



South Placer M.U.D.

# Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2024

|                                 |                                    | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---------------------------------|------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| <b>Fund: 100 - GENERAL FUND</b> |                                    |                          |                         |                    |                    |  |                      |
| <b>Expense</b>                  |                                    |                          |                         |                    |                    |  |                      |
| <a href="#">100-38000</a>       | TRANSFER TO/FROM OTHER FUNDS       | 0.00                     | 0.00                    | -472,474.24        | -472,474.24        | 472,474.24                             | 0.00 %               |
| <a href="#">100-A02-50100</a>   | SALARIES                           | 775,000.00               | 775,000.00              | 26,800.50          | 26,800.50          | 748,199.50                             | 96.54 %              |
| <a href="#">100-A02-50201</a>   | FICA - SOCIAL SECURITY             | 59,288.00                | 59,288.00               | 2,016.61           | 2,016.61           | 57,271.39                              | 96.60 %              |
| <a href="#">100-A02-50307</a>   | RETIREMENT 457                     | 59,100.00                | 59,100.00               | 3,944.64           | 3,944.64           | 55,155.36                              | 93.33 %              |
| <a href="#">100-A02-50401</a>   | RETIREMENT PERS                    | 73,000.00                | 73,000.00               | 2,107.53           | 2,107.53           | 70,892.47                              | 97.11 %              |
| <a href="#">100-A02-50404</a>   | CALPERS UAL ASD                    | 3,500.00                 | 3,500.00                | 3,411.17           | 3,411.17           | 88.83                                  | 2.54 %               |
| <a href="#">100-A02-50410</a>   | PERS OPEB EXPENSE/RETIREE HEAL...  | 494,012.00               | 494,012.00              | 33,208.75          | 33,208.75          | 460,803.25                             | 93.28 %              |
| <a href="#">100-A02-50901</a>   | INSURANCE BENEFITS                 | 383,400.00               | 383,400.00              | 113,950.48         | 113,950.48         | 269,449.52                             | 70.28 %              |
| <a href="#">100-A02-60101</a>   | GENERAL OFFICE EXPENSE             | 25,000.00                | 25,000.00               | 1,272.58           | 1,272.58           | 23,727.42                              | 94.91 %              |
| <a href="#">100-A02-60201</a>   | PROFESSIONAL SERVICES - ASD        | 145,000.00               | 145,000.00              | 4,125.39           | 4,125.39           | 140,874.61                             | 97.15 %              |
| <a href="#">100-A02-60601</a>   | REPAIR/MAINTENANCE AGREEMEN...     | 65,000.00                | 65,000.00               | 1,226.93           | 1,226.93           | 63,773.07                              | 98.11 %              |
| <a href="#">100-A02-60901</a>   | PRINTING/PUBLICATIONS -ADMINIS...  | 7,750.00                 | 7,750.00                | 1,008.03           | 1,008.03           | 6,741.97                               | 86.99 %              |
| <a href="#">100-A02-61000</a>   | PROFESSIONAL DEVELOPMENT           | 20,000.00                | 20,000.00               | 2,890.86           | 2,890.86           | 17,109.14                              | 85.55 %              |
| <a href="#">100-A02-61111</a>   | EMPLOYEE ENGAGEMENT                | 2,500.00                 | 2,500.00                | 0.00               | 0.00               | 2,500.00                               | 100.00 %             |
| <a href="#">100-A02-61200</a>   | LEGAL CONSULTANT SERVICES          | 125,000.00               | 125,000.00              | 0.00               | 0.00               | 125,000.00                             | 100.00 %             |
| <a href="#">100-A02-61300</a>   | BANK CHARGES                       | 130,000.00               | 130,000.00              | 10,064.42          | 10,064.42          | 119,935.58                             | 92.26 %              |
| <a href="#">100-A02-61400</a>   | BILLING EXPENSE                    | 140,000.00               | 140,000.00              | 11,102.37          | 11,102.37          | 128,897.63                             | 92.07 %              |
| <a href="#">100-A02-61500</a>   | PROPERTY & LIABILITY INSURANCE     | 340,000.00               | 340,000.00              | 316,622.02         | 316,622.02         | 23,377.98                              | 6.88 %               |
| <a href="#">100-A02-61600</a>   | ELECTION EXPENSES - ADMINISTRAT... | 80,000.00                | 80,000.00               | 0.00               | 0.00               | 80,000.00                              | 100.00 %             |
| <a href="#">100-A02-61700</a>   | GOVERNMENT FEES/PERMITS/ADM...     | 36,000.00                | 36,000.00               | 23,511.17          | 23,511.17          | 12,488.83                              | 34.69 %              |
| <a href="#">100-A02-61900</a>   | INTEREST EXPENSE                   | 1,500.00                 | 1,500.00                | 0.00               | 0.00               | 1,500.00                               | 100.00 %             |
| <a href="#">100-A02-69100</a>   | DEPRECIATION EXPENSE               | 2,678,970.00             | 2,678,970.00            | 0.00               | 0.00               | 2,678,970.00                           | 100.00 %             |
| <a href="#">100-F01-50100</a>   | SALARIES                           | 1,795,000.00             | 1,795,000.00            | 50,984.36          | 50,984.36          | 1,744,015.64                           | 97.16 %              |
| <a href="#">100-F01-50201</a>   | FICA - SOCIAL SECURITY             | 137,318.00               | 137,318.00              | 3,894.18           | 3,894.18           | 133,423.82                             | 97.16 %              |
| <a href="#">100-F01-50307</a>   | RETIREMENT 457                     | 59,800.00                | 59,800.00               | 4,350.00           | 4,350.00           | 55,450.00                              | 92.73 %              |
| <a href="#">100-F01-50401</a>   | RETIREMENT PERS                    | 145,000.00               | 145,000.00              | 3,801.96           | 3,801.96           | 141,198.04                             | 97.38 %              |
| <a href="#">100-F01-50404</a>   | CALPERS UAL FSD                    | 332,222.00               | 332,222.00              | 324,388.57         | 324,388.57         | 7,833.43                               | 2.36 %               |
| <a href="#">100-F01-50901</a>   | INSURANCE BENEFITS                 | 492,000.00               | 492,000.00              | 17,887.22          | 17,887.22          | 474,112.78                             | 96.36 %              |
| <a href="#">100-F01-60100</a>   | OPERATING SUPPLIES/MAINTENAN...    | 189,000.00               | 189,000.00              | 9,667.85           | 9,667.85           | 179,332.15                             | 94.88 %              |
| <a href="#">100-F01-60201</a>   | PROFESSIONAL SERVICES - FSD        | 147,000.00               | 147,000.00              | 4,578.75           | 4,578.75           | 142,421.25                             | 96.89 %              |
| <a href="#">100-F01-60300</a>   | RENTS & LEASES                     | 1,000.00                 | 1,000.00                | 75.00              | 75.00              | 925.00                                 | 92.50 %              |
| <a href="#">100-F01-60400</a>   | GAS & OIL - MAINTENANCE            | 75,000.00                | 75,000.00               | 6,348.64           | 6,348.64           | 68,651.36                              | 91.54 %              |
| <a href="#">100-F01-60500</a>   | VEHICLE REPAIR/MAINTENANCE         | 80,000.00                | 80,000.00               | 6,765.29           | 6,765.29           | 73,234.71                              | 91.54 %              |
| <a href="#">100-F01-60700</a>   | UTILITIES                          | 204,000.00               | 204,000.00              | 15,590.07          | 15,590.07          | 188,409.93                             | 92.36 %              |
| <a href="#">100-F01-61000</a>   | PROFESSIONAL DEVELOPMENT           | 28,000.00                | 28,000.00               | 517.99             | 517.99             | 27,482.01                              | 98.15 %              |
| <a href="#">100-F01-61101</a>   | UNIFORMS EXPENSE - Maintenance     | 29,000.00                | 29,000.00               | 2,113.80           | 2,113.80           | 26,886.20                              | 92.71 %              |
| <a href="#">100-F01-61110</a>   | BUILDING & GROUNDS MAINTENA...     | 97,000.00                | 97,000.00               | 2,315.80           | 2,315.80           | 94,684.20                              | 97.61 %              |
| <a href="#">100-F01-61115</a>   | ASPHALT PATCH PAVING               | 75,000.00                | 75,000.00               | 0.00               | 0.00               | 75,000.00                              | 100.00 %             |
| <a href="#">100-F01-61309</a>   | EASEMENT MAINTENANCE               | 155,000.00               | 155,000.00              | 109.65             | 109.65             | 154,890.35                             | 99.93 %              |
| <a href="#">100-F01-61345</a>   | LATERAL CAMERA REPAIRS             | 29,000.00                | 29,000.00               | 1,985.15           | 1,985.15           | 27,014.85                              | 93.15 %              |
| <a href="#">100-F01-61350</a>   | TOOLS/EQUIPMENT (NEW SMALL)        | 16,000.00                | 16,000.00               | 0.00               | 0.00               | 16,000.00                              | 100.00 %             |
| <a href="#">100-F01-61465</a>   | ROOT CONTROL PROGRAM               | 79,000.00                | 79,000.00               | 0.00               | 0.00               | 79,000.00                              | 100.00 %             |
| <a href="#">100-F01-61700</a>   | REGULATORY COMPLIANCE              | 41,000.00                | 41,000.00               | 232.48             | 232.48             | 40,767.52                              | 99.43 %              |
| <a href="#">100-F01-62000</a>   | LIFT STATION & FLOW RECORDER P...  | 96,000.00                | 96,000.00               | 83.12              | 83.12              | 95,916.88                              | 99.91 %              |
| <a href="#">100-F01-62100</a>   | WWTP - PLANT MAINTENANCE & O...    | 7,734,919.00             | 7,734,919.00            | 0.00               | 0.00               | 7,734,919.00                           | 100.00 %             |
| <a href="#">100-F01-71309</a>   | EASEMENT/ACCESS ROAD NEW & ...     | 160,000.00               | 160,000.00              | 0.00               | 0.00               | 160,000.00                             | 100.00 %             |
| <a href="#">100-F01-71350</a>   | TOOLS/EQUIPMENT (NEW CAPITAL)      | 16,000.00                | 16,000.00               | 2,381.86           | 2,381.86           | 13,618.14                              | 85.11 %              |
| <a href="#">100-F01-71411</a>   | CY/HQ BUILDINGS NEW                | 75,000.00                | 75,000.00               | 0.00               | 0.00               | 75,000.00                              | 100.00 %             |
| <a href="#">100-T03-50100</a>   | SALARIES                           | 786,000.00               | 786,000.00              | 21,964.85          | 21,964.85          | 764,035.15                             | 97.21 %              |
| <a href="#">100-T03-50201</a>   | FICA - SOCIAL SECURITY             | 60,129.00                | 60,129.00               | 1,687.98           | 1,687.98           | 58,441.02                              | 97.19 %              |

**Budget Report**

**For Fiscal: 2024-2025 Period Ending: 07/31/2024**

|   |  | <b>Original</b>      | <b>Current</b>       | <b>Period</b>       | <b>Fiscal</b>       | <b>Variance</b>      |                  |
|---|--|----------------------|----------------------|---------------------|---------------------|----------------------|------------------|
|   |  | <b>Total Budget</b>  | <b>Total Budget</b>  | <b>Activity</b>     | <b>Activity</b>     | <b>Favorable</b>     | <b>Percent</b>   |
|   |  |                      |                      |                     |                     | <b>(Unfavorable)</b> | <b>Remaining</b> |
| <a href="#">100-T03-50307</a>                               | RETIREMENT 457   | 23,400.00            | 23,400.00            | 1,750.00            | 1,750.00            | 21,650.00            | 92.52 %          |
| <a href="#">100-T03-50401</a>                               | RETIREMENT PERS  | 79,000.00            | 79,000.00            | 2,790.47            | 2,790.47            | 76,209.53            | 96.47 %          |
| <a href="#">100-T03-50404</a>                               | CALPERS UAL TSD  | 166,785.00           | 166,785.00           | 163,092.26          | 163,092.26          | 3,692.74             | 2.21 %           |
| <a href="#">100-T03-50901</a>                               | INSURANCE BENEFITS   | 132,840.00           | 132,840.00           | 1,295.31            | 1,295.31            | 131,544.69           | 99.02 %          |
| <a href="#">100-T03-60202</a>                               | PROFESSIONAL SERVICES - TSD  | 777,000.00           | 777,000.00           | 1,072.00            | 1,072.00            | 775,928.00           | 99.86 %          |
| <a href="#">100-T03-60800</a>                               | FOG - PERMIT COMPLIANCE  | 14,500.00            | 14,500.00            | 0.00                | 0.00                | 14,500.00            | 100.00 %         |
| <a href="#">100-T03-60900</a>                               | PRINTING/PUBLICATIONS - TECH SE...                                 | 3,050.00             | 3,050.00             | 0.00                | 0.00                | 3,050.00             | 100.00 %         |
| <a href="#">100-T03-61000</a>                               | PROFESSIONAL DEVELOPMENT   | 17,125.00            | 17,125.00            | 0.00                | 0.00                | 17,125.00            | 100.00 %         |
| <a href="#">100-T03-61101</a>                               | UNIFORMS EXPENSE - TECH SERVIC...                                  | 3,750.00             | 3,750.00             | 0.00                | 0.00                | 3,750.00             | 100.00 %         |
| <a href="#">100-T03-61804</a>                               | OPERATING SUPPLIES/MAINTENAN...                                    | 11,700.00            | 11,700.00            | 7,920.03            | 7,920.03            | 3,779.97             | 32.31 %          |
| <a href="#">100-T03-62300</a>                               | REPAIR/MAINTENANCE AGREEMEN...                                     | 106,200.00           | 106,200.00           | 24,273.48           | 24,273.48           | 81,926.52            | 77.14 %          |
| <a href="#">100-T03-62400</a>                               | COMPUTER EQUIPMENT & SMALL ...                                     | 8,750.00             | 8,750.00             | 0.00                | 0.00                | 8,750.00             | 100.00 %         |
| <a href="#">100-T03-71405</a>                               | SYSTEM IMPROVEMENTS  | 1,125,000.00         | 1,125,000.00         | 0.00                | 0.00                | 1,125,000.00         | 100.00 %         |
| <a href="#">100-T03-71408</a>                               | PARTICIPATION IN REGIONAL PROJ...                                  | 50,000.00            | 50,000.00            | 0.00                | 0.00                | 50,000.00            | 100.00 %         |
| <a href="#">100-T03-71410</a>                               | EASEMENT INSPECTION PROGRAM  | 25,000.00            | 25,000.00            | 0.00                | 0.00                | 25,000.00            | 100.00 %         |
| <a href="#">100-T03-71415</a>                               | EASEMENT/PROPERTY ACQUISTION                                       | 150,000.00           | 150,000.00           | 0.00                | 0.00                | 150,000.00           | 100.00 %         |
| <a href="#">100-T03-71425</a>                               | COMPUTERS/OFFICE FURNITURE (N...                                   | 60,000.00            | 60,000.00            | 1,131.12            | 1,131.12            | 58,868.88            | 98.11 %          |
| <a href="#">100-T03-71500</a>                               | RWWTP REHAB & REPLACEMENT  | 1,441,729.00         | 1,441,729.00         | 0.00                | 0.00                | 1,441,729.00         | 100.00 %         |
|   | <b>Expense Total:</b>  | <b>22,974,237.00</b> | <b>22,974,237.00</b> | <b>769,838.45</b>   | <b>769,838.45</b>   | <b>22,204,398.55</b> | <b>96.65 %</b>   |
|   | <b>Fund: 100 - GENERAL FUND Total:</b>                             | <b>22,974,237.00</b> | <b>22,974,237.00</b> | <b>769,838.45</b>   | <b>769,838.45</b>   | <b>22,204,398.55</b> | <b>96.65 %</b>   |
| <b>Fund: 300 - CIP &amp; EXPANSION</b>                      |  |                      |                      |                     |                     |                      |                  |
|   | <b>Expense</b>   |                      |                      |                     |                     |                      |                  |
| <a href="#">300-38000</a>                                   | TRANSFER TO/FROM OTHER FUNDS                                       | 0.00                 | 0.00                 | 472,474.24          | 472,474.24          | -472,474.24          | 0.00 %           |
| <a href="#">300-T03-71423</a>                               | TRUNK EXTENSION REIMBURSEME...                                     | 5,450,000.00         | 5,450,000.00         | 0.00                | 0.00                | 5,450,000.00         | 100.00 %         |
| <a href="#">300-T03-71425</a>                               | EXPANSION PROJECTS   | 5,034,000.00         | 5,034,000.00         | 0.00                | 0.00                | 5,034,000.00         | 100.00 %         |
|   | <b>Expense Total:</b>  | <b>10,484,000.00</b> | <b>10,484,000.00</b> | <b>472,474.24</b>   | <b>472,474.24</b>   | <b>10,011,525.76</b> | <b>95.49 %</b>   |
|   | <b>Fund: 300 - CIP &amp; EXPANSION Total:</b>                      | <b>10,484,000.00</b> | <b>10,484,000.00</b> | <b>472,474.24</b>   | <b>472,474.24</b>   | <b>10,011,525.76</b> | <b>95.49 %</b>   |
| <b>Fund: 400 - CAPITAL REPLACEMENT &amp; REHABILITATION</b> |  |                      |                      |                     |                     |                      |                  |
|   | <b>Expense</b>   |                      |                      |                     |                     |                      |                  |
| <a href="#">400-F01-71208</a>                               | LATERAL CAMERA REPLACEMENTS  | 13,000.00            | 13,000.00            | 0.00                | 0.00                | 13,000.00            | 100.00 %         |
| <a href="#">400-F01-71302</a>                               | VEHICLE PURCHASES  | 216,000.00           | 216,000.00           | 0.00                | 0.00                | 216,000.00           | 100.00 %         |
| <a href="#">400-F01-71309</a>                               | EASEMENT/ACCESS ROAD REPLAC...                                     | 161,000.00           | 161,000.00           | 0.00                | 0.00                | 161,000.00           | 100.00 %         |
| <a href="#">400-F01-71460</a>                               | CY/HQ BUILDING REPLACEMENTS  | 20,000.00            | 20,000.00            | 0.00                | 0.00                | 20,000.00            | 100.00 %         |
| <a href="#">400-F01-71475</a>                               | SCADA SOFTWARE DESIGN & IMPL...                                    | 3,800,000.00         | 3,800,000.00         | 0.00                | 0.00                | 3,800,000.00         | 100.00 %         |
| <a href="#">400-T03-71210</a>                               | CURED IN PLACE PIPE  | 750,000.00           | 750,000.00           | 0.00                | 0.00                | 750,000.00           | 100.00 %         |
| <a href="#">400-T03-71317</a>                               | HRF CREEK CROSSINGS - DESIGN                                       | 500,000.00           | 500,000.00           | 0.00                | 0.00                | 500,000.00           | 100.00 %         |
| <a href="#">400-T03-71405</a>                               | SYSTEM REHABILITATION  | 1,366,000.00         | 1,366,000.00         | 0.00                | 0.00                | 1,366,000.00         | 100.00 %         |
| <a href="#">400-T03-71510</a>                               | PARTICIPATION IN REGIONAL PROJ...                                  | 780,000.00           | 780,000.00           | 0.00                | 0.00                | 780,000.00           | 100.00 %         |
|   | <b>Expense Total:</b>  | <b>7,606,000.00</b>  | <b>7,606,000.00</b>  | <b>0.00</b>         | <b>0.00</b>         | <b>7,606,000.00</b>  | <b>100.00 %</b>  |
|   | <b>Fund: 400 - CAPITAL REPLACEMENT &amp; REHABILITATION Total:</b> | <b>7,606,000.00</b>  | <b>7,606,000.00</b>  | <b>0.00</b>         | <b>0.00</b>         | <b>7,606,000.00</b>  | <b>100.00 %</b>  |
|   | <b>Report Total:</b>   | <b>41,064,237.00</b> | <b>41,064,237.00</b> | <b>1,242,312.69</b> | <b>1,242,312.69</b> | <b>39,821,924.31</b> | <b>96.97 %</b>   |

**Group Summary**

| Account Typ...   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--------------------------|-------------------------|---------------------|---------------------|--|----------------------|
| <b>Fund: 100 - GENERAL FUND</b>                                    |                          |                         |                     |                     |  |                      |
| Expense  | 22,974,237.00            | 22,974,237.00           | 769,838.45          | 769,838.45          | 22,204,398.55                          | 96.65 %              |
| <b>Fund: 100 - GENERAL FUND Total:</b>                             | <b>22,974,237.00</b>     | <b>22,974,237.00</b>    | <b>769,838.45</b>   | <b>769,838.45</b>   | <b>22,204,398.55</b>                   | <b>96.65 %</b>       |
| <b>Fund: 300 - CIP &amp; EXPANSION</b>                             |                          |                         |                     |                     |  |                      |
| Expense  | 10,484,000.00            | 10,484,000.00           | 472,474.24          | 472,474.24          | 10,011,525.76                          | 95.49 %              |
| <b>Fund: 300 - CIP &amp; EXPANSION Total:</b>                      | <b>10,484,000.00</b>     | <b>10,484,000.00</b>    | <b>472,474.24</b>   | <b>472,474.24</b>   | <b>10,011,525.76</b>                   | <b>95.49 %</b>       |
| <b>Fund: 400 - CAPITAL REPLACEMENT &amp; REHABILITATION</b>        |                          |                         |                     |                     |  |                      |
| Expense  | 7,606,000.00             | 7,606,000.00            | 0.00                | 0.00                | 7,606,000.00                           | 100.00 %             |
| <b>Fund: 400 - CAPITAL REPLACEMENT &amp; REHABILITATION Total:</b> | <b>7,606,000.00</b>      | <b>7,606,000.00</b>     | <b>0.00</b>         | <b>0.00</b>         | <b>7,606,000.00</b>                    | <b>100.00 %</b>      |
| <b>Report Total:</b>   | <b>41,064,237.00</b>     | <b>41,064,237.00</b>    | <b>1,242,312.69</b> | <b>1,242,312.69</b> | <b>39,821,924.31</b>                   | <b>96.97 %</b>       |

### Fund Summary

| Fund                           | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity  | Variance                   |                      |
|--------------------------------|--------------------------|-------------------------|---------------------|---------------------|----------------------------|----------------------|
|                                |                          |                         |                     |                     | Favorable<br>(Unfavorable) | Percent<br>Remaining |
| 100 - GENERAL FUND             | 22,974,237.00            | 22,974,237.00           | 769,838.45          | 769,838.45          | 22,204,398.55              | 96.65 %              |
| 300 - CIP & EXPANSION          | 10,484,000.00            | 10,484,000.00           | 472,474.24          | 472,474.24          | 10,011,525.76              | 95.49 %              |
| 400 - CAPITAL REPLACEMENT & RE | 7,606,000.00             | 7,606,000.00            | 0.00                | 0.00                | 7,606,000.00               | 100.00 %             |
| <b>Report Total:</b>           | <b>41,064,237.00</b>     | <b>41,064,237.00</b>    | <b>1,242,312.69</b> | <b>1,242,312.69</b> | <b>39,821,924.31</b>       | <b>96.97 %</b>       |