

SCGA Bi-Monthly Financial Report

Period Ending June 30, 2026

Budget to Actuals

(Full fiscal year)

FY 2026 (accrual basis)				
Description	Adopted Budget	Actuals	Ratio Actual/Budget	Comment
Revenues				
Member Contributions	\$ 744,517	\$ 744,517	100.00%	Good
Fee Assessment	\$ 188,891	\$ 197,039	104.31%	Good - \$10k late payments from FY25
GSA Contributions	\$ 164,920	\$ 148,934	90.31%	Good. Sloughhouse reduced to \$8.325 from \$24,311
Grant Funding	\$ -	\$ -	0.00%	No grant funding
Interest/Other	\$ 50,000	\$ 64,005	128.01%	Good - favorable fund balance and interest rates
Total Revenues	\$ 1,148,329	\$ 1,154,495	100.54%	
Expenditures				
Management Services	\$ 290,000	\$ 251,764	86.82%	Non-director services less than expected
Technical Services	\$ 934,600	\$ 883,413	94.52%	GEI and County
Financial Services	\$ 127,220	\$ 100,443	78.95%	County, MGO, and TTJ - County services less than expected
Legal Services	\$ 40,000	\$ 41,244	103.11%	PKW
Insurance	\$ 6,205	\$ 3,792	61.11%	GSRMA
Other Operating	\$ 16,000	\$ 14,583	91.14%	Subscriptions, travel and well equipment
Total Expenditures	\$ 1,414,025	\$ 1,295,239	91.60%	
Net Increase (decrease)	\$ (265,696)	\$ (140,744)		
Beginning Fund Balance	\$ 1,325,918	\$ 1,315,287		Actual beginning fund balance per June 30, 2025 audited financial statements
Ending Fund Balance	\$ 1,060,222	\$ 1,174,543		
Fund Reserve	\$ 282,805	\$ 282,805		
Ending Fund Balance	\$ 777,417	\$ 891,738		

Receivables

Total outstanding accounts receivable amount to \$90,584:

\$ 85,417 Omochumne Hartnell Water District

\$ 5,167 Direct levy assessments

The above receivables have since been received. Nothing is outstanding.

Cash

The agency began May with a cash balance of \$1,565,749 and ended June with a cash balance of \$1,307,845.

All funds are held at Five-Star Bank and receive a LAIF-equivalent interest rate except for \$60,000 in operating funds that earn 1.25 percent interest. Total interest earned during May and June was \$8,837. The current interest rate on investable funds (money market) is 3.840%.

Account Registers

The tables below show the transaction details in the operating and money market accounts during May and June 2026.

The operating and money market accounts work in conjunction with one another to maintain the desired \$60,000 balance in the operating account. The bank automatically sweeps funds between accounts to maximize investment income.

1010 Cash Accounts: Operating - 5422				
Date	Memo	Payment	Deposit	Reconciliation Status
05/31/2026	Sweep from MM to DDA		500.00	Reconciled
05/31/2026	Fee assessment		74,106.26	Reconciled
05/31/2026	Sweep from MM to DDA		133,444.92	Reconciled
05/31/2026	Sweep from MM to DDA		10.80	Reconciled
05/31/2026	Streamline monthly subscription	500.00		Reconciled
05/31/2026	Sweep from DDA to MM	74,106.26		Reconciled
05/31/2026	QB monthly subscription	75.00		Reconciled
05/31/2026	GEI April technical services	94,666.52		Reconciled
05/31/2026	PKW April legal services	5,208.00		Reconciled
05/31/2026	RGS April management services	3,315.40		Reconciled
05/31/2026	RGS April management services	20,000.00		Reconciled
05/31/2026	TTJ April financial services	10,180.00		Reconciled
05/31/2026	Microsoft monthly subscription	10.80		Reconciled
06/30/2026	Sweep from MM to DDA		444.00	Reconciled
06/30/2026	Sweep from MM to DDA		500.00	Reconciled
06/30/2026	Sweep from MM to DDA		157,695.80	Reconciled
06/30/2026	Sweep from MM to DDA		75.00	Reconciled
06/30/2026	Sweep from MM to DDA		10.80	Reconciled
06/30/2026	UPS Store PO Box annual charge	444.00		Reconciled
06/30/2026	Streamline monthly subscription	500.00		Reconciled
06/30/2026	GEI May technical services	129,519.10		Reconciled
06/30/2026	RGS May management services	2,616.70		Reconciled
06/30/2026	RGS May management services	20,000.00		Reconciled
06/30/2026	TTJ May financial services	5,560.00		Reconciled
06/30/2026	QB monthly subscription	75.00		Reconciled
06/30/2026	Microsoft monthly subscription	10.80		Reconciled

1020 Cash Accounts: Money Market - 5430				
Date	Memo	Payment	Deposit	Reconciliation Status
05/31/2026	Sweep from MM to DDA	500.00		Reconciled
05/31/2026	Sweep from MM to DDA	133,444.92		Reconciled
05/31/2026	Sweep from MM to DDA	10.80		Reconciled
05/31/2026	Sweep from DDA to MM		74,106.26	Reconciled
05/31/2026	Northern Delta GSA fee		38,109.00	Reconciled
05/31/2026	May interest income		4,593.90	Reconciled
06/30/2026	Sloughhouse Resource Conservation District member dues		8,325.00	Reconciled
06/30/2026	Sweep from MM to DDA	444.00		Reconciled
06/30/2026	Sweep from MM to DDA	500.00		Reconciled
06/30/2026	Sweep from MM to DDA	157,695.80		Reconciled
06/30/2026	Sweep from MM to DDA	75.00		Reconciled
06/30/2026	Sweep from MM to DDA	10.80		Reconciled
06/30/2026	Interest income June		4,243.96	Reconciled