



South Placer M.U.D.

Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 08/31/2024

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance (Unfavorable) | Percent Remaining |
|------------------------------------|--------------------------|-------------------------|--------------------|--------------------|---------------------------|----------------------|
| Fund: 100 - GENERAL FUND | | | | | | |
| Expense | | | | | | |
| 100-38000 | | | | | | |
| TRANSFER TO/FROM OTHER FUNDS | 0.00 | 0.00 | -17,810.80 | -490,285.04 | 490,285.04 | 0.00 % |
| 100-A02-50100 | | | | | | |
| SALARIES | 775,000.00 | 775,000.00 | 70,971.60 | 97,772.10 | 677,227.90 | 87.38 % |
| 100-A02-50201 | | | | | | |
| FICA - SOCIAL SECURITY | 59,288.00 | 59,288.00 | 5,453.14 | 7,469.75 | 51,818.25 | 87.40 % |
| 100-A02-50307 | | | | | | |
| RETIREMENT 457 | 59,100.00 | 59,100.00 | 5,977.80 | 9,922.44 | 49,177.56 | 83.21 % |
| 100-A02-50401 | | | | | | |
| RETIREMENT PERS | 73,000.00 | 73,000.00 | 7,808.18 | 9,915.71 | 63,084.29 | 86.42 % |
| 100-A02-50404 | | | | | | |
| CALPERS UAL ASD | 3,500.00 | 3,500.00 | 0.00 | 3,411.17 | 88.83 | 2.54 % |
| 100-A02-50410 | | | | | | |
| PERS OPEB EXPENSE/RETIREE HEAL... | 494,012.00 | 494,012.00 | 126,504.50 | 159,713.25 | 334,298.75 | 67.67 % |
| 100-A02-50901 | | | | | | |
| INSURANCE BENEFITS | 383,400.00 | 383,400.00 | 10,780.22 | 124,730.70 | 258,669.30 | 67.47 % |
| 100-A02-60101 | | | | | | |
| GENERAL OFFICE EXPENSE | 25,000.00 | 25,000.00 | 161.62 | 1,434.20 | 23,565.80 | 94.26 % |
| 100-A02-60201 | | | | | | |
| PROFESSIONAL SERVICES - ASD | 145,000.00 | 145,000.00 | 17,525.85 | 21,651.24 | 123,348.76 | 85.07 % |
| 100-A02-60601 | | | | | | |
| REPAIR/MAINTENANCE AGREEMEN... | 65,000.00 | 65,000.00 | 497.00 | 1,723.93 | 63,276.07 | 97.35 % |
| 100-A02-60901 | | | | | | |
| PRINTING/PUBLICATIONS -ADMINIS... | 7,750.00 | 7,750.00 | 621.23 | 1,629.26 | 6,120.74 | 78.98 % |
| 100-A02-61000 | | | | | | |
| PROFESSIONAL DEVELOPMENT | 20,000.00 | 20,000.00 | 19.50 | 2,910.36 | 17,089.64 | 85.45 % |
| 100-A02-61111 | | | | | | |
| EMPLOYEE ENGAGEMENT | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 100.00 % |
| 100-A02-61200 | | | | | | |
| LEGAL CONSULTANT SERVICES | 125,000.00 | 125,000.00 | 7,300.00 | 7,300.00 | 117,700.00 | 94.16 % |
| 100-A02-61300 | | | | | | |
| BANK CHARGES | 130,000.00 | 130,000.00 | 9,783.11 | 19,847.53 | 110,152.47 | 84.73 % |
| 100-A02-61400 | | | | | | |
| BILLING EXPENSE | 140,000.00 | 140,000.00 | 11,488.91 | 22,591.28 | 117,408.72 | 83.86 % |
| 100-A02-61500 | | | | | | |
| PROPERTY & LIABILITY INSURANCE | 340,000.00 | 340,000.00 | 0.00 | 316,622.02 | 23,377.98 | 6.88 % |
| 100-A02-61600 | | | | | | |
| ELECTION EXPENSES - ADMINISTRAT... | 80,000.00 | 80,000.00 | 0.00 | 0.00 | 80,000.00 | 100.00 % |
| 100-A02-61700 | | | | | | |
| GOVERNMENT FEES/PERMITS/ADM... | 36,000.00 | 36,000.00 | 0.00 | 23,511.17 | 12,488.83 | 34.69 % |
| 100-A02-61900 | | | | | | |
| INTEREST EXPENSE | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 100.00 % |
| 100-A02-69100 | | | | | | |
| DEPRECIATION EXPENSE | 2,678,970.00 | 2,678,970.00 | 0.00 | 0.00 | 2,678,970.00 | 100.00 % |
| 100-F01-50100 | | | | | | |
| SALARIES | 1,795,000.00 | 1,795,000.00 | 190,469.07 | 241,453.43 | 1,553,546.57 | 86.55 % |
| 100-F01-50201 | | | | | | |
| FICA - SOCIAL SECURITY | 137,318.00 | 137,318.00 | 14,517.28 | 18,411.46 | 118,906.54 | 86.59 % |
| 100-F01-50307 | | | | | | |
| RETIREMENT 457 | 59,800.00 | 59,800.00 | 6,525.00 | 10,875.00 | 48,925.00 | 81.81 % |
| 100-F01-50401 | | | | | | |
| RETIREMENT PERS | 145,000.00 | 145,000.00 | 16,408.27 | 20,210.23 | 124,789.77 | 86.06 % |
| 100-F01-50404 | | | | | | |
| CALPERS UAL FSD | 332,222.00 | 332,222.00 | 0.00 | 324,388.57 | 7,833.43 | 2.36 % |
| 100-F01-50901 | | | | | | |
| INSURANCE BENEFITS | 492,000.00 | 492,000.00 | 39,376.56 | 57,263.78 | 434,736.22 | 88.36 % |
| 100-F01-60100 | | | | | | |
| OPERATING SUPPLIES/MAINTENAN... | 189,000.00 | 189,000.00 | 12,127.31 | 21,795.16 | 167,204.84 | 88.47 % |
| 100-F01-60201 | | | | | | |
| PROFESSIONAL SERVICES - FSD | 147,000.00 | 147,000.00 | 0.00 | 4,578.75 | 142,421.25 | 96.89 % |
| 100-F01-60300 | | | | | | |
| RENTS & LEASES | 1,000.00 | 1,000.00 | 0.00 | 75.00 | 925.00 | 92.50 % |
| 100-F01-60400 | | | | | | |
| GAS & OIL - MAINTENANCE | 75,000.00 | 75,000.00 | 5,736.02 | 12,084.66 | 62,915.34 | 83.89 % |
| 100-F01-60500 | | | | | | |
| VEHICLE REPAIR/MAINTENANCE | 80,000.00 | 80,000.00 | 3,567.47 | 10,332.76 | 69,667.24 | 87.08 % |
| 100-F01-60700 | | | | | | |
| UTILITIES | 204,000.00 | 204,000.00 | 18,775.86 | 34,760.97 | 169,239.03 | 82.96 % |
| 100-F01-61000 | | | | | | |
| PROFESSIONAL DEVELOPMENT | 28,000.00 | 28,000.00 | 1,350.00 | 1,867.99 | 26,132.01 | 93.33 % |
| 100-F01-61101 | | | | | | |
| UNIFORMS EXPENSE - Maintenance | 29,000.00 | 29,000.00 | 1,611.37 | 3,725.17 | 25,274.83 | 87.15 % |
| 100-F01-61110 | | | | | | |
| BUILDING & GROUNDS MAINTENA... | 97,000.00 | 97,000.00 | 4,717.26 | 11,867.06 | 85,132.94 | 87.77 % |
| 100-F01-61115 | | | | | | |
| ASPHALT PATCH PAVING | 75,000.00 | 150,000.00 | 0.00 | 0.00 | 150,000.00 | 100.00 % |
| 100-F01-61309 | | | | | | |
| EASEMENT MAINTENANCE | 155,000.00 | 80,000.00 | 0.00 | 109.65 | 79,890.35 | 99.86 % |
| 100-F01-61345 | | | | | | |
| LATERAL CAMERA REPAIRS | 29,000.00 | 29,000.00 | 1,054.20 | 3,039.35 | 25,960.65 | 89.52 % |
| 100-F01-61350 | | | | | | |
| TOOLS/EQUIPMENT (NEW SMALL) | 16,000.00 | 16,000.00 | 0.00 | 0.00 | 16,000.00 | 100.00 % |
| 100-F01-61465 | | | | | | |
| ROOT CONTROL PROGRAM | 79,000.00 | 79,000.00 | 1,030.04 | 1,030.04 | 77,969.96 | 98.70 % |
| 100-F01-61700 | | | | | | |
| REGULATORY COMPLIANCE | 41,000.00 | 41,000.00 | 2,814.31 | 3,046.79 | 37,953.21 | 92.57 % |
| 100-F01-62000 | | | | | | |
| LIFT STATION & FLOW RECORDER P... | 96,000.00 | 96,000.00 | 8,635.28 | 8,718.40 | 87,281.60 | 90.92 % |
| 100-F01-62100 | | | | | | |
| WWTP - PLANT MAINTENANCE & O... | 7,734,919.00 | 7,734,919.00 | 0.00 | 0.00 | 7,734,919.00 | 100.00 % |
| 100-F01-71309 | | | | | | |
| EASEMENT/ACCESS ROAD NEW & ... | 160,000.00 | 160,000.00 | 0.00 | 0.00 | 160,000.00 | 100.00 % |
| 100-F01-71350 | | | | | | |
| TOOLS/EQUIPMENT (NEW CAPITAL) | 16,000.00 | 16,000.00 | 0.00 | 2,381.86 | 13,618.14 | 85.11 % |
| 100-F01-71411 | | | | | | |
| CY/HQ BUILDINGS NEW | 75,000.00 | 75,000.00 | 0.00 | 0.00 | 75,000.00 | 100.00 % |
| 100-T03-50100 | | | | | | |
| SALARIES | 786,000.00 | 786,000.00 | 85,514.93 | 107,479.78 | 678,520.22 | 86.33 % |
| 100-T03-50201 | | | | | | |
| FICA - SOCIAL SECURITY | 60,129.00 | 60,129.00 | 6,537.63 | 8,225.61 | 51,903.39 | 86.32 % |

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2024

| | | Original | Current | Period | Fiscal | Variance | Percent |
|---|--|----------------------|----------------------|-------------------|---------------------|------------------------------------|------------------|
| | | Total Budget | Total Budget | Activity | Activity | Favorable (Unfavorable) | Remaining |
| 100-T03-50307 | RETIREMENT 457 | 23,400.00 | 23,400.00 | 2,625.00 | 4,375.00 | 19,025.00 | 81.30 % |
| 100-T03-50401 | RETIREMENT PERS | 79,000.00 | 79,000.00 | 8,970.60 | 11,761.07 | 67,238.93 | 85.11 % |
| 100-T03-50404 | CALPERS UAL TSD | 166,785.00 | 166,785.00 | 0.00 | 163,092.26 | 3,692.74 | 2.21 % |
| 100-T03-50901 | INSURANCE BENEFITS | 132,840.00 | 132,840.00 | 10,687.30 | 11,982.61 | 120,857.39 | 90.98 % |
| 100-T03-60202 | PROFESSIONAL SERVICES - TSD | 777,000.00 | 777,000.00 | 19,111.40 | 25,437.15 | 751,562.85 | 96.73 % |
| 100-T03-60800 | FOG - PERMIT COMPLIANCE | 14,500.00 | 14,500.00 | 0.00 | 0.00 | 14,500.00 | 100.00 % |
| 100-T03-60900 | PRINTING/PUBLICATIONS - TECH SE... | 3,050.00 | 3,050.00 | 108.32 | 108.32 | 2,941.68 | 96.45 % |
| 100-T03-61000 | PROFESSIONAL DEVELOPMENT | 17,125.00 | 17,125.00 | 0.00 | 0.00 | 17,125.00 | 100.00 % |
| 100-T03-61101 | UNIFORMS EXPENSE - TECH SERVIC... | 3,750.00 | 3,750.00 | 182.31 | 182.31 | 3,567.69 | 95.14 % |
| 100-T03-61804 | OPERATING SUPPLIES/MAINTENAN... | 11,700.00 | 11,700.00 | 0.00 | 7,920.03 | 3,779.97 | 32.31 % |
| 100-T03-62300 | REPAIR/MAINTENANCE AGREEMEN... | 106,200.00 | 106,200.00 | 0.00 | 24,273.48 | 81,926.52 | 77.14 % |
| 100-T03-62400 | COMPUTER EQUIPMENT & SMALL ... | 8,750.00 | 8,750.00 | 0.00 | 0.00 | 8,750.00 | 100.00 % |
| 100-T03-71405 | SYSTEM IMPROVEMENTS | 1,125,000.00 | 1,125,000.00 | 0.00 | 0.00 | 1,125,000.00 | 100.00 % |
| 100-T03-71408 | PARTICIPATION IN REGIONAL PROJ... | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| 100-T03-71410 | EASEMENT INSPECTION PROGRAM | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.00 % |
| 100-T03-71415 | EASEMENT/PROPERTY ACQUISTION | 150,000.00 | 150,000.00 | 0.00 | 0.00 | 150,000.00 | 100.00 % |
| 100-T03-71425 | COMPUTERS/OFFICE FURNITURE (N... | 60,000.00 | 60,000.00 | 0.00 | 1,131.12 | 58,868.88 | 98.11 % |
| 100-T03-71500 | RWWTP REHAB & REPLACEMENT | 1,441,729.00 | 1,441,729.00 | 0.00 | 0.00 | 1,441,729.00 | 100.00 % |
| | Expense Total: | 22,974,237.00 | 22,974,237.00 | 719,534.65 | 1,499,855.89 | 21,474,381.11 | 93.47 % |
| | Fund: 100 - GENERAL FUND Total: | 22,974,237.00 | 22,974,237.00 | 719,534.65 | 1,499,855.89 | 21,474,381.11 | 93.47 % |
| Fund: 300 - CIP & EXPANSION | | | | | | | |
| | Expense | | | | | | |
| 300-38000 | TRANSFER TO/FROM OTHER FUNDS | 0.00 | 0.00 | 57,136.80 | 529,611.04 | -529,611.04 | 0.00 % |
| 300-T03-71423 | TRUNK EXTENSION REIMBURSEME... | 5,450,000.00 | 5,450,000.00 | 0.00 | 0.00 | 5,450,000.00 | 100.00 % |
| 300-T03-71425 | EXPANSION PROJECTS | 5,034,000.00 | 5,034,000.00 | 0.00 | 0.00 | 5,034,000.00 | 100.00 % |
| | Expense Total: | 10,484,000.00 | 10,484,000.00 | 57,136.80 | 529,611.04 | 9,954,388.96 | 94.95 % |
| | Fund: 300 - CIP & EXPANSION Total: | 10,484,000.00 | 10,484,000.00 | 57,136.80 | 529,611.04 | 9,954,388.96 | 94.95 % |
| Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION | | | | | | | |
| | Expense | | | | | | |
| 400-38000 | TRANSFER TO/FROM OTHER FUNDS | 0.00 | 0.00 | -39,326.00 | -39,326.00 | 39,326.00 | 0.00 % |
| 400-F01-71208 | LATERAL CAMERA REPLACEMENTS | 13,000.00 | 13,000.00 | 0.00 | 0.00 | 13,000.00 | 100.00 % |
| 400-F01-71302 | VEHICLE PURCHASES | 216,000.00 | 216,000.00 | 0.00 | 0.00 | 216,000.00 | 100.00 % |
| 400-F01-71309 | EASEMENT/ACCESS ROAD REPLAC... | 161,000.00 | 161,000.00 | 0.00 | 0.00 | 161,000.00 | 100.00 % |
| 400-F01-71460 | CY/HQ BUILDING REPLACEMENTS | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 100.00 % |
| 400-F01-71475 | SCADA SOFTWARE DESIGN & IMPL... | 3,800,000.00 | 3,800,000.00 | 39,326.00 | 39,326.00 | 3,760,674.00 | 98.97 % |
| 400-T03-71210 | CURED IN PLACE PIPE | 750,000.00 | 750,000.00 | 0.00 | 0.00 | 750,000.00 | 100.00 % |
| 400-T03-71317 | HRF CREEK CROSSINGS - DESIGN | 500,000.00 | 500,000.00 | 0.00 | 0.00 | 500,000.00 | 100.00 % |
| 400-T03-71405 | SYSTEM REHABILITATION | 1,366,000.00 | 1,366,000.00 | 0.00 | 0.00 | 1,366,000.00 | 100.00 % |
| 400-T03-71510 | PARTICIPATION IN REGIONAL PROJ... | 780,000.00 | 780,000.00 | 0.00 | 0.00 | 780,000.00 | 100.00 % |
| | Expense Total: | 7,606,000.00 | 7,606,000.00 | 0.00 | 0.00 | 7,606,000.00 | 100.00 % |
| | Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION Total: | 7,606,000.00 | 7,606,000.00 | 0.00 | 0.00 | 7,606,000.00 | 100.00 % |
| | Report Total: | 41,064,237.00 | 41,064,237.00 | 776,671.45 | 2,029,466.93 | 39,034,770.07 | 95.06 % |

Group Summary

| Account Typ... | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--------------------------|-------------------------|--------------------|---------------------|--|----------------------|
| Fund: 100 - GENERAL FUND | | | | | | |
| Expense | 22,974,237.00 | 22,974,237.00 | 719,534.65 | 1,499,855.89 | 21,474,381.11 | 93.47 % |
| Fund: 100 - GENERAL FUND Total: | 22,974,237.00 | 22,974,237.00 | 719,534.65 | 1,499,855.89 | 21,474,381.11 | 93.47 % |
| Fund: 300 - CIP & EXPANSION | | | | | | |
| Expense | 10,484,000.00 | 10,484,000.00 | 57,136.80 | 529,611.04 | 9,954,388.96 | 94.95 % |
| Fund: 300 - CIP & EXPANSION Total: | 10,484,000.00 | 10,484,000.00 | 57,136.80 | 529,611.04 | 9,954,388.96 | 94.95 % |
| Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION | | | | | | |
| Expense | 7,606,000.00 | 7,606,000.00 | 0.00 | 0.00 | 7,606,000.00 | 100.00 % |
| Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION Total: | 7,606,000.00 | 7,606,000.00 | 0.00 | 0.00 | 7,606,000.00 | 100.00 % |
| Report Total: | 41,064,237.00 | 41,064,237.00 | 776,671.45 | 2,029,466.93 | 39,034,770.07 | 95.06 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance | |
|--------------------------------|--------------------------|-------------------------|--------------------|---------------------|----------------------------|----------------------|
| | | | | | Favorable (Unfavorable) | Percent Remaining |
| 100 - GENERAL FUND | 22,974,237.00 | 22,974,237.00 | 719,534.65 | 1,499,855.89 | 21,474,381.11 | 93.47 % |
| 300 - CIP & EXPANSION | 10,484,000.00 | 10,484,000.00 | 57,136.80 | 529,611.04 | 9,954,388.96 | 94.95 % |
| 400 - CAPITAL REPLACEMENT & RE | 7,606,000.00 | 7,606,000.00 | 0.00 | 0.00 | 7,606,000.00 | 100.00 % |
| Report Total: | 41,064,237.00 | 41,064,237.00 | 776,671.45 | 2,029,466.93 | 39,034,770.07 | 95.06 % |