

**TUOLUMNE UTILITIES DISTRICT
WASTEWATER FUNDS SUMMARY
SECOND QUARTER 2010-2011**

	A	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
		BUDGET				ACTUAL				ACTUAL VS. BUDGET			ACTUAL	
		2011		2011		2011		2010						
		APPROVED		EARNED										
		2010-2011		2ND QTR		2ND QTR		2ND QTR		Second Quarter 2010-2011			Second Quarter 2010-2011	
		BUDGET		BUDGET		ACTUAL		ACTUAL		Actual vs. Budget			Actual vs. Prior	
										Positive (Negative)			Increase (Decrease)	
6	OPERATING REVENUES:													
7	TOTAL OPERATING REVENUES	\$ (3,089,836)		\$(1,544,918)		\$(1,523,627)		\$ (1,505,970)		\$ (21,291)	-1%		\$ 17,657	1%
8														
9	OPERATING EXPENSES:													
10	SEWER COLLECTION	446,745		223,373		218,823		268,798		4,550	2%		(49,976)	-19%
11	SEWER TREATMENT	378,060		189,030		180,708		163,781		8,322	4%		16,927	10%
12	SEWER DISPOSAL	123,096		61,548		97,833		80,302		(36,285)	-59%		17,531	22%
13	REGULATORY COMPLIANCE	159,093		79,547		6,792		73,374		72,755	91%		(66,582)	-91%
14	CUSTOMER ACCOUNTS	45,716		22,858		21,358		18,826		1,500	7%		2,533	13%
15	SEWER OPERATIONS	69,228		34,614		62,338		28,280		(27,724)	-80%		34,057	120%
16	ALLOCATED EXPENSES	2,522,243		1,261,121		787,663		951,656		473,458	38%		(163,993)	-17%
17	TOTAL OPERATING EXPENSES	3,744,181		1,872,090		1,375,514		1,585,017		496,576	27%		(209,503)	-13%
18														
19	NET OPERATING (INCOME) LOSS	654,345		327,172		(148,113)		79,047		475,285	145%		227,159	287%
20														
21	NON-OPERATING (REVENUE) EXPENSE	(245,096)		(122,548)		(170,772)		(147,354)		48,224	39%		23,418	N/A
22														
23	DEBT SERVICE SHORTFALL	160,617		80,309		48,939		67,749		31,370	39%		(18,810)	-28%
24														
25	NET CASH FLOW (INCOME) DEFICIT BEFORE MAJOR PROJECTS REVENUES	569,866		284,933		(269,946)		(559)		554,879	195%		269,388	-48221%
26														
27	PROJECT RELATED REVENUES	(1,474,468)		(737,234)		(753,042)		(909,091)		15,808	2%		(156,049)	-17%
28														
29	CASH (INCREASE) DECREASE BEFORE PROJECT EXPENSES	\$ (904,602)		\$ (452,301)		\$(1,022,988)		\$ (909,649)		\$ 570,687	126%		\$ 113,339	12%

TUD - WASTEWATER FUNDS
SECOND QUARTER 2010-2011

	A	B	P	Q	R	S	T	U	X	Y	Z	AA	AB	AC	AD
			2011		2011		2011		2010						
			APPROVED		EARNED						Second Quarter 2010-2011			Second Quarter 2010-2011	
5	ACCOUNT #'S		2010-2011		2ND QTR		2ND QTR		2ND QTR		Actual vs. Budget			Actual vs. Prior	
6			BUDGET		BUDGET		ACTUAL		ACTUAL		Positive (Negative)			Increase (Decrease)	
7		OPERATING REVENUES:													
8		NET SERVICE CHARGES													
9	CON-000-421-100	RESIDENTIAL SEWER	\$ (2,943,823)		\$(1,471,912)		\$(1,415,993)		\$(1,403,306)		\$ (55,919)	-4%		\$ 12,687	1%
10	CON-000-421-150	SEPTIC TANK MAINT FEE	(9,271)		(4,636)		(5,360)		(5,360)		724	16%		0	0%
11	CON-000-421-300	DELINQUENT PENALTIES	(10,778)		(5,389)		(4,856)		(4,885)		(533)	-10%		(29)	-1%
12	CON-000-422-450	OTHER SEWER REVENUES	(170,600)		(85,300)		(97,418)		(92,419)		12,118	14%		4,999	5%
13	CON-000-422-500	PROPERTY TAX RESERVE	44,636		22,318		-		-		22,318	100%		-	#DIV/0!
14		TOTAL OPERATING REVENUES	(3,089,836)		(1,544,918)		(1,523,627)		(1,505,970)		(21,291)	-1%		17,657	-1%
16		OPERATING EXPENSES:													
17		SEWER COLLECTION													
20	CON-000-521-120	ENGINEERING LABOR	9,808		4,904		6,613		7,142		(1,709)	-35%		(529)	-7%
21	CON-000-521-150	FIELD SUPERVISION	35,663		17,832		20,595		23,396		(2,763)	-15%		(2,801)	-12%
22	CON-000-521-155	SCADA/IT	2,746		1,373		3,205		1,307		(1,832)	-133%		1,899	145%
23	CON-000-521-160	OPERATIONS LABOR	16,352		8,176		6,640		9,690		1,536	19%		(3,050)	-31%
24	CON-000-521-165	REG COMPLIANCE LABOR	3,877		1,938		-		4,279		1,938	100%		(4,279)	-100%
25	CON-000-521-170	MAINTENANCE LABOR	160,305		80,152		100,641		122,429		(20,489)	-26%		(21,787)	-18%
26	CON-000-521-180	OTHER LABOR	100		50		-		128		50	100%		(128)	-100%
27	CON-000-521-181	OVERTIME	5,797		2,898		3,312		4,897		(414)	-14%		(1,585)	-32%
28	CON-000-521-182	CALL OUT	14,298		7,149		9,039		8,492		(1,890)	-26%		547	6%
29	CON-000-521-420	VEHICLE MAINTENANCE /LABOR	18,045		9,022		9,250		14,329		(227)	-3%		(5,079)	-35%
30		TOTAL LABOR COLLECTIONS	266,991		133,496		159,296		196,088		(25,800)	-19%		(36,792)	-19%
32	CON-000-521-282	UNIFORMS	420		210		1,534		-		(1,324)	-630%		1,534	#DIV/0!
33	CON-000-521-320	UTILITIES-POWER/WATER	27,000		13,500		11,331		10,166		2,169	16%		1,165	11%
34	CON-000-521-330	TELEPHONE	160		80		78		78		2	3%		0	0%
35	CON-000-521-360	FACILITY REPAIRS & MAINTENANCE	4,700		2,350		732		960		1,618	69%		(228)	-24%
36	CON-000-521-410	VEHICLE MAINTENANCE & REPAIRS	9,000		4,500		911		6,843		3,589	80%		(5,933)	-87%
37	CON-000-521-430	FUEL	27,331		13,665		12,286		9,876		1,379	10%		2,410	24%
38	CON-000-521-510	OPERATING SUPPLIES	2,000		1,000		-		158		1,000	100%		(158)	-100%
39	CON-000-521-520	MAINTENANCE SUPPLIES	38,000		19,000		21,754		19,494		(2,754)	-14%		2,260	12%
40	CON-000-521-530	SMALL TOOLS & EQUIPMENT	2,000		1,000		1,579		1,131		(579)	-58%		448	40%
43	CON-000-521-580	OTHER SUPPLIES	443		222		26		282		196	88%		(256)	-91%
44	CON-000-521-590	SAFETY SUPPLIES	2,500		1,250		308		408		942	75%		(101)	-25%
45	CON-000-521-610	EQUIPMENT RENTAL	1,500		750		1,767		820		(1,017)	-136%		947	116%
46	CON-000-521-620	EQUIPMENT REPAIRS & MAINT	6,000		3,000		2,631		1,300		369	12%		1,331	102%
47	CON-000-521-710	LEGAL FEES & COURT COSTS	12,000		6,000		611		6,068		5,390	90%		(5,458)	-90%

TUD - WASTEWATER FUNDS
SECOND QUARTER 2010-2011

	A	B	P	Q	R	S	T	U	X	Y	Z	AA	AB	AC	AD
			2011		2011		2011		2010						
			APPROVED		EARNED						Second Quarter 2010-2011			Second Quarter 2010-2011	
5	ACCOUNT #'S		2010-2011		2ND QTR		2ND QTR		2ND QTR		Actual vs. Budget			Actual vs. Prior	
6			BUDGET		BUDGET		ACTUAL		ACTUAL		Positive (Negative)			Increase (Decrease)	
48	CON-000-521-730	RESEARCH & MONITORING	-		-		1,141		-		(1,141)	#DIV/0!		1,141	#DIV/0!
49	CON-000-521-731	TESTING/MONITORING REG COMPLIANCE	6,100		3,050		-		3,519		3,050	100%		(3,519)	-100%
50	CON-000-521-740	COMPUTER SOFTWARE/MAINTENANCE	400		200		166		-		34	17%		166	#DIV/0!
52	CON-000-521-751	FEES	12,000		6,000		-		-		6,000	100%		-	#DIV/0!
53	CON-000-521-760	CONTRACTUAL SERVICES	20,000		10,000		-		11,340		10,000	100%		(11,340)	-100%
54	CON-000-521-761	OUTSIDE SERVICES PATCH PAVING	2,000		1,000		1,844		-		(844)	-84%		1,844	#DIV/0!
56	CON-000-521-790	PUMPING SERVICES	4,000		2,000		-		-		2,000	100%		-	#DIV/0!
59	CON-000-521-825	EDUCATION / CERTIFICATION	1,500		750		39		-		711	95%		39	#DIV/0!
60	CON-000-521-830	DUES, SUBSCRIPTIONS, BOOKS	200		100		132		132		(32)	-32%		-	0%
61	CON-000-521-910	OTHER OPERATING EXPENSES	-		-		427		-		(427)	#DIV/0!		427	#DIV/0!
64	CON-000-521-990	UN-COLLECTIBLE ACCOUNTS	500		250		231		136		19	7%		96	70%
65		TOTAL OTHER COLLECTION EXPENSES	179,754		89,877		59,527		72,710		30,350	34%		(13,183)	-18%
67		TOTAL SEWER COLLECTIONS	446,745		223,373		218,823		268,798		4,550	2%		(49,976)	-19%
69		SEWER TREATMENT													
72	CON-000-522-120	ENGINEERING LABOR	1,723		861		984		1,997		(123)	-14%		(1,013)	-51%
73	CON-000-522-150	FIELD SUPERVISION	37,099		18,549		25,479		27,774		(6,929)	-37%		(2,295)	-8%
74	CON-000-522-160	OPERATIONS LABOR	75,001		37,501		45,364		49,218		(7,864)	-21%		(3,854)	-8%
75	CON-000-522-170	MAINTENANCE LABOR	4,562		2,281		5,882		3,686		(3,601)	-158%		2,196	60%
76	CON-000-522-181	OVERTIME	8,900		4,450		8,798		4,518		(4,348)	-98%		4,279	95%
77	CON-000-522-182	CALL OUT	2,825		1,413		2,099		1,137		(686)	-49%		962	85%
78		TOTAL LABOR TREATMENT	130,109		65,055		88,606		88,330		(23,552)	-36%		276	0%
80	CON-000-522-320	UTILITIES-POWER / WATER	32,000		16,000		10,784		13,320		5,216	33%		(2,536)	-19%
81	CON-000-522-330	TELEPHONE	5,000		2,500		2,024		2,031		476	19%		(6)	0%
82	CON-000-522-360	FACILITY REPAIRS & MAINTENANCE	12,600		6,300		3,378		5,676		2,922	46%		(2,298)	-40%
83	CON-000-522-380	JANITORIAL & WASTE DISPOSAL	3,385		1,693		1,711		1,664		(19)	-1%		47	3%
84	CON-000-522-430	FUEL EXPENSE	2,000		1,000		276		-		724	72%		276	#DIV/0!
85	CON-000-522-510	OPERATING SUPPLIES	65,055		32,528		32,705		25,729		(177)	-1%		6,975	27%
86	CON-000-522-520	MAINTENANCE SUPPLIES	33,895		16,948		9,855		14,223		7,093	42%		(4,368)	-31%
87	CON-000-522-530	SMALL TOOLS & EQUIPMENT	1,000		500		-		108		500	100%		(108)	-100%
90	CON-000-522-590	SAFETY SUPPLIES	200		100		29		-		71	71%		29	#DIV/0!
91	CON-000-522-610	EQUIPMENT RENTAL	1,415		708		9,868		824		(9,160)	-1295%		9,044	1098%
92	CON-000-522-620	EQUIPMENT REPAIRS & MAINT	5,000		2,500		3,299		1,021		(799)	-32%		2,278	223%
93	CON-000-522-715	BUILDING SECURITY	1,500		750		252		252		498	66%		-	0%
94	CON-000-522-730	RESEARCH & MONITORING	500		250		3,381		-		(3,131)	-1252%		3,381	#DIV/0!
95	CON-000-522-731	TESTING & MONITORING REG COMPLIANCE	5,000		2,500		-		448		2,500	100%		(448)	-100%

TUD - WASTEWATER FUNDS
SECOND QUARTER 2010-2011

	A	B	P	Q	R	S	T	U	X	Y	Z	AA	AB	AC	AD
			2011		2011		2011		2010						
			APPROVED		EARNED						Second Quarter 2010-2011			Second Quarter 2010-2011	
5	ACCOUNT #'S		2010-2011		2ND QTR		2ND QTR		2ND QTR		Actual vs. Budget			Actual vs. Prior	
6			BUDGET		BUDGET		ACTUAL		ACTUAL		Positive (Negative)			Increase (Decrease)	
241		ALLOCATED EXPENSES													
242	CON-000-532-100	ALLOCATED FRINGE BENEFITS	1,165,663		582,831		404,812		566,894		178,019	31%		(162,081)	-29%
243	CON-000-532-200	OVERHEAD	303,765		151,882		143,662		115,449		8,221	5%		28,213	24%
244		ALLOCATED LABOR	1,028,283		514,141		238,563		277,908		275,579	54%		(39,345)	-14%
245		ALLOCATED INVENTORY CHANGE	24,533		12,267		626		(8,594)		11,640	95%		9,221	107%
246		TOTAL ALLOCATED EXPENSES & BENEFITS	2,522,243		1,261,121		787,663		951,656		473,458	38%		(163,993)	-17%
248		TOTAL OPERATING EXPENSES	3,744,181		1,872,090		1,375,514		1,585,017		496,576	27%		(209,503)	-13%
253		CASH NET OPERATING (INCOME) LOSS	654,345		327,172		(148,113)		79,047		475,285	145%		(227,159)	-287%
255		NON-OPERATING													
256		(REVENUES) EXPENSES:													
257		ALLOCATED PROPERTY TAX REVENUES													
259	CON-000-622-200	GAIN / LOSS FROM SALE OF ASSETS					(6,750)				6,750	#DIV/0!		6,750	#DIV/0!
261	CON-000-623-320	RENTAL REVENUE	(600)		(300)		(300)		(300)			0%			0%
266		ALLOCATED INTEREST INCOME	(11,899)		(5,949)		(4,695)		(4,635)		(1,254)	-21%		60	-1%
267		ALLOCATED GAIN/LOSS FROM SALE OF ASSETS	1,045		522		(759)		-		1,281	245%		759	#DIV/0!
269		TOTAL NON-OPERATING (REVENUE) EXPENSE	(245,096)		(122,548)		(170,772)		(147,354)		48,224	-39%		23,418	16%
271		Debt Service Payments:													
272		ALLOCATED DEBT SERVICE PRINCIPAL PAYMENTS													
273		ALLOCATED DEBT SERVICE INTEREST PAYMENTS													
274	CON-622-000	INTEREST EXPENSE	84,807		42,403		41,589		59,183		52	1%		(1,216)	-14%
275	CON-213-131	PRINCIPAL PAYMENTS- CLEAN WATER	31,000		15,500		-		-		15,500	100%		-	#DIV/0!
276	CON-213-180	PRINCIPAL PAYMENTS- LS 96	15,065		7,533		-		-		7,533	100%		-	#DIV/0!
277	CON-213-265	PRINCIPAL PAYMENTS- LS 07	67,194		33,597		-		-		33,597	100%		-	#DIV/0!
278		TOTAL DEBT SERVICE	243,617		121,809		48,939		67,749		72,870	60%		(18,810)	-28%
279	CON-621-000	PROPERTY TAX ASSESSMENT	(83,000)		(41,500)		-		-		(41,500)	100%		-	#DIV/0!
280		DEBT SERVICE SHORTFALL	160,617		80,309		48,939		67,749		31,370	39%		(18,810)	-28%
282		NET CASH FLOW (INCOME) DEFICIT													
283		BEFORE MAJOR PROJECTS REVENUES	569,866		284,933		(269,946)		(559)		554,879	195%		(269,388)	48221%
285		PROJECT RELATED REVENUES:													
286		CONNECTION FEES:													
287	CON-000-422-100	UMM	(2,800)		(1,400)		(1,680)		(420)		280	20%		(1,260)	-300%
288	CON-000-422-200	SEWER CONNECTIONS COMMERCIAL					(4,307)		(430)		4,307	#DIV/0!		(3,878)	-903%
289	CON-000-422-300	SEWER PLANT EXPANSION FUND	(13,200)		(6,600)		(6,841)		(52,553)		241	4%		45,712	87%
290	CON-000-422-400	C. FALLS SIPHON REPLACEMENT PIPELINE CAPACITY	(2,600)		(1,300)		(1,327)		(10,461)		27	2%		9,134	87%
291	CON-000-423-100	ADVANCED TREATMENT RESERVE	(12,600)		(6,300)		(10,841)		(5,650)		4,541	72%		(5,191)	-92%

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			2011		2011		2011		2010						
			APPROVED		EARNED										
5	ACCOUNT #'S		2010-2011		2ND QTR		2ND QTR		2ND QTR		Second Quarter 2010-2011			Second Quarter 2010-2011	
6			BUDGET		BUDGET		ACTUAL		ACTUAL		Actual vs. Budget			Actual vs. Prior	
											Positive (Negative)			Increase (Decrease)	
292	CON-000-423-200	WCRF FROM CONNECTION FEES	(33,600)		(16,800)		(17,149)		(135,185)		349	2%		118,037	87%
298	CON-000-423-300	CSRF COLLECTION RESERVE	(11,200)		(5,600)		(9,653)		(5,139)		4,053	72%		(4,514)	-88%
300	CONS-000-423-500	LIFT STATION UPGRADE	(13,000)		(6,500)		(12,198)		(12,198)		5,698	88%		-	0%
301		TOTAL CONNECTION FEES	(89,000)		(44,500)		(63,996)		(222,035)		19,496	44%		158,039	71%
303		ALLOCATION OF SERVICE CHARGES (18%)													
304	CON-000-424-500	CAPITAL RECOVERY/COLLECTION	(822,022)		(411,011)		(434,042)		(431,547)		23,031	6%		(2,495)	-1%
305	CON-000-424-600	CAPITAL RECOVERY/TRANSMISSION	(19,361)		(9,680)		(8,573)		(8,503)		(1,108)	-11%		(70)	-1%
306	CON-000-424-700	CAPITAL RECOVERY/TREATMENT	(406,574)		(203,287)		(190,707)		(189,155)		(12,580)	-6%		(1,552)	-1%
307	CON-000-424-800	CAPITAL RECOVERY/OUTFALL	(137,511)		(68,756)		(55,723)		(57,850)		(13,032)	-19%		2,127	4%
308		TOTAL ALLOCATED SERVICE CHARGES	(1,385,468)		(692,734)		(689,046)		(687,056)		(3,688)	-1%		(1,990)	0%
310		PROJECT RELATED REVENUES	(1,474,468)		(737,234)		(753,042)		(909,091)		15,808	2%		156,049	17%
312		CASH (INCREASE) DECREASE													
313		BEFORE PROJECT EXPENSES	\$ (904,602)		\$ (452,301)		\$ (1,022,988)		\$ (909,649)		\$ 570,687	126%		\$ 113,339	12%