



OLYMPIC VALLEY PUBLIC SERVICE DISTRICT
REVENUES & EXPENDITURES
 July 31, 2025



Exhibit D-4
2 Pages

CAPITAL RESERVES OPERATIONS

	YTD Actual Jul-25	YTD Budget Jul-25	Over/ (under) to Budget	Annual Budget	Remaining Budget	YTD % to Budget	YTD Prior Yr Jul-24	Over/ (under) to Prior Yr
Connection Fees	120	2,925	(2,805)	35,100	34,980	0.3%	-	120
Placer Cty Tax	2,181	-	2,181	51,072,982	51,070,801	0.0%	3,110	(929)
HOPTR	-	2,128	(2,128)	25,540	25,540	0.0%	-	-
Interest	33,760	25,917	7,843	311,005	277,245	10.9%	31,925	1,835
Grants	-	-	-	-	-	0.0%	-	-
Total Revenue	36,061	30,970	5,090	51,444,627	51,408,566	0.1%	35,035	1,025
Transfers to Utility and Fire	420,132	391,000	29,132	4,692,000	4,271,868	9.0%	391,000	29,132
Capital Reserve Expenditures	-	85,143	(85,143)	85,143	85,143	0.0%	-	-
Total Expenses	420,132	476,143	(56,011)	4,777,143	4,357,011	8.8%	391,000	29,132
Net Surplus (Deficit)	(384,071)	(445,173)	61,102	46,667,484	47,051,555		(355,965)	(28,106)

8.3% of the Budgeted Year Expended

Highlights

- Transfers to Utility and Fire relate to budgeted tax revenue allocated to each department.
- Capital Reserve Expenditures relate to fees from Placer County to administer Ad Valorem revenues.
- There were zero new connections during the month of July.



OLYMPIC VALLEY PUBLIC SERVICE DISTRICT
CAPITAL RESERVES
BALANCE SHEET
July 31, 2025



	Balance Jul-25	Balance Jun-25	Change Prior Month	Balance Jul-24	Change Prior Year
ASSETS					
Current Assets					
Cash	10,973,811	12,411,556	(1,437,745)	9,707,554	1,266,257
Accounts Receivable	15,841	39,171	(23,329)	9,747	6,094
Prepaid Expenses	-	-	-	-	-
Total Current Assets	10,989,652	12,450,726	(1,461,074)	9,717,301	1,272,351
Noncurrent Assets					
Open Projects	-	-	-	-	-
Property, Plant, & Equipment	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-
Lease Receivable	-	-	-	-	-
Intercompany	282,055	(794,948)	1,077,003	901,271	(619,216)
Total Noncurrent Assets	282,055	(794,948)	1,077,003	901,271	(619,216)
Deferred Outflows					
Deferred Outflows - Pension	-	-	-	-	-
Deferred Outflows - OPEB	-	-	-	-	-
Total Deferred Outflows	-	-	-	-	-
Total Assets	11,271,707	11,655,778	(384,071)	10,618,573	653,134
LIABILITIES					
Current Liabilities					
Accounts Payable	-	-	-	-	-
Accrued Expenses	-	-	-	-	-
Payroll Liabilities	-	-	-	-	-
Customer Deposits	-	-	-	-	-
Current Portion-LT Debt	-	-	-	-	-
Total Current Liabilities	-	-	-	-	-
Long-Term Liabilities					
Building & Land Loans	-	-	-	-	-
PERS LT Liability	-	-	-	-	-
Other Post Employment Benefits	-	-	-	-	-
Total LT Liabilities	-	-	-	-	-
Deferred Inflows					
Deferred Inflows - Pension	-	-	-	-	-
Deferred Inflows - OPEB	-	-	-	-	-
Total Deferred Inflows	-	-	-	-	-
Total Liabilities	-	-	-	-	-
NET POSITION					
Investment in Capital Assets	681,241	-	681,241	-	681,241
Water Capital	1,051,293	1,051,293	-	1,051,293	-
Sewer Capital	465,266	465,266	-	465,266	-
Fire Capital	209,996	209,996	-	209,996	-
Water Reserves	2,805,695	2,805,695	-	2,805,695	-
Sewer Reserves	4,232,258	4,232,258	-	4,232,258	-
Garbage Reserves	136,705	136,705	-	136,705	-
Fire Reserves	1,945,990	1,945,990	-	1,945,990	-
Bike Trail Snow Removal Reserves	127,333	127,333	-	127,333	-
Current Year Net Income	(384,071)	681,241	(1,065,311)	(355,965)	(28,106)
Total Net Position	11,271,707	11,655,778	(384,071)	10,618,573	653,134
Total Liabilities and Net Position	11,271,707	11,655,778	(384,071)	10,618,573	653,134