

## Attachment A

**EASTERN SIERRA COUNCIL OF GOVERNMENTS  
JOINT POWERS AUTHORITY**

## Balance Sheet

Governmental Funds - General Fund

As of June 30, 2023 and 2024

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash held in Mono County Investment Pool	\$ 209,441	\$ 434,823
Due from other governments	221,346	319,460
<b>Total Assets</b>	<u>\$ 430,787</u>	<u>\$ 754,283</u>
<b>Liabilities</b>		
Accounts Payable	<u>\$ 351,968</u>	<u>\$ 260,700</u>
<b>Total Liabilities</b>	<u>351,968</u>	<u>260,700</u>
<b>Deferred Inflows of Resources</b>		
Unavailable revenues	<u>-</u>	<u>-</u>
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>
<b>Fund Balance</b>		
Restricted for revolving line of credit	-	500,000
Unassigned	<u>78,819</u>	<u>(6,417)</u>
<b>Total Fund Balance</b>	<u>78,819</u>	<u>493,583</u>
<b>Total Liabilities, Deferre Inflows of Resources, and Fund Balance</b>	<u>\$ 430,787</u>	<u>\$ 754,283</u>

*Unaudited*

## Attachment A

**EASTERN SIERRA COUNCIL OF GOVERNMENTS  
JOINT POWERS AUTHORITY**

Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds - General Fund  
For the Years Ended June 30, 2024 and 2023

	2024	2023
<b>Revenues</b>		
Member contributions	\$ 100,000	\$ 100,000
Grant revenues	1,575,207	844,799
Interest earnings	3,746	13,703
	<u>1,678,953</u>	<u>958,502</u>
<b>Expenditures</b>		
Insurance	3,516	2,978
Office	27	324
Services		
Clerical	20,000	20,000
Administrative staff	132,665	59,538
Financial	5,000	5,000
Legal	4,998	7,497
Website design services	-	7,020
Webhosting	766	266
Grant contractors	1,426,273	951,117
Publications and legal notices	97	251
Travel and training	375	-
Special Department	-	490
	<u>1,593,717</u>	<u>1,054,481</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	85,236	(95,979)
<b>Other Financing Sources (Uses)</b>		
Repayment to revolving line of credit	(500,000)	-
	<u>(500,000)</u>	<u>-</u>
Net Change in Fund Balance	(414,764)	(95,979)
Fund Balance, Beginning of the Year	<u>493,583</u>	<u>589,562</u>
Fund Balance, End of the Year	<u>\$ 78,819</u>	<u>\$ 493,583</u>

## Attachment A

**EASTERN SIERRA COUNCIL OF GOVERNMENTS  
JOINT POWERS AUTHORITY**

Budget Comparison Schedule  
General Fund  
For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues and other sources</b>				
Member contributions	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Grant revenues	1,620,000	1,620,000	1,575,207	(44,793)
Interest earnings	-	-	3,746	3,746
<b>Total Revenues</b>	<u>1,720,000</u>	<u>1,720,000</u>	<u>1,678,953</u>	<u>(41,047)</u>
<b>Expenditures and other uses</b>				
Insurance	4,000	4,000	3,516	484
Office	500	500	27	473
Services				
Clerical	20,000	20,000	20,000	-
Executive Director	225,000	225,000	132,665	92,335
Financial	5,000	5,000	5,000	-
Legal	10,000	10,000	4,998	5,002
Website design services	-	-	-	-
Webhosting	1,000	1,000	766	234
Grant contractors	1,415,000	1,415,000	1,426,273	(11,273)
Audit	10,000	10,000	-	10,000
Publications & legal notices	500	500	97	403
Travel & training	-	-	375	(375)
Contingency	29,000	29,000	-	29,000
<b>Total Expenditures</b>	<u>1,720,000</u>	<u>1,720,000</u>	<u>1,593,717</u>	<u>126,283</u>
Net Change in Fund Balance	-	-	85,236	85,236
Fund Balance, Beginning of the Year	<u>-</u>	<u>-</u>	<u>(6,417)</u>	<u>(6,417)</u>
Fund Balance, End of the Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,819</u>	<u>\$ 78,819</u>

*Unaudited*