70			63,172	3,917	916	434	5,824	6,380	15,122	43	118	3,000				
431		17		Secretary	19.87	30	1,788	43,109	2,673	625	434	271	4,173	10,403	23	118	1,500				
432		21		Utility Worker I	23.04	35	1,037	48,954	3,035	710	434	4,481	4,840	17,122	92	188	3,000				
433		22		Refuse	26.63	40	1,198	56,585	3,508	820	434	5,180	5,594	17,122	221	118	3,000				
434		19		Utility Worker I	24.95	37	1,123	53,015	3,287	769	434	5,784	5,241	15,122	43	118	1,500				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
435		15		PT Parks	17.12	26	770	16,692		1,035	242	434	1,515								
436		16		Librarian	-			-		-	-	-	-								
437		18		Acct Assistant	19.28			15,038		932	218	434	96								
438		25,000		Fire Chief	25,000.00			25,000		1,550	363	434	1,549								
439		150		On Call	150.00			7,800		484	113		719								
440		75		Directors	75.00			13,500		837	196		93								
441		70		Waste Engineer	70.00			10,920		677	158	434	76								
442		1,170		Asst FC	1,170.00			1,170		73	17	73	73								
443		59,909		Training/Retention	60,837.00			60,837	-	3,772	882	434	3,770	6,601	17,122	43	188	3000			
444				Volunteer Fireman									6,428								
445				Totals				\$ 558,938	-	\$ 34,654	\$ 8,105	\$ 5,281	\$ 38,847	\$ 47,287	\$ 126,257	\$ 548	\$ 1,466	\$ 22,500	\$ 843,883		

MCCLOUD COMMUNITY SERVICES DISTRICT
Income Statement - Comparison to Prior Year
For the Accounting Period: 4 / 23

1010 GENERAL

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
301100	Secured Property Tax-Current		53,583.54	78,000.00	-24,416.46	7,323.33	54,418.01
301110	Unsecured Property		4,338.36		4,338.36		
301120	Unsecured Property						0.34
301130	HOPTEP-Homeowner's Taxes		572.00		572.00		
301140	Timber Yield Tax		41.94		41.94		
301150	SB813 Tax-Current						40.12
301155	SB813 Tax-Delinquent						1.91
301160	Special Assessments						77.63
302200	Miscellaneous		58.32		58.32	18.50	2,561.35
304110	Other Income		1,266.68		1,266.68		3,650.58
304160	Interest		3,846.17	4,767.00	-920.83	86.62	621.89
	Total Revenue	0.00	63,707.01	82,767.00	-19,059.99	7,428.45	61,371.83
Expenses							
401100	Salaries						
110	Regular					221.73	1,591.20
140	On-Call						0.61
230	PERS					16.15	120.54
	Total Account					237.88	1,712.35
401200	Payroll Taxes						
210	Social Security					13.73	98.67
211	Payroll Taxes			22,089.00	22,089.00		
220	Medicare					3.20	23.00
230	PERS			15,625.00	15,625.00	5,469.60	5,469.60
240	UI					0.79	20.82
	Total Account			37,714.00	37,714.00	5,487.32	5,612.09
401300	Employee Benefits						
270	Group Hlth Benefits - Active	167.72	3,988.68	83,780.00	79,791.32	190.49	2,521.06
275	Group Hlth Benefits - Retired	10,907.47	152,292.49	251,924.00	99,631.51	10,326.96	146,025.48
277	Retiree Benefits Retirement			50,667.00	50,667.00		
280	Worker's Comp	751.07	7,314.13	2,463.00	-4,851.13		6,439.37
	Total Account	11,826.26	163,595.30	388,834.00	225,238.70	10,517.45	154,985.91
402000	Other Costs						
310	Insurance		39,265.77	49,019.00	9,753.23		34,762.27
320	Telephone	324.16	5,973.15	6,800.00	826.85	629.65	5,890.77
330	Publications		45.03	50.00	4.97		78.06
340	Travel		501.59	800.00	298.41		35.00
345	Hiring		2,101.09	400.00	-1,701.09		96.00
350	Training		2,635.67	6,000.00	3,364.33		
360	Uniforms		388.91	500.00	111.09		961.71

MCCLOUD COMMUNITY SERVICES DISTRICT
Income Statement - Comparison to Prior Year
For the Accounting Period: 4 / 23

1010 GENERAL

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
365	Saftey		302.05	300.00	-2.05		365.68
370	Memberships		7,737.50	5,000.00	-2,737.50		7,252.50
385	Operating Lease			5,800.00	5,800.00	-486.39	4,132.07
390	Attorney		812.50	16,000.00	15,187.50	4,938.75	20,695.15
391	Accountant		500.00	22,000.00	21,500.00	2,500.00	5,250.00
392	Professional Services		624.00	8,000.00	7,376.00		1,538.86
395	Professional Services -		-307.00		307.00		
396	IT Information Technologies		18,744.00	13,000.00	-5,744.00	1,029.00	17,961.76
397	Advertising			1,200.00	1,200.00	345.00	400.00
398	Election Expense		2,044.62		-2,044.62		
	Total Account		324.16	81,368.88	134,869.00	53,500.12	8,956.01
403000	Supplies/Maintenance/Hardware						
400	Supplies	2,292.84	2,827.14	900.00	-1,927.14		754.70
410	Office Supplies		8,449.11	9,000.00	550.89	632.29	7,757.93
411	Postage/Delivery		2,882.42	3,600.00	717.58	378.15	2,727.46
412	Computer & IT Supplies		833.53	1,000.00	166.47	67.96	761.54
415	Janitorial Supplies		277.53	1,000.00	722.47	60.33	60.33
420	Diesel		330.82	5,000.00	4,669.18		3,174.45
430	Fuel		58.57	4,000.00	3,941.43		2,627.74
440	Heating Fuel		3,512.69	6,000.00	2,487.31		2,900.85
450	Power	228.78	2,221.10	3,400.00	1,178.90		1,987.95
510	Building	4,977.95	5,021.13	1,000.00	-4,021.13		
520	Equipment Maintenance		1,480.51	3,000.00	1,519.49		1,544.58
530	Vehicle Maintenance		73.88	800.00	726.12		715.17
	Total Account	7,499.57	27,968.43	38,700.00	10,731.57	1,138.73	25,012.70
404000	Debt Service						
620	Debt Administration		200.41		-200.41		
710	Fees/Permits		39.00		-39.00		
	Total Account		239.41		-239.41		
405000	Miscellaneous Costs						
700	Miscellaneous		225,112.33		-225,112.33	1,795.30	6,662.92
710	Fees/Permits		376.69	1,200.00	823.31		409.00
720	Service Fees		1,003.03		-1,003.03	142.46	1,326.98
740	Property Tax		126.00	126.00			126.00
799	General Fund/Directors		-480,140.08	-816,981.00	-336,840.92	-28,819.55	-292,181.67
	Total Account		-253,522.03	-815,655.00	-562,132.97	-26,881.79	-283,656.77
	Total Expenses	19,649.99	19,649.99	-215,538.00	-235,187.99	-544.40	3,086.11
	Net Income from Operations	-19,649.99	44,057.02			7,972.85	58,285.72
	Net Income	-19,649.99	44,057.02			7,972.85	58,285.72

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MCCLOUD COMMUNITY SERVICES DISTRICT
Income Statement - Comparison to Prior Year
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1020 DIRECTORS

Account Object	Description	Current Year			Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month
Expenses						
401100	Salaries					
110	Regular		6,525.00		-6,525.00	1,125.00
	Total Account		6,525.00		-6,525.00	1,125.00
401200	Payroll Taxes					
210	Social Security		404.55		-404.55	69.75
220	Medicare		94.60		-94.60	16.30
	Total Account		499.15		-499.15	86.05
401300	Employee Benefits					
280	Worker's Comp	9.91	96.54		-96.54	85.00
	Total Account	9.91	96.54		-96.54	85.00
402000	Other Costs					
320	Telephone					982.77
	Total Account					982.77
403000	Supplies/Maintenance/Hardware					
400	Supplies		126.76		-126.76	
	Total Account		126.76		-126.76	
404000	Debt Service					
799	General Fund/Directors			-2,500.00	-2,500.00	
	Total Account			-2,500.00	-2,500.00	
405000	Miscellaneous Costs					
799	General Fund/Directors		-7,237.54		7,237.54	-1,211.05
	Total Account		-7,237.54		7,237.54	-1,211.05
	Total Expenses	9.91	9.91	-2,500.00	-2,509.91	0.00
	Net Income from Operations	-9.91	-9.91			
	Net Income	-9.91	-9.91			0.00

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1040 FIRE

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
301100	Secured Property Tax-Current		79,815.54	123,378.00	-43,562.46	16,368.50	97,484.34
302200	Miscellaneous						300.00
303130	Grants			154,063.00	-154,063.00		
304100	Donations			114,000.00	-114,000.00	2,500.00	51,244.64
304110	Other Income		16,765.80	30,000.00	-13,234.20		6,866.57
304120	Ambulance		96,501.52	98,000.00	-1,498.48	3,009.43	74,178.23
304160	Interest		4,359.86	5,267.00	-907.14	95.71	672.19
	Total Revenue	0.00	197,442.72	524,708.00	-327,265.28	21,973.64	230,745.97
Expenses							
401100	Salaries						
100	Salaries		1,149.87	86,869.00	85,719.13		961.54
110	Regular	4,763.23	32,242.84		-32,242.84	9,881.74	43,255.82
140	On-Call						85.40
230	PERS	232.54	1,046.45		-1,046.45	671.26	2,020.56
	Total Account	4,995.77	34,439.16	86,869.00	52,429.84	10,553.00	46,323.32
401200	Payroll Taxes						
210	Social Security	287.60	2,054.38		-2,054.38	612.71	2,742.27
220	Medicare	67.26	480.67		-480.67	148.61	646.90
240	UI	95.41	738.86		-738.86	96.70	730.76
	Total Account	450.27	3,273.91		-3,273.91	858.02	4,119.93
401300	Employee Benefits						
270	Group Hlth Benefits - Active	758.87	2,676.12		-2,676.12		7,140.03
280	Worker's Comp	571.98	5,570.17		-5,570.17		4,818.60
	Total Account	1,330.85	8,246.29		-8,246.29		11,958.63
402000	Other Costs						
300	Purchased Services		150.00		-150.00		
310	Insurance		11,774.16	10,982.00	-792.16		12,774.70
320	Telephone	141.48	2,305.14	3,800.00	1,494.86	194.38	1,982.11
340	Travel			1,034.00	1,034.00		121.98
345	Hiring		119.00	1,600.00	1,481.00	160.00	1,024.70
350	Training		659.00	11,073.00	10,414.00	95.50	4,687.95
360	Uniforms		1,373.01	2,200.00	826.99		7,792.39
365	Safety		218.29	1,000.00	781.71		1,013.78
370	Memberships		250.00	800.00	550.00		
380	Volunteer Reimbursements	1,720.00	9,052.90	118,400.00	109,347.10		4,653.20
390	Attorney			2,000.00	2,000.00		725.00
392	Professional Services	4,348.80	6,689.53	8,000.00	1,310.47	515.00	2,699.00
394	Professional Services -		6,447.79	11,480.00	5,032.21	417.10	6,322.80
396	IT Information Technologies		15.62	3,500.00	3,484.38		792.89

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1040 FIRE

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
397	Advertising		160.43	6,900.00	6,739.57		
400	Supplies		193.76	55,241.00	55,047.24	682.08	682.08
530	Vehicle Maintenance						214.86
	Total Account	6,210.28	39,408.63	238,010.00	198,601.37	2,064.06	45,487.44
403000	Supplies/Maintenance/Hardware						
340	Travel		538.64		-538.64		
350	Training		283.00		-283.00		
360	Uniforms		45.70		-45.70		
400	Supplies	18.29	7,455.43	55,241.00	47,785.57	1,421.96	8,818.37
410	Office Supplies		205.21	100.00	-105.21		27.58
411	Postage/Delivery		57.87	250.00	192.13		203.99
412	Computer & IT Supplies			500.00	500.00		
415	Janitorial Supplies		18.38		-18.38		
420	Diesel	275.78	5,878.91	9,200.00	3,321.09	547.70	4,392.35
430	Fuel	193.26	5,140.45	6,900.00	1,759.55	1,020.33	6,007.90
440	Heating Fuel		10,262.58	6,600.00	-3,662.58		6,238.73
450	Power	487.35	4,156.39	4,500.00	343.61		3,034.69
510	Building	173.23	2,106.57	2,500.00	393.43		1,497.05
520	Equipment Maintenance		2.43	36,000.00	35,997.57		6,057.13
530	Vehicle Maintenance		4,615.63	7,700.00	3,084.37	196.37	5,306.47
	Total Account	1,147.91	40,767.19	129,491.00	88,723.81	3,186.36	41,584.26
405000	Miscellaneous Costs						372.61
530	Vehicle Maintenance					333.50	1,255.22
710	Fees/Permits		2,566.99	1,600.00	-966.99		63.00
740	Property Tax		63.00	70.00	7.00		
799	General Fund/Directors		29,242.63	49,019.00	19,776.37	3,903.98	39,234.97
	Total Account		31,872.62	50,689.00	18,816.38	4,237.48	40,925.80
406000	Capital Outlay						
830	Equipment			25,000.00	25,000.00		57,961.06
	Total Account			25,000.00	25,000.00		57,961.06
	Total Expenses	14,135.08	158,007.80	530,059.00	372,051.20	20,898.92	248,360.44
	Net Income from Operations	-14,135.08	39,434.92			1,074.72	-17,614.47
	Net Income	-14,135.08	39,434.92			1,074.72	-17,614.47

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1041 FIRE - FSLA

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
304110	Other Income		435,470.54		435,470.54	15,524.16	635,816.88
304115	Strike Team Revenue			454,300.00	-454,300.00		
304160	Interest		547.52		547.52		
	Total Revenue	0.00	436,018.06	454,300.00	-18,281.94	15,524.16	635,816.88
Expenses							
401100	Salaries						
110	Regular						12,663.52
120	Overtime		231,211.97		-231,211.97		417,738.80
210	Social Security		14,335.12		-14,335.12		26,684.96
220	Medicare		3,352.55		-3,352.55		6,240.78
240	UI						2,232.59
	Total Account		248,899.64		-248,899.64		465,560.65
401300	Employee Benefits						
280	Worker's Comp		2,201.31		-2,201.31		
	Total Account		2,201.31		-2,201.31		
402000	Other Costs						
340	Travel		929.93		-929.93		34.50
350	Training		610.50		-610.50		
360	Uniforms		1,845.34		-1,845.34		
	Total Account		3,385.77		-3,385.77		34.50
403000	Supplies/Maintenance/Hardware						
340	Travel		1,490.00		-1,490.00		
400	Supplies		26,388.27		-26,388.27	11,588.26	11,588.26
411	Postage/Delivery		1.44		-1.44		
420	Diesel						2,582.95
430	Fuel		282.39		-282.39		632.70
	Total Account		28,162.10		-28,162.10	11,588.26	14,803.91
404000	Debt Service						
615	Interest					11.60	43.12
	Total Account					11.60	43.12
	Total Expenses	0.00	282,648.82	0.00	-282,648.82	11,599.86	480,442.18
	Net Income from Operations		153,369.24			3,924.30	155,374.70

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1041 FIRE - FSLA

Account Object	Description	----- Current Year -----				----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
	Net Income	0.00	153,369.24			3,924.30	155,374.70

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1050 ALLEYS

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
302100	Utility Fees-Residential		30,447.34	40,710.00	-10,262.66	3,388.61	30,304.48
304100	Donations		29.25		29.25		169.86
304160	Interest		1,314.29	1,443.00	-128.71	26.21	184.08
	Total Revenue	0.00	31,790.88	42,153.00	-10,362.12	3,414.82	30,658.42
Expenses							
401100	Salaries						
110	Regular	3,688.69	20,839.23	14,771.00	-6,068.23	765.24	9,032.24
120	Overtime	285.19	3,174.89		-3,174.89		1,540.13
140	On-Call						26.19
230	PERS	272.82	1,523.52	1,062.00	-461.52	52.53	718.33
	Total Account	4,246.70	25,537.64	15,833.00	-9,704.64	817.77	11,316.89
401200	Payroll Taxes						
210	Social Security	238.92	1,457.34		-1,457.34	47.47	655.54
211	Payroll Taxes			1,278.00	1,278.00		
220	Medicare	55.90	340.77		-340.77	11.08	153.17
240	UI	48.15	347.11		-347.11	5.22	218.27
	Total Account	342.97	2,145.22	1,278.00	-867.22	63.77	1,026.98
401300	Employee Benefits						
270	Group Hlth Benefits - Active	379.45	3,475.55	5,679.00	2,203.45	216.48	2,636.45
280	Worker's Comp	160.49	1,562.92	1,168.00	-394.92		1,349.81
	Total Account	539.94	5,038.47	6,847.00	1,808.53	216.48	3,986.26
402000	Other Costs						
310	Insurance		3,434.69	2,200.00	-1,234.69		3,049.00
345	Hiring	12.50	12.50		-12.50		
350	Training		45.43		-45.43		
360	Uniforms		208.87	200.00	-8.87	39.05	39.05
365	Safety			300.00	300.00		
370	Memberships			800.00	800.00		
392	Professional Services	31.25	70.41		-70.41	13.75	13.75
	Total Account	43.75	3,771.90	3,500.00	-271.90	52.80	3,101.80
403000	Supplies/Maintenance/Hardware						
400	Supplies	123.26	712.11	5,000.00	4,287.89		19.33
420	Diesel	2,982.16	4,780.16	3,000.00	-1,780.16	110.71	171.52
430	Fuel	94.26	1,095.11	2,000.00	904.89	98.80	98.80
510	Building			5,500.00	5,500.00		
520	Equipment Maintenance		3,440.77	2,000.00	-1,440.77	19.62	644.11
530	Vehicle Maintenance	17.26	2,218.71	800.00	-1,418.71	2.65	2.65

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1050 ALLEYS

Account Object	Description	Current Year			Last Year		
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
	Total Account	3,216.94	12,246.86	18,300.00	6,053.14	231.78	936.41
405000	Miscellaneous Costs		14,621.33	24,509.00	9,887.67	900.92	9,054.24
799	General Fund/Directors		14,621.33	24,509.00	9,887.67	900.92	9,054.24
	Total Account						
	Total Expenses	8,390.30	63,361.42	70,267.00	6,905.58	2,283.52	29,422.58
	Net Income from Operations	-8,390.30	-31,570.54			1,131.30	1,235.84
	Net Income	-8,390.30	-31,570.54			1,131.30	1,235.84

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1060 LIGHTS

Account Object	Description	----- Current Year -----				----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
302100	Utility Fees-Residential	-2.70	14,555.54	19,408.00	-4,852.46	1,607.91	14,393.79
302130	Residential Services		1,956.78		1,956.78	105.00	402.88
304160	Interest		4.62	6.00	-1.38	0.10	0.72
	Total Revenue	-2.70	16,516.94	19,414.00	-2,897.06	1,713.01	14,797.39
Expenses							
401100	Salaries						
110	Regular	52.18	1,509.29		-1,509.29		
230	PERS	3.91	111.09		-111.09		2.10
	Total Account	56.09	1,620.38		-1,620.38		2.10
401200	Payroll Taxes						
210	Social Security	3.17	92.53		-92.53		
220	Medicare	0.75	21.64		-21.64		
240	UI		29.28		-29.28		
	Total Account	3.92	143.45		-143.45		
401300	Employee Benefits						
270	Group Hlth Benefits - Active						0.46
280	Worker's Comp						-0.61
	Total Account						-0.15
403000	Supplies/Maintenance/Hardware						
450	Power		13,536.95	18,000.00	4,463.05	1,464.29	14,029.86
	Total Account		13,536.95	18,000.00	4,463.05	1,464.29	14,029.86
	Total Expenses	60.01	15,300.78	18,000.00	2,699.22	1,464.29	14,031.81
	Net Income from Operations	-62.71	1,216.16			248.72	765.58
	Net Income	-62.71	1,216.16			248.72	765.58

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1070 PARKS

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
301100	Secured Property Tax-Current		30,001.00	50,586.00	-20,585.00	5,536.07	36,264.03
303100	Rent-Scout Hall	-100.00	2,773.00		2,773.00	30.00	529.00
303110	Rent-Concessions				515.00	150.00	497.00
303120	Rent-Park	-200.00	515.00		26.63		542.00
304110	Other Income		26.63				
304160	Interest		935.60	1,160.00	-224.40	21.07	147.96
	Total Revenue	-300.00	34,251.23	51,746.00	-17,494.77	5,737.14	37,979.99
Expenses							
401100	Salaries						
110	Regular	1,032.93	16,168.92	23,006.00	6,837.08	1,861.34	15,627.51
120	Overtime		209.07		-209.07		57.56
140	On-Call						3.90
230	PERS	76.03	514.42	525.00	10.58	111.43	666.10
	Total Account	1,108.96	16,892.41	23,531.00	6,638.59	1,972.77	16,355.07
401200	Payroll Taxes						
210	Social Security	62.39	1,010.63		-1,010.63	115.40	972.50
211	Payroll Taxes			2,263.00	2,263.00		
220	Medicare	14.59	236.31		-236.31	26.98	227.34
240	UI	25.57	296.59		-296.59	25.87	420.34
	Total Account	102.55	1,543.53	2,263.00	719.47	168.25	1,620.18
401300	Employee Benefits						
270	Group Hlth Benefits - Active	505.93	4,136.01	2,779.00	-1,357.01	293.49	3,533.45
280	Worker's Comp	360.17	3,507.48	1,995.00	-1,512.48		3,084.10
	Total Account	866.10	7,643.49	4,774.00	-2,869.49	293.49	6,617.55
402000	Other Costs						
310	Insurance		3,384.00	4,388.00	1,004.00		3,004.00
350	Training			200.00	200.00		
360	Uniforms			200.00	200.00		
365	Safety			300.00	300.00		28.80
390	Attorney		1,885.00		-1,885.00		
392	Professional Services		10.55		-10.55		
	Total Account		5,279.55	5,088.00	-191.55		3,032.80
403000	Supplies/Maintenance/Hardware						
400	Supplies		77.36	1,100.00	1,022.64	414.14	555.58
415	Janitorial Supplies			1,000.00	1,000.00	184.45	200.88
430	Fuel		358.50	800.00	441.50		222.05
440	Heating Fuel	288.27	2,813.32	2,200.00	-613.32		1,706.22
450	Power		672.75	1,200.00	527.25		894.95

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1070 PARKS

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
510	Building		86.50	800.00	713.50		393.75
520	Equipment Maintenance		326.49	500.00	173.51		207.62
530	Vehicle Maintenance		3.16	500.00	496.84	77.80	166.82
	Total Account	288.27	4,338.08	8,100.00	3,761.92	152.15	4,347.87
405000	Miscellaneous Costs						
740	Property Tax		94.54	180.00	85.46		134.18
799	General Fund/Directors		19,495.08	32,679.00	13,183.92	1,201.22	12,072.31
	Total Account		19,589.62	32,859.00	13,269.38	1,201.22	12,206.49
	Total Expenses	2,365.88	55,286.68	76,615.00	21,328.32	4,464.27	44,179.96
	Net Income from Operations	-2,665.88	-21,035.45			1,272.87	-6,199.97
	Net Income	-2,665.88	-21,035.45			1,272.87	-6,199.97

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1075 Park - Old McCloud Courthouse Project

Account Object	Description	Current Year			Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Expenses						
403000	Supplies/Maintenance/Hardware					209.46
	510 Building					209.46
	Total Account					
	Total Expenses	0.00	0.00	0.00		0.00
	Net Income from Operations					-209.46
	Net Income	0.00	0.00			0.00
						-209.46

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1080 LIBRARY

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
301100	Secured Property Tax-Current		4,313.38	6,706.00	-2,392.62	795.95	5,213.85
304100	Donations		1,250.00	1,000.00	250.00		
304110	Other Income		199.28		199.28		
304160	Interest		39.80	49.00	-9.20	0.90	6.31
	Total Revenue	0.00	5,802.46	7,755.00	-1,952.54	796.85	5,220.16
Expenses							
401100	Salaries						
110	Regular	215.72	1,340.20	3,249.00	1,908.80	570.51	3,474.27
140	On-Call						1.60
230	PERS	15.22	91.17	2.00	-89.17	12.23	93.08
	Total Account	230.94	1,431.37	3,251.00	1,819.63	582.74	3,568.95
401200	Payroll Taxes						
210	Social Security	12.93	81.96		-81.96	35.38	215.47
211	Payroll Taxes			449.00	449.00		
220	Medicare	3.00	19.05		-19.05	8.24	50.24
240	UI	2.51	21.52		-21.52	25.56	157.52
	Total Account	18.44	122.53	449.00	326.47	69.18	423.23
401300	Employee Benefits						
270	Group Hlth Benefits - Active	126.48	1,033.80	11.00	-1,022.80	72.86	879.73
280	Worker's Comp	2.45	23.85	20.00	-3.85		19.40
	Total Account	128.93	1,057.65	31.00	-1,026.65	72.86	899.13
402000	Other Costs						
310	Insurance		282.75	394.00	111.25		251.00
345	Hiring		64.00		-64.00		32.00
365	Saftey			100.00	100.00		16.00
392	Professional Services		2.64		-2.64		
	Total Account		349.39	494.00	144.61		299.00
403000	Supplies/Maintenance/Hardware						
400	Supplies		24.13		-24.13		
440	Heating Fuel	350.11	1,471.78	800.00	-671.78		746.30
450	Power	99.20	886.29	1,200.00	313.71		774.73
510	Building			2,000.00	2,000.00		11.14
	Total Account	449.31	2,382.20	4,000.00	1,617.80		1,532.17
405000	Miscellaneous Costs						
799	General Fund/Directors		4,873.78	8,170.00	3,296.22	300.31	3,018.09
	Total Account		4,873.78	8,170.00	3,296.22	300.31	3,018.09

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1080 LIBRARY

Account Object	Description	----- Current Year -----				----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
	Total Expenses	827.62	10,216.92	16,395.00	6,178.08	1,025.09	9,740.57
	Net Income from Operations	-827.62	-4,414.46			-228.24	-4,520.41
	Net Income	-827.62	-4,414.46			-228.24	-4,520.41

MC CLOUD COMMUNITY SERVICES DISTRICT
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1090 REFUSE

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
302100	Utility Fees-Residential	-34.00	316,233.84	410,526.00	-94,292.16	34,056.22	294,326.45
302150	Solid Waste-Extra Refuse		1,029.47		1,029.47	41.00	1,568.72
302160	Green Waste		2,439.32		2,439.32	370.00	8,711.45
304100	Donations			4,000.00	-4,000.00		
304160	Interest		1,183.90	1,015.00	168.90	18.44	129.50
	Total Revenue	-34.00	320,886.53	415,541.00	-94,654.47	34,485.66	304,736.12
Expenses							
401100	Salaries						
110	Regular	8,469.49	67,808.77	45,840.00	-21,968.77	8,828.75	64,093.26
120	Overtime		252.57		-252.57	120.08	335.40
140	On-Call						34.88
230	PERS	613.96	4,900.30	3,290.00	-1,610.30	605.48	4,744.88
	Total Account	9,083.45	72,961.64	49,130.00	-23,831.64	9,554.31	69,208.42
401200	Payroll Taxes						
210	Social Security	508.89	4,166.43		-4,166.43	554.82	3,994.62
211	Payroll Taxes			5,201.00	5,201.00		
220	Medicare	119.01	974.48		-974.48	129.75	934.25
240	UI	158.10	953.83		-953.83	61.01	982.00
	Total Account	786.00	6,094.74	5,201.00	-893.74	745.58	5,910.87
401300	Employee Benefits						
270	Group Hlth Benefits - Active	2,403.14	20,002.34	17,663.00	-2,339.34	1,364.61	16,570.60
280	Worker's Comp	447.88	4,361.63	4,125.00	-236.63		3,805.12
	Total Account	2,851.02	24,363.97	21,788.00	-2,575.97	1,364.61	20,375.72
402000	Other Costs						
310	Insurance		9,011.98	4,200.00	-4,811.98		8,000.00
340	Travel			500.00	500.00		
345	Hiring	87.50	87.50	150.00	62.50		110.00
350	Training		45.43	3,000.00	2,954.57		425.00
360	Uniforms		208.87	300.00	91.13	39.05	206.88
365	Safety			400.00	400.00		
390	Attorney						265.84
392	Professional Services	31.25	172.12	600.00	427.88	13.75	13.75
400	Supplies		924.50		-924.50		
	Total Account	118.75	10,450.40	9,150.00	-1,300.40	52.80	9,021.47
403000	Supplies/Maintenance/Hardware						
400	Supplies	3.20	568.51	800.00	231.49	88.34	424.88
420	Diesel	540.07	10,035.39	13,800.00	3,764.61	1,183.78	8,440.54
430	Fuel	94.26	1,434.15	700.00	-734.15	98.80	246.19

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1090 REFUSE

Account Object	Description	----- Current Year -----				----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
510	Building		68.01		-68.01		
520	Equipment Maintenance		3,182.96	6,000.00	2,817.04	19.62	6,464.29
530	Vehicle Maintenance	17.26	2,947.44	1,800.00	-1,147.44	2.65	244.96
	Total Account	654.79	18,236.46	23,100.00	4,863.54	1,393.19	15,820.86
404000	Debt Service						
615	Interest	404.15	3,999.73	61,161.00	57,161.27	547.47	21,888.68
	Total Account	404.15	3,999.73	61,161.00	57,161.27	547.47	21,888.68
405000	Miscellaneous Costs						
710	Fees/Permits		32,900.38	52,000.00	19,099.62	3,136.08	36,204.38
740	Property Tax			60.00	60.00		46.34
799	General Fund/Directors		92,601.75	155,226.00	62,624.25	5,705.81	57,343.43
	Total Account		125,502.13	207,286.00	81,783.87	8,841.89	93,594.15
	Total Expenses	13,898.16	261,609.07	376,816.00	115,206.93	22,499.85	235,820.17
	Net Income from Operations	-13,932.16	59,277.46			11,985.81	68,915.95
	Net Income	-13,932.16	59,277.46			11,985.81	68,915.95

2000 SEWER

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
302100	Utility Fees-Residential	-56.00	409,416.26	545,580.00	-136,163.74	45,120.20	387,904.33
302120	Connection Fees		4,950.00		4,950.00		
304160	Interest		13,545.42	15,486.00	-1,940.58	281.40	2,084.52
	Total Revenue	-56.00	427,911.68	561,066.00	-133,154.32	45,401.60	389,988.85
Expenses							
401100	Salaries						
110	Regular	8,096.91	62,103.01	44,217.00	-17,886.01	8,307.17	63,084.52
120	Overtime						133.48
140	On-Call	262.50	2,345.00		-2,345.00	315.00	2,267.94
230	PERS	488.79	3,473.00	2,172.00	-1,301.00	472.69	4,130.46
	Total Account	8,848.20	67,921.01	46,389.00	-21,532.01	9,094.86	69,616.40
401200	Payroll Taxes						
210	Social Security	505.85	3,956.74		-3,956.74	534.58	4,057.97
211	Payroll Taxes			2,858.00	2,858.00		
220	Medicare	118.29	925.30		-925.30	125.04	948.95
240	UI	204.92	1,277.34		-1,277.34	134.71	1,177.02
	Total Account	829.06	6,159.38	2,858.00	-3,301.38	794.33	6,183.94
401300	Employee Benefits						
270	Group Hlth Benefits - Active	4,047.39	33,430.85	11,615.00	-21,815.85	2,108.54	25,570.67
280	Worker's Comp	382.68	3,726.70	2,615.00	-1,111.70		3,246.25
	Total Account	4,430.07	37,157.55	14,230.00	-22,927.55	2,108.54	28,816.92
402000	Other Costs						
310	Insurance		8,561.38	6,371.00	-2,190.38		7,600.00
320	Telephone			400.00	400.00		
340	Travel			500.00	500.00		
345	Hiring	12.50	12.50	300.00	287.50		
350	Training		45.43	3,000.00	2,954.57		
360	Uniforms		208.87	300.00	91.13	39.05	39.05
365	Safety			600.00	600.00		
370	Memberships		498.25	700.00	201.75		486.50
390	Attorney						265.83
392	Professional Services	31.25	4,396.30	20,000.00	15,603.70	13.75	4,510.21
	Total Account	43.75	13,722.73	32,171.00	18,448.27	52.80	12,901.59
403000	Supplies/Maintenance/Hardware						
400	Supplies	3.20	676.74	3,900.00	3,223.26		572.68
420	Diesel	84.65	1,670.79	1,200.00	-470.79	110.71	507.56
430	Fuel	94.26	1,095.11	600.00	-495.11	98.80	224.88
520	Equipment Maintenance		2,550.55	3,000.00	449.45	19.62	1,735.89

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2000 SEWER

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
530	Vehicle Maintenance	17.26	1,055.30	1,000.00	-55.30	2.65	7.54
	Total Account	199.37	7,048.49	9,700.00	2,651.51	231.78	3,048.55
404000	Debt Service						
615	Interest	1,607.29	14,675.02	101,619.00	86,943.98	1,764.19	20,071.29
710	Fees/Permits		151.02		-151.02		147.92
	Total Account	1,607.29	14,826.04	101,619.00	86,792.96	1,764.19	20,219.21
405000	Miscellaneous Costs						
710	Fees/Permits		18,662.00	21,000.00	2,338.00		18,179.00
799	General Fund/Directors		155,960.85	261,434.00	105,473.15	8,708.87	87,524.19
	Total Account		174,622.85	282,434.00	107,811.15	8,708.87	105,703.19
	Total Expenses	15,957.74	321,458.05	489,401.00	167,942.95	22,755.37	246,489.80
	Net Income from Operations	-16,013.74	106,453.63			22,646.23	143,499.05
	Net Income	-16,013.74	106,453.63			22,646.23	143,499.05

3000 WATER

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
302100	Utility Fees-Residential	-58.50	460,061.97	608,662.00	-148,600.03	50,762.77	444,541.03
302120	Connection Fees						9,995.00
302130	Residential Services						9.49
302140	Commercial Services		11.00		11.00		1,392.50
304110	Other Income		-152.06		-152.06		7,910.72
304160	Interest		4,386.19	4,105.00	281.19	74.60	523.85
	Total Revenue	-58.50	464,307.10	612,767.00	-148,459.90	50,837.37	464,372.59
Expenses							
401100	Salaries						
110	Regular	9,299.17	90,037.80	64,509.00	-25,528.80	15,122.20	97,350.86
120	Overtime	65.70	2,241.87		-2,241.87	141.48	-542.15
140	On-Call	487.50	4,355.00		-4,355.00	585.00	4,185.25
210	Social Security						-125.63
220	Medicare						-29.38
230	PERS	692.03	6,693.72	4,305.00	-2,388.72	1,135.97	8,288.06
	Total Account	10,544.40	103,328.39	68,814.00	-34,514.39	16,984.65	109,127.01
401200	Payroll Taxes						
210	Social Security	591.46	5,927.01		-5,927.01	982.58	6,384.96
211	Payroll Taxes			5,552.00	5,552.00		
220	Medicare	138.32	1,386.12		-1,386.12	229.81	1,493.14
240	UI	126.68	1,237.30		-1,237.30	25.29	899.69
	Total Account	856.46	8,550.43	5,552.00	-2,998.43	1,237.68	8,777.79
401300	Employee Benefits						
270	Group Hlth Benefits - Active	4,426.84	36,544.97	23,197.00	-13,347.97	2,288.38	27,676.04
280	Worker's Comp	714.76	6,960.46	4,866.00	-2,094.46		6,090.10
	Total Account	5,141.60	43,505.43	28,063.00	-15,442.43	2,288.38	33,766.14
402000	Other Costs						
310	Insurance		16,784.82	17,767.00	982.18		14,900.00
320	Telephone			500.00	500.00		
330	Publications						334.00
340	Travel			1,000.00	1,000.00		15.64
345	Hiring	12.50	12.50		-12.50		
350	Training		45.45	3,000.00	2,954.55		
360	Uniforms		208.88	300.00	91.12	39.05	39.05
365	Safety			600.00	600.00		
370	Memberships		971.25	800.00	-171.25		1,087.00
390	Attorney		1,795.00	30,000.00	28,205.00	145.00	2,640.83
392	Professional Services	181.25	1,200.77	5,500.00	4,299.23	13.75	1,771.35
397	Advertising						345.00

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3000 WATER

Account Object	Description	Current Year				Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
	Total Account	193.75	21,018.67	59,467.00	38,448.33	197.80	21,132.87
403000	Supplies/Maintenance/Hardware						
340	Travel		13.92		-13.92		45.02
400	Supplies	63.53	1,544.99	4,300.00	2,755.01	977.86	3,553.47
420	Diesel	84.65	1,619.78	1,800.00	180.22	110.70	507.54
430	Fuel	94.28	1,145.91	2,400.00	1,254.09	143.86	717.62
500	Maintenance						1,264.56
510	Building			5,000.00	5,000.00		
520	Equipment Maintenance		2,096.54	9,600.00	7,503.46	19.60	13,112.24
530	Vehicle Maintenance	17.27	1,055.33	1,000.00	-55.33	2.66	7.55
	Total Account	259.73	7,476.47	24,100.00	16,623.53	1,254.68	19,208.00
404000	Debt Service						
610	Principal			1,680.00	1,680.00		
	Total Account			1,680.00	1,680.00		
405000	Miscellaneous Costs						
710	Fees/Permits		5,894.61	7,600.00	1,705.39		6,117.17
740	Property Tax			150.00	150.00		98.44
799	General Fund/Directors		170,582.18	285,943.00	115,360.82	9,309.49	93,560.37
	Total Account		176,476.79	293,693.00	117,216.21	9,309.49	99,775.98
	Total Expenses	16,995.94	360,356.18	481,369.00	121,012.82	31,272.68	291,787.79
	Net Income from Operations	-17,054.44	103,950.92			19,564.69	172,584.80
	Net Income	-17,054.44	103,950.92			19,564.69	172,584.80

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5002 Mud Creek Restoration

Account Object	Description	----- Current Year -----				----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Expenses							
401100	Salaries						
	110 Regular						11,344.54
	120 Overtime						2,821.99
	210 Social Security						878.33
	220 Medicare						205.41
	230 PERS						812.66
	Total Account						16,062.93
402000	Other Costs						
	310 Insurance						1,520.11
	392 Professional Services						78,992.64
	Total Account						80,512.75
403000	Supplies/Maintenance/Hardware						
	400 Supplies						180.08
	420 Diesel						11,630.53
	520 Equipment Maintenance						129.02
	Total Account						11,939.63
	Total Expenses	0.00	0.00	0.00		0.00	108,515.31
	Net Income from Operations						-108,515.31
	Net Income	0.00	0.00			0.00	-108,515.31

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5003 Elk Springhouse Project

Account Object	Description	----- Current Year -----				----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Expenses							
401100	Salaries						2,698.52
110	Regular						167.30
210	Social Security						39.13
220	Medicare						215.32
230	PERS						3,120.27
	Total Account						
403000	Supplies/Maintenance/Hardware						
400	Supplies		10.06		-10.06		
	Total Account		10.06		-10.06		
404000	Debt Service						
615	Interest	268.99	2,089.19		-2,089.19	134.73	1,908.21
	Total Account	268.99	2,089.19		-2,089.19	134.73	1,908.21
	Total Expenses	268.99	2,099.25	0.00	-2,099.25	134.73	5,028.48
	Net Income from Operations	-268.99	-2,099.25			-134.73	-5,028.48
	Net Income	-268.99	-2,099.25			-134.73	-5,028.48

5004 Safer Grant

Account Object	Description	Current Year			Last Year	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Expenses						
401000	Personnel Expenses					
100	Salaries	3,686.68	42,005.94		-42,005.94	6,871.35
210	Social Security	217.44	2,558.46		-2,558.46	142.01
220	Medicare	50.84	598.31		-598.31	33.21
230	PERS	398.16	4,648.66		-4,648.66	509.86
240	UI		363.34		-363.34	
	Total Account	4,353.12	50,174.71		-50,174.71	7,556.43
401200	Payroll Taxes					
210	Social Security					538.95
220	Medicare					66.42
	Total Account					605.37
401300	Employee Benefits					
270	Group Hlth Benefits - Active		3,579.42		-3,579.42	3,787.06
	Total Account		3,579.42		-3,579.42	3,787.06
402000	Other Costs					
340	Travel		184.78		-184.78	
345	Hiring	114.00	1,209.00		-1,209.00	128.00
350	Training		150.00		-150.00	490.48
360	Uniforms		17,012.66		-17,012.66	1,177.17
380	Volunteer Reimbursements		16,086.40		-16,086.40	4,490.43
392	Professional Services	81.05	993.05		-993.05	
397	Advertising		827.60		-827.60	
	Total Account	195.05	36,463.49		-36,463.49	490.48
	Total Expenses	4,548.17	90,217.62	0.00	-90,217.62	12,439.34
	Net Income from Operations	-4,548.17	-90,217.62			-12,439.34
	Net Income	-4,548.17	-90,217.62			-39,308.19

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5005 Upper to Lower Elk Springs Project

Account Object	Description	----- Current Year -----				----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Revenue							
303130	Grants		1,397,800.97		1,397,800.97		
	Total Revenue	0.00	1,397,800.97	0.00	1,397,800.97	0.00	0.00
Expenses							
401100	Salaries						
110	Regular		16,477.56		-16,477.56		
120	Overtime		2,534.06		-2,534.06		
210	Social Security		1,178.55		-1,178.55		
220	Medicare		275.62		-275.62		
230	PERS		1,264.71		-1,264.71		
240	UI		3.69		-3.69		
	Total Account		21,734.19		-21,734.19		
402000	Other Costs						
392	Professional Services		114,453.86		-114,453.86		
	Total Account		114,453.86		-114,453.86		
403000	Supplies/Maintenance/Hardware						
430	Fuel		202.06		-202.06		
520	Equipment Maintenance		51.28		-51.28		
	Total Account		253.34		-253.34		
404000	Debt Service						
615	Interest		23,468.89		-23,468.89		
720	Service Fees		12,500.00		-12,500.00		
	Total Account		35,968.89		-35,968.89		
	Total Expenses	0.00	172,410.28	0.00	-172,410.28	0.00	0.00
	Net Income from Operations		1,225,390.69				

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5005 Upper to Lower Elk Springs Project

Account Object	Description	----- Current Year -----				----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Other Expenses							
521000	Transfers to Other Funds						
900	Transfers		-90,000.00		90,000.00		
	Total Account		-90,000.00		90,000.00		
	Total Other Expenses	0.00	-90,000.00	0.00	90,000.00	0.00	0.00
	 Net Income	0.00	1,315,390.69			0.00	0.00

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5007 Elk Springhouse Grant Account

Account Object	Description	----- Current Year -----			----- Last Year -----	
		Current Month	Current YTD	Budget	Variance	Prior Year Month	Prior Year YTD
Expenses						
402000	Other Costs					
	392 Professional Services					25,485.00
	Total Account					25,485.00
	Total Expenses	0.00	0.00	0.00		0.00 25,485.00
	Net Income from Operations					-25,485.00
	Net Income	0.00	0.00			0.00 -25,485.00



McCloud Community Services District
Approved 2022-23 Budget Amendment 2-8-2023

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	2022/2023	2021/2022	2021/2022	\$	%
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	Budget	Actual	Budget	Difference	Chng
Revenue:															
Tax Revenue	\$ 78,000	\$ -	\$ 123,378	\$ -	\$ -	\$ 46,586	\$ 6,706	\$ -	\$ -	\$ -	\$ 254,670	\$ 255,974	\$ 254,670	\$ 1,304	
Utility Fees	\$ -	\$ -	\$ -	\$ 40,710	\$ 19,408	\$ -	\$ -	\$ 410,526	\$ 545,580	\$ 601,662	\$ 1,617,886	\$ 1,461,180	\$ 1,564,141	\$ (102,961)	
Ambulance	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ 93,497	\$ 85,000	\$ 8,497	
ZIB Contract			\$ 30,000								\$ 30,000	\$ -	\$ -		
Donations, Misc fn6	\$ -	\$ -	\$ 114,000	\$ -	\$ -	\$ 4,000	\$ 1,000	\$ 4,000	\$ -	\$ 7,000	\$ 130,000	\$ 789,850	\$ 765,464	\$ 24,386	
Grants fn8	\$ -	\$ -	\$ 154,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,063	\$ -	\$ 81,775	\$ (81,775)	
Strike Team Revenue fn15			\$ 454,300												
TOTAL REVENUE	\$ 78,000	\$ -	\$ 973,741	\$ 40,710	\$ 19,408	\$ 50,586	\$ 7,706	\$ 414,526	\$ 545,580	\$ 608,662	\$ 2,738,919	\$ 2,600,501	\$ 2,751,050	\$ (150,549)	-5.5
Expenses:															
Salaries fn12	\$ 247,387	\$ -	\$ 86,869	\$ 14,771	\$ -	\$ 23,006	\$ 3,249	\$ 45,840	\$ 44,217	\$ 64,509	\$ 529,848	\$ 866,733	\$ 911,942	\$ 45,209	
Strike Team Payroll Expenses fn15			\$ 266,893								\$ 266,893	\$ -	\$ -		
PERS fn12	\$ 15,625	\$ -	\$ 4,442	\$ 1,062	\$ -	\$ 525	\$ 2	\$ 3,290	\$ 2,172	\$ 4,305	\$ 31,423	\$ 33,971	\$ 29,598	\$ (4,373)	
Payroll Taxes fn12	\$ 22,089	\$ -	\$ 7,595	\$ 1,278	\$ -	\$ 2,263	\$ 449	\$ 5,201	\$ 2,858	\$ 5,552	\$ 47,285	\$ 74,173	\$ 77,983	\$ 3,810	
Employee Hlth Benefits fn12	\$ 83,780	\$ -	\$ 20,578	\$ 5,679	\$ -	\$ 2,779	\$ 11	\$ 17,663	\$ 11,615	\$ 23,197	\$ 165,302	\$ 115,436	\$ 151,161	\$ 35,725	
Workers Comp <small>(32893)</small> fn3 fn12	\$ 2,463	\$ -	\$ 16,463	\$ 1,168	\$ -	\$ 1,995	\$ 20	\$ 4,125	\$ 2,615	\$ 4,866	\$ 33,715	\$ 28,937	\$ 36,194	\$ 7,257	
Retiree Benefits Retirement fn1	\$ 50,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,667	\$ 42,495	\$ 42,945	\$ 450	\$ 1,377,057
Retiree Benefits Health	\$ 251,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,924	\$ 230,184	\$ 241,900	\$ 11,716	
Total Employee Costs	\$ 673,935	\$ -	\$ 402,840	\$ 23,958	\$ -	\$ 30,568	\$ 3,731	\$ 76,119	\$ 63,477	\$ 102,429	\$ 1,377,057	\$ 1,391,929	\$ 1,491,723	\$ (114,666)	-7.7
Insurance	\$ 49,019	\$ -	\$ 10,982	\$ 2,200	\$ -	\$ 4,388	\$ 394	\$ 4,200	\$ 6,371	\$ 17,767	\$ 95,321	\$ 85,861	\$ 83,018	\$ (2,843)	
Telephone	\$ 6,800	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 500	\$ 11,500	\$ 10,196	\$ 10,955	\$ 759	
Publications	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 412	\$ 50	\$ (362)	
Travel	\$ 800	\$ 500	\$ 1,034	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 4,334	\$ 3,197	\$ 6,234	\$ 3,037	
Hiring	\$ 400	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 300	\$ 300	\$ 2,750	\$ 1,637	\$ 4,600	\$ 2,963	
Training	\$ 6,000	\$ 2,000	\$ 11,073	\$ -	\$ -	\$ 200	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 28,273	\$ 8,142	\$ 14,950	\$ 6,808	
Uniforms	\$ 500	\$ -	\$ 2,200	\$ 200	\$ -	\$ 200	\$ -	\$ 300	\$ 300	\$ 300	\$ 4,000	\$ 9,596	\$ 4,600	\$ (4,996)	
Safety	\$ 300	\$ -	\$ 1,000	\$ 300	\$ -	\$ 300	\$ 100	\$ 400	\$ 600	\$ 600	\$ 3,600	\$ 1,983	\$ 4,900	\$ 2,917	
Memberships	\$ 5,000	\$ -	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 800	\$ 8,100	\$ 6,172	\$ 6,600	\$ 428	
Volunteer Reimbursements fn8 fn16	\$ -	\$ -	\$ 118,400									\$ 6,214	\$ 25,600	\$ 19,386	
Operating Lease	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800	\$ 4,132	\$ 6,600	\$ 2,468	
Attorney	\$ 16,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 48,000	\$ 33,214	\$ 47,000	\$ 13,786	
Accountant	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 26,500	\$ 56,670	\$ 30,170	
Professional Services	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 20,000	\$ 5,500	\$ 42,100	\$ 97,714	\$ 33,600	\$ (64,114)	
Prof Svc-Ambulance fn5	\$ -	\$ -	\$ 11,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,480	\$ 4,740	\$ 6,800	\$ 2,060	
IT Services	\$ 13,000	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500	\$ 20,585	\$ 23,800	\$ 3,215	
Advertising	\$ 1,200	\$ -	\$ 6,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 745	\$ 3,700	\$ 2,955	
Election Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Costs	\$ 134,869	\$ 2,500	\$ 182,769	\$ 3,500	\$ -	\$ 5,088	\$ 494	\$ 9,150	\$ 32,171	\$ 59,767	\$ 430,308	\$ 321,040	\$ 339,677	\$ 18,637	5.5

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000					
To	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	TOTAL	TOTAL	TOTAL	Difference	
Supplies	\$ 900	\$ -	\$ 55,241	\$ 5,000	\$ -	\$ 1,100	\$ -	\$ 800	\$ 3,900	\$ 4,300	\$ 71,241	\$ 43,233	\$ 35,200	\$ (8,033)	
Office Supplies	\$ 9,000	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,100	\$ 9,028	\$ 5,600	\$ (3,428)	
Postage & Delivery	\$ 3,600	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850	\$ 3,724	\$ 5,200	\$ 1,476	
Computer & IT Supplies	\$ 1,000	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 897	\$ 3,100	\$ 2,203	
Janitorial Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 261	\$ 2,100	\$ 1,839	
Diesel	\$ 5,000	\$ -	\$ 9,200	\$ 3,000	\$ -	\$ -	\$ -	\$ 13,800	\$ 1,200	\$ 1,800	\$ 34,000	\$ 37,068	\$ 30,183	\$ (6,885)	
Fuel	\$ 4,000	\$ -	\$ 6,900	\$ 2,000	\$ -	\$ 800	\$ -	\$ 700	\$ 600	\$ 2,400	\$ 17,400	\$ 13,389	\$ 15,133	\$ 1,744	
Heating Fuel	\$ 6,000	\$ -	\$ 6,600	\$ -	\$ -	\$ 2,200	\$ 800	\$ -	\$ -	\$ -	\$ 15,600	\$ 13,016	\$ 14,300	\$ 1,284	
Power	\$ 3,400	\$ -	\$ 4,500	\$ -	\$ 18,000	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -	\$ 28,300	\$ 23,673	\$ 28,432	\$ 4,759	
Building/Grounds (parking lot, paint)	\$ 1,000	\$ -	\$ 2,500	\$ 5,500	\$ -	\$ 800	\$ 2,000	\$ -	\$ -	\$ 5,000	\$ 16,800	\$ 6,427	\$ 108,300	\$ 101,873	
Equip Maintenance fn4 fn14	\$ 3,000	\$ -	\$ 36,000	\$ 2,000	\$ -	\$ 500	\$ -	\$ 6,000	\$ 3,000	\$ 9,600	\$ 60,100	\$ 43,468	\$ 28,150	\$ (15,318)	
Vehicle Maint.	\$ 800	\$ -	\$ 7,700	\$ 800	\$ -	\$ 500	\$ -	\$ 1,800	\$ 1,000	\$ 1,000	\$ 13,600	\$ 9,602	\$ 21,100	\$ 11,498	
Strike Team Misc Expenses fn15			\$ 15,218												
Total Supplies, Maintenance	\$ 38,700	\$ -	\$ 144,709	\$ 18,300	\$ 18,000	\$ 8,100	\$ 4,000	\$ 23,100	\$ 9,700	\$ 24,100	\$ 288,709	\$ 203,786	\$ 296,798	\$ 93,012	31.3
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest/Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,161	\$ 101,619	\$ 1,680	\$ 164,460	\$ 67,966	\$ 158,727	\$ 90,761	
Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,605	\$ 1,003	\$ (3,602)	
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,161	\$ 101,619	\$ 1,680	\$ 164,460	\$ 72,571	\$ 159,730	\$ 87,159	54.6
Fees fn7 fn13	\$ 600	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 21,000	\$ 7,600	\$ 82,100	\$ 81,110	\$ 52,925	\$ (28,185)	
Permits	\$ 600	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ -	\$ 22,800	\$ 22,800	
Director's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,908	\$ -	\$ (12,908)	
Property Tax	\$ 126	\$ -	\$ 70	\$ -	\$ -	\$ 180	\$ -	\$ 60	\$ -	\$ 150	\$ 586	\$ 468	\$ 436	\$ (32)	
Fund Allocation of General/Director Costs	\$ -	\$ -	\$ 49,019	\$ 24,509	\$ -	\$ 32,679	\$ 8,170	\$ 155,226	\$ 261,434	\$ 285,943	\$ 816,981	\$ -	\$ -	\$ -	
Total Miscellaneous Costs	\$ 1,326	\$ -	\$ 50,689	\$ 24,509	\$ -	\$ 32,859	\$ 8,170	\$ 207,286	\$ 282,434	\$ 293,693	\$ 900,967	\$ 94,486	\$ 76,161	\$ (18,325)	-24.1
TOTAL OPERATING EXPENSES	\$ 816,981	\$ 100	\$ 6	\$ 3	\$ -	\$ 4	\$ 1	\$ 19	\$ 32	\$ 35	\$ 100				
OVER/UNDER FROM OPERATIONS	\$ 78,000	\$ -	\$ 192,734	\$ (29,557)	\$ 1,408	\$ (26,029)	\$ (8,689)	\$ 37,710	\$ 56,179	\$ 126,993	\$ 428,748	\$ 516,689	\$ 386,961	\$ (129,728)	-33.5
											\$ 428,748				
Non Operating Revenue/Expense:															
Interest Income 1.5%	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298	\$ 5,239	\$ 7,136	\$ -	
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Non Operating Revenue/Expense	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298	\$ 5,239	\$ 7,136	\$ -	
NET INCOME/(LOSS) FROM OPERATIONS	\$ 82,767	\$ -	\$ 198,001	\$ (28,114)	\$ 1,414	\$ (24,869)	\$ (8,640)	\$ 38,725	\$ 71,665	\$ 131,098	\$ 462,046	\$ 521,928	\$ 394,097	\$ (129,728)	
fn1 19% increase in Retirees minimum payment															
fn3 Fire Dept WC 27x325 Vol. 8x650 + employees															
fn4 Fire Dept increase in equipment inspections+replace pump															
fn5 Wittman + CA ambulance fees															
fn6 \$60k Strike team , \$24k CSA3, \$30k ZIB, \$17k RFC, \$23k gifts															
fn7 Refuse Dump Fees, sewer/water SWRCB fees															
fn8 FD points, Safer points, Ambulance plan															
fn9 Change FD to 6%, Refuse to 19, sew to 32 water to 35															
fn10 Additional dumpsters															
fn11 Safer Grant with carryover of unused funds from 21/22															
fn12 Payroll adjusted for 1/2 year Public Works Director															
fn13 Additional \$10,000 bank fee for upper/lower elk LOC															
fn14 Per Board 30% of Strike Team vehicle rev to repairs \$24k															
fn15 2022-23 Strike Team Revenue, Payroll, Expense															
fn16 Ambulance Stipend shifts adjusted rates \$12,500															

CASH, CAPITAL AND RESERVE BUDGET 2022/2023

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	TOTAL		
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water			
EST LAIF BALANCE 6-30-2022	\$ 317,782	\$ -	\$ 351,177	\$ 96,172	\$ 381	\$ 77,301	\$ 3,288	\$ 67,658	\$ 1,032,403	\$ 273,680	\$ 2,219,842		
EST OPERATING BALANCE 6-30-2022	\$ 126,702	\$ -	\$ 349,521	\$ 107,177	\$ 3,741	\$ 48,728	\$ 3,069	\$ 108,318	\$ 395,766	\$ 515,964	\$ 1,658,986		
EST CERBT BALANCE 6-30-2022	\$ 367,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,860	\$ 52,241	\$ 438,780		
BEGINNING CASH BALANCE 7-1-2022	\$ 811,752	\$ -	\$ 700,698	\$ 203,349	\$ 4,122	\$ 126,029	\$ 6,357	\$ 180,387	\$ 1,443,029	\$ 841,885	\$ 4,317,608	\$ 4,317,608	\$ 4,317,608
OPERATING BALANCE 7-1-2022	\$ 126,702	\$ -	\$ 349,521	\$ 107,177	\$ 3,741	\$ 48,728	\$ 3,069	\$ 108,318	\$ 395,766	\$ 515,961	\$ 1,658,983		
NET INCOME/(LOSS) FROM OPERATIONS	\$ 82,767	\$ -	\$ 198,001	\$ (28,114)	\$ 1,414	\$ (24,869)	\$ (8,640)	\$ 38,725	\$ 71,665	\$ 131,098	\$ 462,046		
CAPITAL OUTLAYS	\$ -	\$ -	\$ 53,400	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ 12,000	\$ -	\$ 60,400		
BALANCE TRANSFERS	\$ 128,000	\$ -	\$ 300,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 350,000	\$ 400,000	\$ 1,318,000		
RESERVE ASSIGNMENTS	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239		
Projected Operating Cash Balance 6-30-23	\$ 81,469	\$ -	\$ 194,122	\$ 38,846	\$ 4,178	\$ 23,627	\$ (5,618)	\$ 36,286	\$ 46,653	\$ 103,828	\$ 523,390	\$ 523,390	\$ 523,390
CAPITAL OUTLAYS													
Sewer Upgrades- Bio-solid Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000		
Refuse additional dumpsters								\$ 5,000	\$ -	\$ -	\$ 5,000		
Fire Department Safer PPE	\$ -		\$ 28,400								\$ 28,400		
Fire Department CFAA Wildland training,PPE			\$ 25,000								\$ 25,000		
TOTAL CAPITAL OUTLAYS	\$ -	\$ -	\$ 53,400	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 12,000	\$ -	\$ 70,400		
GAIN/LOSS SALE OF ASSETS													
Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sale Price	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET GAIN/LOSS SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RESERVE ASSIGNMENT													
Board Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,986	\$ 7,136	\$ 21,122		
Committed (Board Approved Allocations)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Committed (Rate Study Annual Reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,841	\$ 31,757	\$ 121,077	\$ 158,675		
Assigned (Operating Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 9,916	\$ 13,035	\$ 15,018	\$ 39,442		
Assigned (Capital Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned (after all commitments met)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL RESERVE ASSIGNMENTS	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239	\$ 219,239	\$ 219,239
LAIF ACTIVITY													
Beginning Balance 7-1-2022	\$ 317,782	\$ -	\$ 351,177	\$ 96,172	\$ 381	\$ 77,301	\$ 3,288	\$ 67,658	\$ 1,032,403	\$ 273,680	\$ 2,219,842		
Interest	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298		
Reserve Assignments	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239		
Balance Transfers	\$ -	\$ -	\$ 300,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 350,000	\$ 400,000	\$ 1,190,000		
Withdrawal CERBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET LAIF ACTIVITY	\$ 4,767	\$ -	\$ 305,267	\$ 41,660	\$ 983	\$ 1,392	\$ 96	\$ 116,772	\$ 424,264	\$ 547,336	\$ 1,442,537		
PROJECTED LAIF BALANCE 6-30-2023	\$ 322,549	\$ -	\$ 656,444	\$ 137,832	\$ 1,364	\$ 78,693	\$ 3,384	\$ 184,430	\$ 1,456,667	\$ 821,016	\$ 3,662,379	\$ 3,662,379	\$ 3,662,379
CERBT ACTIVITY													
Beginning Balance	\$ 367,268							4411	14860	52241	\$ 438,780		
Deposits	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000		
Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Withdrawals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET CERBT ACTIVITY	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000		
PROJECTED CERBT BALANCE 6-30-2023	\$ 495,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,860	\$ 52,241	\$ 566,780	\$ 566,780	\$ 566,780
NET CASH 6-30-2023	\$ 899,286	\$ -	\$ 850,566	\$ 176,678	\$ 5,542	\$ 102,320	\$ (2,234)	\$ 225,127	\$ 1,518,180	\$ 977,085	\$ 4,752,549	\$ 4,752,549	\$ 4,752,549
NET CASH CHANGE IN POSITION	\$ 87,534	\$ -	\$ 149,868	\$ (26,671)	\$ 1,420	\$ (23,709)	\$ (8,591)	\$ 44,740	\$ 75,151	\$ 135,200	\$ 434,941	\$ 434,941	\$ 434,941

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MCCLLOUD COMMUNITY SERVICES DISTRICT
Revenue/Expenditure Ledger
For the Accounting Period: 4 / 23

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1010 GENERAL

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
301100 Secured Property Tax-Current	53,583.54	0.00	0.00	0.00	53,583.54
301110 Unsecured Property Tax-Current	4,338.36	0.00	0.00	0.00	4,338.36
301130 HOPTEK-Homeowner's Taxes	572.00	0.00	0.00	0.00	572.00
301140 Timber Yield Tax	41.94	0.00	0.00	0.00	41.94
302200 Miscellaneous	58.32	0.00	0.00	0.00	58.32
304110 Other Income	1,266.68	0.00	0.00	0.00	1,266.68
304160 Interest	3,846.17	0.00	0.00	0.00	3,846.17
Total REVENUE	63,707.01	0.00	0.00	0.00	63,707.01
EXPENDITURES					
401200 Payroll Taxes	0.00	0.00	0.00	0.00	0.00
401300 Employee Benefits	151,769.04	13,060.35	1,234.09	11,826.26	163,595.30
402000 Other Costs	81,044.72	324.16	0.00	324.16	81,368.88
403000 Supplies/Maintenance/Hardware	20,468.86	7,499.57	0.00	7,499.57	27,968.43
404000 Debt Service	239.41	0.00	0.00	0.00	239.41
405000 Miscellaneous Costs	(253,522.03)	0.00	0.00	0.00	(253,522.03)
Total EXPENDITURES	0.00	20,884.08	1,234.09	19,649.99	19,649.99
Revenue less Expenditures Current Month					(19,649.99)
Revenue less Expenditures Year to Date					44,057.02

1020 DIRECTORS

	Beginning	Debit	Credit	Net Change	Ending Balance
EXPENDITURES					
401100 Salaries	6,525.00	0.00	0.00	0.00	6,525.00
401200 Payroll Taxes	499.15	0.00	0.00	0.00	499.15
401300 Employee Benefits	86.63	9.91	0.00	9.91	96.54
403000 Supplies/Maintenance/Hardware	126.76	0.00	0.00	0.00	126.76
404000 Debt Service	0.00	0.00	0.00	0.00	0.00
405000 Miscellaneous Costs	(7,237.54)	0.00	0.00	0.00 (	7,237.54)
Total EXPENDITURES	0.00	9.91	0.00	9.91	9.91
				Revenue less Expenditures Current Month (9.91)
				Revenue less Expenditures Year to Date (9.91)

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MCCLOUD COMMUNITY SERVICES DISTRICT
Revenue/Expenditure Ledger
For the Accounting Period: 4 / 23

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1040 FIRE

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
301100 Secured Property Tax-Current	79,815.54	0.00	0.00	0.00	79,815.54
303130 Grants	0.00	0.00	0.00	0.00	0.00
304100 Donations	0.00	0.00	0.00	0.00	0.00
304110 Other Income	16,765.80	0.00	0.00	0.00	16,765.80
304120 Ambulance	96,501.52	0.00	0.00	0.00	96,501.52
304160 Interest	4,359.86	0.00	0.00	0.00	4,359.86
Total REVENUE	197,442.72	0.00	0.00	0.00	197,442.72
EXPENDITURES					
401100 Salaries	29,443.39	4,995.77	0.00	4,995.77	34,439.16
401200 Payroll Taxes	2,823.64	450.27	0.00	450.27	3,273.91
401300 Employee Benefits	6,915.44	1,404.90	74.05	1,330.85	8,246.29
402000 Other Costs	33,198.35	6,210.28	0.00	6,210.28	39,408.63
403000 Supplies/Maintenance/Hardware	39,619.28	1,147.91	0.00	1,147.91	40,767.19
405000 Miscellaneous Costs	31,872.62	0.00	0.00	0.00	31,872.62
406000 Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	143,872.72	14,209.13	74.05	14,135.08	158,007.80
Revenue less Expenditures Current Month (14,135.08)
Revenue less Expenditures Year to Date					39,434.92

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1041 FIRE - FSLA

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
304110 Other Income	435,470.54	0.00	0.00	0.00	435,470.54
304115 Strike Team Revenue	0.00	0.00	0.00	0.00	0.00
304160 Interest	547.52	0.00	0.00	0.00	547.52
Total REVENUE	436,018.06	0.00	0.00	0.00	436,018.06
EXPENDITURES					
401100 Salaries	248,899.64	0.00	0.00	0.00	248,899.64
401300 Employee Benefits	2,201.31	0.00	0.00	0.00	2,201.31
402000 Other Costs	3,385.77	0.00	0.00	0.00	3,385.77
403000 Supplies/Maintenance/Hardware	28,162.10	0.00	0.00	0.00	28,162.10
Total EXPENDITURES	282,648.82	0.00	0.00	0.00	282,648.82
				Revenue less Expenditures Current Month	0.00
				Revenue less Expenditures Year to Date	153,369.24

1050 ALLEYS

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
302100 Utility Fees-Residential	30,447.34	0.00	0.00	0.00	30,447.34
304100 Donations	29.25	0.00	0.00	0.00	29.25
304160 Interest	1,314.29	0.00	0.00	0.00	1,314.29
Total REVENUE	31,790.88	0.00	0.00	0.00	31,790.88
EXPENDITURES					
401100 Salaries	21,290.94	4,246.70	0.00	4,246.70	25,537.64
401200 Payroll Taxes	1,802.25	342.97	0.00	342.97	2,145.22
401300 Employee Benefits	4,498.53	576.96	37.02	539.94	5,038.47
402000 Other Costs	3,728.15	43.75	0.00	43.75	3,771.90
403000 Supplies/Maintenance/Hardware	9,029.92	3,216.94	0.00	3,216.94	12,246.86
405000 Miscellaneous Costs	14,621.33	0.00	0.00	0.00	14,621.33
Total EXPENDITURES	54,971.12	8,427.32	37.02	8,390.30	63,361.42

Revenue less Expenditures Current Month (8,390.30)

Revenue less Expenditures Year to Date (31,570.54)

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1060 LIGHTS

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
302100 Utility Fees-Residential	14,558.24	2.70	0.00 (2.70)	14,555.54
302130 Residential Services	1,956.78	0.00	0.00	0.00	1,956.78
304160 Interest	4.62	0.00	0.00	0.00	4.62
Total REVENUE	16,519.64	2.70	0.00 (	2.70)	16,516.94
EXPENDITURES					
401100 Salaries	1,564.29	56.09	0.00	56.09	1,620.38
401200 Payroll Taxes	139.53	3.92	0.00	3.92	143.45
403000 Supplies/Maintenance/Hardware	13,536.95	0.00	0.00	0.00	13,536.95
Total EXPENDITURES	15,240.77	60.01	0.00	60.01	15,300.78
				Revenue less Expenditures Current Month (	62.71)
				Revenue less Expenditures Year to Date	1,216.16

1070 PARKS

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
301100 Secured Property Tax-Current	30,001.00	0.00	0.00	0.00	30,001.00
303100 Rent-Scout Hall	2,873.00	100.00	0.00	(100.00)	2,773.00
303120 Rent-Park	715.00	200.00	0.00	(200.00)	515.00
304110 Other Income	26.63	0.00	0.00	0.00	26.63
304160 Interest	935.60	0.00	0.00	0.00	935.60
Total REVENUE	34,551.23	300.00	0.00	(300.00)	34,251.23
EXPENDITURES					
401100 Salaries	15,783.45	1,108.96	0.00	1,108.96	16,892.41
401200 Payroll Taxes	1,440.98	102.55	0.00	102.55	1,543.53
401300 Employee Benefits	6,777.39	915.46	49.36	866.10	7,643.49
402000 Other Costs	5,279.55	0.00	0.00	0.00	5,279.55
403000 Supplies/Maintenance/Hardware	4,049.81	288.27	0.00	288.27	4,338.08
405000 Miscellaneous Costs	19,589.62	0.00	0.00	0.00	19,589.62
Total EXPENDITURES	52,920.80	2,415.24	49.36	2,365.88	55,286.68
				Revenue less Expenditures Current Month (2,665.88)
				Revenue less Expenditures Year to Date (21,035.45)

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1080 LIBRARY

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
301100 Secured Property Tax-Current	4,313.38	0.00	0.00	0.00	4,313.38
304100 Donations	1,250.00	0.00	0.00	0.00	1,250.00
304110 Other Income	199.28	0.00	0.00	0.00	199.28
304160 Interest	39.80	0.00	0.00	0.00	39.80
Total REVENUE	5,802.46	0.00	0.00	0.00	5,802.46
EXPENDITURES					
401100 Salaries	1,200.43	230.94	0.00	230.94	1,431.37
401200 Payroll Taxes	104.09	18.44	0.00	18.44	122.53
401300 Employee Benefits	928.72	141.27	12.34	128.93	1,057.65
402000 Other Costs	349.39	0.00	0.00	0.00	349.39
403000 Supplies/Maintenance/Hardware	1,932.89	449.31	0.00	449.31	2,382.20
405000 Miscellaneous Costs	4,873.78	0.00	0.00	0.00	4,873.78
Total EXPENDITURES	9,389.30	839.96	12.34	827.62	10,216.92
				Revenue less Expenditures Current Month (827.62)
				Revenue less Expenditures Year to Date (4,414.46)

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1090 REFUSE

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
302100 Utility Fees-Residential	316,267.84	34.00	0.00 (34.00)	316,233.84
302150 Solid Waste-Extra Refuse	1,029.47	0.00	0.00	0.00	1,029.47
302160 Green Waste	2,439.32	0.00	0.00	0.00	2,439.32
304100 Donations	0.00	0.00	0.00	0.00	0.00
304160 Interest	1,183.90	0.00	0.00	0.00	1,183.90
Total REVENUE	320,920.53	34.00	0.00 (	34.00)	320,886.53
EXPENDITURES					
401100 Salaries	63,878.19	9,083.45	0.00	9,083.45	72,961.64
401200 Payroll Taxes	5,308.74	786.00	0.00	786.00	6,094.74
401300 Employee Benefits	21,512.95	3,085.50	234.48	2,851.02	24,363.97
402000 Other Costs	10,331.65	118.75	0.00	118.75	10,450.40
403000 Supplies/Maintenance/Hardware	17,581.67	654.79	0.00	654.79	18,236.46
404000 Debt Service	3,595.58	404.15	0.00	404.15	3,999.73
405000 Miscellaneous Costs	125,502.13	0.00	0.00	0.00	125,502.13
Total EXPENDITURES	247,710.91	14,132.64	234.48	13,898.16	261,609.07
				Revenue less Expenditures Current Month (	13,932.16)
				Revenue less Expenditures Year to Date	59,277.46

2000 SEWER

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
302100 Utility Fees-Residential	409,472.26	56.00	0.00	(56.00)	409,416.26
302120 Connection Fees	4,950.00	0.00	0.00	0.00	4,950.00
304160 Interest	13,545.42	0.00	0.00	0.00	13,545.42
Total REVENUE	427,967.68	56.00	0.00	(56.00)	427,911.68
EXPENDITURES					
401100 Salaries	59,072.81	8,848.20	0.00	8,848.20	67,921.01
401200 Payroll Taxes	5,330.32	829.06	0.00	829.06	6,159.38
401300 Employee Benefits	32,727.48	4,824.98	394.91	4,430.07	37,157.55
402000 Other Costs	13,678.98	43.75	0.00	43.75	13,722.73
403000 Supplies/Maintenance/Hardware	6,849.12	199.37	0.00	199.37	7,048.49
404000 Debt Service	13,218.75	1,607.29	0.00	1,607.29	14,826.04
405000 Miscellaneous Costs	174,622.85	0.00	0.00	0.00	174,622.85
Total EXPENDITURES	305,500.31	16,352.65	394.91	15,957.74	321,458.05
				Revenue less Expenditures Current Month (	16,013.74)
				Revenue less Expenditures Year to Date	106,453.63

3000 WATER

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
302100 Utility Fees-Residential	460,120.47	58.50	0.00 (	58.50)	460,061.97
302140 Commercial Services	11.00	0.00	0.00	0.00	11.00
304110 Other Income	(152.06)	0.00	0.00	0.00 (	152.06)
304160 Interest	4,386.19	0.00	0.00	0.00	4,386.19
Total REVENUE	464,365.60	58.50	0.00 (	58.50)	464,307.10
EXPENDITURES					
401100 Salaries	92,783.99	10,544.40	0.00	10,544.40	103,328.39
401200 Payroll Taxes	7,693.97	856.46	0.00	856.46	8,550.43
401300 Employee Benefits	38,363.83	5,573.53	431.93	5,141.60	43,505.43
402000 Other Costs	20,824.92	193.75	0.00	193.75	21,018.67
403000 Supplies/Maintenance/Hardware	7,216.74	259.73	0.00	259.73	7,476.47
404000 Debt Service	0.00	0.00	0.00	0.00	0.00
405000 Miscellaneous Costs	176,476.79	0.00	0.00	0.00	176,476.79
Total EXPENDITURES	343,360.24	17,427.87	431.93	16,995.94	360,356.18
				Revenue less Expenditures Current Month (17,054.44)
				Revenue less Expenditures Year to Date	103,950.92

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5003 Elk Springhouse Project

	Beginning	Debit	Credit	Net Change	Ending Balance
EXPENDITURES					
403000 Supplies/Maintenance/Hardware	10.06	0.00	0.00	0.00	10.06
404000 Debt Service	1,820.20	268.99	0.00	268.99	2,089.19
Total EXPENDITURES	1,830.26	268.99	0.00	268.99	2,099.25
				Revenue less Expenditures Current Month (268.99)
				Revenue less Expenditures Year to Date (2,099.25)

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5004 Safer Grant

	Beginning	Debit	Credit	Net Change	Ending Balance
EXPENDITURES					
401000 Personnel Expenses	45,821.59	4,353.12	0.00	4,353.12	50,174.71
401300 Employee Benefits	3,579.42	0.00	0.00	0.00	3,579.42
402000 Other Costs	36,268.44	195.05	0.00	195.05	36,463.49
Total EXPENDITURES	85,669.45	4,548.17	0.00	4,548.17	90,217.62
				Revenue less Expenditures Current Month (	4,548.17)
				Revenue less Expenditures Year to Date (	90,217.62)

5005 Upper to Lower Elk Springs Project

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
303130 Grants	1,397,800.97	0.00	0.00	0.00	1,397,800.97
Total REVENUE	1,397,800.97	0.00	0.00	0.00	1,397,800.97
EXPENDITURES					
401100 Salaries	21,734.19	0.00	0.00	0.00	21,734.19
402000 Other Costs	114,453.86	0.00	0.00	0.00	114,453.86
403000 Supplies/Maintenance/Hardware	253.34	0.00	0.00	0.00	253.34
404000 Debt Service	35,968.89	0.00	0.00	0.00	35,968.89
521000 Transfers to Other Funds	(90,000.00)	0.00	0.00	0.00 (	90,000.00)
Total EXPENDITURES	82,410.28	0.00	0.00	0.00	82,410.28
Revenue less Expenditures Current Month					0.00
Revenue less Expenditures Year to Date					1,315,390.69
Grand Total Revenue less Expenditures Current Month (					97,558.99)
Grand Total Revenue less Expenditures Year to Date					1,673,802.81

Proposed Budget Changes			
Budget Item	Increased Cost	Reduced Cost	Comments
Health Care Premiums (Cap)	\$ 3,424.00		If the cap was increased to 20,000, the cost would be \$3,424. (5 employees with 1 dependent are only 856 over the current cap amount.)
Insurance (SDRMA) Renewal			Will not receive the 2023-24 numbers from SDRMA until June 2023. The estimated increase in renewal cost is 15-20%.
SDRMA Property/Liability	\$ 2,415.00	(CIP Points)	CIP Points for attending workshops and submitting payroll report early (Feb. 2023) etc. will lower our cost. Numbers will come in June.
PERS Unfunded Liability			
Electric/Gas			
Required Actuarial Reports			
Audits			
PERS Normal Cost			
Value of scheduled buildings & Contents			Value of buildings & contents in them estimated to go up in value by 7.5%.
Worker's Comp Renewal			Final numbers will come in May 2023. Estimate says renewal will cost \$24,819.
Utility Fee Increases by 3.25%			Fees increased by 3.25% in January of 2023 and will increase same amount in January 2024.
Accountant			Over budgeted last year
Employer Contribution (PERS, PERPA, 25860, CalPERS)			Cost of Employer contribution for health insurance (all employees) will be \$298,481.
Employer contribution rates for PERS & PEPR Safety	0.46%		Going up from 10.8% to 10.85%

Active Employees	Monthly		Monthly		2023-24	without cap	amount over cap
	2022	7/1 - 12/31	2023	1/1 - 6/30			
SP	\$ 1,426.83	8,560.98	1,569.51	9,417.08	17,122.00	17,978.06	\$ 856.06
CC	1,426.83	8,560.98	1,569.51	9,417.08	17,122.00	17,978.06	\$ 856.06
EJ	1,200.12	7,200.72	1,320.13	7,920.79	15,121.51	15,121.51	\$ -
AM	1,426.83	8,560.98	1,569.51	9,417.08	17,122.00	17,978.06	\$ 856.06
SR	825.61	4,953.66	908.17	5,449.03	10,402.69	10,402.69	\$ -
JS	1,200.12	7,200.72	1,320.13	7,920.79	15,121.51	15,121.51	\$ -
JG	1,426.83	8,560.98	1,569.51	9,417.08	17,122.00	17,978.06	\$ 856.06
JB	1,426.83	8,560.98	1,569.51	9,417.08	17,122.00	17,978.06	\$ 856.06
	8,933.17	53,599.02	9,826.49	58,958.92	109,133.71	112,557.94	

3,424.23 cost currently over cap

Retired Employees	Monthly		Monthly		2023/24
	2022	7/1 - 12/31	2023	1/1 - 6/30	
#14	8,124.13	48,744.78	8,936.54	53,619.26	102,364.04
Admin Fee	122.45	734.70	134.70	808.17	1,542.87

Total 213,040.62

2023-24 Property/Liability Estimate (SDRMA)

8% increase in operating budget from 2023-24 program yr.

7.5% increase to value of scheduled buildings and a 7.5% increase to value of contents

Pool reinsurance rate increases of 15% to 20% based on early estimates from our brokers

23-24 estimated property/liability contribution is \$105730 to \$108145.

Proposed Budget Changes			
Budget Item	Increased Cost	Reduced Cost	Comments
Health Care Premiums (Cap)	\$ 3,424.00		If the cap was increased to 20,000, the cost would be \$3,424. (5 employees with 1 dependent are only 856 over the current cap amount.)
Insurance (SDRMA) Renewal			Will not receive the 2023-24 numbers from SDRMA until June 2023. The estimated increase in renewal cost is 15-20%.
SDRMA Property/Liability	\$ 2,415.00		CIP Points for attending workshops and submitting payroll report early (Feb. 2023) etc. will lower our cost. Numbers will come in June.
PERS Unfunded Liability			
Electric/Gas			
Required Actuarial Reports			
Audits			
PERS Normal Cost			
Value of scheduled buildings & Contents			Value of buildings & contents in them estimated to go up in value by 7.5%.
Worker's Comp Renewal			Final numbers will come in May 2023. Estimate says renewal will cost \$24,819.
Utility Fee Increases by 3.25%			Fees increased by 3.25% in January of 2023 and will increase same amount in January 2024.
Accountant			Over budgeted last year
Employer Contribution (PERS, PERPA, 25860, CalPERS)			Cost of Employer contribution for health insurance (all employees) will be \$298,481.
Employer contribution rates for PERS & PEPRA Safety	0.46%		Going up from 10.8% to 10.85%

	A	B	C	D	E	F	G
1				As of 04-28-23			
2		Utility Service Revenues		Actual ytd 2022-23	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24
3			Alleys	\$ 30,447	\$ 30,304	\$ 40,710	\$ 40,500
4		Utility Services 2022-23	Lights	\$ 14,556	\$ 14,394	\$ 19,408	\$ 20,000
5			Refuse	\$ 316,234	\$ 294,326	\$ 410,526	\$ 425,654
6			Sewer	\$ 409,416	\$ 387,904	\$ 545,580	\$ 553,888
7			Water	\$ 460,062	\$ 444,541	\$ 608,662	\$ 609,103
8			Totals	\$ 1,230,715	\$ 1,171,469	\$ 1,624,886	\$ 1,649,145
9							
10		With a 3.25% rate increase 2024		3.25%			
11			Alleys	\$ 30,447			
12			Lights	\$ 15,029			
13			Refuse	\$ 326,512			
14			Sewer	\$ 422,722			
15			Water	\$ 475,014			
16			Total	\$ 1,269,724			

2021-22	General	Fire	FSLA	Alleys	Lights	Parks	Library	Refuse	Sewer	Water	Totals/Difference
sum of revenues	\$ 61,372	\$ 230,745	\$ 635,817	\$ 30,658	\$ 14,797	\$ 37,980	\$ 5,220	\$ 304,736	\$ 389,989	\$ 464,373	\$ 2,175,687
sum of expenditures	\$ 19,650	\$ 248,360	\$ 480,442	\$ 29,423	\$ 14,031	\$ 44,179	\$ 9,740	\$ 235,820	\$ 246,489	\$ 291,788	\$ 1,619,922
											\$ 555,765

2022-23	1010 GENERAL	1040 FIRE	1041 FSLA	1050 ALLEYS	1060 LIGHTS	1070 PARKS	1080 LIBRARY	1090 REFUSE	2000 SEWER	3000 WATER	Totals/Difference
sum of revenues	\$ 63,707	\$ 197,443	\$ 436,018	\$ 31,791	\$ 16,520	\$ 34,251	\$ 5,803	\$ 320,887	\$ 427,913	\$ 464,366	\$ 1,998,698
sum of expenditures	\$ 19,650	\$ 158,008	\$ 282,649	\$ 63,361	\$ 15,300	\$ 55,286	\$ 10,216	\$ 261,609	\$ 321,457	\$ 360,356	\$ 1,547,892
											\$ 450,806

