

# Olivehurst Public Utility District



## Agenda Item Staff Report

**Meeting Date: June 20, 2019**

### **Item description/summary:**

**June 6, 2019 Revenue and Expenditures - Budget Year 2018-19.** The attached June 6 Revenue and Expenditures show annual budget, actual current month, actual year-to-date, budget percent expended, budget amounts remaining and prior year annual budget.

### **Fiscal Analysis:**

This report reflects budget transfers authorized by the General Manager and within the scope of the budget transfer policy approved by the Board June 15, 2017 and Board approved budget amendments.

### **Employee Feedback**

### **Sample Motion:**

Information only.

Prepared by:

Karin Helvey, Financial Manager



## **Olivehurst Public Utility District**

### **June 6, 2019 Revenues and Expenditures Amended Budget to Actual**

**OLIVEHURST PUBLIC UTILITY DISTRICT**

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00 (Administration)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.41100.00.0	CFD 2002-1 ADMIN REVENUE	10,000	\$ -	12,353	124%	(2,353)	\$ 22,800	
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,069	-	11,720	145%	(3,651)	\$ 3,500	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	1,442	637	1,993	138%	(551)	\$ -	
11.45500.00.0	INTEREST EARNED	20,000	2,123	81,853	409%	(61,853)	\$ 16,800	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,070,863		774,558	72%	296,305	\$ 1,084,725	
<b>Administration</b>	<b>Total Revenues</b>	<b>\$ 1,110,374</b>	<b>\$ 2,760</b>	<b>\$ 882,477</b>		<b>\$ 227,897</b>	<b>\$ 1,127,825</b>	
11.59101.00.0	SALARIES - GENERAL	581,852	25,096	579,992	100%	1,860	\$ 582,000	
11.59110.00.0	SALARIES OT - GENERAL	4,000	-	3,402	85%	598	\$ 4,000	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,800	-	176	3%	5,624	\$ 4,750	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	-	-	119	0%	(119)	\$ -	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	19,068	-	7,379	39%	11,689	\$ 15,000	
11.59303.00.0	GAS AND OIL - GENERAL	700	-	482	69%	218	\$ 500	
11.59304.00.0	FEES & DUES - GENERAL	9,000	-	8,469	94%	531	\$ 9,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,365	-	8,104	78%	2,261	\$ 8,500	Telcom Maintenance Contract 17
11.59306.00.0	OUTSIDE SERVICES - GENERAL	87,000	-	40,703	47%	46,297	\$ 108,600	
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	-	-	0%	1,000	\$ 1,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	2,650	-	1,987	75%	663	\$ 500	Training GM 9
11.59313.00.0	UNEMPLOYMENT - GENERAL	1,000	-	-	0%	1,000	\$ 3,250	
11.59314.00.0	ELECTION EXPENSE - GENERAL	25,000	-	11,439	46%	13,561	\$ -	
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	3,000	-	934	31%	2,066	\$ 5,750	
11.59320.00.0	POSTAGE & SHIPPING	2,000	-	611	31%	1,389	\$ 2,000	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	4,606	-	4,606	100%	-	\$ 5,242	Addtl. Premium 14
11.59404.00.0	COMPUTER SERVICES - GENERAL	35,000	1,604	27,434	78%	7,566	\$ 30,000	
11.59405.00.0	LEGAL FEES - GENERAL	50,000	-	37,517	75%	12,483	\$ 50,000	10
11.59425.00.0	SECURITY - GENERAL	2,000	-	1,715	86%	285	\$ 1,800	
11.59501.00.0	PAYROLL TAXES - GENERAL	48,797	1,877	46,911	96%	1,886	\$ 40,765	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	234,818	3,132	177,952	76%	56,866	\$ 188,467	
11.59504.00.0	CAFETERIA PLAN ADMIN EXPENSE - GENERAL	-	-	-	0%	-	\$ -	
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	-	-	0%	250	\$ 250	
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	-	-	0%	500	\$ 650	
11.59600.00.0	CAPITAL OUTLAY - GENERAL	121,000	-	115,590	96%	5,410	\$ 20,000	Office Remodel
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	900	36%	1,600	\$ 2,500	

00 (Administration)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,500	-	9	1%	1,491	\$ 2,000	
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	-	3,500	100%	-	\$ 3,500	
<b>Administration</b>	<b>Total Expenditures</b>	<b>\$ 1,256,906</b>	<b>\$ 31,709</b>	<b>\$ 1,079,929</b>		<b>\$ 176,977</b>	<b>\$ 1,090,025</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ (146,532)</b>	<b>\$ (28,949)</b>	<b>\$ (197,452)</b>			<b>\$ 37,800</b>	
	Cash Reserves	\$ 146,532						
	Reserve: Server & Software Replacment							
	Reserve: Admin. Building							
		<b>\$ -</b>						

01 (POOL)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
<b>Revenues</b>								
11.45100.01.0	POOL ADMISSION	5,383		3,752	70%	1,631	13,000	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	0%	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL	20,000	-	14,403	72%	5,597		Applied to prior year's pool
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	15,000	-	5,000	33%	10,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	6,500	-	3,965	61%	2,535	6,500	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	-	-	
<b>01 (POOL)</b>	<b>Total Revenues</b>	<b>46,883</b>	<b>-</b>	<b>27,119</b>		<b>19,764</b>	<b>19,500</b>	
<b>Expenditures</b>								
11.59101.01.0	SALARIES - POOL	4,000		3,309				
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	4,000	-	1,435	36%	2,565	4,000	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	0%	-	100	
11.59305.01.0	UTILITIES & PHONE - POOL	7,500	-	4,790	64%	2,710	7,500	
11.59306.01.0	OUTSIDE SERVICES - POOL	22,000	-	26,546	121%	(4,546)	30,000	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	154	-	-	0%	154	500	
11.59308.01.0	CHEMICALS	2,000	-	1,780	89%	220	2,000	
11.59312.01.0	TRAINING & EDUCATION - POOL	600	-	628	105%	(28)	600	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	150	-	-	0%	150	150	
11.59317.01.0	WATER/SEWER - POOL	900	-	858	95%	42	250	
11.59401.01.0	GENERAL INSURANCE - POOL	1,685	-	-	0%	1,685	1,500	Fully Paid
11.59405.01.0	LEGAL FEES - POOL	-	-	-	0%	-	-	
11.59501.01.0	PAYROLL TAXES - POOL	552	2	476	86%	76	511	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	100	4	24	24%	76	189	
11.59505.01.0	EMPLOYMENT COSTS - POOL	100	-	-	0%	100	100	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	500	-	37	0	463	500	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	-	-	-	-	-	-	
<b>01 (POOL)</b>	<b>Total Expenditures</b>	<b>44,241</b>	<b>-</b>	<b>39,883</b>		<b>-</b>	<b>-</b>	
<b>Excess of Revenues over Expenditures</b>		<b>2,642</b>	<b>-</b>	<b>(12,764)</b>		<b>19,764</b>	<b>19,500</b>	
	Depreciation	(2,642)						
	Transfer from Other Departments June 2019			8,900				
		<b>0</b>		<b>(3,864)</b>				

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

6/6/19

02 (PARKS)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
<b>Revenues</b>								
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	64,000	-	64,000	100%	-	-	Insurance Proceeds Johnson Park
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	50	-	100	200%	(50)	200	
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	-	-	-	0%	-	-	
11.45420.02.0	WATER TOWER RENTALS	35,000	-	39,948	114%	(4,948)	35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	-	(220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	2,100	-	1,741	83%	359	2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	67,000	-	43,214	64%	23,786	67,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-	-	
<b>02 (PARKS)</b>	<b>Total Revenues</b>	<b>168,150</b>	<b>-</b>	<b>149,002</b>		<b>19,148</b>	<b>104,080</b>	
<b>Expenditures</b>								
11.59101.02.0	SALARIES - PARK	10,044	274	8,218	82%	1,826	10,186	3
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	16,656	339	11,618	70%	5,038	11,607	
11.59110.02.0	SALARIES OT - PARK	173	0	226	131%	(53)	-	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	7,504	0	4,481	60%	3,023	13,500	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	-	-	-	0%	-	-	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARK	100	-	47	47%	53	100	
11.59303.02.0	GAS & OIL - PARKS	800	-	562	70%	238	800	
11.59304.02.0	FEES & DUES - PARKS	-	-	-	0%	-	-	
11.59305.02.0	UTILITIES & PHONE - PARK	550	-	561	102%	(11)	550	
11.59306.02.0	OUTSIDE SERVICES - PARKS	13,500	-	11,777	87%	1,723	10,000	\$3,500 Tree Trimming Johnson Park
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	-	-	161	0%	(161)	-	
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	199	50%	201	400	
11.59309.02.0	SMALL TOOLS - PARKS	1,040	-	79	8%	961	100	3
11.59310.02.0	UNIFORMS - PARKS	100	-	50	50%	50	75	
11.59312.02.0	TRAINING & EDUCATION - PARKS	25	-	9	35%	16	25	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	-	132	53%	118	250	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	25,000	-	16,098	64%	8,902	23,000	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	1	0%	(1)	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	150	-	121	81%	29	120	
11.59401.02.0	GENERAL INSURANCE - PARKS	2,468	-	1,949	79%	519	3,370	Fully Paid
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	2,147	-	708	33%	1,439	818	Addtl. Premium

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

6/6/19

02 (PARKS)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHUR	100	4	46	46%	54	100	
11.59405.02.0	LEGAL FEES - PARKS	600	-	-	0%	600	600	
11.59501.02.0	PAYROLL TAXES - PARKS	448	20	698	156%	250-	511	5
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	2,310	35	1,731	75%	579	3,280	5
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	2	2%	98	100	
11.59600.02.0	CAPITAL OUTLAY - PARKS	2,060	-	2,060	100%	0	-	JD Tractor OH Share
11.59700.02.0	RENTS & LEASES - PARKS	-	-	-	0%	-	-	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	72,996	-	64,026	88%	8,970	-	Play structure Johnson Park; Fall Bark
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	800	3	232	29%	568	1,100	
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	-	-	-	0%	-	-	
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	5,000	-	5,000	100%	-	5,000	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PA	-	-	-	0%	-	-	
<b>02 (PARKS)</b>	<b>Total Expenditures</b>	<b>165,321</b>	<b>\$ 673</b>	<b>\$ 130,792</b>		<b>\$ 34,529</b>	<b>\$ 85,592</b>	
	<b>Excess of Revenues over Expenditures</b>	<b>2,829</b>	<b>\$ (673)</b>	<b>\$ 18,210</b>		<b>\$ (15,381)</b>	<b>\$ 18,488</b>	
	Cash Reserves	-						
	Transfers-Out							
	Reserve:	(2,829)						
		<u>\$ -</u>						



03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
<b>Revenues</b>							
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	30	-	-	0%	30	-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	-	1,375	138%	375-	1,000
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	0	(3,000)
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	570,000	-	333,163	58%	236,837	550,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	-	-	-	0%	0	250,000
11.49500.03.0	GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PARK	-	-	-	0%	0	-
<b>03 (CSA 66 PARKS)</b>	<b>Total Revenues</b>	<b>571,030</b>	<b>-</b>	<b>334,538</b>		<b>236,492</b>	<b>798,000</b>
<b>Expenditures</b>							
11.59101.03.0	SALARIES - CSA 66 PARKS	81,801	3,222	79,844	98%	1,957	81,884
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	37,480	815	27,110	72%	10,370	27,877
11.59110.03.0	SALARIES OT - CSA 66 PARKS	2,162	-	204	9%	1,958	300
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	12,796	-	12,783	100%	13	23,500
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	150	-	-	0%	150	150
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	600	-	126	21%	474	600
11.59303.03.0	GAS & OIL - CSA 66 PARKS	8,000	-	6,458	81%	1,542	9,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	350	-	312	89%	38	750
11.59305.03.0	UTILITIES & PHONE	15,000	-	11,969	80%	3,031	22,500
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	120,000	-	90,071	75%	29,929	120,000
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	150	-	129	86%	21	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,500	-	1,991	57%	1,509	3,500
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	1,500	-	1,291	86%	209	700
11.59310.03.0	UNIFORMS - CSA 66 PARKS	800	-	579	72%	221	800
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	150	-	100	67%	50	150
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PAR	2,500	-	1,779	71%	721	2,500
11.59316.03.0	PARK DEVELOPMENT ADMIN EXPENSE	-	-	-	0%	0	-
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	50,000	-	31,468	63%	18,532	50,000
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	36	-	7	19%	29	-
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	3,150	-	1,712	54%	1,438	3,500
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	13,641	-	13,641	100%	0	8,430 Fully Paid
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	9,127	-	7,289	80%	1,838	8,560 Addtl. Premium
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	1,700	40	530	31%	1,170	1,500
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,925	-	1,100	57%	825	8,000 YCOE Plumas Lake Preschool Agreement \$925
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	6,842	243	6,657	97%	185	5,882
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	16,869	411	13,885	82%	2,984	13,962
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	97	97%	3	500
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	22,689	-	22,689	100%	0	23,000 JD Tractor CSA Share
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS	500	-	-	0%	500	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	19,600	-	468	2%	19,132	100 Fall Bark
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	7,000	29	6,316	90%	684	4,200
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	-	-	-	0%	0	-
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	-	80,000	100%	0	80,000

03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PARK	2,000	-	1,092	55%	908	2,000
<b>03 (CSA 66 PARKS)</b>	<b>Total Expenditures</b>	<b>522,118</b>	<b>4,761</b>	<b>421,696</b>		<b>100,422</b>	<b>504,445</b>
<b>Excess of Revenues over Expenditures for Report</b>		<b>48,912</b>	<b>(4,761)</b>	<b>(87,158)</b>		<b>136,070</b>	
		-					
	Transfer-Out: Maintenance of Future Park Sites	-					
	Transfer-Out: Capital Asset Repair	(48,912)					
		-					

04 (YOUTH CTR)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
<b>Revenues</b>								
11.45200.04.0	YCB RENTAL INCOME	2,550	\$ -	1,750	69%	800	2,200	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	1,600	\$ -	-	0%	1,600	1,600	
<b>04 (YOUTH CTR)</b>	<b>Total Revenues</b>	<b>4,150</b>	<b>\$ -</b>	<b>1,750</b>		<b>2,400</b>	<b>3,800</b>	
<b>Expenditures</b>								
11.59305.04.0	UTILITIES & PHONE - YCB	4,150	\$ -	4,422	107%	272-	3,800	
11.59306.04.0	OUTSIDE SERVICES - YCB	-	\$ -	-	0%	0	-	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	\$ -	-	0%	0	-	
<b>04 (YOUTH CTR)</b>	<b>Total Expenditures</b>	<b>4,150</b>	<b>\$ -</b>	<b>4,422</b>		<b>272-</b>	<b>3,800</b>	
<b>Excess of Revenues over Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>(2,672)</b>		<b>2,672</b>	<b>-</b>	
<b>05 (LIGHTING)</b>								
<b>Revenues</b>								
11.45440.05.0	STREET LIGHTING DISTRICT ASSESMEN	-	\$ -	-	0%	0	-	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	-	\$ -	40,230	0%	40,230-	55,000	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	63,000	\$ -	-	0%	63,000	2,500	
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	\$ -	-	0%	0	-	
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTI	-	\$ -	-	0%	0	-	
<b>05 (LIGHTING)</b>	<b>Total Revenues</b>	<b>63,000</b>	<b>\$ -</b>	<b>40,230</b>		<b>22,770</b>	<b>57,500</b>	
<b>Expenditures</b>								
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	-	\$ -	-	0%	0	57,500	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	57,500	\$ -	49,430	86%	8,070	59,026	
<b>05 (LIGHTING)</b>	<b>Total Expenditures</b>	<b>57,500</b>	<b>\$ -</b>	<b>\$ 49,430</b>			<b>116,526</b>	
<b>Excess of Revenues over Expenditures</b>		<b>5,500</b>	<b>\$ -</b>	<b>\$ (9,200)</b>			<b>(59,026)</b>	
	Cash Reserve	(5,500)						
	Transfer to Pool 01							
		<b>\$ -</b>					<b>\$ -</b>	

Olivehurst Public Utility District

General Fund 11  
09 & 10 (Fire)

Period Ending

06/06/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
<b>Revenues</b>								
11.45103.09.0	FIRE MISC REVENUE	23,459	-	66,493	283%	(43,034)	-	
11.45400.09.0	FIRE MITIGATION FEES REVENUE	9,410	-	29,548	314%	(20,138)	4,000	
11.45403.09.0	STRIKE TEAM REVENUE	200,000	-	298,653	149%	(98,653)	314,160	
11.45410.09.0	BURN PERMITS & COST RECOVERY	800	-	2,478	310%	(1,678)	800	
11.45411.09.0	WEED ABATEMENT - RESIDENT REIMBURSEMEI	-	-	-	0%	-	-	
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%	15,000	12,000	
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	2,257	50%	2,243	4,500	
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	24,000	-	13,780	57%	10,220	24,000	
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	-	2,263	108%	(163)	3,000	
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	385,000	-	241,992	63%	143,008	365,000	
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,500	-	-	0%	15,500	15,500	
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	99,750	-	62,775	63%	36,975	95,000	
<b>Total Revenues</b>	<b>09 (FIRE DEPARTMENT)</b>	<b>779,519</b>	<b>-</b>	<b>720,240</b>		<b>102,314</b>	<b>742,960</b>	
<b>Expenditures</b>								
11.59101.09.0	SALARIES - FIRE DEPT	232,600	9,994	199,585	86%	33,015	183,000	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	42,835	2,017	30,982	72%	11,852	68,988	
11.59110.09.0	SALARIES OT - FIRE DEPT	30,900	983	46,182	149%	(15,282)	60,000	
11.59111.09.0	SALARIES - FIRE DEPT VOL	26,000	1,999	30,014	115%	(4,014)	26,000	
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	120,000	-	183,896	153%	(63,896)	120,000	State Reimb.
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	13,000	-	5,361	41%	7,639	13,000	
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	25,000	-	22,967	92%	2,033	-	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	2,500	-	2,224	89%	276	2,000	
11.59303.09.0	GAS & OIL - FIRE DEPT	16,000	-	12,424	78%	3,576	11,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	-	-	0%	300	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	10,000	-	9,933	99%	67	10,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	-	25,164	101%	(164)	55,000	
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	77	10%	673	750	
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	265	53%	235	400	
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	-	2,231	45%	2,769	5,000	
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	40	4%	960	1,000	
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	5,000	-	3,679	74%	1,321	5,000	
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	5,000	-	7,271	145%	(2,271)	1,000	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	1,500	-	795	53%	705	1,500	
11.59318.09.0	WEED ABATEMENT EXPENSE	500	-	303	61%	197	500	
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	2,000	-	2,700	135%	(700)	2,000	Budget Transfer Apr 2019
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	200	-	-	0%	200	200	
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	50	-	15	31%	35	50	
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	3,897	-	4,589	118%	(692)	17,500	Fully Paid

Olivehurst Public Utility District

General Fund 11  
09 & 10 (Fire)

Period Ending

06/06/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET		
11.59402.09.0	WORKERS' COMP - FIRE DEPT	36,617	-	36,618	100%	(1)	37,300	Addtl. Premium	14
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	500	-	-	0%	500	500		
11.59404.09.0	COMPUTER SERVICES - FIRE	6,000	557	6,719	112%	(719)	3,000		6
11.59405.09.0	LEGAL FEES - FIRE	20,000	-	1,700	9%	18,300	40,000		
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	43,318	1,066	41,388	96%	1,930	29,759		12
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	119,488	988	63,183	53%	56,305	88,530		
11.59505.09.0	EMPLOYMENT COSTS - FIRE	1,500	-	1,017	68%	483	1,500		
11.59600.09.0	CAPITAL OUTLAY	30,000	-	14,329	48%	15,671	-	Equipment Theft- Engine 314, Turnout Gear	7
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	1,000	-	522	52%	478			
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	10,000	-	6,374	64%	3,626	14,000		
11.59806.09.0	FIRE EQUIPMENT	15,000	-	13,130	88%	1,870	113,000		
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,118	13,118	13,118	100%	-	13,118		
<b>Total Expenditures</b>		<b>866,073</b>	<b>30,722</b>	<b>788,797</b>		<b>77,276</b>	<b>924,895</b>		
	<b>Excess of Revenues over Expenditures</b>	<b>(86,554)</b>	<b>(30,722)</b>	<b>(68,557)</b>		<b>25,038</b>	<b>(181,935)</b>		
	Cash Reserve	<b>104,957</b>							
	Fire Engine Loan Payment to Administration	(18,403)							
	Reserve Transfer: Future Unemployment								
	Reserve Transfer: Equipment								
		<b>0</b>							

10 (FIRE DEPARTMENT) SAFER Grant

*Expended*

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
<b>Revenues</b>							
12.41100.00.0	SALES - RESIDENTIAL - WATER	2,813,983	251,159	2,845,457	101%	(31,474)	2,500,000
12.41200.00.0	SALES - BUSINESSES - WATER	10,000	977	12,331	123%	(2,331)	10,000
12.41350.00.0	DROUGHT SURCHARGE						-
12.42300.00.0	PENALTY FEES - WATER	15,000	1,042	20,400	136%	(5,400)	15,000
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER						-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	45,000	4,530	48,636	108%	(3,636)	45,000
12.42550.00.0	BACKFLOW DEVICE REVENUE	2,500	0	3,360	134%	(860)	2,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,500	0	3,032	87%	468	3,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	500	349	1,666	333%	(1,166)	500
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	0	1,950	98%	50	6,000
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	0	-	0%	(5,000)	(4,500)
12.45500.00.0	INTEREST EARNED OPERATING - WATER	1,000	0	14,006	1401%	(13,006)	-
12.45700.00.0	INSPECTION REVENUE - WATER	15,400	0	28,300.00	184%	(12,900)	-
<b>Water (12)</b>	<b>Total Revenues</b>	<b>2,903,883</b>	<b>\$ 258,056</b>	<b>\$ 2,979,139</b>		<b>\$ (75,256)</b>	<b>2,578,000</b>
<b>Expenditures</b>							
12.59101.00.0	SALARIES - WATER	517,456	20,784	505,597	98%	11,859	485,493
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	481,888	14,110	348,551	72%	133,337	488,126
12.59110.00.0	SALARIES OT - WATER	21,181	481	15,323	72%	5,858	13,000
12.59200.00.0	WATER METERS AND SUPPLIES	85,000	-	88,529	104%	(3,529)	85,000
							instructions from Department Manager
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	92,600	-	60,421	65%	32,179	110,000
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	-	3,167	90%	334	3,500
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	-	714	24%	2,286	2,500
12.59303.00.0	GAS & OIL - WATER	19,000	-	15,915	84%	3,085	13,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	40,000	-	35,459	89%	4,541	36,735
12.59305.00.0	UTILITIES & PHONE - WATER	550,000	-	472,921	86%	77,079	550,000
12.59306.00.0	OUTSIDE SERVICES - WATER	120,500	-	65,215	54%	55,285	120,500
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,000	-	566	57%	434	1,000
12.59308.00.0	LAB SUPPLIES	3,000	-	1,861	62%	1,139	3,000
12.59309.00.0	SMALL TOOLS - WATER	2,500	-	1,273	51%	1,227	2,500
12.59310.00.0	UNIFORMS - WATER	5,500	-	4,114	75%	1,386	5,250
12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	-	955	48%	1,045	2,500
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,500	-	3,640	81%	860	4,500
12.59316.00.0	CHLORINE EXPENSE	79,000	-	74,470	94%	4,530	79,000
12.59320.00.0	POSTAGE & SHIPPING - WATER	19,500	-	17,822	91%	1,678	18,000
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	1,539	62%	961	2,100
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-	-

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	-	20,160	81%	4,841	25,000	
12.59401.00.0	GENERAL INSURANCE - WATER	42,872	-	42,872	100%	-	42,000	Fully Paid
12.59402.00.0	WORKERS' COMP - WATER	37,999	-	30,366	80%	7,633	32,000	Addtl. Premium <sup>14</sup>
12.59404.00.0	COMPUTER SERVICES	13,000	534	11,405	88%	1,595	11,000	
12.59405.00.0	LEGAL FEES - WATER	15,000	-	3,161	21%	11,839	19,134	
12.59425.00.0	SECURITY - WATER	13,000	-	12,347	95%	653	12,000	
12.59501.00.0	PAYROLL TAXES - WATER	46,584	1,604	44,222	95%	2,362	35,036	
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	239,811	2,565	182,862	76%	56,949	148,646	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	218	22%	782	780	
12.59600.00.0	CAPITAL OUTLAY - WATER	45,000	-	8,999	20%	36,001	-	
12.59650.00.0	RAISING IRON - WATER	60,000	-	5,200	9%	54,800	15,230	
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	13,900	-	1,925	14%	11,975	3,100	
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	20,000	-	15,552	78%	4,448	17,000	
12.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	-	-	
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	185	74%	65	250	
12.59903.00.0	MISCELLANEOUS EXP - WATER	5,212	-	5,212	100%	(0)	-	Refund for incorrect water uage charges 2009-current <sup>11</sup>
12.59950.00.0	OUTLAY (REFUND) OF WATER CAPACITY FEES	-	-	-	0%	-	-	
12.59952.00.0	CONSERVATION EXPENSES	5,000	-	4,264	85%	736	-	
12.65103.28.0	INTEREST/LONG TRM/(FHMA BOND)	-	-	-	0%	-	-	
12.65103.37.0	WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-	70,637	
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-	100,000	
<b>Water (12)</b>	<b>Total Expenditures</b>	<b>2,807,890</b>	<b>\$ 40,078</b>	<b>\$ 2,277,637</b>			<b>2,557,518</b>	
	<b>Excess of Revenues over Expenditures for Report</b>	<b>95,994</b>	<b>\$ 217,978</b>	<b>\$ 701,501</b>			<b>20,482</b>	
		(95,994)						
	Reserve: Capital Facilities	-						
	<b>Surplus(Deficit)</b>	<b>(0)</b>						

Olivehurst Public Utility District

Waste Water (13)

Period Ending

06/06/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
<b>Revenues</b>							
13.41100.00.0	SALES - RESIDENTIAL - SEWER	3,264,000	263,552	3,344,158	102%	80,158-	3,100,000
13.41210.00.0	SALES - ADA SEWER	58,625	-	39,763	68%	18,862	58,625
13.42300.00.0	PENALTY & FEES - SEWER	17,000	1,582	22,327	131%	5,327-	17,000
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	25,000	-	32,209	129%	7,209-	25,000
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	5,000	-	3,032	61%	1,968	5,000
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	65,000	-	71,223	110%	6,223-	65,000
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	5,694	0%	5,694-	-
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	1,000	-	-	0%	1,000	1,000
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	5,000-	(4,500)
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	-	10,314	120,275	0%	120,275-	-
<b>Waster Water (13)</b>	<b>Total Revenues</b>	<b>\$ 3,430,625</b>	<b>275,447</b>	<b>\$ 3,638,682</b>		<b>208,057-</b>	<b>\$ 3,267,125</b>
13.59101.00.0	SALARIES - SEWER	602,730	15,823	420,549	70%	182,181	660,568
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	481,888	14,110	348,551	72%	133,337	488,126
13.59110.00.0	SALARIES OT - WASTE WATER	30,000	366	8,206	27%	21,794	30,000
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	70,000	-	49,281	70%	20,719	60,000
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	4,000	190	3,757	94%	243	4,000
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	7,000	-	3,920	56%	3,080	7,000
13.59303.00.0	GAS & OIL - SEWER	12,000	-	10,629	89%	1,371	13,000
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	65,000	-	26,466	41%	38,534	76,650
13.59305.00.0	UTILITIES & PHONE - SEWER	450,000	-	365,557	81%	84,443	480,000
13.59306.00.0	OUTSIDE SERVICES - SEWER	90,000	-	87,447	97%	2,553	100,000
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	115	6%	1,886	2,000
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	-	9,981	40%	15,019	25,000
13.59309.00.0	SMALL TOOLS - SEWER	6,000	-	2,739	46%	3,261	5,000
13.59310.00.0	UNIFORMS - SEWER	5,000	-	2,780	56%	2,220	5,500
13.59312.00.0	TRAINING & EDUCATION - SEWER	4,000	-	3,426	86%	574	3,000
13.59313.00.0	UNEMPLOYMENT - SEWER	5,000	-	-	0%	5,000	6,000
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,500	-	4,130	64%	2,370	6,500
13.59318.00.0	CHEMICALS	16,500	-	14,306	87%	2,194	7,500
13.59320.00.0	POSTAGE & SHIPPING - SEWER	20,000	-	17,735	89%	2,265	20,000
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	2,618	87%	382	2,500
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	-	10,529	13%	69,471	-
13.59337.00.0	SLUDGE DISPOSAL	15,000	-	14,433	96%	567	10,000
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	-	49,827	83%	10,173	50,000
13.59401.00.0	GENERAL INSURANCE - SEWER	67,556	-	67,556	100%	0-	39,500 Fully Paid
13.59402.00.0	WORKERS' COMP - SEWER	64,431	-	59,939	93%	4,492	53,500 Addtl. Premium <sup>14</sup>
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	500	-	-	0%	500	500
13.59404.00.0	COMPUTER SERVICES	21,000	1,401	20,281	97%	719	16,000 <sup>16</sup>



Olivehurst Public Utility District

Waste Water (13)

Period Ending 06/06/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
13.59405.00.0	LEGAL FEES - SEWER	25,000	-	25	0%	24,975	45,000	
13.59425.00.0	SECURITY - SEWER	4,500	-	3,690	82%	810	7,000	
13.59501.00.0	PAYROLL TAXES - SEWER	52,713	1,163	33,888	64%	18,825	42,000	
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	251,418	1,961	153,601	61%	97,817	210,202	
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	-	495	40%	755	1,250	
13.59600.00.0	CAPITAL OUTLAY - SEWER	145,000	-	6,328	4%	138,672	121,464	Brown Bear Attachment 15
13.59601.00.0	SEWER COLLECTION CAPACITY FEES OUTLAY	-	-	-	0%	0	-	
13.59650.00.0	RAISING IRON - SEWER	25,000	-	5,200	21%	19,800	15,230	
13.59700.00.0	RENTS & LEASES - SEWER	4,000	-	2,488	62%	1,512	4,000	
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	4,000	-	3,778	94%	222	4,000	
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	20,000	-	18,264	91%	1,736	20,000	
13.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	0	-	
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	-	185	74%	65	250	
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0	300,000	
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	243	0%	243-	-	
		<b>\$ 3,047,236</b>	<b>\$ 35,014.46</b>	<b>\$ 2,132,997</b>		<b>914,240</b>	<b>2,942,240</b>	
<b>31 (SEWER COLLECTION)</b>								
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	38,000	-	33,087	87%	4,913	30,000.00	
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	0	-	98	0%	98-	-	
13.59303.31.0	GAS & OIL - SEWER COLLECTION	10,000	-	8,055	81%	1,945	7,000.00	
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	2,000	-	2,286	114%	286-	-	
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	37,000	-	17,218	47%	19,782	48,000.00	
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	4,000	-	1,381	35%	2,619	4,000.00	
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	2,500	-	3,061	122%	561-	1,500.00	
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	934	93%	66	1,500.00	
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	25,000	-	7,064	28%	17,936	-	
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	578,000	-	435,266	75%	142,734	-	
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	3,000	-	137	5%	2,863	5,000.00	
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	20,000	-	11,075	55%	8,925	15,000.00	
<b>31 (SEWER COLLECTION)</b>	<b>Total Expenditures</b>	<b>\$ 720,500</b>	<b>\$ -</b>	<b>\$ 519,660</b>		<b>200,840</b>	<b>\$ 112,000.00</b>	
<b>Total Expenditures</b>		<b>\$ 3,767,736</b>	<b>35,014.46</b>	<b>\$ 2,652,657</b>		<b>1,115,079</b>	<b>3,054,240.32</b>	
<b>Excess of Revenues over Expenditures for Report</b>		<b>\$ (337,111)</b>	<b>\$ 240,432.76</b>	<b>\$ 986,025</b>			<b>\$ 212,884.68</b>	
	Loan to Water Fund: USDA Repayment	70,637						
	Reserve Capital Asset Repair	480,000						
	Reserve: Capital Facilities	(213,526)						
		<b>\$ (0)</b>						

**OLIVEHURST PUBLIC UTILITY DISTRICT**  
**Community Facility Districts**

		2015-16	2016-17	2017-18 Budget	2017-18 Actual	2018-19 Budget	2018-19 Actual	
<b>CFD 2002-1</b>								
18.41000.00.0	CFD 2002-1 REVENUE	1,965,447	1,973,553	1,973,553	1,989,549	1,003,223	383,944	*
18.45500.00.0	INTEREST EARNED - CFD 2002-1	3,600	3,276	3,500	24,318	3,500	16,853	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	10,247	13,314	35,000	10,489	35,000	9,426	
18.59307.00.0	PRINTING / LEGAL NOTICES-WELL #34						43	
18.59405.00.0	LEGAL FEES - CFD 2002-1				4,295	-	1,875	
18.59406.00.0	JUDICIAL FORECLOSURE EXPENSES	75					109,380	
18.59910.00.0	PLOG REPAYMENT EXPENSE	1,831,346	1,178,707	1,152,624	1,152,624		792,205	
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	565,371	555,227	545,267	545,267	175,000	447,599	**
	<b>Surplus/(Deficit)</b>	<b>(437,991)</b>	<b>229,581</b>	<b>244,162</b>	<b>301,192</b>	<b>796,723</b>	<b>(959,731)</b>	
<b>CFD 2005-1</b>								
19.41000.00.0	CFD 2005-1 REVENUE	37	37					
19.59405.00.0	CFD 2005-1 LEGAL EXPENSE	(1,500)		(7,319)				
	<b>Surplus/(Deficit)</b>	<b>\$ 1,537</b>	<b>\$ 37</b>	<b>\$ 7,319</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>CFD 2005-2</b>								
20.41000.00.0	CFD 2005-2 REVENUE	57,335	58,232	59,000	31,867	60,000	-	*
20.59300.03.0	TRANSFER TO FUTURE PARK MAINTENANCE RESERVE			54,000	250,000	55,000	-	
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	740	1,731	5,000	2,884	5,000	2,182	
	<b>Surplus/(Deficit)</b>	<b>\$ 56,595</b>	<b>\$ 56,501</b>	<b>\$ -</b>	<b>\$ (221,017.22)</b>	<b>\$ -</b>	<b>(2,182)</b>	
	From Cash Reserve				250,000			
					<b>\$ 28,983</b>			

\* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

\*\* INCLUDES BOND REFINANCE EXPENSES

**BUDGET AMENDMENTS**

**January 8, 2019**

<i>Reference Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>	<i>Amendment</i>
<sup>1</sup> 11.59306.02.0	OUTSIDE SERVICES - PARKS	3,500	Johnson Park Tree Trimming	Operating Revenue	1
<sup>2</sup> 11.59600.02.0	CAPITAL OUTLAY - OH PARKS	2,060	JD Tractor OH Share	Equipment Reserve	1
<sup>2</sup> 11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	23,689	JD Tractor CSA Share	Equipment Reserve	1
<sup>3</sup> 11.59309.02.0	SMALL TOOLS - OH PARKS	40		Operating Revenue	1
<sup>3</sup> 11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	500		Operating Revenue	1
<sup>5</sup> 11.59101.02.0	SALARIES - OH PARK	5,000		Operating Revenue	1
<sup>5</sup> 11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	1,000		Operating Revenue	1
<sup>5</sup> 11.59501.02.0	PAYROLL TAXES -OH PARKS	500		Operating Revenue	1
<sup>6</sup> 11.59404.09.0	COMPUTER SERVICES - FIRE	2,000		Operating Revenue	1
<sup>7</sup> 11.59600.09.0	Capital Outlay	30,000	Equipment Theft from Engine 314; Turnout Gear Replacement	\$27,000 Insurance Claim, Equipment Reserve	1
<sup>8</sup> 11.59405.03.0	Legal Fees - CSA Parks	925	YCOE Agrrement - Plumas Lake Preschool	Operating Revenue	2

**BUDGET AMENDMENT**

**May 16, 2019**

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>	<i>Amendment</i>
17	11.59305.00.0	UTILITIES & PHONE - GENERAL	1,365	Maintenance Contract for Telcom Phone System	Allocated	
9	11.59312.00.0	TRAINING & EDUCATION - ADMIN	500	Training GM San Diego April 2019	Allocated	
10	11.59405.00.0	LEGAL FEES- Administration	20,000	MOU's, OE # matters	Allocated	
8	11.59405.03.0	LEGAL FEES - CSA Parks	925	YCOE Agrrement - Plumas Lake Preschool	Operating Revenue	
12	11.59501.09.0	PAYROLL TAXES - FIRE DEPT	10,000	Unemployment cost (former employees)	Operating Revenue	
13	11.59801.02.0	BLDGS,& IMPROVEMENTS	7,500	Fall Bark Replacement OH Parks	Operating/Reserve Cash	
13	11.59801.03.0	BLDGS,& IMPROVEMENTS	19,500	Fall Bark Replacement CSA Parks	Operating/Reserve Cash	
11	12.59903.00.0	MISCELLANEOUS EXP - WATER	5,212	Refund for incorrect water usage charges - approved by BOD	Operating Revenue	
16	13.59404.00.0	COMPUTER EXPENSE	5,000	Additonal cost not in 2018-19	Operating Revenue	
15	13.59600.00.0	CAPITAL OUTLAY	30,000	Brown Bear Attachment	Equipment Rserve	
14	XX.59402.00.0	WORKER'S COMPENSATION	33,204	Additiional 2018-19 Premium	Operating Revenue	