

## M E M O

TO: Board of Directors

FROM: District Manager

PREPARED BY: Director of Finance & Business Services

SUBJECT: FINANCE & BUSINESS SERVICES STATUS REPORT

DATE: June 18, 2020

### RECOMMENDATION:

It is recommended that the Board of Directors review and file the Finance & Business Services Department Status Report.

### BACKGROUND:

#### **BUDGET**

The adopted budget has been posted to the website.

#### **CUSTOMER SERVICE SUPPORT**

- Monthly Consumption by Customer Class
- Customer Service stat and information
- Weekly Call Log

#### **REVENUE STABILIZATION RATE ANALYSIS**

This packet contains the current consumption as compared to the prior 3 year averages for the revenue rate stabilization. As of April 2020 consumption, the cumulative consumption is 2% above the baseline. There are no triggers identified per the revenue stabilization rate policy.

#### **COVID-19**

The front office has been closed to the public since 3/17. For the most part business has been able to be conducted as usual. Cash payments have the most limitations, being no change can be provided. Some customers are still placing cash in the drop box during office hours and letting staff know through the window. There are a few employees working from home to provided better spacing of staff in the office, as well as to ensure business could continue to be conducted if someone did fall ill. The past due process has been temporarily suspended until further notice. The front office has been working on a

re-opening plan. Safety glass has been installed and additional safety precautions will be in place. Office hours have changed to be open to the public for phone calls (and eventual walk-ins) from 9am-12pm, 1pm-4pm. Some agencies are considering no longer having office hours. We have reduced it to be two 3 hour blocks. This allows staff more flexibility and efficiencies for having uninterrupted work.

#### **AUDIT**

Interim audit work will be performed remotely. This will begin to occur over the next few weeks.

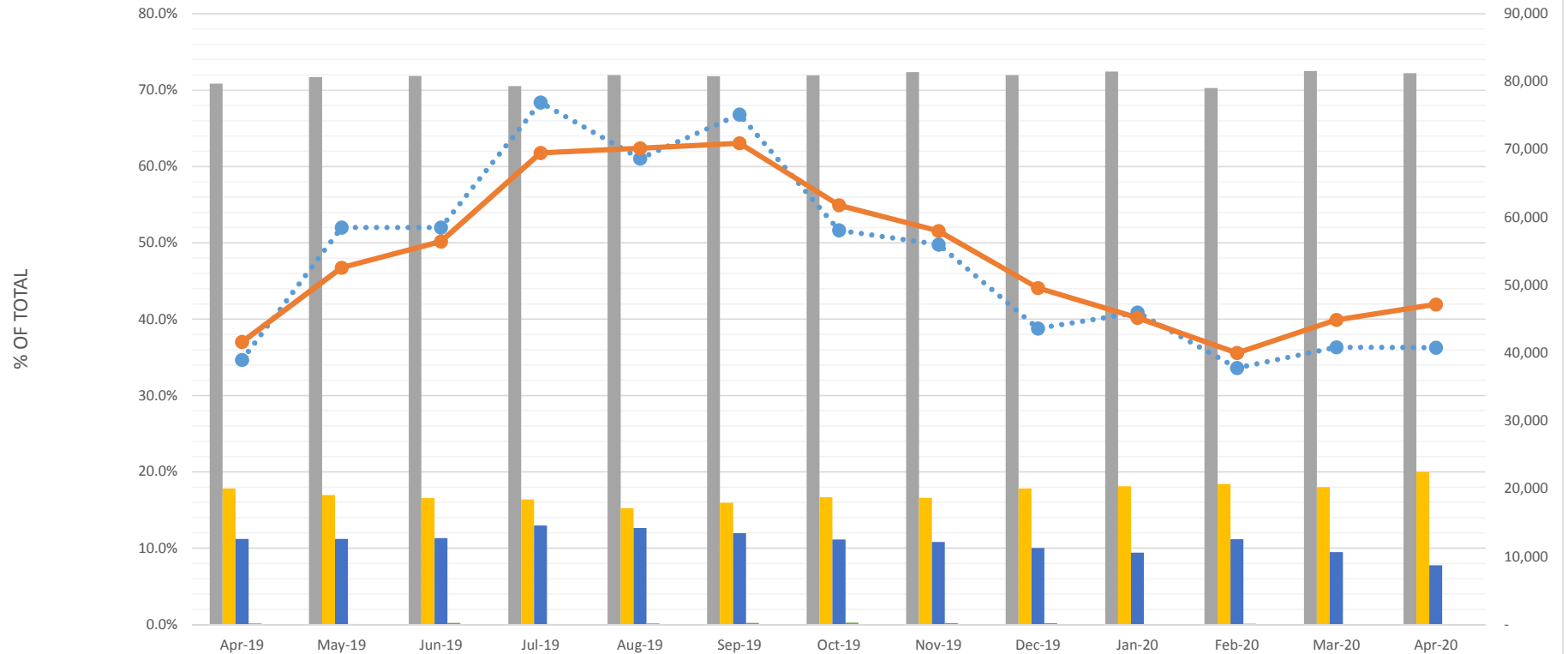
#### **FINANCIAL SUMMARY**

April YTD is tracking higher than expected, this is likely due to more people working from home and low rainfall. Consumption has balanced back out to be similar to expected, there has been a slight up-tick in usage during March-May due to more people working from home. As identified through the budget process, expenses are expected to come in slightly better than budget. Please see the Financial report for further detail.

- Operating Revenue: Consumption is tracking similar to prior years.
- Operating Expenses: Expenses are in line with expectations, given the large volume of annual invoices typically paid in July of each year. While there will be some savings from timing of new hires, the PG&E PSPS events were unanticipated increased expenditures.
- Operating Income (loss): Summer months typically carry a higher operating income, that helps carry us through the lower winter consumptions months.
- Overall Outlook: The numbers are in line with expectations. We will continue to monitor consumption trends for any significant shifts from expectations.

	April		Full Year	
	Current Month	YTD	Budget	% of Budget
Operating Revenue	\$ 823,777	\$ 8,666,881	\$ 10,817,670	80%
Operating Expenses	\$ 522,024	\$ 6,028,370	\$ 7,817,156	77%
Operating Income	\$ 301,754	\$ 2,638,511	\$ 3,000,514	88%

## 13 MONTH CONSUMPTION TRENDS



	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20
Residential	70.8%	71.7%	71.9%	70.5%	72.0%	71.8%	71.9%	72.4%	72.0%	72.4%	70.3%	72.5%	72.2%
Multi Residential	17.8%	17.0%	16.6%	16.4%	15.2%	16.0%	16.7%	16.6%	17.8%	18.1%	18.4%	18.0%	20.0%
Commercial	11.2%	11.2%	11.3%	13.0%	12.6%	12.0%	11.2%	10.8%	10.0%	9.4%	11.2%	9.5%	7.8%
Bulk Water	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.0%	0.0%
Other Systems	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BUDGETED UNITS	39,000	58,500	58,500	76,946	68,660	75,158	58,092	56,008	43,649	45,999	37,806	40,862	40,808
ACTUAL UNITS	41,646	52,584	56,456	69,511	70,199	70,935	61,797	58,008	49,614	45,215	40,031	44,903	47,195

**CUSTOMER SERVICE DEPT SUMMARY**

*These statistics are meant to show some of the trends and fluctuations in utility billing related items. Management will use these to look for abnormalities or seasonal trends that can impact staff time. For example, the cut in/out process is typically correlated to the real estate market.*

								*	*			*	*	*	*
Monthly Stats:	May-20	Apr-20	Mar-20	Feb-20	Jan-20	Dec-19	Nov-19	Oct-19	Sep-19	Aug-19	Jul-19	Jun-19	May-19	Apr-19	Mar-19
Cut In/Outs	29	34	21	32	36	48	48	42	58	83	142	97	105	83	60
Tags	0	0	0	0	154	222	151	90	120	184	169	95	256	95	238
Turn-offs	0	0	0	0	42	40	33	14	30	38	23	21	30	35	19

*These statistics were initially used to help show growth of online use with Springbrook. These will become even more meaningful as the District does a push to encourage people to save time and money by signing up online to pay bills and e-bills.*

**Online / Going Green [1]**

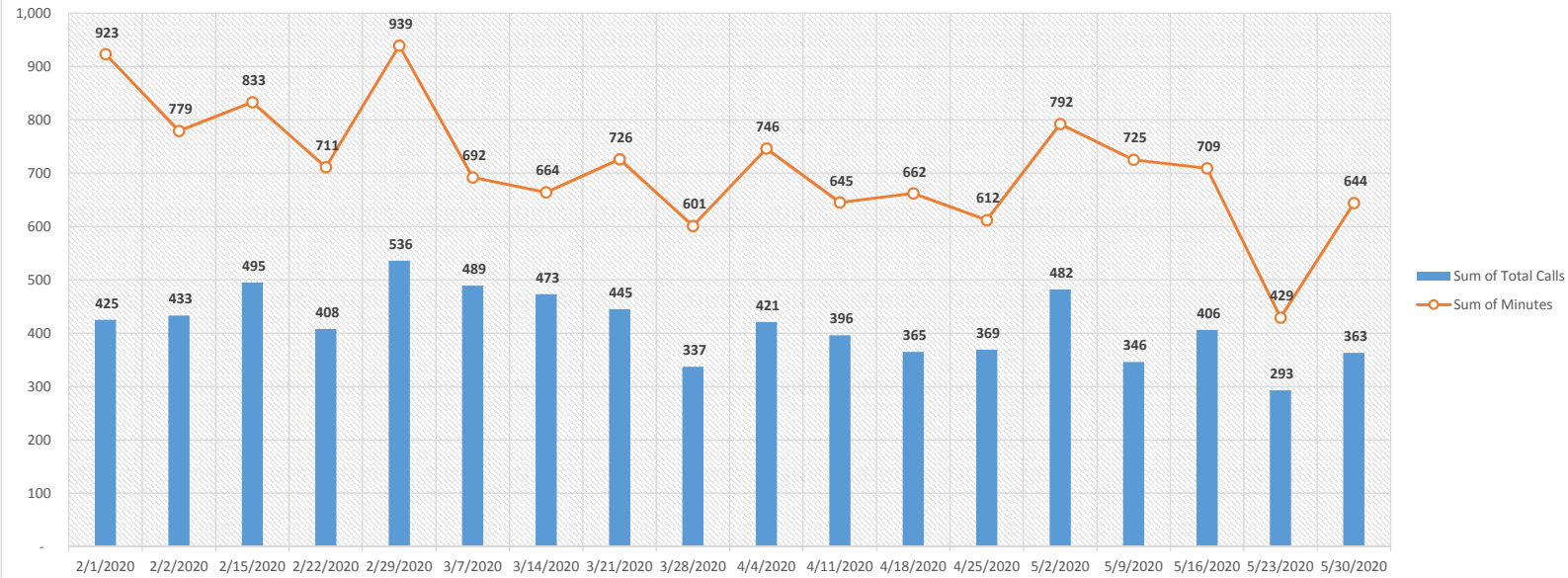
*As of 05/31/2020*

Online Sign-ups	4,911	4,862	4,806	4,748	4,706	4,649	4,646	4,589	4,504	4,439	4,414	4,334	4,293	4,240	4,184
E-Bills	1,907	1,880	1,861	1,836	1,806	1,794	1,781	1,763	1,727	1,697	1,686	1,624	1,590	1,522	1,413
Auto Pay	3,095	3,076	3,051	3,015	2,987	2,962	2,943	2,901	2,874	2,778	2,707	2,518	2,551	2,725	2,706

\* Due to timing, had abnormal tag periods

*[1] Please note these numbers are slightly higher than actuals being utilized. When a person closes their account, they typically leave their online account active for a while for their own personal records. We currently do not have an easy way to break down to only active customers.*

### CUSTOMER SERVICE WEEKLY CALL LOG



Week Ending	Incoming Calls		Outgoing Calls		Total Calls	
	# Calls	Minutes	# Calls	Minutes	# Calls	Minutes
2/1/2020	284	821	141	102	425	923
2/2/2020	272	632	161	147	433	779
2/15/2020	284	647	211	186	495	833
2/22/2020	237	528	171	184	408	711
2/29/2020	342	724	194	215	536	939
3/7/2020	278	537	211	155	489	692
3/14/2020	271	503	202	161	473	664
3/21/2020	245	429	200	297	445	726
3/28/2020	243	503	94	98	337	601
4/4/2020	331	692	90	55	421	746
4/11/2020	280	533	116	113	396	645
4/18/2020	290	612	75	50	365	662
4/25/2020	264	562	105	50	369	612
5/2/2020	337	676	145	116	482	792
5/9/2020	251	594	95	131	346	725
5/16/2020	292	632	111	77	406	709
5/23/2020	213	372	80	57	293	429
5/30/2020	269	571	94	73	363	644

Weekly Notes
Turn off, Main Breaks, 15177 Bear Creek Rd.,
Apple Knoll, Lorenzo Ave., E. Lomond.
Main break Hwy 9
Holiday, Flushing Begins, 113 Oak St., 222 Main St., 151 High St., Harmon
Flushing South System, 455 Hillview, 440 Orman, Willowbrook Dr., 1401 Bear Creek Rd. 13090 Pine St., past due notices
Flushing South System, 212 Riverside Park Dr., 365 Felton Empire, 750 Park Dr., 12489 Coleman Ave.
Flushing, Scenic Way & Hillcrest, 440 Orman, Lockewood Ln, 14401 Bear Creek Rd.
Flushing Lompico Eastside, past due notices.
Flushing Lompico Eastside
Flushing Manana Woods, Main Breaks: 9430 Manzanita Ave., Woodston Way
Flushing Lompico, Main Breaks: 2001 River Rd., 255 Zayante School Rd.
Flushing Lompico, Main Breaks: 155 Creek Ct., 15 Brimblecom Rd., 119 Royal Oak Ct., 1141 Laurel Ave., 10408 Railroad Ave., 250 Keller Dr.
Main Breaks: 13220 Railroad Ave., Crescent Dr., 140 Apple Knoll
Main Breaks: Rancho Rio Ave., 490 Huckleberry Ln., 200 Caledonium Ave., 515 Middleton Dr., 850 Block of Hwy 9, 10578 Visitar St., 266 Blue Ridge Dr., 1299 La Lana St.,
Main Breaks: 320 Blue Ridge Dr., 1090 Dundee Ave., 490 Huckleberry Ln., 14630 Two Bar Rd., 231 Main St., Juanita Wood & Apple Knoll.
Main Breaks: 820 River Dr., Love Creek, Rancho Rio Bridge, 8195 Oak & Hermosa, 8050 Hermosa.
Main Breaks: 135 Coon Heights Rd., 231 Main St.
Closed for Memorial Day, Main Breaks: 300 Riverside Park Dr., Booth Ln, Glen Arbor Rd., 6205 Hwy 9.

## REVENUE STABILIZATION RATE ANALYSIS FY1920

*In accordance with the District's Revenue Stabilization Rates Policy & Procedures, the District Manager shall provide the Board of Directors with the average units of water sales (by month) for the rolling previous three years, which will serve as the baseline against which current annual sales to date will be compared. If the District Manager determines that budget-year water sales (in units) to date, and corresponding revenue, is more than 10% below expected year-to-date levels (based on monthly averages over the previous three years), the District Manager shall notify, at a public meeting, the Board of Directors of this determination at or before the next regularly scheduled Board meeting. For more information, please refer to the District's full Policy & Procedures.*

### MONTHLY CONSUMPTION IN UNITS BY FISCAL YEAR (BASELINE)

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
FY1617	74,199	73,414	71,825	59,518	41,777	45,698	45,401	37,667	41,173	42,898	52,932	68,388	654,889
FY1718	81,254	78,331	76,259	65,658	58,601	42,693	48,947	40,431	42,401	41,263	52,088	69,321	697,247
FY1819	69,843	76,594	70,487	62,230	58,962	47,684	44,397	37,442	37,870	41,646	52,584	56,456	656,195
<b>3 YR AVERAGE (BASELINE)</b>	<b>75,099</b>	<b>76,113</b>	<b>72,857</b>	<b>62,469</b>	<b>53,113</b>	<b>45,358</b>	<b>46,248</b>	<b>38,513</b>	<b>40,481</b>	<b>41,936</b>	<b>52,535</b>	<b>64,722</b>	<b>669,444</b>

### ACTUAL FY1920 CONSUMPTION

FY1920	69,511	70,199	70,935	61,797	58,008	49,614	45,215	40,031	44,903	47,195			557,409
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### CUMULATIVE ANALYSIS

% Above or Below Average	-7%	-8%	-3%	-1%	9%	9%	-2%	4%	11%	13%			
<b>Cumulative %</b>	<b>-7%</b>	<b>-8%</b>	<b>-6%</b>	<b>-5%</b>	<b>-3%</b>	<b>-1%</b>	<b>-1%</b>	<b>-1%</b>	<b>0%</b>	<b>1%</b>			

### NOTES:

Consumption is cumulatively slightly below the prior three year average baseline. As of April 2020 consumption, the cumulative consumption is 1% above the baseline. There are no triggers identified per the revenue stabilization rate policy.

## OPERATING ANALYSIS - APRIL 2020

### REVENUE BY CATEGORY

DESCRIPTION	COMPARING AGAINST PRIOR YEAR					COMPARING AGAINST BUDGET		
	ACTUALS	% OF TOTAL	PRIOR YEAR	\$ Diff.	% Diff.	Act. % of Budget	ANNUAL BUDGET	% of Annual
WATER USAGE	\$ 542,404	65.8%	\$ 455,118	\$ 87,286	19%	7%	\$ 7,395,500	68%
BASIC CHARGES	269,219	32.7%	253,744	15,475	6%	9%	3,163,000	29%
METERS, PENALTIES & OTHER	175	0.0%	3,480	(3,305)	-95%	0%	127,000	1%
SEWER CHARGES	11,980	1.5%	10,013	1,967	20%	9%	132,170	1%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 823,777</b>	<b>100.0%</b>	<b>\$ 722,354</b>	<b>\$ 101,423</b>	<b>14%</b>	<b>8%</b>	<b>\$ 10,817,670</b>	<b>100%</b>

### REVENUE COMMENTS

Water Usage: April 2020 was 8% higher the same time of the prior year. Remaining basic charge increase was due to the rate increase.

Sewer Charges: New rates went into effect Dec 19.

### EXPENSES BY CATEGORY

DESCRIPTION	COMPARING AGAINST PRIOR YEAR					COMPARING AGAINST BUDGET		
	ACTUALS	% OF TOTAL	PRIOR YEAR	\$ Diff.	% Diff.	Act. % of Budget	ANNUAL BUDGET	% of Annual
SALARIES & BENEFITS	\$ 366,162	70.1%	\$ 334,143	\$ 32,019	10%	7%	\$ 5,164,975	66%
CONTRACT/PROF. SERVICES	61,280	11.7%	182,519	(121,239)	-66%	6%	1,070,711	14%
OPERATING EXPENSES	16,147	3.1%	33,051	(16,904)	-51%	4%	435,250	6%
MAINTENANCE	21,786	4.2%	12,121	9,665	80%	10%	218,850	3%
FACILITIES	40,743	7.8%	37,707	3,036	8%	7%	591,700	8%
GEN. & ADMIN.	15,905	3.0%	17,191	(1,286)	-7%	5%	335,670	4%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 522,024</b>	<b>100%</b>	<b>\$ 616,733</b>	<b>\$ (94,709)</b>	<b>-15%</b>	<b>7%</b>	<b>\$ 7,817,156</b>	<b>100%</b>

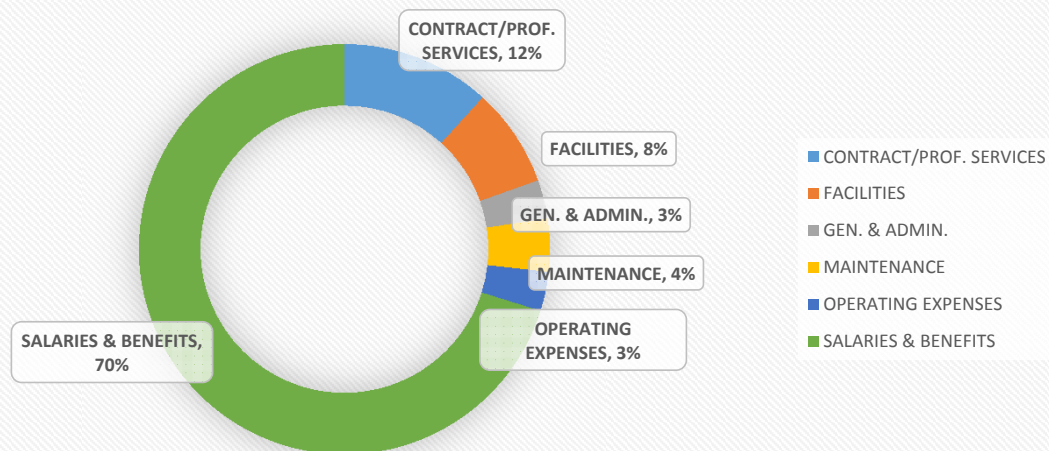
### EXPENSE COMMENTS

Sal.&Ben.: Overall expenses tracked similar to prior year.

Prof. Serv: Timing of 2nd half for SMGWA.

Legal Bills: Legal bill was \$20K compared to \$0K prior year (timing of invoices)

## % BREAKDOWN OF CATEGORY EXPENDITURES



## OPERATING ANALYSIS - YTD FY1920 (JULY-APRIL)

### REVENUE BY CATEGORY

#### DESCRIPTION

WATER USAGE
BASIC CHARGES
METERS, PENALTIES & OTHER
SEWER CHARGES
<b>TOTAL OPERATING REVENUE</b>

COMPARING AGAINST PRIOR YEAR					COMPARING AGAINST BUDGET		
ACTUALS	% OF TOTAL	PRIOR YEAR	\$ Diff.	% Diff.	Act. % of Budget	ANNUAL BUDGET	% of Annual
\$ 5,799,089	66.9%	\$ 5,373,581	\$ 425,508	8%	78%	\$ 7,395,500	68%
2,637,249	30.4%	2,478,286	158,963	6%	83%	3,163,000	29%
120,425	1.4%	64,825	55,600	86%	95%	127,000	1%
110,118	1.3%	91,795	18,323	20%	83%	132,170	1%
<b>\$ 8,666,881</b>	<b>100.0%</b>	<b>\$ 8,008,487</b>	<b>\$ 658,394</b>	<b>8%</b>	<b>80%</b>	<b>\$ 10,817,670</b>	<b>100%</b>

### REVENUE COMMENTS

YTD revenues are higher due to the rate increase compared to prior year. Water sales are 2% higher than prior YTD. Water and Sewer revenues are tracking according to budget.

### EXPENSES BY CATEGORY

#### DESCRIPTION

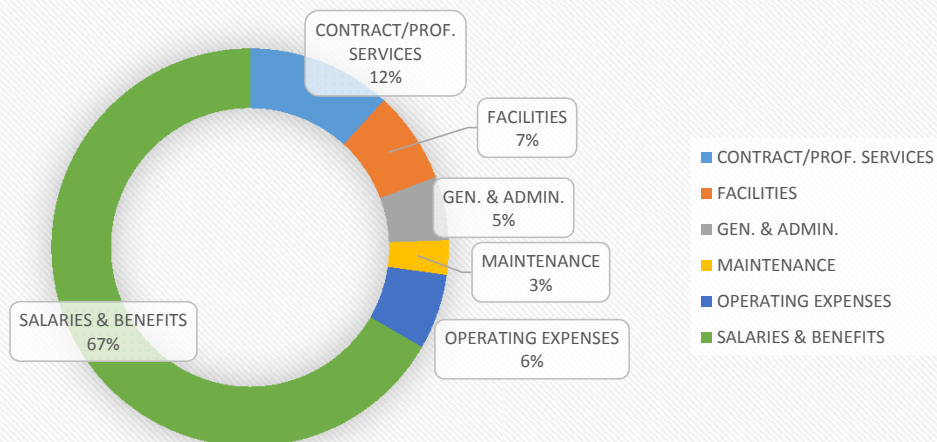
SALARIES & BENEFITS
CONTRACT/PROF. SERVICES
OPERATING EXPENSES
MAINTENANCE
FACILITIES
GEN. & ADMIN.
<b>TOTAL OPERATING EXPENSES</b>

COMPARING AGAINST PRIOR YEAR					COMPARING AGAINST BUDGET		
ACTUALS	% OF TOTAL	PRIOR YEAR	\$ Diff.	% Diff.	Act. % of Budget	ANNUAL BUDGET	% of Annual
\$ 4,008,678	66.7%	\$ 3,851,275	\$ 157,403	4%	78%	\$ 5,164,975	66%
707,175	11.8%	886,850	(179,675)	-20%	66%	1,070,711	14%
368,542	6.1%	313,453	55,089	18%	85%	435,250	6%
168,097	2.8%	123,240	44,857	36%	77%	218,850	3%
449,850	7.5%	426,977	22,874	5%	76%	591,700	8%
311,602	5.2%	303,741	7,861	3%	93%	335,670	4%
<b>\$ 6,013,944</b>	<b>100%</b>	<b>\$ 5,905,535</b>	<b>\$ 108,409</b>	<b>2%</b>	<b>77%</b>	<b>\$ 7,817,156</b>	<b>100%</b>

### EXPENSE COMMENTS

Contract/Prof. Serv.: Legal prior year was \$32K higher. Enviro programs \$66K less than PY  
 Operating Expenses were higher due to generator rentals for the PG&E PSPS  
 Maintenance was high due to major truck bed repair, this was budgeted for.  
 Facilities were higher due to timing of bills yr over yr  
 Gen&Admin: \$18K increase to liability insurance year over year.

## % BREAKDOWN OF CATEGORY EXPENDITURES





## OPERATING ANALYSIS - YTD TREND FY1920

### REVENUE BY CATEGORY

DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	YTD	BUDGET	% OF BUD.
WATER USAGE	358,244	754,239	769,863	682,882	663,649	563,770	498,458	457,376	508,205	542,404	5,799,089	7,395,500	78%
BASIC CHARGES	253,518	253,941	254,187	260,905	269,295	268,982	268,955	269,341	268,906	269,219	2,637,249	3,163,000	83%
METERS, PENALTIES & OTHER	5,620	9,985	3,620	6,080	5,865	5,555	6,350	715	76,460	175	120,425	127,000	95%
SEWER CHARGES	10,013	9,857	10,174	10,012	10,013	11,801	12,238	12,015	12,015	11,980	110,118	132,170	83%
<b>TOTAL OPERATING REVENUE</b>	<b>627,395</b>	<b>1,028,021</b>	<b>1,037,844</b>	<b>959,879</b>	<b>948,822</b>	<b>850,108</b>	<b>786,001</b>	<b>739,448</b>	<b>865,587</b>	<b>823,777</b>	<b>8,666,881</b>	<b>10,817,670</b>	<b>80%</b>

### EXPENSES BY CATEGORY

DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	YTD	BUDGET	% OF BUD.
SALARY & BENEFITS	764,139	305,763	357,510	335,364	353,677	360,808	500,042	304,598	360,615	366,162	4,008,678	5,164,975	78%
CONTRACT/PROF. SERVICES	21,644	34,367	44,713	161,807	43,290	56,616	33,532	137,103	127,247	61,280	721,601	1,070,711	67%
OPERATING EXPENSES	20,127	30,756	32,644	26,514	76,847	42,409	65,935	31,722	25,440	16,147	368,542	435,250	85%
MAINTENANCE	6,890	25,710	14,630	12,671	21,182	10,467	19,863	18,941	15,957	21,786	168,097	218,850	77%
FACILITIES	11,977	52,999	55,767	58,349	52,967	47,950	42,119	46,221	40,759	40,743	449,850	591,700	76%
GEN. & ADMIN.	131,372	18,702	14,045	27,839	15,178	33,971	17,172	13,479	23,939	15,905	311,602	335,670	93%
<b>TOTAL OPERATING EXPENSES</b>	<b>956,149</b>	<b>468,298</b>	<b>519,309</b>	<b>622,545</b>	<b>563,141</b>	<b>552,220</b>	<b>678,663</b>	<b>552,064</b>	<b>593,957</b>	<b>522,024</b>	<b>6,028,370</b>	<b>7,817,156</b>	<b>77%</b>

**OPERATING INCOME (LOSS)**      **(328,754)**      **559,723**      **518,535**      **337,334**      **385,680**      **297,887**      **107,338**      **187,383**      **271,630**      **301,754**      **2,638,511**      **3,000,514**      **88%**

### COMMENTS

#### REVENUE/EXPENSES:

Current year to date revenue and expenses are tracking as expected overall. Please refer to the current month analysis for any further detail on revenue or expenses.

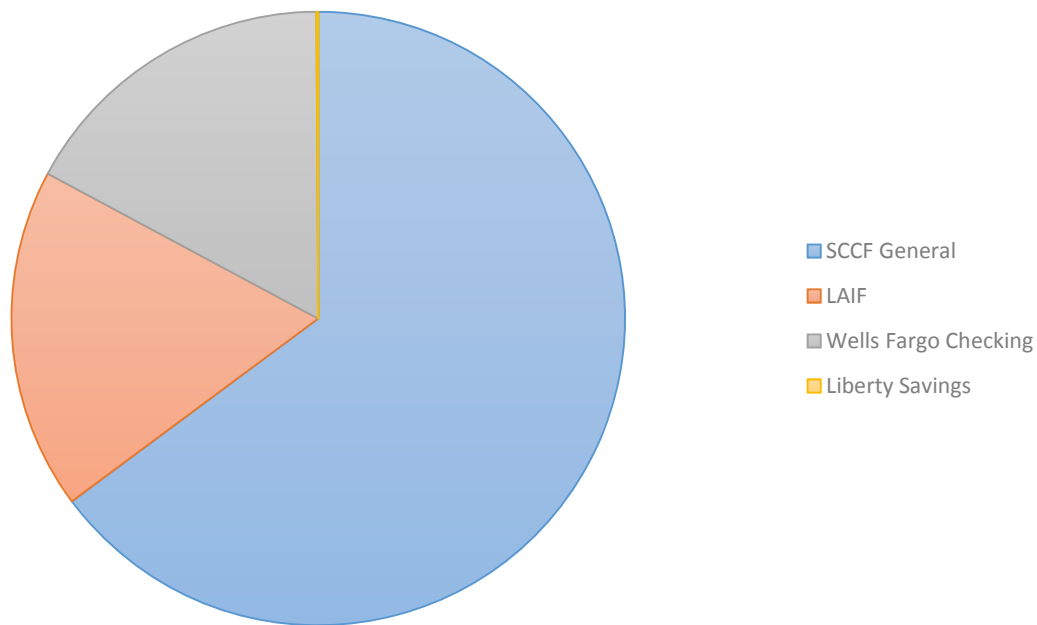
#### GENERAL/PROCESS:

There are annual/one-time expenses paid upfront that could cause individual months to appear skewed or accrual based accounting that will impact June/July more so. An example of this would be some insurances are paid in July, this causes July expenses to appear higher than other months. The District operates on an annual budget and performs accrual based accounting procedures for a hard year end close, this is typical for governmental accounting.

Data is continuously being reviewed, so it is not un-common for a prior report balance to change slightly throughout the year as accounts are reconciled.

**CASH BALANCES AS OF****4/30/2020**

		<b>Ave Interest Rate</b>
<b>OPERATING ACCOUNTS</b>		
Wells Fargo Checking	\$ 834,080	0.35%
Liberty Savings	\$ 4,522	0.15%
LAIF	\$ 878,742	1.65%
SCCF General	\$ 3,166,651	1.59%
<b>OPERATING BALANCE</b>	<b>\$ 4,883,995</b>	
<b>RESTRICTED ACCOUNTS</b>		
SCCF Lompico Assessment District	\$ 77,946	1.59% <i>For AD Projects</i>
SCCF Olympia Assessment District	\$ 104,139	1.59% <i>For Debt Repayment</i>
SCCF Probation Tank Loan Proceeds	\$ -	1.59% <i>Loan Proceeds</i>
SCCF \$14.5M COP Proceeds	\$ 14,537,610	1.59% <i>Loan Proceeds</i>
Watershed Endowment	\$ 4,426	0.35% <i>Watershed maint.</i>
CB&T Escrow Fund SRF	\$ 111,664	0.09% <i>For Debt Repayment</i>
CB&T Escrow Fund DOWR	\$ 231,217	0.09% <i>For Debt Repayment</i>
<b>RESTRICTED BALANCE</b>	<b>\$ 15,067,003</b>	

**% OF OPERATING CASH ASSETS**

California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

June 10, 2020

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

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SAN LORENZO VALLEY WATER DISTRICT

DISTRICT MANAGER  
13060 HIGHWAY 9  
BOULDER CREEK, CA 95006

[Tran Type Definitions](#)

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April 2020 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2020	4/14/2020	QRD	1637526	N/A	SYSTEM	4,400.42

**Account Summary**

Total Deposit:	4,400.42	Beginning Balance:	874,341.54
Total Withdrawal:	0.00	Ending Balance:	878,741.96

**G/L Balances**

Criteria: As Of = 4/30/2020; Fund = 76644, 76530

G/L Account	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	End Balance
Fund 76530 -- SLV-LOMPICO WTR, EFF 6/2/16					
Sub-Fund 76530001 -- SLV-WTR, EFF 6/2/16					
000	NOT APPLICABLE	0.00	633.35	(86,838.82)	(86,205.47)
101	EQUITY IN POOLED CASH	167,067.65	86,838.15	(632.68)	253,273.12
240	STALE DATED WARRANTS LIABILITY	(1,363.90)	0.00	0.00	(1,363.90)
344	FUND BALANCE	(165,703.75)	0.00	0.00	(165,703.75)
Total Sub-Fund 76530001		0.00	87,471.50	(87,471.50)	0.00
Sub-Fund 76530200 -- SLV-LOMPICO WTR-ASSESSMENTS					
000	NOT APPLICABLE	0.00	700,625.38	(299,684.82)	400,940.56
101	EQUITY IN POOLED CASH	557,702.39	299,684.82	(700,625.38)	156,761.83
344	FUND BALANCE	(557,702.39)	0.00	0.00	(557,702.39)
Total Sub-Fund 76530200		0.00	1,000,310.20	(1,000,310.20)	0.00
Total Fund 76530		0.00	1,087,781.70	(1,087,781.70)	0.00
Fund 76644 -- SAN LORENZO VALLEY WATER TRUST					
Sub-Fund 76644001 -- SAN LORENZO VALLEY WATER TRUST					
000	NOT APPLICABLE	0.00	1,755,260.12	(2,846,536.95)	(1,091,276.83)
101	EQUITY IN POOLED CASH	1,681,679.61	2,846,531.49	(1,755,254.66)	2,772,956.44
201	VOUCHERS PAYABLE (VENDOR)	0.00	1,750,000.00	(1,750,000.00)	0.00
344	FUND BALANCE	(1,681,679.61)	0.00	0.00	(1,681,679.61)
Total Sub-Fund 76644001		0.00	6,351,791.61	(6,351,791.61)	0.00
Sub-Fund 76644100 -- SAN LORENZO VLY WTR-OLYMPIA MU					
000	NOT APPLICABLE	0.00	24,823.56	(47,652.50)	(22,828.94)
101	EQUITY IN POOLED CASH	81,310.01	47,652.50	(24,823.56)	104,138.95
344	FUND BALANCE	(81,310.01)	0.00	0.00	(81,310.01)
Total Sub-Fund 76644100		0.00	72,476.06	(72,476.06)	0.00
Sub-Fund 76644200 -- SLV WATER-SUBFD FOR LOAN CASH					
000	NOT APPLICABLE	0.00	1,851,179.01	(11,913.78)	1,839,265.23
101	EQUITY IN POOLED CASH	1,839,265.23	11,913.78	(1,851,179.01)	0.00
201	VOUCHERS PAYABLE (VENDOR)	0.00	565,157.38	(565,157.38)	0.00
344	FUND BALANCE	(1,839,265.23)	0.00	0.00	(1,839,265.23)
Total Sub-Fund 76644200		0.00	2,428,250.17	(2,428,250.17)	0.00

**G/L Balances**

Criteria: As Of = 4/30/2020; Fund = 76644, 76530

G/L Account	Title	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	End Balance
Fund 76644 -- SAN LORENZO VALLEY WATER TRUST					
Sub-Fund 76644300 -- SLV WATER 2019 COP-SUBFD					
000	NOT APPLICABLE	0.00	107,874.79	(14,707,091.27)	(14,599,216.48)
101	EQUITY IN POOLED CASH	0.00	14,707,091.27	(107,874.79)	14,599,216.48
Total Sub-Fund 76644300		0.00	14,814,966.06	(14,814,966.06)	0.00
Total Fund 76644		0.00	23,667,483.90	(23,667,483.90)	0.00