



Olivehurst Public Utility District

**Apr 10, 2019 Revenues and Expenditures
Amended Budget to Actual**

OLIVEHURST PUBLIC UTILITY DISTRICT

Table of Contents

| FUND | Department | | PAGE |
|----------------------------|-------------------|-------------------------------|-------------|
| General Fund 11 | 00 | Administration | 3 |
| | 01 | Pool | 5 |
| | 02 | Olivehurst Parks | 6 |
| | 03 | CSA Parks | 8 |
| | 04 | Youth Center | 10 |
| | 05 | Lighting | 10 |
| | 09 | Fire Department | 11 |
| | 10 | Fire Department - Safer Grant | 12 |
| Water Fund 12 | 00 | Water Department | 13 |
| Waste Water Fund 13 | 00 | Waste Water Treatment | 15 |
| | 31 | Waste Water Collections | 16 |
| CFDs 18-20 | | Community Facility Districts | 17 |
| | | Budget Amendments | 18 |

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 | \$ - | 6,156 | 62% | 3,844 | \$ 22,800 | |
| 11.45103.00.0 | MISCELLANEOUS REVENUE - GENERAL | 8,069 | - | 8,120 | 101% | (51) | \$ 3,500 | |
| 11.45111.00.0 | WATER/SEWER 50/50 CLEARING | 1,442 | - | - | 0% | 1,442 | \$ - | |
| 11.45500.00.0 | INTEREST EARNED | 20,000 | - | 79,730 | 399% | (59,730) | \$ 16,800 | |
| 11.45700.00.0 | ADMIN OVERHEAD TRANSFER IN | 1,070,863 | - | 774,558 | 72% | 296,305 | \$ 1,084,725 | |
| Administration | Total Revenues | \$ 1,110,374 | \$ - | \$ 868,564 | | \$ 241,810 | \$ 1,127,825 | |
| 11.59101.00.0 | SALARIES - GENERAL | 581,852 | 25,153 | 481,967 | 83% | 99,885 | \$ 582,000 | |
| 11.59110.00.0 | SALARIES OT - GENERAL | 4,000 | 158 | 3,044 | 76% | 956 | \$ 4,000 | |
| 11.59300.00.0 | OPERATING SUPPLIES - GENERAL | 6,000 | - | 42 | 1% | 5,958 | \$ 4,750 | |
| 11.59301.00.0 | LICENSES AND DUES - ADMIN EMPLOYEES | - | - | 119 | 0% | (119) | \$ - | |
| 11.59302.00.0 | OFFICE SUPPLIES - GENERAL | 19,068 | - | 6,283 | 33% | 12,785 | \$ 15,000 | |
| 11.59303.00.0 | GAS AND OIL - GENERAL | 500 | - | 448 | 90% | 52 | \$ 500 | |
| 11.59304.00.0 | FEES & DUES - GENERAL | 9,000 | - | 8,066 | 90% | 934 | \$ 9,000 | |
| 11.59305.00.0 | UTILITIES & PHONE - GENERAL | 9,000 | - | 6,193 | 69% | 2,807 | \$ 8,500 | |
| 11.59306.00.0 | OUTSIDE SERVICES - GENERAL | 97,000 | - | 37,642 | 39% | 59,359 | \$ 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 | 2,150 | - | 1,887 | 88% | 263 | \$ 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 | - | 689 | 23% | 2,311 | \$ 5,750 | |
| 11.59320.00.0 | POSTAGE & SHIPPING | 2,000 | - | 79 | 4% | 1,921 | \$ 2,000 | |
| 11.59402.00.0 | WORKERS' COMP INSURANCE - GENERAL | 4,606 | - | 4,606 | 100% | - | \$ 5,242 | Fully Paid |
| 11.59404.00.0 | COMPUTER SERVICES - GENERAL | 25,000 | 1,604 | 24,227 | 97% | 773 | \$ 30,000 | |
| 11.59405.00.0 | LEGAL FEES - GENERAL | 30,000 | - | 31,473 | 105% | (1,473) | \$ 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 | 1,898 | 39,555 | 81% | 9,242 | \$ 40,765 | |
| 11.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - GENERAL | 234,818 | 3,139 | 145,643 | 62% | 89,175 | \$ 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 | - | 115,579 | 96% | 5,421 | \$ 20,000 | Office Remodel |
| 11.59801.00.0 | BLDGS AND IMPROVEMENTS | 2,500 | - | 900 | 36% | 1,600 | \$ 2,500 | |
| 11.59802.00.0 | AUTO & OTHER EQUIP EXP - GENERAL | 1,500 | - | - | 0% | 1,500 | \$ 2,000 | |

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 |
|---|---------------------------------------|---------------------|--------------------|--------------------|------------------|-------------------|---------------------|----------|
| 11.65704.00.0 | DEPRECIATION EXPENSE - GENERAL | 3,500 | - | 3,500 | 100% | - | \$ 3,500 | |
| Administration | Total Expenditures | \$ 1,235,041 | \$ 31,953 | \$ 925,093 | | \$ 309,948 | \$ 1,090,025 | |
| Excess of Revenues over Expenditures | | \$ (124,667) | \$ (31,953) | \$ (56,529) | | | \$ 37,800 | |
| | Cash Reserves | \$ 124,667 | | | | | | |
| | Reserve: Server & Software Replacment | | | | | | | |
| | Reserve: Admin. Building | | | | | | | |
| | | \$ - | | | | | | |

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 |
|---|---|---------------|----------------|-----------------|------------------|------------------|-------------------|------------------------------|
| Revenues | | | | | | | | |
| 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 | - | - | 0% | 15,000 | - | |
| 11.49300.01.0 | CURR SECURED TAXES - POOL | 6,500 | - | 3,650 | 56% | 2,850 | 6,500 | |
| 11.49301.01.0 | CURR UNSECURED TAXES - POOL | - | - | - | - | - | - | |
| 01 (POOL) | Total Revenues | 46,883 | - | 21,805 | | 25,078 | 19,500 | |
| Expenditures | | | | | | | | |
| 11.59101.01.0 | SALARIES - POOL | 4,000 | | 3,282 | | | | |
| 11.59300.01.0 | OPERATING SUPPLIES & REPAIRS - POOL | 4,000 | - | 37 | 1% | 3,963 | 4,000 | |
| 11.59302.01.0 | OFFICE SUPPLIES & EXP - POOL | - | - | - | 0% | - | 100 | |
| 11.59305.01.0 | UTILITIES & PHONE - POOL | 7,500 | - | 4,437 | 59% | 3,063 | 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 | - | - | 0% | 2,000 | 2,000 | |
| 11.59312.01.0 | TRAINING & EDUCATION - POOL | 600 | - | 299 | 50% | 301 | 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 | - | 474 | 86% | 78 | 511 | |
| 11.59502.01.0 | EMPLOYEE BENEFITS (RET/MED) - POOL | 100 | - | 20 | 20% | 80 | 189 | |
| 11.59505.01.0 | EMPLOYMENT COSTS - POOL | 100 | - | - | 0% | 100 | 100 | |
| 11.59801.01.0 | BLDGS & IMPROVEMENTS - POOL | 500 | - | - | - | 500 | 500 | |
| 11.59802.01.0 | AUTO & OTHER EQUIP EXP - POOL | - | - | - | - | - | - | |
| 01 (POOL) | Total Expenditures | 44,241 | - | 35,954 | | - | - | |
| Excess of Revenues over Expenditures | | 2,642 | - | (14,149) | | 25,078 | 19,500 | |
| | Cash Reserve | (2,642) | | | | | | |
| | Transfer from Other Departments June 2019 | | | | | | | |
| | | 0 | | (14,149) | | | | |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

4/10/19

02 (PARKS)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|---------------------|---------------------------------------|----------------|----------------|----------------|------------------|------------------|-------------------|---------------------------------|
| Revenues | | | | | | | | |
| 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 | - | - | 0% | 50 | 200 | |
| 11.45160.02.0 | PLAN CHECK FEE REVENUE - PARKS | - | - | - | 0% | - | - | |
| 11.45420.02.0 | WATER TOWER RENTALS | 35,000 | - | 32,684 | 93% | 2,316 | 35,000 | |
| 11.45431.02.0 | TRANSFER OUT - SAFETY FUNDS | - | - | - | 0% | - | (220) | |
| 11.45810.02.0 | CSA 69 TAX REVENUE - PARKS | 2,100 | - | 1,689 | 80% | 411 | 2,100 | |
| 11.49300.02.0 | CURR SECURED TAXES - PARKS | 67,000 | - | 39,781 | 59% | 27,219 | 67,000 | |
| 11.49301.02.0 | CURR UNSECURED TAXES - PARKS | - | - | - | 0% | - | - | |
| 02 (PARKS) | Total Revenues | 168,150 | - | 138,154 | | 29,996 | 104,080 | |
| Expenditures | | | | | | | | |
| 11.59101.02.0 | SALARIES - PARK | 10,044 | 347 | 7,057 | 70% | 2,987 | 10,186 | 3 |
| 11.59103.02.0 | OVERHEAD - ADMIN EXPENSES - PARKS | 16,656 | 342 | 11,618 | 70% | 5,038 | 11,607 | |
| 11.59110.02.0 | SALARIES OT - PARK | 173 | 23 | 181 | 105% | (8) | - | |
| 11.59300.02.0 | OPERATING SUPPLIES & REPAIRS - PARKS | 7,504 | 0 | 3,323 | 44% | 4,181 | 13,500 | |
| 11.59301.02.0 | LICENSES / DUES - PARK EMPLOYEES | - | - | - | 0% | - | - | |
| 11.59302.02.0 | OFFICE SUPPLIES AND EXPENSE - OH PARK | 100 | - | 18 | 18% | 82 | 100 | |
| 11.59303.02.0 | GAS & OIL - PARKS | 800 | - | 429 | 54% | 371 | 800 | |
| 11.59304.02.0 | FEES & DUES - PARKS | - | - | - | 0% | - | - | |
| 11.59305.02.0 | UTILITIES & PHONE - PARK | 550 | - | 428 | 78% | 122 | 550 | |
| 11.59306.02.0 | OUTSIDE SERVICES - PARKS | 13,500 | - | 10,498 | 78% | 3,002 | 10,000 | \$3,500 Tree Trimming Johnson P |
| 11.59307.02.0 | PRINTING/PUBLIC/LEGAL NOTICES - PARKS | - | - | 150 | 0% | (150) | - | |
| 11.59308.02.0 | HERBICIDES/PESTICIDES | 400 | - | 113 | 28% | 287 | 400 | |
| 11.59309.02.0 | SMALL TOOLS - PARKS | 1,040 | - | 79 | 8% | 961 | 100 | 3 |
| 11.59310.02.0 | UNIFORMS - PARKS | 100 | - | 41 | 41% | 59 | 75 | |
| 11.59312.02.0 | TRAINING & EDUCATION - PARKS | 25 | - | 9 | 35% | 16 | 25 | |
| 11.59315.02.0 | SAFETY SUPPLIES / EXPENSE - PARKS | 250 | - | 78 | 31% | 172 | 250 | |
| 11.59317.02.0 | IRRIGATION EXPENSE - PARKS | 25,000 | - | 16,098 | 64% | 8,902 | 23,000 | |
| 11.59320.02.0 | POSTAGE & SHIPPING - PARKS | - | - | - | 0% | - | - | |
| 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 | 1,715 | - | 708 | 41% | 1,007 | 818 | Fully Paid |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

4/10/19

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 | 39 | 39% | 61 | 100 | |
| 11.59405.02.0 | LEGAL FEES - PARKS | 600 | - | - | 0% | 600 | 600 | |
| 11.59501.02.0 | PAYROLL TAXES - PARKS | 448 | 28 | 610 | 136% | 162- | 511 | 5 |
| 11.59502.02.0 | EMPLOYEE BENEFITS (RET/MED) - PARKS | 2,310 | 48 | 1,448 | 63% | 862 | 3,280 | 5 |
| 11.59505.02.0 | EMPLOYMENT COSTS - OH PARKS | 100 | - | 1 | 1% | 99 | 100 | |
| 11.59600.02.0 | CAPITAL OUTLAY - PARKS | 2,060 | 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 | 65,496 | - | 31,723 | 48% | 33,773 | - | Play structure replacement Johnson Park - Arson |
| 11.59802.02.0 | AUTO & OTHER EQUIP EXP - PARKS | 800 | - | 197 | 25% | 603 | 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% | - | - | |
| 02 (PARKS) | Total Expenditures | 157,389 | \$ 2,850 | \$ 93,976 | | \$ 63,413 | \$ 85,592 | |
| | Excess of Revenues over Expenditures | 10,761 | \$ (2,850) | \$ 44,179 | | \$ (33,418) | \$ 18,488 | |
| | Cash Reserves | - | | | | | | |
| | Transfers-Out | | | | | | | |
| | Reserve: | (10,761) | | | | | | |
| | | <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 |
|--------------------------|--|----------------|----------------|----------------|------------------|------------------|--|
| Revenues | | | | | | | |
| 11.45103.03.0 | MISC. REVENUE - CSA 66 PARKS | 30 | - | - | 0% | 30 | - |
| 11.45151.03.0 | PARK RESERVATION ADMIN FEE - CSA 66 | 1,000 | - | 675 | 68% | 325 | 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 | - | 318,327 | 56% | 251,673 | 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 | - |
| 03 (CSA 66 PARKS) | Total Revenues | 571,030 | - | 319,002 | | 252,028 | 798,000 |
| Expenditures | | | | | | | |
| 11.59101.03.0 | SALARIES - CSA 66 PARKS | 81,801 | 3,100 | 67,177 | 82% | 14,624 | 81,884 |
| 11.59103.03.0 | OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS | 37,480 | 821 | 27,110 | 72% | 10,370 | 27,877 |
| 11.59110.03.0 | SALARIES OT - CSA 66 PARKS | 2,162 | 23 | 158 | 7% | 2,004 | 300 |
| 11.59300.03.0 | OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS | 12,796 | - | 9,102 | 71% | 3,694 | 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 | - | 125 | 21% | 475 | 600 |
| 11.59303.03.0 | GAS & OIL - CSA 66 PARKS | 8,000 | - | 4,933 | 62% | 3,067 | 9,000 |
| 11.59304.03.0 | FEES & DUES - CSA 66 PARKS | 350 | - | 312 | 89% | 38 | 750 |
| 11.59305.03.0 | UTILITIES & PHONE | 15,000 | - | 10,168 | 68% | 4,832 | 22,500 |
| 11.59306.03.0 | OUTSIDE SERVICES - CSA 66 PARKS | 120,000 | - | 71,276 | 59% | 48,724 | 120,000 |
| 11.59307.03.0 | PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS | 100 | - | - | 0% | 100 | 100 |
| 11.59308.03.0 | HERBICIDES/PESTICIDES - CSA 66 PARKS | 3,500 | - | 1,299 | 37% | 2,201 | 3,500 |
| 11.59309.03.0 | SMALL TOOLS - CSA 66 PARKS | 1,200 | - | 1,291 | 108% | 91- | 700 |
| 11.59310.03.0 | UNIFORMS - CSA 66 PARKS | 800 | - | 469 | 59% | 331 | 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 | - | 1,110 | 44% | 1,390 | 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 | - | - | 0% | 36 | - |
| 11.59325.03.0 | DIRECT ASSESSMENTS - CSA 66 PARKS | 3,500 | - | 1,712 | 49% | 1,788 | 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 | 7,295 | - | 7,289 | 100% | 6 | 8,560 Fully Paid |
| 11.59404.03.0 | COMPUTER SERVICES - PARKS (PLUMAS LAKE) | 1,700 | 40 | 449 | 26% | 1,251 | 1,500 |
| 11.59405.03.0 | LEGAL FEES - CSA 66 PARKS | 1,000 | - | 1,100 | 110% | 100- | 8,000 YCOE Plumas Lake Preschool Agreement \$925 |
| 11.59501.03.0 | PAYROLL TAXES - CSA 66 PARKS | 6,842 | 235 | 5,699 | 83% | 1,143 | 5,882 |
| 11.59502.03.0 | EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS | 16,869 | 391 | 11,521 | 68% | 5,348 | 13,962 |
| 11.59505.03.0 | EMPLOYMENT COSTS - CSA 66 PARKS | 100 | - | 65 | 65% | 35 | 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 | 5,804 | - | 468 | 8% | 5,336 | 100 |
| 11.59802.03.0 | AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS | 6,000 | - | 5,920 | 99% | 80 | 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 | - | - | 0% | 2,000 | 2,000 |
| 03 (CSA 66 PARKS) | Total Expenditures | 504,565 | 4,610 | 376,649 | | 127,916 | 504,445 |
| | Excess of Revenues over Expenditures for Report | 66,465 | (4,610) | (57,647) | | 124,112 | |
| | | - | | | | | |
| | Transfer-Out: Maintenance of Future Park Sites | - | | | | | |
| | Transfer-Out: Capital Asset Repair | (66,465) | | | | | |
| | | - | | | | | |

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 |
|---|-------------------------------------|---------------|----------------|-------------------|------------------|------------------|-------------------|----------|
| Revenues | | | | | | | | |
| 11.45200.04.0 | YCB RENTAL INCOME | 2,550 | \$ - | 1,350 | 53% | 1,200 | 2,200 | |
| 11.45250.04.0 | PUBLIC WORKS OFFICE RENT REIMBURS | 1,600 | \$ - | - | 0% | 1,600 | 1,600 | |
| 04 (YOUTH CTR) | Total Revenues | 4,150 | \$ - | 1,350 | | 2,800 | 3,800 | |
| Expenditures | | | | | | | | |
| 11.59305.04.0 | UTILITIES & PHONE - YCB | 4,150 | \$ - | 3,817 | 92% | 333 | 3,800 | |
| 11.59306.04.0 | OUTSIDE SERVICES - YCB | - | \$ - | - | 0% | 0 | - | |
| 11.65704.04.0 | DEPRECIATION EXPENSE - YCB | - | \$ - | - | 0% | 0 | - | |
| 04 (YOUTH CTR) | Total Expenditures | 4,150 | \$ - | 3,817 | | 333 | 3,800 | |
| Excess of Revenues over Expenditures | | \$ - | \$ - | (2,467) | | 2,467 | - | |
| 05 (LIGHTING) | | | | | | | | |
| Revenues | | | | | | | | |
| 11.45440.05.0 | STREET LIGHTING DISTRICT ASSESMEN | - | \$ - | - | 0% | 0 | - | |
| 11.49300.05.0 | CURR SECURED TAXES - ST LIGHTING | - | \$ - | 37,035 | 0% | 37,035- | 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 | - | |
| 05 (LIGHTING) | Total Revenues | 63,000 | \$ - | 37,035 | | 25,965 | 57,500 | |
| Expenditures | | | | | | | | |
| 11.59300.05.0 | OPERATING SUPPLIES & REPAIRS - STRE | - | \$ - | - | 0% | 0 | 57,500 | |
| 11.59305.05.0 | UTILITIES & PHONE - ST LIGHT | 57,500 | \$ - | 41,825 | 73% | 15,675 | 59,026 | |
| 05 (LIGHTING) | Total Expenditures | 57,500 | \$ - | \$ 41,825 | | | 116,526 | |
| Excess of Revenues over Expenditures | | 5,500 | \$ - | \$ (4,790) | | | (59,026) | |
| | Cash Reserve | (5,500) | | | | | | |
| | Transfer to Pool 01 | | | | | | | |
| | | \$ - | | | | | \$ - | |

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending

04/10/19

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | |
|-----------------------|---|----------------|----------------|----------------|------------------|------------------|-------------------|--------------------------|
| Revenues | | | | | | | | |
| 11.45103.09.0 | FIRE MISC REVENUE | 23,459 | - | 66,493 | 283% | (43,034) | - | |
| 11.45400.09.0 | FIRE MITIGATION FEES REVENUE | 9,410 | - | 28,294 | 301% | (18,884) | 4,000 | |
| 11.45403.09.0 | STRIKE TEAM REVENUE | 200,000 | - | 208,921 | 104% | (8,921) | 314,160 | |
| 11.45410.09.0 | BURN PERMITS & COST RECOVERY | 800 | - | 2,060 | 258% | (1,260) | 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 | - | 13,756 | 57% | 10,244 | 24,000 | |
| 11.45810.09.0 | CSA 69 TAX REVENUE - FIRE DEPT | 2,100 | - | 2,195 | 105% | (95) | 3,000 | |
| 11.49300.09.0 | CURR SECURED TAXES - FIRE DEPT | 385,000 | - | 222,769 | 58% | 162,231 | 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 | - | 52,572 | 53% | 47,178 | 95,000 | |
| Total Revenues | 09 (FIRE DEPARTMENT) | 779,519 | - | 599,318 | | 223,235 | 742,960 | |
| Expenditures | | | | | | | | |
| 11.59101.09.0 | SALARIES - FIRE DEPT | 232,600 | 72,776 | 138,737 | 60% | 93,863 | 183,000 | |
| 11.59103.09.0 | OVERHEAD - ADMIN EXPENSES - FIRE | 42,835 | 2,032 | 30,982 | 72% | 11,852 | 68,988 | |
| 11.59110.09.0 | SALARIES OT - FIRE DEPT | 30,900 | 494 | 39,768 | 129% | (8,868) | 60,000 | |
| 11.59111.09.0 | SALARIES - FIRE DEPT VOL | 26,000 | 2,330 | 25,977 | 100% | 23 | 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 | - | 4,671 | 36% | 8,329 | 13,000 | |
| 11.59301.09.0 | LICENSES AND PERMITS - FIRE DEPT | 25,000 | - | 3,850 | 15% | 21,150 | - | |
| 11.59302.09.0 | OFFICE SUPPLIES & EXPENSES - FIRE DEPT | 2,500 | - | 2,187 | 87% | 313 | 2,000 | |
| 11.59303.09.0 | GAS & OIL - FIRE DEPT | 12,000 | - | 10,279 | 86% | 1,721 | 11,000 | |
| 11.59304.09.0 | FEES & DUES - FIRE DEPT | 300 | - | - | 0% | 300 | 300 | |
| 11.59305.09.0 | UTILITIES & PHONE - FIRE DEPT | 10,000 | - | 8,263 | 83% | 1,737 | 10,000 | |
| 11.59306.09.0 | OUTSIDE SERVICES - FIRE DEPT | 25,000 | - | 12,168 | 49% | 12,832 | 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 | - | 231 | 46% | 269 | 400 | |
| 11.59310.09.0 | UNIFORMS - FIRE DEPT | 5,000 | - | 680 | 14% | 4,320 | 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 | - | 3,359 | 67% | 1,641 | 5,000 | |
| 11.59313.09.0 | UNEMPLOYMENT - FIRE DEPT | 5,000 | - | 5,092 | 102% | (92) | 1,000 | |
| 11.59315.09.0 | SAFETY SUPPLIES / EXPENSE | 1,500 | - | 775 | 52% | 725 | 1,500 | |
| 11.59318.09.0 | WEED ABATEMENT EXPENSE | 500 | - | 6 | 1% | 494 | 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

04/10/19

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 | Fully Paid |
| 11.59403.09.0 | TRANSPORTATION & TRAVEL - FIRE DEPT | 500 | - | - | 0% | 500 | 500 | |
| 11.59404.09.0 | COMPUTER SERVICES - FIRE | 6,000 | 557 | 5,605 | 93% | 395 | 3,000 | 6 |
| 11.59405.09.0 | LEGAL FEES - FIRE | 20,000 | - | 1,400 | 7% | 18,600 | 40,000 | |
| 11.59501.09.0 | PAYROLL TAXES - FIRE DEPT | 33,318 | 1,014 | 35,509 | 107% | (2,191) | 29,759 | |
| 11.59502.09.0 | EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT | 119,488 | 880 | 43,016 | 36% | 76,472 | 88,530 | |
| 11.59505.09.0 | EMPLOYMENT COSTS - FIRE | 1,500 | - | 875 | 58% | 625 | 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 | 14,000 | - | 5,510 | 39% | 8,490 | 14,000 | |
| 11.59806.09.0 | FIRE EQUIPMENT | 15,000 | - | 11,378 | 76% | 3,622 | 113,000 | |
| 11.65704.09.0 | DEPRECIATION EXPENSE - FIRE DEPT | 13,118 | 13,118 | 13,118 | 100% | - | 13,118 | |
| Total Expenditures | | 856,073 | 93,201 | 646,224 | | 209,848 | 924,895 | |
| | Excess of Revenues over Expenditures | (76,554) | (93,201) | (46,906) | | 13,387 | (181,935) | |
| | Cash Reserve | 99,437 | | | | | | |
| | Fire Engine Loan Payment to Administration | (22,883) | | | | | | |
| | Reserve Transfer: Future Unemployment | | | | | | | |
| | Reserve Transfer: Equipment | | | | | | | |
| | | 0 | | | | | | |

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 |
|---------------------|---|------------------|----------------|---------------------|------------------|-------------------|-------------------|
| Revenues | | | | | | | |
| 12.41100.00.0 | SALES - RESIDENTIAL - WATER | 2,813,983 | 0 | 2,238,819.79 | 80% | 575,163 | 2,500,000 |
| 12.41200.00.0 | SALES - BUSINESSES - WATER | 10,000 | 0 | 8,652.89 | 87% | 1,347 | 10,000 |
| 12.41350.00.0 | DROUGHT SURCHARGE | | | | | | - |
| 12.42300.00.0 | PENALTY FEES - WATER | 15,000 | 0 | 17,334.10 | 116% | (2,334) | 15,000 |
| 12.42301.00.0 | PENALTIES EXCESS WATER USE - WATER | | | | | | - |
| 12.42400.00.0 | ADMIN AND DELINQUENT CHARGES - WATER | 45,000 | 0 | 32,209.15 | 72% | 12,791 | 45,000 |
| 12.42550.00.0 | BACKFLOW DEVICE REVENUE | 2,500 | 0 | 2,610.00 | 104% | (110) | 2,500 |
| 12.42600.00.0 | SERVICE FEES - WATER BILL COPY FEES | 3,500 | 0 | 3,031.88 | 87% | 468 | 3,500 |
| 12.45103.00.0 | MISCELLANEOUS REVENUE - WATER | 500 | 0 | 1,138.74 | 228% | (639) | 500 |
| 12.45160.00.0 | PLAN CHECK FEE REVENUE - WATER | 2,000 | 0 | 1,800.00 | 90% | 200 | 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 | 14,005.82 | 1401% | (13,006) | - |
| 12.45700.00.0 | INSPECTION REVENUE - WATER | 15,400 | 0 | 19,900.00 | 129% | (4,500) | - |
| Water (12) | Total Revenues | 2,903,883 | \$ - | \$ 2,339,502 | | \$ 564,381 | 2,578,000 |
| Expenditures | | | | | | | |
| 12.59101.00.0 | SALARIES - WATER | 517,456 | 20,723 | 423,669 | 82% | 93,787 | 485,493 |
| 12.59103.00.0 | OVERHEAD - ADMIN EXPENSES - WATER | 481,888 | 14,219 | 348,551 | 72% | 133,337 | 488,126 |
| 12.59110.00.0 | SALARIES OT - WATER | 21,181 | 387 | 13,157 | 62% | 8,024 | 13,000 |
| 12.59200.00.0 | WATER METERS AND SUPPLIES | 85,000 | - | 88,529 | 104% | (3,529) | 85,000 |
| 12.59300.00.0 | OPERATING SUPPLIES & REPAIRS - WATER | 97,600 | - | 46,960 | 48% | 50,640 | 110,000 |
| 12.59301.00.0 | LICENSES AND DUES - WATER EMPLOYEES | 3,500 | - | 2,612 | 75% | 889 | 3,500 |
| 12.59302.00.0 | OFFICE SUPPLIES & EXP - WATER | 3,000 | - | 708 | 24% | 2,292 | 2,500 |
| 12.59303.00.0 | GAS & OIL - WATER | 15,000 | - | 12,380 | 83% | 2,620 | 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 | - | 403,428 | 73% | 146,572 | 550,000 |
| 12.59306.00.0 | OUTSIDE SERVICES - WATER | 120,500 | - | 56,617 | 47% | 63,883 | 120,500 |
| 12.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - WATER | 1,000 | - | 366 | 37% | 634 | 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 | - | 3,099 | 56% | 2,401 | 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 | - | 2,892 | 64% | 1,608 | 4,500 |
| 12.59316.00.0 | CHLORINE EXPENSE | 79,000 | - | 62,595 | 79% | 16,405 | 79,000 |
| 12.59320.00.0 | POSTAGE & SHIPPING - WATER | 19,500 | - | 17,799 | 91% | 1,701 | 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% | - | - |

instructions from Department Manager

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 | - | 11,636 | 47% | 13,365 | 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 | 30,366 | - | 30,366 | 100% | - | 32,000 Fully Paid |
| 12.59404.00.0 | COMPUTER SERVICES | 13,000 | 534 | 10,186 | 78% | 2,814 | 11,000 |
| 12.59405.00.0 | LEGAL FEES - WATER | 15,000 | - | 3,161 | 21% | 11,839 | 19,134 |
| 12.59425.00.0 | SECURITY - WATER | 12,000 | - | 9,224 | 77% | 2,776 | 12,000 |
| 12.59501.00.0 | PAYROLL TAXES - WATER | 46,584 | 1,602 | 37,873 | 81% | 8,711 | 35,036 |
| 12.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - WATER | 239,811 | 2,509 | 149,057 | 62% | 90,754 | 148,646 |
| 12.59505.00.0 | EMPLOYMENT COSTS - WATER | 1,000 | - | 132 | 13% | 868 | 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 | - | 13,784 | 69% | 6,216 | 17,000 |
| 12.59805.00.0 | VEHICLE REPLACEMENT | - | - | - | 0% | - | - |
| 12.59902.00.0 | CASH SHORT/(OVER) - WATER | 250 | - | 85 | 34% | 165 | 250 |
| 12.59903.00.0 | MISCELLANEOUS EXP - WATER | - | - | 5,212 | 0% | (5,212) | - Refund for incorrect water usage charges 2009-current |
| 12.59950.00.0 | OUTLAY (REFUND) OF WATER CAPACITY FEES | - | - | - | 0% | - | - |
| 12.59952.00.0 | CONSERVATION EXPENSES | 5,000 | - | 4,254 | 85% | 746 | - |
| 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 |
| Water (12) | Total Expenditures | 2,795,045 | \$ 39,973 | \$ 2,029,051 | | | 2,557,518 |
| Excess of Revenues over Expenditures for Report | | 108,839 | \$ (39,973) | \$ 310,451 | | | 20,482 |
| | Reserve: Capital Facilities | (108,839) | | | | | |
| | | - | | | | | |
| | Surplus(Deficit) | (0) | | | | | |

11

Olivehurst Public Utility District

Waste Water (13)

Period Ending 04/10/19

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|--------------------------|---|---------------------|----------------|---------------------|------------------|------------------|---------------------|
| Revenues | | | | | | | |
| 13.41100.00.0 | SALES - RESIDENTIAL - SEWER | 3,264,000 | - | 2,512,064 | 77% | 751,936 | 3,100,000 |
| 13.41210.00.0 | SALES - ADA SEWER | 58,625 | - | 33,178 | 57% | 25,447 | 58,625 |
| 13.42300.00.0 | PENALTY & FEES - SEWER | 17,000 | - | 17,521 | 103% | 521- | 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 | - | - | 0% | 65,000 | 65,000 |
| 13.45103.00.0 | MISCELLANEOUS REVENUE - SEWER | - | - | 2,081 | 0% | 2,081- | - |
| 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 | - | - | 109,962 | 0% | 109,962- | - |
| 13.49510.00.0 | GAIN/LOSS ON SALE OF FIXED ASSETS | - | - | - | 0% | 0 | - |
| Waster Water (13) | Total Revenues | \$ 3,430,625 | - | \$ 2,710,047 | | 720,578 | \$ 3,267,125 |
| | | | | | | | |
| 13.59101.00.0 | SALARIES - SEWER | 602,730 | 15,693 | 357,726 | 59% | 245,004 | 660,568 |
| 13.59103.00.0 | OVERHEAD - ADMIN EXPENSES - SEWER | 481,888 | 14,219 | 348,551 | 72% | 133,337 | 488,126 |
| 13.59110.00.0 | SALARIES OT - WASTE WATER | 30,000 | 436 | 7,358 | 25% | 22,642 | 30,000 |
| 13.59300.00.0 | OPERATING SUPPLIES & REPAIRS - SEWER | 70,000 | - | 42,101 | 60% | 27,899 | 60,000 |
| 13.59301.00.0 | LICENSES AND DUES - SEWER EMPLOYEES | 4,000 | - | 3,292 | 82% | 708 | 4,000 |
| 13.59302.00.0 | OFFICE SUPPLIES & EXP - SEWER | 7,000 | - | 3,724 | 53% | 3,276 | 7,000 |
| 13.59303.00.0 | GAS & OIL - SEWER | 12,000 | - | 7,485 | 62% | 4,515 | 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 | - | 292,455 | 65% | 157,545 | 480,000 |
| 13.59306.00.0 | OUTSIDE SERVICES - SEWER | 90,000 | - | 59,149 | 66% | 30,851 | 100,000 |
| 13.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - SEWER | 2,000 | - | 50 | 2% | 1,951 | 2,000 |
| 13.59308.00.0 | LAB SUPPLIES & EQUIPMENT - SEWER | 25,000 | - | 7,969 | 32% | 17,031 | 25,000 |
| 13.59309.00.0 | SMALL TOOLS - SEWER | 6,000 | - | 1,008 | 17% | 4,992 | 5,000 |
| 13.59310.00.0 | UNIFORMS - SEWER | 5,000 | - | 2,420 | 48% | 2,580 | 5,500 |
| 13.59312.00.0 | TRAINING & EDUCATION - SEWER | 4,000 | - | 2,951 | 74% | 1,049 | 3,000 |
| 13.59313.00.0 | UNEMPLOYMENT - SEWER | 5,000 | - | - | 0% | 5,000 | 6,000 |
| 13.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 6,500 | - | 2,732 | 42% | 3,768 | 6,500 |
| 13.59318.00.0 | CHEMICALS | 16,500 | - | 10,682 | 65% | 5,818 | 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 | - | 8,955 | 11% | 71,045 | - |
| 13.59337.00.0 | SLUDGE DISPOSAL | 15,000 | - | 13,200 | 88% | 1,800 | 10,000 |
| 13.59350.00.0 | LAB TESTING SERVICES - SEWER | 60,000 | - | 47,241 | 79% | 12,759 | 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 | 51,488 | - | 47,563 | 92% | 3,925 | 53,500 Fully Paid |
| 13.59403.00.0 | TRANSPORTATION & TRAVEL - SEWER | 500 | - | - | 0% | 500 | 500 |
| 13.59404.00.0 | COMPUTER SERVICES | 16,000 | 1,401 | 17,330 | 108% | 1,330- | 16,000 |

Olivehurst Public Utility District

Waste Water (13)

Period Ending 04/10/19

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 | - | 2,297 | 51% | 2,203 | 7,000 |
| 13.59501.00.0 | PAYROLL TAXES - SEWER | 52,713 | 1,159 | 29,317 | 56% | 23,396 | 42,000 |
| 13.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - SEWER | 251,418 | 1,942 | 127,546 | 51% | 123,872 | 210,202 |
| 13.59505.00.0 | EMPLOYMENT COSTS - SEWER | 1,250 | - | 330 | 26% | 920 | 1,250 |
| 13.59600.00.0 | CAPITAL OUTLAY - SEWER | 115,000 | - | 6,328 | 6% | 108,672 | 121,464 |
| 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 | - | 16,351 | 82% | 3,649 | 20,000 |
| 13.59805.00.0 | VEHICLE REPLACEMENT | - | - | - | 0% | 0 | - |
| 13.59902.00.0 | CASH SHORT/(OVER) - SEWER | 250 | - | 85 | 34% | 165 | 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 | - |
| | | \$ 2,999,293 | \$ 34,849.86 | \$ 1,892,305 | | 1,106,988 | 2,942,240 |
| 31 (SEWER COLLECTION) | | | | | | | |
| 13.59300.31.0 | OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION | 38,000 | - | 23,993 | 63% | 14,007 | 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 | - | 7,083 | 71% | 2,917 | 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 | - | 15,546 | 42% | 21,454 | 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 | - | 10,506 | 53% | 9,494 | 15,000.00 |
| 31 (SEWER COLLECTION) | Total Expenditures | \$ 720,500 | \$ - | \$ 507,353 | | 213,147 | \$ 112,000.00 |
| Total Expenditures | | \$ 3,719,793 | 34,849.86 | \$ 2,399,658 | | 1,320,135 | 3,054,240.32 |
| Excess of Revenues over Expenditures for Report | | \$ (289,168) | \$ (34,849.86) | \$ 310,389 | | | \$ 212,884.68 |
| | Loan to Water Fund: USDA Repayment | 70,637 | | | | | |
| | Reserve Capital Asset Repair | 480,000 | | | | | |
| | Reserve: Capital Facilities | (261,469) | | | | | |
| | | \$ (0) | | | | | |

x

OLIVEHURST PUBLIC UTILITY DISTRICT
Community Facility Districts

| | | 2015-16 | 2016-17 | 2017-18 Budget | 2017-18 Actual | 2018-19 Budget | 2018-19 Actual | |
|-------------------|---|------------------|------------------|-----------------|------------------------|----------------|------------------|----|
| CFD 2002-1 | | | | | | | | |
| 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 | ** |
| | Surplus/(Deficit) | (437,991) | 229,581 | 244,162 | 301,192 | 796,723 | (959,731) | |
| CFD 2005-1 | | | | | | | | |
| 19.41000.00.0 | CFD 2005-1 REVENUE | 37 | 37 | | | | | |
| 19.59405.00.0 | CFD 2005-1 LEGAL EXPENSE | (1,500) | | (7,319) | | | | |
| | Surplus/(Deficit) | \$ 1,537 | \$ 37 | \$ 7,319 | \$ - | \$ - | - | |
| CFD 2005-2 | | | | | | | | |
| 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 | |
| | Surplus/(Deficit) | \$ 56,595 | \$ 56,501 | \$ - | \$ (221,017.22) | \$ - | (2,182) | |
| | From Cash Reserve | | | | 250,000 | | | |
| | | | | | \$ 28,983 | | | |

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

BUDGET AMENDMENTS

To be

Approved

| <i>Reference Account</i> | <i>Account Name</i> | <i>Amount</i> | <i>Detail</i> | <i>Funding Source</i> | <i>Amendment</i> |
|-----------------------------|------------------------------|---------------|--|-----------------------|------------------|
| ⁸ 11.59405.03.0 | Legal Fees - CSA Parks | 925 | YCOE Agrrement - Plumas Lake Preschool | Operating Revenue | 2 |
| ⁹ 11.59312.00.0 | TRAINING & EDUCATION - ADMIN | 350 | Training GM San Diego April 2019 | Allocated | 2 |
| ¹⁰ 11.59405.00.0 | Legal Fees - Administration | 20,000 | MOU's, OE # matters | Allocated | 2 |
| 11 12.59903.00.0 | MISCELLANEOUS EXP - WATER | 5,200 | Refund for incorrect water usage charges - approved by BOD | Operating Revenue | 2 |