Exhibit D-4
2 Pages

OLYMPIC VALLEY PUBLIC SERVICE DISTRICT
REVENUES & EXPENDITURES
June 30, 2026

CAPITAL RESERVES OPERATIONS

	YTD Actual Jun-26	YTD Budget Jun-26	Over/ (under) to Budget	Annual Budget	Remaining Budget	YTD % to Budget	YTD Prior Yr Jun-25	Over/ (under) to Prior Yr
Connection Fees	$ 42,314	$ 35,100	$ 7,214	$ 35,100	$ (7,214)	120.6%	$ 7,212	$ 35,102
Placer Cty Tax	5,328,181	5,107,982	220,199	5,107,982	(220,199)	104.3%	4,985,250	342,931
HOPTR	24,353	25,540	(1,187)	25,540	1,187	95.4%	24,272	81
Interest	468,350	311,005	157,345	311,005	(157,345)	150.6%	442,748	25,602
Grants	-	-	-	-	-	0.0%	-	-
Total Revenue	**5,863,198**	**5,479,627**	**383,571**	**5,479,627**	**(383,571)**	**107.0%**	**5,459,483**	**403,716**
Transfers to Utility and Fire	5,041,579	5,041,579	(0)	5,041,579	0	100.0%	5,367,132	(325,553)
Capital Reserve Expenditures	100,416	91,944	8,472	91,944	(8,472)	109.2%	92,350	8,066
Total Expenses	**5,141,995**	**5,133,523**	**8,472**	**5,133,523**	**(8,472)**	**100.2%**	**5,459,483**	**(317,487)**
Net Surplus (Deficit)	**721,203**	**346,104**	**375,099**	**346,104**	**(375,099)**		**-**	**721,203**
	100.0%	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 June.
-The District has received the Estimated Allocation of Property Taxes for Fiscal Year 2026, also known as the "September Surprise".
-The total anticipated tax revenue, less any fees from the county is estimated to be $5,267,000.
-This is an increase over the prior year actual revenue received by $349,000 or 7%. It is $225,000 greater than the budgeted amount.

OLYMPIC VALLEY PUBLIC SERVICE DISTRICT

CAPITAL RESERVES

BALANCE SHEET

June 30, 2026

	Balance Jun-26	Balance May-26	Change Prior Month	Balance Jun-25	Change Prior Year
ASSETS					
Current Assets					
Cash	12,738,950	13,461,941	(722,990)	12,411,556	327,395
Accounts Receivable	34,959	-	34,959	33,062	1,897
Prepaid Expenses	-	-	-	-	-
Total Current Assets	**12,773,910**	**13,461,941**	**(688,031)**	**12,444,618**	**329,292**
Noncurrent Assets					
Open Projects	-	-	-	-	-
Property, Plant, & Equipment	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-
Lease Receivable	-	-	-	-	-
Intercompany	(318,247)	(902,509)	584,262	(710,158)	391,911
Total Noncurrent Assets	**(318,247)**	**(902,509)**	**584,262**	**(710,158)**	**391,911**
Deferred Outflows					
Deferred Outflows - Pension	-	-	-	-	-
Deferred Outflows - OPEB	-	-	-	-	-
Total Deferred Outflows	**-**	**-**	**-**	**-**	**-**
Total Assets	**12,455,663**	**12,559,431**	**(103,768)**	**11,734,460**	**721,203**
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	-	-	-	-	-
Water Capital	623,046	623,046	-	623,046	-
Sewer Capital	484,748	484,748	-	484,748	-
Fire Capital	100,468	100,468	-	100,468	-
Water Reserves	3,082,720	3,082,720	-	3,082,720	-
Sewer Reserves	4,845,138	4,845,138	-	4,845,138	-
Garbage Reserves	143,246	143,246	-	143,246	-
Fire Reserves	2,299,985	2,299,985	-	2,299,985	-
Bike Trail Snow Removal Reserves	155,109	155,109	-	155,109	-
Current Year Net Income	721,203	824,971	(103,768)	-	721,203
Total Net Position	**12,455,663**	**12,559,431**	**(103,768)**	**11,734,460**	**721,203**
Total Liabilities and Net Position	**12,455,663**	**12,559,431**	**(103,768)**	**11,734,460**	**721,203**