



# Town of Yountville

6550 Yount Street  
Yountville, CA 94599

## Staff Report

**Agenda Item #:** {{section.number}}B

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## Yountville Town Council Staff Report

**DATE:** September 21, 2021

**TO:** Mayor and Town Council

**FROM:** Celia King, Finance Director

**PREPARED BY:** Kyle Batista, Financial Analyst

**SUBJECT:**  
Monthly Financial Reports for July and August 2021

### **DISCUSSION/BACKGROUND**

The monthly financial reports are presented to provide a summary overview of revenues and expenses of the Town's major funds: General Fund, Capital Projects Fund, Water and Wastewater Enterprise Funds.

See below for the July 2021 financial report followed by the August 2021 financial report.

### ***July 2021 – 8.3% of the Fiscal Year & August 2021 – 16.7% of the Fiscal Year***

The Town's three largest revenues are not yet reflected in either the July or August 2021 financial reports due to timing of collection. Most expenditures are on track with our Fiscal Year 21/22 budget. The expenditures that show a percentage of budgeted amount larger than 8.3% or 16.7% are due to either seasonal spending or larger one-time purchases. These expenditure accounts are expected to level out throughout the year.

TOT collections applicable to Fiscal Year 21/22 will be reflected in the monthly financial report beginning in September. Sales tax receipts lag 2½ - 3 months behind the actual collection period. Property taxes are generally not received until November, after the first installment has been collected by Napa County.

The positive Parks & Recreation Fees revenue is mostly comprised of Summer Camp Program fees and Leisure Class Fees.

As we are just starting off the new fiscal year, there are no major Capital Projects' expenditures or Water and Wastewater Enterprise Funds activity to report at this time.

### **ENVIRONMENTAL REVIEW**

Exempt per California Environmental Act (CEQA) Guideline, Section 15061(b)(3)

### **FISCAL IMPACT**

Is there a Fiscal Impact? Yes

Is it Currently Budgeted? Yes

Where is it Budgeted? Various Departments

Is it Mandatory or Discretionary? Discretionary

Is there a Staff Resource Impact? Nominal

### **STRATEGIC PLAN GOAL**

Is item Identified in Strategic Plan? Yes

If yes, Identify Strategic Goal and Objective. **Responsible Fiscal Policy:** The Town maintains its fiscal health through policies designed to maximize economic opportunities, manage expenses, and ensure prudent reserves.

Briefly Explain Relationship to Strategic Plan Goal and Objective. Monthly budget and actual revenue and expense reports provide timely information and financial transparency. Timely financial information can help control costs by guiding policy and spending decisions.

### **RECOMMENDATION**

Receive and File

# July 2021 Financial Report

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**July 31, 2021**

**General Fund Revenues**

The following is a summary of General Fund revenue by major category as of July 31, 2021.  
 July is 8.3% of the Fiscal Year:

<b>Revenues:</b>	<b>Budget*</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>Note</b>
Property Taxes	2,100,000	-	(2,100,000)	0.0%	Note 2
Sales Taxes	1,270,000	-	(1,270,000)	0.0%	Note 1
Other Taxes	181,000	-	(181,000)	0.0%	
Transient Occupancy Tax	5,250,000	-	(5,250,000)	0.0%	Note 3
Investment Earnings	25,000	56	(24,944)	0.2%	
Licenses & Permits	138,900	13,793	(125,107)	9.9%	
Fines & Forfeitures	3,500	(2,500)	(6,000)	-71.4%	
Rents & Concessions	261,825	27,779	(234,046)	10.6%	
Intergovernmental	469,642	-	(469,642)	0.0%	
Parks & Recreation Fees	166,200	53,091	(113,109)	31.9%	
Charges for Services	150,000	563	(149,437)	0.4%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	154,500	9,295	(145,205)	6.0%	
Other Sources	-	-	-	0.0%	
<b>Total</b>	<b>10,170,567</b>	<b>102,077</b>	<b>(10,068,490)</b>	<b>1.0%</b>	

<b>Transfers:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>Note</b>
Tourist Imp. Dist. (Fund 22)	8,750	-	(8,750)	0.0%	
<b>Total</b>	<b>8,750</b>	<b>-</b>	<b>(8,750)</b>	<b>0.0%</b>	

Note 1 - Sales tax receipts lag 2 ½ - 3 months behind the actual collection period.

Note 2 - Property taxes are generally not received until December, after the first installment has been collected by Napa County.

Note 3 - TOT is due one month after the collection period and received 45 days after the collection period.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**July 31, 2021**

**General Fund Expenditures**

The following is a summary of General Fund Expenditures by major category as of July 31, 2021:

Expenditures		Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	145,812	6,066	(139,746)	4.2%
Non-Departmental	1010	175,100	26,549	(148,551)	15.2%
Town Manager	1101	433,040	29,089	(403,952)	6.7%
Information Technology	1011	36,120	-	-	0.0% Note 1
Community Promotion	1015	411,758	153,131	(258,627)	37.2%
Finance	1102	565,808	31,632	(534,177)	5.6%
Risk Management	1103	78,350	476	(77,875)	0.6%
Town Attorney	1105	196,500	-	(196,500)	0.0%
Town Clerk	1110	409,770	24,039	(385,731)	5.9%
Planning & Building	2115	1,059,824	53,049	(1,006,775)	5.0%
Law Enforcement Services	3200	1,195,299	-	(1,195,299)	0.0%
Fire & Emergency Services	3201	605,050	-	(605,050)	0.0%
PW Admin. & Engineering	4301	703,950	42,425	(661,525)	6.0%
PW Street Maintenance	4305	383,225	18,778	(364,448)	4.9%
PW Park Maintenance	4320	559,279	33,549	(525,731)	6.0%
PW Government Bldgs.	4325	501,898	25,439	(476,458)	5.1%
Parks & Rec Admin & Services	5405	442,759	27,399	(415,360)	6.2%
Parks & Rec Camp Programs	5406	134,451	25,929	(108,522)	19.3%
Community Center	5408	277,580	10,529	(267,051)	3.8%
Parks & Rec After School Prog.	5409	26,042	1,578	(24,464)	6.1%
Parks & Rec Leisure Prog.	5410	261,236	15,191	(246,044)	5.8%
Parks & Rec Sports Prog.	5412	43,628	2,414	(41,214)	5.5%
Parks & Rec Community Events	5413	147,238	9,029	(138,209)	6.1%
Yountville Arts	5415	61,145	856	(60,289)	1.4%
Total Expenditures		8,854,863	537,144	(8,281,598)	6.1%
<b>Transfers Out:</b>					
OPEB-Employee Retiree Ben.		-	-	-	0.0%
PERS UAL		-	-	-	0.0%
Emergency Reserve Fund		-	-	-	0.0%
Revenue Stabilization Fund		-	-	-	0.0%
Capital Projects Fund		100,000	-	100,000	0.0%
Facility Replacement Fund		-	-	-	0.0%
Fleet/Equip Replacement Fund		-	-	-	0.0%
Housing Opportunity Fund		70,400	-	70,400	0.0%
T.O.Y. Community Foundation		-	-	-	0.0% Note 2
Water Subsidy		1,500	-	1,500	0.0%
Wastewater Subsidy		1,500	-	1,500	0.0%
2017 Lease Rev. Debt Service		540,000	-	540,000	0.0%
2020 Lease Fin. Debt Service		357,335	-	357,335	0.0%
Total Transfers Out:		1,070,735	-	1,070,735	0.0%

Note 1: Allocations of information technology are made to each department so no expenses are shown for program.

Note 2: Transfer to TOYCF represents excess revenue collected from art sales.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**July 31, 2021**

**CAPITAL PROJECTS**

Expenditures		Budget *	Actual	Variance	% of Budget
Community Hall Auto Switch	CF-0028	135,300	-	(135,300)	0.0%
GIS Mapping Improvements	CP-0007	25,000	-	(25,000)	0.0%
ADA Accessibility Improvements: Forrester Park/Three Weirs Park	CP-0018	160,000	-	(160,000)	0.0%
Installation of EV Charging Stations	CP-0021	21,000	-	(21,000)	0.0%
ADA Accessibility Improvements Program	CP-2022	50,000	-	(50,000)	0.0%
Town Wide Drainage and Erosion Program	DF-2022	9,000	-	(9,000)	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3022	70,000	-	(70,000)	0.0%
Annual Street Maintenance & Paving Program (2021)	MT-3021	6,364	-	(6,364)	0.0%
Annual Street Maintenance & Paving Program (2022)	MT-3022	525,000	-	(525,000)	0.0%
Hopper Creek Pedestrian Bridge and Path Project	PK-0003	6,375	-	(6,375)	0.0%
Restroom Construction at Yountville Community Park	PK-0024	227,607	-	(227,607)	0.0%
Curb, Gutter, and Sidewalk Replacement	SB-6022	50,000	-	(50,000)	0.0%
Surveys and Monuments	ST-0004	17,000	-	(17,000)	0.0%
Traffic Calming Program	ST-4022	8,500	-	(8,500)	0.0%
Streetlight Replacement Program	ST-5021	11,229	-	(11,229)	0.0%
Total*		1,322,375	-	(1,322,375)	0.0%

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Hydrant Repair and Replacement	WA-0015	31,500	-	(31,500)	0.0%
Emergency Washington Park Waterline Repair	WA-0016	49,404	-	(49,404)	0.0%
Water Meter Replacement Program (2021)	WA-2021	28,000	-	(28,000)	0.0%
Water Meter Replacement Program (2022)	WA-2022	29,000	-	(29,000)	0.0%
Hydrant and Main Flushing	WA-4022	35,000	-	(35,000)	0.0%
Joint Treatment Plant Office Modernization Project	WW-0011	535,452	-	(535,452)	0.0%
SCADA Controls	WW-0012	50,000	-	(50,000)	0.0%
Clean and Inspect Primary and Secondary Digester	WW-0020	35,000	-	(35,000)	0.0%
Assess Outfall Pipe to Napa River	WW-0021	40,000	-	(40,000)	0.0%
Sanitary Sewer Slip Lining Project	WW-2021	82,474	-	(82,474)	0.0%
Inflow and Infiltration Reduction Program (A-Line)	WW-2022	337,000	-	(337,000)	0.0%
Sanitary Sewer Slip Lining Project	WW-3021	72,526	-	(72,526)	0.0%
Sewer Main Replacement and Repair Program	WW-3022	84,500	-	(84,500)	0.0%
Pumps and Motors for Wastewater Facility	WW-4021	23,202	6,095	(17,108)	26.3%
Plant Equipment Replacement Program	WW-4022	78,000	-	(78,000)	0.0%
Town Pump Station Equipment Replacement Program	WW-5022	13,000	-	(13,000)	0.0%
Total*		1,524,059	6,095	(1,517,964)	0.4%

\* Budget includes amounts for prior year purchase order rollover

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**July 31, 2021**

<b>WATER CAPITAL IMPROVEMENT FUND (60)</b>	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	126,685	10,254	(116,431)	8.1%
Impact Fees	-	-	-	0.0%
Interest Income	3,500	-	(3,500)	0.0%
Transfers from Wtr Op/Drought Res Fund (57/61)	-	-	-	0.0%
Total Revenues	130,185	10,254	(119,931)	7.9%
Capital Improvement (60-4500)	291,584	5,932	(285,652)	2.0%
Total Expenses	291,584	5,932	(285,652)	2.0%
Net Operating Income/(Loss)	(161,399)	4,321	165,721	
<b>WATER OPERATING ENTERPRISE FUND (61)</b>	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,623,957	155,945	(1,468,012)	9.6%
Interest Income	350	-	(350)	0.0%
Transfer-Water Subsidy (01)	1,500	-	(1,500)	0.0%
Total Revenues	1,625,807	155,945	(1,469,862)	9.6%
O & M Expenses (61-4505)	550,927	31,417	(519,511)	5.7%
Water Purchases (61-4507)	1,126,595	88,483	(1,038,112)	7.9%
Total Expenses	1,677,523	119,900	(1,557,623)	7.1%
Net Operating Income/(Loss)	(51,716)	36,045	87,760	

<b>WASTEWATER OPERATING ENTERPRISE FUND (62)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Revenues - Utilities	2,673,351	227,881	(2,445,470)	8.5%
Interest Income	10,000	-	(10,000)	0.0%
Transfer-Wastewater Subsidy (01)	1,500	-	(1,500)	0.0%
Total Revenues	2,684,851	227,881	(2,456,970)	8.5%
			-	
WW Collection (62-4510)	370,147	18,993	(351,155)	5.1%
WW Treatment (62-4515)	1,190,107	47,314	(1,142,793)	4.0%
Transfer to Capital (63/64)	1,000,000	-	(1,000,000)	0.0%
Total Expenses	2,560,254	66,306	(2,493,948)	2.6%
Net Operating Income/(Loss)	124,597	161,575	36,978	
<b>JOINT TREATMENT CAPITAL FUND (63)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Revenues System Replacement Fees	206,700	16,670	(190,030)	8.1%
Revenues Capital Recovery Vets	351,500	-	(351,500)	0.0%
Interest Income	15,000	-	(15,000)	0.0%
Transfer from Wastewater Operating (62)	500,000	-	(500,000)	0.0%
Total Revenues	1,073,200	16,670	(1,056,530)	1.6%
WW Joint Treatment Plant (63-4518)	1,191,315	26,595	(1,164,720)	2.2%
Total Expenses	1,191,315	26,595	(1,164,720)	2.2%
Net Operating Income/(Loss)	(118,115)	(9,925)	108,190	
<b>WASTEWATER UTILITY CAPITAL FUND (64)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>
Transfer fr WWtr Operating (62)/JT Cap Fund (63)	500,000	-	(500,000)	0.0%
Impact Fees	-	-	-	0.0%
Interest Income	2,500	-	(2,500)	0.0%
Total Revenues	502,500	-	(502,500)	0.0%
			-	
WW Capital Improvement (64-4519)	699,500	5,927	(693,573)	0.8%
Transfer to Debt Service (55)	29,755	-	(29,755)	0.0%
Total Expenses	729,255	5,927	(723,328)	0.8%
Net Operating Income/(Loss)	(226,755)	(5,927)	220,828	



# August 2021 Financial Report

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**August 31, 2021**

**General Fund Revenues**

The following is a summary of General Fund revenue by major category as of August 31, 2021.  
August is 16.7% of the Fiscal Year:

<b>Revenues:</b>	<b>Budget*</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>Note</b>
Property Taxes	2,100,000	-	(2,100,000)	0.0%	Note 2
Sales Taxes	1,270,000	2,052	(1,267,948)	0.2%	Note 1
Other Taxes	181,000	-	(181,000)	0.0%	
Transient Occupancy Tax	5,250,000	-	(5,250,000)	0.0%	Note 3
Investment Earnings	25,000	62	(24,938)	0.2%	
Licenses & Permits	138,900	31,090	(107,810)	22.4%	
Fines & Forfeitures	3,500	(2,380)	(5,880)	-68.0%	
Rents & Concessions	261,825	37,468	(224,357)	14.3%	
Intergovernmental	469,642	-	(469,642)	0.0%	
Parks & Recreation Fees	166,200	82,355	(83,845)	49.6%	
Charges for Services	150,000	3,765	(146,235)	2.5%	
Impact Fees	-	-	-	0.0%	
Miscellaneous	154,500	11,178	(143,322)	7.2%	
Other Sources	-	-	-	0.0%	
<b>Total</b>	<b>10,170,567</b>	<b>165,590</b>	<b>(10,004,977)</b>	<b>1.6%</b>	

<b>Transfers:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>% of Budget</b>	<b>Note</b>
Tourist Imp. Dist. (Fund 22)	8,750	-	(8,750)	0.0%	
<b>Total</b>	<b>8,750</b>	<b>-</b>	<b>(8,750)</b>	<b>0.0%</b>	

Note 1 - Sales tax receipts lag 2 ½ - 3 months behind the actual collection period.

Note 2 - Property taxes are generally not received until December, after the first installment has been collected by Napa County.

Note 3 - TOT is due one month after the collection period and received 45 days after the collection period.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**August 31, 2021**

**General Fund Expenditures**

The following is a summary of General Fund Expenditures by major category as of August 31, 2021:

Expenditures		Budget*	Actual	Variance	% of Budget
Town Council/Mayor	1001	145,812	21,330	(124,482)	14.6%
Non-Departmental	1010	175,100	28,860	(146,240)	16.5%
Town Manager	1101	433,040	93,170	(339,870)	21.5%
Information Technology	1011	36,120	-	-	0.0% Note 1
Community Promotion	1015	411,758	154,764	(256,994)	37.6%
Finance	1102	565,808	90,612	(475,197)	16.0%
Risk Management	1103	78,350	1,077	(77,274)	1.4%
Town Attorney	1105	196,500	6,793	(189,707)	3.5%
Town Clerk	1110	409,770	68,593	(341,177)	16.7%
Planning & Building	2115	1,059,824	184,487	(875,337)	17.4%
Law Enforcement Services	3200	1,195,299	199,133	(996,166)	16.7%
Fire & Emergency Services	3201	605,050	-	(605,050)	0.0%
PW Admin. & Engineering	4301	703,950	130,778	(573,173)	18.6%
PW Street Maintenance	4305	383,225	56,723	(326,502)	14.8%
PW Park Maintenance	4320	559,279	99,697	(459,583)	17.8%
PW Government Bldgs.	4325	501,898	116,149	(385,749)	23.1%
Parks & Rec Admin & Services	5405	442,759	83,664	(359,095)	18.9%
Parks & Rec Camp Programs	5406	134,451	48,214	(86,237)	35.9%
Community Center	5408	277,580	40,303	(237,277)	14.5%
Parks & Rec After School Prog.	5409	26,042	4,240	(21,802)	16.3%
Parks & Rec Leisure Prog.	5410	261,236	43,375	(217,860)	16.6%
Parks & Rec Sports Prog.	5412	43,628	6,306	(37,322)	14.5%
Parks & Rec Community Events	5413	147,238	24,327	(122,911)	16.5%
Yountville Arts	5415	61,145	2,617	(58,528)	4.3%
<b>Total Expenditures</b>		<b>8,854,863</b>	<b>1,505,211</b>	<b>(7,313,531)</b>	<b>17.0%</b>
<b>Transfers Out:</b>					
OPEB-Employee Retiree Ben.		-	-	-	0.0%
PERS UAL		-	-	-	0.0%
Emergency Reserve Fund		-	-	-	0.0%
Revenue Stabilization Fund		-	-	-	0.0%
Capital Projects Fund		100,000	-	100,000	0.0%
Facility Replacement Fund		-	-	-	0.0%
Fleet/Equip Replacement Fund		-	-	-	0.0%
Housing Opportunity Fund		70,400	-	70,400	0.0%
T.O.Y. Community Foundation		-	-	-	0.0% Note 2
Water Subsidy		1,500	-	1,500	0.0%
Wastewater Subsidy		1,500	-	1,500	0.0%
2017 Lease Rev. Debt Service		540,000	-	540,000	0.0%
2020 Lease Fin. Debt Service		357,335	-	357,335	0.0%
<b>Total Transfers Out:</b>		<b>1,070,735</b>	<b>-</b>	<b>1,070,735</b>	<b>0.0%</b>

Note 1: Allocations of information technology are made to each department so no expenses are shown for program

Note 2: Transfer to TOYCF represents excess revenue collected from art sales.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**August 31, 2021**

**CAPITAL PROJECTS**

Expenditures		Budget *	Actual	Variance	% of Budget
Community Hall Auto Switch	CF-0028	135,300	-	(135,300)	0.0%
GIS Mapping Improvements	CP-0007	25,000	-	(25,000)	0.0%
ADA Accessibility Improvements: Forrester Park/Three Weirs Park	CP-0018	160,000	-	(160,000)	0.0%
Installation of EV Charging Stations	CP-0021	21,000	-	(21,000)	0.0%
ADA Accessibility Improvements Program	CP-2022	50,000	-	(50,000)	0.0%
Town Wide Drainage and Erosion Program	DF-2022	9,000	-	(9,000)	0.0%
Paving Projects - Plan, Specs, and Engineering	GT-3022	70,000	-	(70,000)	0.0%
Annual Street Maintenance & Paving Program (2021)	MT-3021	6,364	-	(6,364)	0.0%
Annual Street Maintenance & Paving Program (2022)	MT-3022	525,000	-	(525,000)	0.0%
Hopper Creek Pedestrian Bridge and Path Project	PK-0003	6,375	20,646	14,271	323.9% Note 1
Restroom Construction at Yountville Community Park	PK-0024	227,607	30,901	(196,706)	13.6%
Curb, Gutter, and Sidewalk Replacement	SB-6022	50,000	-	(50,000)	0.0%
Surveys and Monuments	ST-0004	17,000	-	(17,000)	0.0%
Traffic Calming Program	ST-4022	8,500	-	(8,500)	0.0%
Streetlight Replacement Program	ST-5021	11,229	694	(10,535)	6.2%
<b>Total*</b>		<b>1,322,375</b>	<b>52,241</b>	<b>(1,270,134)</b>	<b>4.0%</b>

Expenditures - Water & Wastewater		Budget *	Actual	Variance	% of Budget
Hydrant Repair and Replacement	WA-0015	31,500	-	(31,500)	0.0%
Emergency Washington Park Waterline Repair	WA-0016	49,404	-	(49,404)	0.0%
Water Meter Replacement Program (2021)	WA-2021	28,000	-	(28,000)	0.0%
Water Meter Replacement Program (2022)	WA-2022	29,000	-	(29,000)	0.0%
Hydrant and Main Flushing	WA-4022	35,000	-	(35,000)	0.0%
Joint Treatment Plant Office Modernization Project	WW-0011	535,452	4,051	(531,402)	0.8%
SCADA Controls	WW-0012	50,000	6,709	(43,291)	13.4%
Clean and Inspect Primary and Secondary Digester	WW-0020	35,000	-	(35,000)	0.0%
Assess Outfall Pipe to Napa River	WW-0021	40,000	-	(40,000)	0.0%
Sanitary Sewer Slip Lining Project	WW-2021	82,474	-	(82,474)	0.0%
Inflow and Infiltration Reduction Program (A-Line)	WW-2022	337,000	-	(337,000)	0.0%
Sanitary Sewer Slip Lining Project	WW-3021	72,526	-	(72,526)	0.0%
Sewer Main Replacement and Repair Program	WW-3022	84,500	-	(84,500)	0.0%
Pumps and Motors for Wastewater Facility	WW-4021	23,202	29,057	5,855	125.2% Note 1
Plant Equipment Replacement Program	WW-4022	78,000	-	(78,000)	0.0%
Town Pump Station Equipment Replacement Program	WW-5022	13,000	-	(13,000)	0.0%
<b>Total*</b>		<b>1,524,059</b>	<b>39,817</b>	<b>(1,484,242)</b>	<b>2.6%</b>

\* Budget includes amounts for prior year purchase order rollover

Note 1 - Overbudget amounts are the result of projects that have rolled over into the new fiscal year. After further analysis is completed, any necessary budget adjustments to cover final project costs will be requested at the October 5 Town Council meeting.

**TOWN OF YOUNTVILLE**  
**MONTHLY FINANCIAL REPORT**  
**August 31, 2021**

<b>WATER CAPITAL IMPROVEMENT FUND (60)</b>	Budget	Actual	Variance	% of Budget
Revenues - System Replacement Fees	126,685	20,522	(106,163)	16.2%
Impact Fees	-	-	-	0.0%
Interest Income	3,500	-	(3,500)	0.0%
Transfers from Wtr Op/Drought Res Fund (57/61)	-	-	-	0.0%
Total Revenues	130,185	20,522	(109,663)	15.8%
Capital Improvement (60-4500)	291,584	11,867	(279,718)	4.1%
Total Expenses	291,584	11,867	(279,718)	4.1%
Net Operating Income/(Loss)	(161,399)	8,655	170,055	
<b>WATER OPERATING ENTERPRISE FUND (61)</b>	Budget	Actual	Variance	% of Budget
Revenues - Utilities	1,623,957	303,728	(1,320,229)	18.7%
Interest Income	350	-	(350)	0.0%
Transfer-Water Subsidy (01)	1,500	-	(1,500)	0.0%
Total Revenues	1,625,807	303,728	(1,322,079)	18.7%
O & M Expenses (61-4505)	550,927	100,247	(450,681)	18.2%
Water Purchases (61-4507)	1,126,595	206,599	(919,996)	18.3%
Total Expenses	1,677,523	306,846	(1,370,677)	18.3%
Net Operating Income/(Loss)	(51,716)	(3,118)	48,598	

<b>WASTEWATER OPERATING ENTERPRISE FUND (62)</b>	Budget	Actual	Variance	% of Budget
Revenues - Utilities	2,673,351	458,669	(2,214,682)	17.2%
Interest Income	10,000	-	(10,000)	0.0%
Transfer-Wastewater Subsidy (01)	1,500	-	(1,500)	0.0%
Total Revenues	2,684,851	458,669	(2,226,182)	17.1%
			-	
WW Collection (62-4510)	370,147	61,120	(309,028)	16.5%
WW Treatment (62-4515)	1,190,107	198,393	(991,713)	16.7%
Transfer to Capital (63/64)	1,000,000	-	(1,000,000)	0.0%
Total Expenses	2,560,254	259,513	(2,300,741)	10.1%
Net Operating Income/(Loss)	124,597	199,156	74,559	
<b>JOINT TREATMENT CAPITAL FUND (63)</b>	Budget	Actual	Variance	% of Budget
Revenues System Replacement Fees	206,700	33,371	(173,329)	16.1%
Revenues Capital Recovery Vets	351,500	-	(351,500)	0.0%
Interest Income	15,000	-	(15,000)	0.0%
Transfer from Wastewater Operating (62)	500,000	-	(500,000)	0.0%
Total Revenues	1,073,200	33,371	(1,039,829)	3.1%
WW Joint Treatment Plant (63-4518)	1,191,315	80,818	(1,110,498)	6.8%
Total Expenses	1,191,315	80,818	(1,110,498)	6.8%
Net Operating Income/(Loss)	(118,115)	(47,446)	70,669	
<b>WASTEWATER UTILITY CAPITAL FUND (64)</b>	Budget	Actual	Variance	% of Budget
Transfer fr WWtr Operating (62)/JT Cap Fund (63)	500,000	-	(500,000)	0.0%
Impact Fees	-	-	-	0.0%
Interest Income	2,500	-	(2,500)	0.0%
Total Revenues	502,500	-	(502,500)	0.0%
			-	
WW Capital Improvement (64-4519)	699,500	11,857	(687,643)	1.7%
Transfer to Debt Service (55)	29,755	-	(29,755)	0.0%
Total Expenses	729,255	11,857	(717,398)	1.6%
Net Operating Income/(Loss)	(226,755)	(11,857)	214,898	