



Olivehurst Public Utility District

**2023-24 Revenues and Expenditures YE July 11, 2024
Amended Budget to Actual**

Table of Contents

FUND	Department	PAGE
General Fund 11	00 Administration	3
	15 Engineering	5
	01 Pool	6
	02 Olivehurst Parks	7
	03 CSA Parks	9
	04 Youth Center	11
	05 Lighting	11
	06 Johnson Ditch	12
	09 Fire Department	13
	12 Fire Department - Measure K	15
10 Fire Department - Enterprise Rancheria	15	
Water Fund 12	00 Water Department	16
Waste Water Fund 13	00 Waste Water Treatment	18
	31 Waste Water Collections	19
CFDs 18-20	Community Facility Districts	20
Budget Amendment	Budget Amendments	21

General Fund 11
00 (Administration)

Period Ending 06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.41100.00.0	CFD 2002-1 ADMIN REVENUE	-	\$ -	-	0%	-
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,000	12,026	66,190	827%	(58,190)
11.45111.00.0	WATER/SEWER 50/50 CLEARING	-	427	1,480	0%	(1,480)
11.45500.00.0	INTEREST EARNED	10,000	30,069	351,096	3511%	(341,096)
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,403,167	-	740,348	53%	662,819
Administration	Total Revenues	\$ 1,421,167	\$ 42,522	\$ 1,159,114		\$ 262,053
11.59101.00.0	SALARIES - GENERAL	753,545	60,722	760,049	101%	(6,504)
11.59110.00.0	SALARIES OT - GENERAL	2,000	-	93	5%	1,907
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,500	-	464	7%	6,036
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	150	-	-	0%	150
11.59302.00.0	OFFICE SUPPLIES - GENERAL	16,000	301	10,948	68%	5,052
11.59303.00.0	GAS AND OIL - GENERAL	1,000	62	526	53%	474
11.59304.00.0	FEES & DUES - GENERAL	15,000	-	10,020	67%	4,980
11.59305.00.0	UTILITIES & PHONE - GENERAL	11,000	507	6,361	58%	4,639
11.59306.00.0	OUTSIDE SERVICES - GENERAL	123,000	2,482	109,250	89%	13,750
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	-	14	1%	986
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	1,500	-	-	0%	1,500
11.59314.00.0	ELECTION EXPENSE - GENERAL	-	-	-	0%	-
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,000	179	2,428	61%	1,572
11.59320.00.0	POSTAGE & SHIPPING	2,000	-	1,904	95%	96
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	4,352	-	3,552	82%	800
11.59404.00.0	COMPUTER SERVICES - GENERAL	55,000	2,833	46,061	84%	8,939
11.59405.00.0	LEGAL FEES - GENERAL	45,000	1,530	15,072	33%	29,928
11.59425.00.0	SECURITY - GENERAL	3,000	-	1,154	38%	1,846
11.59501.00.0	PAYROLL TAXES - GENERAL	59,525	4,547	59,372	100%	153
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	297,345	25,793	301,022	101%	(3,677)
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	-	473	189%	(223)

General Fund 11
00 (Administration)

Period Ending 06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	-	-	0%	500
11.59551.00.0	BOARD COMMUNITY OUTREACH	12,000	-	3,517	29%	8,483
11.59600.00.0	CAPITAL OUTLAY - GENERAL	30,000	-	4,048	13%	25,952
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	-	0%	2,500
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	500	-	420	84%	80
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	-	3,500	100%	-
Administration	Total Expenditures	\$ 1,450,167	\$ 98,957	\$ 1,340,248		\$ 109,919
	Excess of Revenues over Expenditures	\$ (29,000)	\$ (56,435)	\$ (181,134)		
	Cash Reserves					
	Advance to Fire Department	75,000				
	Advance to Pool	6,500				
	Reserve: Admin. Building	(52,500)				
		\$ -		\$ (181,134)		

General Fund 11

Period Ending 06/30/24

15 (ENGINEERING)

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
Revenues							
11.45700.15.0	ENGINEERING OVERHEAD TRANSFER IN	586,906	-	370,637	63%	216,269	
11.45103.15.0	DEVELOPER REIMBURSEMENTS	20,000	6,945	22,154	111%	(2,154)	
15 (ENGINEERING)	Total Revenues	\$ 606,906	\$ 6,945	\$ 392,791		\$ 214,115	
Expenditures							
11.59101.15.0	SALARIES	354,842	20,514	321,956	91%	32,886	
11.59110.15.0	SALARIES OT	23,614	365	3,615	15%	19,999	
11.59501.15.0	PAYROLL TAXES	29,989	1,521	25,103	84%	4,886	
11.59502.15.0	EMPLOYEE BENEFITS (RET/MED)	135,439	7,543	108,820	80%	26,619	
11.59402.15.0	WORKERS' COMP INSURANCE	15,022	-	12,258	82%	2,764	
11.59300.15.0	OPERATING SUPPLIES	1,000	-	406	41%	594	
11.59301.15.0	LICENSES AND DUES EMPLOYEES	1,000	-	-	0%	1,000	
11.59302.15.0	OFFICE SUPPLIES	1,500	132	715	48%	785	
11.59303.15.0	GAS AND OIL	15,000	361	5,629	38%	9,371	
11.59305.15.0	PHONE	3,000	287	2,253	75%	747	
11.59306.15.0	OUTSIDIE SERVICES	4,000	-	-	0%	4,000	
11.59307.15.0	PRINTING/PUBLIC/LEGAL NOTICES	1,000	-	-	0%	1,000	
11.59312.15.0	TRAINING & EDUCATION	500	-	-	-	500	
11.59404.15.0	COMPUTER SERVICES	12,000	477	7,420	62%	4,580	
15 (ENGINEERING)	Total Expenditures	\$ 597,907	\$ 31,201	\$ 488,175		\$ 109,733	
Excess of Revenues over Expenditures		\$ 9,000	\$ (24,256)	\$ (95,384)		\$ 104,382	

General Fund 11
01 (POOL)

Period Ending 06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	BUDGET REMAINING	COMMENTS
Revenues						
11.45100.01.0	POOL ADMISSION	11,000	3,236	8,604	2,396	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL	17,000	-	15,325	1,675	
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	23,000	-	-	23,000	
11.45403.01.0	OTHER GRANT INCOME	25,000	-	25,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	8,000	-	9,906	(1,906)	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	248	(248)	
01 (POOL)	Total Revenues	\$ 84,000	\$ 3,236	\$ 59,083	\$ 24,917	
Expenditures						
11.59101.01.0	SALARIES - POOL	6,500	-	5,732	-	
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	5,500	1,569	3,575	1,925	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	-	
11.59305.01.0	UTILITIES & PHONE - POOL	39,000	3,015	15,395	23,605	
11.59306.01.0	OUTSIDE SERVICES - POOL	49,000	21,302	51,672	(2,672)	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	-	-	-	-	
11.59308.01.0	CHEMICALS	6,000	-	5,137	863	
11.59312.01.0	TRAINING & EDUCATION - POOL	9,000	-	1,045	7,955	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	500	-	296	204	
11.59317.01.0	WATER/SEWER - POOL	3,000	361	1,158	1,842	
11.59401.01.0	GENERAL INSURANCE - POOL	-	-	3,017	(3,017)	
11.59405.01.0	LEGAL FEES - POOL	-	-	-	-	
11.59501.01.0	PAYROLL TAXES - POOL	1,300	97	597	703	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	50	44	233	(183)	
11.59505.01.0	EMPLOYMENT COSTS - POOL	-	-	-	-	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	3,225	-	2,254	971	POOL WIFI
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	225	-	-	225	
01 (POOL)	Total Expenditures	\$ 123,300	\$ -	\$ 90,111	\$ 225	
Excess of Revenues over Expenditures		\$ (39,300)	\$ 3,236	\$ (31,028)	\$ 24,692	
	Depreciation Expense	(6,500)				
	Loan from Admin	(9,271)				
	Transfer from Other Departments	55,071				
		0		(31,028)		

General Fund 11

Period Ending

02 (PARKS)

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
Revenues							
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	50	-	200	400%	(150)	
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	-	-	-	0%	-	
11.45420.02.0	WATER TOWER RENTALS	48,000	4,540	54,474	113%	(6,474)	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	(300)	-	-	0%	(300)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	3,800	-	3,931	103%	(131)	
11.49300.02.0	CURR SECURED TAXES - PARKS	103,000	-	107,973	105%	(4,973)	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	2,705	0%	-	
02 (PARKS)	Total Revenues	\$ 154,550	\$ 4,540	\$ 169,283		\$ (12,028)	
Expenditures							
11.59101.02.0	SALARIES - PARK	10,619	622	7,477	70%	3,142	
11.59102.02.0	OVERHEAD - ADMIN SALARIES/BENEFITS	16,723	-	9,208	55%	7,515	
11.59103.02.0	OVERHEAD - ADMIN EXPENSES	4,594	-	1,893	41%		
11.59104.02.0	OVERHEAD - ENGINEERING	2,609	-	3,262	125%		
11.59110.02.0	SALARIES OT - PARK	100	-	16	16%	84	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,000	164	1,629	20%	6,371	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	250	-	-	0%	250	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	1	9	9%	91	
11.59303.02.0	GAS & OIL - PARKS	1,500	58	755	50%	745	
11.59305.02.0	UTILITIES & PHONE - PARK	1,000	(229)	378	38%	622	
11.59306.02.0	OUTSIDE SERVICES - PARKS	16,000	2,072	13,218	83%	2,782	
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	100	-	-	0%	100	
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	6	2%	394	
11.59309.02.0	SMALL TOOLS - PARKS	250	-	-	0%	250	
11.59310.02.0	UNIFORMS - PARKS	250	3	103	41%	147	
11.59312.02.0	TRAINING & EDUCATION - PARKS	25	-	9	36%	16	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	2	95	38%	155	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	45,000	5,601	26,356	59%	18,644	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	0%	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	300	-	234	78%	66	

General Fund 11

Period Ending

02 (PARKS)

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
11.59401.02.0	GENERAL INSURANCE - PARKS	6,210	-	6,034	97%	176	
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,017	-	830	82%	187	
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	1,000	11	312	31%	688	
11.59405.02.0	LEGAL FEES - PARKS	10,500	-	560	5%	9,940	
11.59501.02.0	PAYROLL TAXES - PARKS	945	48	614	65%	331	
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	7,347	78	951	13%	6,396	
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	-	0%	100	
11.59551.02.0	BOARD COMMUNITY OUTREACH	75	-	-	0%	75	
11.59600.02.0	CAPITAL OUTLAY - PARKS	7,967	63	63	1%	7,904	
11.59700.02.0	RENTS & LEASES - PARKS	1,000	-	-	0%	1,000	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	36,007	-	1,000	3%	35,007	Splashpad, Change Orders & Capfees
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	7,500	-	1,702	23%	5,798	
11.59805.02.0	VEHICLE REPLACEMENT - OH PARKS	-	-	-	0%	-	
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	-	-	-	0%	-	
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	5,000	-	5,000	100%	-	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PARKS	5,000	-	-	0%	5,000	
02 (PARKS)	Total Expenditures	\$ 197,737	\$ 8,494	\$ 81,714		\$ 113,976	
	Excess of Revenues over Expenditures	\$ (43,187)	\$ (3,954)	\$ 87,569		\$ (126,004)	
	Cash Reserves	-		-			
	Transfers-Out						
	Reserve:	43,187					
		\$ -		\$ 87,569			

General Fund 11

Period Ending 06/30/24

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
Revenues							
11.45200.04.0	YCB RENTAL INCOME	2,750	\$ -	2,218	81%	532	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURSE	3,250	\$ -	-	0%	3,250	
11.45430.04.0	TRANSFERS-IN/OUT	2,000	\$ -	-	0%	2,000	
04 (YOUTH CTR)	Total Revenues	6,000	\$ -	2,218		3,782	
Expenditures							
11.59305.04.0	UTILITIES & PHONE - YCB	5,000	\$ 390	2,560	51%	2,440	
11.59306.04.0	OUTSIDE SERVICES - YCB	3,000	\$ 55	2,929	98%	71	YCB WIFI
11.59801.04.0	BLDGS & IMPROVEMENTS - YCB	-	\$ -	-	0%	0	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	\$ -	-	0%	0	
04 (YOUTH CTR)	Total Expenditures	8,000	\$ 445	5,490		2,510	
Excess of Revenues over Expenditures		\$ (2,000)	\$ (445)	(3,272)		1,272	
	Transfer from Olivehurst Parks	1,750					
		\$ (250.00)					
05 (LIGHTING)							
Revenues							
11.45430.05.0	TRANSFERS-IN/OUT	(2,000.00)	\$ -	-	0%	2,000-	
11.45440.05.0	STREET LIGHTING DISTRICT ASSESSMEN	-	\$ -	-	0%	0	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	95,000.00	\$ -	100,519	106%	5,519-	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	-	\$ -	2,518	0%	2,518-	
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	\$ -	-	0%	0	
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTI	-	\$ -	19	0%	19-	
05 (LIGHTING)	Total Revenues	95,000	\$ -	103,056		8,056-	
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	900	\$ -	-	0%	900	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	55,000	\$ 4,832	54,887	100%	113	
05 (LIGHTING)	Total Expenditures	55,900	\$ 4,832	\$ 54,887			
Excess of Revenues over Expenditures		39,100	\$ (4,832)	\$ 48,169			
	Cash Reserve	(39,100)					
	Transfer to Pool 01						
		\$ -		\$ 48,169			

04 (YOUTH CTR)

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	COMMENTS
06 (JOHNSON DITCH)							
Revenues							
11.49300.06.0	CURR SECURED TAXES - JOHNSON DITCH	5,000	\$ -	5,235	105%	235-	
11.49301.06.0	CURR UNSECURED TAXES - JOHNSON DITCH	-	\$ -	131	0%	131-	
06 (JOHNSON DITCH)	Total Revenues	\$ 5,000	\$ -	\$ 5,366			
11.59306.06.0	OUTSIDE SERVICES - JOHNSON DITCH	3,000	\$ -	3,000	100%	0	
06 (JOHNSON DITCH)	Total Expenditures	\$ 3,000	\$ -	\$ 3,000			
Excess of Revenues over Expenditures		\$ 2,000	\$ -	\$ 2,366	\$ -	\$ -	
	From/(To) Cash Surplus						
	Transfer to OH Parks						
		\$ 2,000	\$ -	\$ 2,366	\$ -	\$ -	

General Fund 11

Period Ending

06/30/24

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	-	-	5,000	0%	5,000-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	425	3,925	393%	2,925-
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	(4,700)	-	-	0%	4,700-
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	715,000	-	883,605	124%	168,605-
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	175,000	-	-	0%	175,000
11.49500.03.0	GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PA	-	-	-	0%	0
03 (CSA 66 PARKS) Total Revenues		\$ 886,300	\$ 425	\$ 892,530		\$ (6,230)
Expenditures						
11.59101.03.0	SALARIES - CSA 66 PARKS	186,668	10,069	131,058	70%	55,610
11.59102.03.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,021	-	21,485	55%	17,536
11.59103.03.0	OVERHEAD - ADMIN EXPENSES	10,719	-	4,417	41%	6,302
11.59104.03.0	OVERHEAD - ENGINEERING	30,003	-	37,508	125%	7,505-
11.59110.03.0	SALARIES OT - CSA 66 PARKS	682	39	682	100%	0-
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	35,000	5,415	18,854	54%	16,146
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	350	-	-	0%	350
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	1,000	10	156	16%	844
11.59303.03.0	GAS & OIL - CSA 66 PARKS	15,000	909	11,826	79%	3,174
11.59304.03.0	FEES & DUES - CSA 66 PARKS	1,000	-	(59)	-6%	1,059
11.59305.03.0	UTILITIES & PHONE	30,000	4,513	30,173	101%	173-
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	240,000	32,461	212,280	88%	27,720
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	-	-	0%	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,000	-	97	3%	2,903
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	2,500	-	-	0%	2,500
11.59310.03.0	UNIFORMS - CSA 66 PARKS	2,000	87	1,735	87%	265
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	150	-	141	94%	9
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARK	2,500	34	1,493	60%	1,007
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	90,000	75,418	114,905	128%	24,905-
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	50	-	-	0%	50
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	4,500	-	4,167	93%	333
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	36,277	-	36,386	100%	109-
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	15,925	-	13,307	84%	2,618

RSM Park
2022-24
Irrigation

General Fund 11

Period Ending

06/30/24

03 (CSA 66 PARKS)

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	11,000	172	2,536	23%	8,464
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	6,000	-	3,265	54%	2,735
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	14,801	768	10,574	71%	4,227
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	40,670	1,234	16,188	40%	24,482
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	-	0%	100
11.59551.03.0	BOARD COMMUNITY OUTREACH	150	-	-	0%	150
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	5,000	-	-	0%	5,000
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS	500	-	-	0%	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	20,735	-	19,211	93%	1,524
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	20,000	-	8,161	41%	11,839
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	3,000	-	-	0%	3,000
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	-	80,000	100%	0
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PARKS	10,000	-	1,000	10%	9,000
03 (CSA 66 PARKS) Total Expenditures		#N/A	#N/A	#N/A		#N/A
Excess of Revenues over Expenditures for Report		#N/A	#N/A	#N/A		#N/A
	Reserves: Maintenance of Future Park Sites	72,101				
	Transfer-Out: Capital Asset Repair					
		#N/A		#N/A		

**General Fund 11
09,12 & 14 (Fire)**

Period Ending 06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
Revenues							
11.45103.09.0	FIRE MISC REVENUE	50,000	-	45,289	91%	4,711	43,613.00
11.45400.09.0	FIRE MITIGATION FEES REVENUE	85,000	-	106,155	125%	(21,155)	85,000
11.45402.09.0	MISC GRANT REVENUE	10,000	-	10,000	100%	0	-
11.45403.09.0	STRIKE TEAM REVENUE	110,000	-	29,423	27%	80,577	414,160
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,500	410	1,359	91%	141	1,500
11.45411.09.0	WEED ABATEMENT - RESIDENT REIMBURSEMEI	-	-	-	0%	-	-
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%	15,000	15,000
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	2,252	50%	2,248	4,500
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	26,000	-	28,528	110%	(2,528)	26,000
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	-	5,110	243%	(3,010)	2,100
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	573,000	-	604,637	106%	(31,637)	572,782
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	-	-	15,107	0%	(15,107)	-
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	130,000	13,886	185,044	142%	(55,044)	110,000
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,007,100	\$ 410	\$ 1,032,904		\$ (30,516)	\$ 1,274,655
Expenditures							
11.59101.09.0	SALARIES - FIRE DEPT	368,739	31,186	474,136	129%	(105,397)	220,323
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	44,596	-	24,554	55%		
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	12,251	-	5,048	41%	7,203	23,555
11.59110.09.0	SALARIES OT - FIRE DEPT	89,147	17,917	161,739	181%	(72,592)	57,131
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	-	3,537	24%	11,464	15,000
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	105,000	12,623	60,411	58%	44,589	280,000
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	13,000	190	9,063	70%	3,937	13,000
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	35,000	-	32,603	93%	2,397	35,000
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	28	2,182	55%	1,818	4,000
11.59303.09.0	GAS & OIL - FIRE DEPT	20,000	429	20,000	100%	0	20,000
11.59304.09.0	FEES & DUES - FIRE DEPT	300	-	125	42%	175	300
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	20,500	2,131	20,370	99%	130	20,000
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	30,000	1,384	12,228	41%	17,772	30,000
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	-	0%	750	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	272	54%	228	500
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	-	5,349	53%	4,651	5,000
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	993	99%	7	1,000

**General Fund 11
09,12 & 14 (Fire)**

Period Ending 06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	10,000	-	3,333	33%	6,667	6,000
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	-	20	1%	1,980	1,500
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	-	204	7%	2,796	3,000
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	-	-	-	0%	-	5,000
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	350	-	263	75%	87	350
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	-	35	35%	65	100
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	45,438	-	27,030	59%	18,408	21,600
11.59402.09.0	WORKERS' COMP - FIRE DEPT	24,809	-	22,707	92%	2,102	27,449
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	-	-	0%	750	750
11.59404.09.0	COMPUTER SERVICES - FIRE	17,500	954	12,679	72%	4,821	17,500
11.59405.09.0	LEGAL FEES - FIRE	10,000	-	570	6%	9,430	10,000
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	29,551	4,709	45,974	156%	(16,423)	44,040
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	105,656	11,537	80,829	77%	24,827	103,771
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	-	937	8%	11,063	12,000
11.59600.09.0	CAPITAL OUTLAY	-	-	-	0%	-	-
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	70,000	-	65,630	94%	4,370	10,000
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	74,000	157	17,463	24%	56,537	18,000
11.59806.09.0	FIRE EQUIPMENT	1,835,000	-	2,077,606	113%	(242,606)	400,000
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	100,000	-	0%	100,000	15,000
Total Expenditures		\$ 3,109,937	\$ 183,246			\$ (97,992)	\$ 1,421,619
Excess of Revenues over Expenditures		(2,102,837)	(182,836)	1,032,904		67,477	(146,964)
	Cash Reserve	257,336					
	Fire Engine Loan Payment to Administration	(75,000)					
	Fire Command Vehicle Loan Payment to Administration	1,500,000		1,500,000			
	Reserve Transfer: Equipment	400,000		400,000			
		(20,500)	\$ (182,836)	2,932,904		\$ 67,477	

**General Fund 11
09,12 & 14 (Fire)**

Period Ending 06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
12 (FIRE DEPARTMENT) MEASURE K							
ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
Revenues							
11.45400.12.0	MEASURE K REVENUE	240,000	20,474	293,797	122%	(53,797)	240,000.00
11.45103.12.0	MEASURE - MISC	-	-	-	0%	-	-
Total Revenues		\$ 240,000		\$ 293,797		\$ (53,797)	
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	95,000	3,535	118,521			
11.59501.12.0	PAYROLL TAXES INTERMITTEN MEASURE K	-	936	13,453			
11.59502.12.0	MEASURE K OT	-	7,266	52,979			
11.59600.12.0	CAPITAL OUTLAY - MEASURE K	-	-	2,660	0%	(2,660)	8,600
11.59801.12.0	BLDGS & IMPROVEMENTS - MEASURE K	-	-	-	0%	-	300,000
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K	490,000	(4,699)	447,867	91%	42,133	-
11.59806.12.0	FIRE EQUIPMENT MEASURE K	-	-	30,933	0%	(30,933)	-
Total Expenditures		\$ 490,000	\$ (4,699)	\$ 481,460		\$ 8,540	\$ 2,503,815
Excess of Revenues over Expenditures		(250,000)		(187,664)		(62,336)	
14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA							
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	639,526	-	367,594		271,932	592,706
Total Revenues		639,526		367,594		271,932	592,706
11.59101.14.0	SALARIES - ER	368,739	13,482	115,900	31%	252,839	374,909
11.59110.14.0	SALARIES OT- ER	29,551	-	-	0%	29,551	-
11.59501.14.0	PAYROLL TAXES - ER	29,618	986	17,870	60%	11,748	29,618
11.59402.14.0	WORKERS' COMP - ER	24,809	-	-	0%	24,809	14,680
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	105,656	2,924	69,787	66%	35,869	118,416
11.59300.14.0	OPERATING SUPPLIES - ER	3,000	-	261	9%	2,739	3,000
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	-	-	-	0%	-	-
11.59303.14.0	GAS & OIL - ER	1,500	1,570	1,496	100%	4	1,500
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	-	-	-	0%	-	-
11.59310.14.0	UNIFORMS - ER	3,000	461	1,562	52%	1,438	3,000
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	-	-	-	0%	-	2,000
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	250	-	-	0%	250	250
11.59401.14.0	GENERAL INSURANCE - ER	12,900	-	-	0%	12,900	12,900
11.59801.14.0	BLDGS & IMPROVEMENTS - ER	-	-	-	0%	-	-
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	8,503	-	4,192	49%	4,311	1,500
11.59806.14.0	FIRE EQUIPMENT	-	-	-	0%	-	-
11.59103.14.0	ADMINISTRATIVE CHARGES	50,000	-	43,613	87%	6,387	43,613
11.65704.14.0	DEPRECIATION EXPENSE - ER	-	-	-	0%	-	-
Total Expenditures		\$ 637,527	\$ 19,424	\$ 254,680		\$ 382,846	\$ 605,386
Due To / (Due From) ER		\$ 1,999	\$ (19,424)	\$ 112,914	\$ -	\$ (110,914)	

Water (12)

Period Ending 06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues						
12.41100.00.0	SALES - RESIDENTIAL - WATER	4,179,000	518,564	4,520,351	108%	(341,351)
12.41200.00.0	SALES - BUSINESSES - WATER	-	1,355	11,900	0%	(11,900)
12.42300.00.0	PENALTY FEES - WATER	15,000	-	14,612	97%	388
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER	-	4	110	0%	
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	-	4,762	46,102	0%	(46,102)
12.42550.00.0	BACKFLOW DEVICE REVENUE	3,000	1,275	3,210	107%	(210)
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,000	-	2,363	79%	637
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	50,000	-	-	0%	50,000
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	286	6,043	302%	(4,043)
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	(5,000)
12.45437.00.0	CONTRACT REVENUE - HARD ROCK	156,000	32,831	98,982	63%	57,018
12.45500.00.0	INTEREST EARNED OPERATING - WATER	10,000	-	185,331	1853%	(175,331)
12.45600.00.0	MXU METER REIMBURSEMENT	-	31,391	175,729	0%	(175,729)
12.45700.00.0	INSPECTION REVENUE - WATER	45,000	22,965	76,018	169%	(31,018)
Water (12)	Total Revenues	4,458,000	\$ 613,432	\$ 5,140,750		\$ (682,640)
Expenditures						
12.59101.00.0	SALARIES - WATER	684,442	43,143	600,812	88%	83,630
12.59102.00.0	OVERHEAD - ADMIN SALARIES/BENEFITS	501,705	-	276,237	55%	225,468
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	137,820	-	56,794	41%	81,026
12.59104.00.0	OVERHEAD - ENGINEERING	204,538	-	164,933	81%	39,605
12.59110.00.0	SALARIES OT - WATER	56,021	4,754	37,133	66%	18,888
12.59200.00.0	WATER METERS AND SUPPLIES	150,000	-	130,746	87%	19,254
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	100,000	770	101,032	101%	(1,032)
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	-	2,042	58%	1,458
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	250	739	25%	2,261
12.59303.00.0	GAS & OIL - WATER	40,000	2,923	33,640	84%	6,360
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	65,000	-	47,907	74%	17,093
12.59305.00.0	UTILITIES & PHONE - WATER	1,150,000	108,015	986,727	86%	163,273
12.59306.00.0	OUTSIDE SERVICES - WATER	125,000	9,013	92,390	74%	32,610
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,000	-	1,126	113%	(126)
12.59308.00.0	LAB SUPPLIES	3,500	-	2,549	73%	951
12.59309.00.0	SMALL TOOLS - WATER	3,000	568	814	27%	2,186
12.59310.00.0	UNIFORMS - WATER	8,500	373	6,725	79%	1,775
12.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	3,384	49,590	94%	3,410
12.59312.00.0	TRAINING & EDUCATION - WATER	2,500	42	197	8%	2,303
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,000	255	3,687	61%	2,313

Water (12)

Period Ending 06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
12.59316.00.0	CHLORINE EXPENSE	200,000	21,458	198,620	99%	1,380
12.59320.00.0	POSTAGE & SHIPPING - WATER	500	-	690	138%	(190)
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	1,972	79%	528
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	4,267	23,339	93%	1,661
12.59401.00.0	GENERAL INSURANCE - WATER	110,471	-	109,776	99%	695
12.59402.00.0	WORKERS' COMP - WATER	37,541	-	30,635	82%	6,906
12.59404.00.0	COMPUTER SERVICES	49,000	750	21,596	44%	27,404
12.59405.00.0	LEGAL FEES - WATER	10,000	-	2,967	30%	7,033
12.59425.00.0	SECURITY - WATER	14,000	-	510	4%	13,490
12.59501.00.0	PAYROLL TAXES - WATER	54,835	3,443	48,446	88%	6,389
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	314,055	18,405	240,651	77%	73,404
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	-	0%	1,000
12.59600.00.0	CAPITAL OUTLAY - WATER	20,000	-	14,709	74%	5,291
12.59650.00.0	RAISING IRON - WATER	80,000	-	56,035	70%	23,965
12.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	-		500
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	50,000	4,000	15,451	1545070%	34,549
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	50,000	1,091	22,434	45%	27,566
12.59803.00.0	WELL & WTP EXP	210,000	20,040	191,838	91%	18,162
12.59805.00.0	VEHICLE REPLACEMENT	210,000	-	-	0%	210,000
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	(11)	-4%	261
12.59903.00.0	MISCELLANEOUS EXP - WATER	1,000	-	-	0%	1,000
12.59952.00.0	CONSERVATION EXPENSES	1,000	-	1,867	187%	(867)
12.65105.00.0	LOAN WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-
Water (12)	Total Expenditures	4,910,815	\$ 246,946	3,747,981		
Excess of Revenues over Expenditures for Report		(452,814)	\$ 366,486	1,392,770		
	Reserve: Capital Facilities	452,814		-		
				-		
	Surplus(Deficit)	-		1,392,770		

0

Waste Water (13)

Period Ending

06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
Revenues					
13.41100.00.0	SALES - RESIDENTIAL - SEWER	3,922,000	4,453,980	114%	531,980-
13.41210.00.0	SALES - ADA SEWER	58,000	75,940	131%	17,940-
13.42300.00.0	PENALTY & FEES - SEWER	-	12,908	0%	12,908-
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	-	30,569	0%	30,569-
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	3,000	2,363	79%	637
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	110,000	57,007	52%	52,993
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	18,475	0%	18,475-
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	1,000	-	0%	1,000
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	0%	5,000-
13.45437.00.0	CONTRACT REVENUE - HARD ROCK	350,000	134,304	38%	215,696
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	10,000	431,270	4313%	421,270-
13.45700.00.0	INSPECTION FEES - SEWER	45,000	21,995	49%	23,005
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	0%	0
Waster Water (13)	Total Revenues	\$ 4,494,000	\$ 5,238,811		744,811-
13.59101.00.0	SALARIES - SEWER	674,139	531,164	79%	142,975
13.59102.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	501,705	276,237	55%	225,468
13.59103.00.0	OVERHEAD - ADMIN EXPENSES	137,820	56,794	41%	81,026
13.59104.00.0	OVERHEAD - ENGINEERING	337,701	164,933	49%	172,768
13.59110.00.0	SALARIES OT - WASTE WATER	22,650	23,913	106%	1,263-
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	40,000	28,120	70%	11,880
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	5,000	2,273	45%	2,727
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	5,000	4,301	86%	699
13.59303.00.0	GAS & OIL - SEWER	25,000	19,569	78%	5,431
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	50,000	44,701	89%	5,299
13.59305.00.0	UTILITIES & PHONE - SEWER	1,150,000	1,078,227	94%	71,773
13.59306.00.0	OUTSIDE SERVICES - SEWER	100,000	65,749	66%	34,251
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	856	43%	1,144
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	21,534	86%	3,466
13.59309.00.0	SMALL TOOLS - SEWER	8,000	3,708	46%	4,292
13.59310.00.0	UNIFORMS - SEWER	10,000	8,018	80%	1,982
13.59311.00.0	CUSTOMER SERVICE & BILLING	53,000	49,590	94%	3,410
13.59312.00.0	TRAINING & EDUCATION	5,000	4,432	89%	568
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	10,000	8,040	80%	1,960
13.59318.00.0	CHEMICALS	30,000	13,767	46%	16,233
13.59319.00.0	INTERNSHIP PROGRAM EXPENSE	-	-	0%	0
13.59320.00.0	POSTAGE & SHIPPING - SEWER	1,500	269	18%	1,231
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	1,081	36%	1,919
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	14,089	18%	65,911
13.59337.00.0	SLUDGE DISPOSAL	33,000	28,638	87%	4,362
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	53,096	88%	6,904
13.59401.00.0	GENERAL INSURANCE - SEWER	125,745	124,954	99%	791
13.59402.00.0	WORKERS' COMP - SEWER	52,188	42,645	82%	9,543

Waste Water (13)

Period Ending

06/30/24

ACCOUNT	DESCRIPTION	2023-24 WORKING BUDGET	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	1,500	-	0%	1,500
13.59404.00.0	COMPUTER SERVICES	45,000	21,387	48%	23,613
13.59405.00.0	LEGAL FEES - SEWER	15,000	17,760	118%	2,760-
13.59425.00.0	SECURITY - SEWER	4,000	-	0%	4,000
13.59501.00.0	PAYROLL TAXES - SEWER	62,132	43,326	70%	18,806
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	318,179	199,395	63%	118,784
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	1,205	96%	45
13.59551.00.0	BOARD COMMUNITY OUTREACH	500	-	0%	500
13.59600.00.0	CAPITAL OUTLAY - SEWER	125,000	-	0%	125,000
13.59601.00.0	SEWER COLLECTION CAPACITY FEES OUTLAY	-	-	0%	0
13.59650.00.0	RAISING IRON - SEWER	130,000	42,792	33%	87,208
13.59700.00.0	RENTS & LEASES - SEWER	7,500	-	0%	7,500
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	20,000	2,433	12%	17,567
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	260,000	233,510	90%	26,490
13.59803.00.0	UV FILTER REPAIR	-	-	0%	0
13.59805.00.0	VEHICLE REPLACEMENT	30,000	-	0%	30,000
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	(11)	-4%	261
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	300,000	100%	0
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	0%	0
		\$ 4,867,759	\$ 3,532,495		\$ 1,335,264
31 (SEWER COLLECTION)					
13.59101.31.0	SALARIES - SEWER COLLECTIONS	168,000	141,909	84%	26,091
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLL	30,000	24,399	81%	5,601
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	500	201	40%	299
13.59303.31.0	GAS & OIL - SEWER COLLECTION	15,000	13,501	90%	1,499
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	9,500	7,643	80%	1,857
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYST	60,000	40,054	67%	19,946
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	5,000	4,337	87%	663
13.59312.31.0	TRAINING & EDUCATION	-	-	0%	0
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	5,000	4,723	94%	277
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,500	-	0%	1,500
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLECTI	150,000	94,637	63%	55,363
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	5,000	-	0%	5,000
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	4,500	-	0%	4,500
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	9,577	64%	5,423
13.59805.31.0	VEHICLE REPLACEMENT	0	-		
		\$ 469,000	\$ 199,071		101,929
31 (SEWER COLLECTION Total Expenditures					
Total Expenditures		\$ 5,336,759	\$ 3,731,566		1,437,193
Excess of Revenues over Expenditures for Report		\$ (842,759)	\$ 1,507,245		
	Loan to Water Fund: USDA Repayment	70,637			
	Reserve Capital Asset Repair				
	Reserve: Capital Facilities	772,122			
		\$ -	\$ 1,507,245		

Community Facility Districts

		2022-23 Budget	2023-24 Budget	2023-24 Actual
CFD 2002-1				
18.41000.00.0	CFD 2002-1 REVENUE	656,000	628,756	323,462
18.45500.00.0	INTEREST EARNED - CFD 2002-1	-	-	68,543
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	45,000	45,000	13,714
18.59405.00.0	LEGAL FEES - CFD 2002-1	#N/A	#N/A	#N/A
18.59412.00.0	JUDICIAL FORECLOSURE EXPENSES	3,000	3,000	-
18.59600.00.0	CAPITAL OUTLAY	1,466,026	1,997,000	1,817,233
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	275,348	287,032	431,374
18.22103.00.0	CFD 2002-1 BOND Payment	303,400	292,100	
Surplus/(Deficit)		#N/A	#N/A	#N/A
CFD 2005-1				
19.41000.00.0	CFD 2005-1 REVENUE		-	-
19.59405.00.0	CFD 2005-1 LEGAL EXPENSE		-	-
Surplus/(Deficit)			-	-
CFD 2005-2				
20.41000.00.0	CFD 2005-2 REVENUE	177,000	175,000	102,471
20.59803.00.0	CDF 2005-2 PARK MAINTENANCE	170,000	175,000	-
20.59306.00.0	,	5,000	5,000	3,356
Surplus/(Deficit)		(5,000)	2,000	99,115
	Future Park Maintenance Reserve			

PL WTP Filter
Project

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

2023-24 BUDGET AMENDMENT REQUEST 1

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Administration				
11.59306.00.0	OUTSIDE SERVICES - GENERAL	28,000	Temp Staff - Administration \$1,408/week 1 X 5 mths	Admin. Allocation *
		<u>\$28,000</u>		
Engineering				
11.59404.15.0	Computer Services	2,000	Laptop/licensing Engineer	Engineering Allocation **
	Total	<u>\$2,000</u>		

Parks-Olivehurst

11.59103.02.0	OVERHEAD - ALLOCATED COSTS - OH PARKS	438		
11.59306.02.0	OUTSIDE SERVICES	4,000	Temp Staff \$1,408/week 1 x 5 mths + \$1,280/week 1 x 3 mths - Contract Park Maintenance \$12,000 OH Share	Property Taxes
11.59310.02.0	UNIFORMS	100		
11.59405.02.0	LEGAL FEES - PARKS	1,000	Unbudgeted personnel matter	Property Taxes
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHURST)	500	Laptop/licensing for Parks Manager	
11.59802.02.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	2,500	Swing	Reimbursable/Reserves
	Total	<u>\$8,538</u>		

Parks-CSA

11.59103.03.0	OVERHEAD - ALLOCATED COSTS - CSA 66 PARKS	1,182		
11.59305.03.0	UTILITIES & PHONE	12,000		
11.59306.03.0	OUTSIDE SERVICES	52,000	Temp Staffing \$1,408/week 1 x 5 mths + \$1,280/week 1 x 3 mths - Contract Park Maintenance \$12,000 CSA Share	Assessments
11.59310.03.0	UNIFORMS	500		
11.59405.03.0	LEGAL FEES - PARKS	5,000	Unbudgeted personnel matter	
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	2,000	Laptop/licensing for Parks Manager	
	Total	<u>\$72,682</u>		

2023-24 BUDGET AMENDMENT REQUEST 1

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Fire - Olivehurst and ER				
11.45402.09.0	MISC GRANT REVENUE	\$10,000		BILL SHAW GRANT
11.59102.09.0	OVERHEAD - ALLOCATED COSTS - FIRE	1,120		
11.59319.09.0	INTERNSHIP EXPENSE	(5,000)		Budget Transfer
11.59310.09.0	UNIFORMS	5,000		
11.59402.09.0	GENERAL INSURANCE - FIRE DEPT	10,000	Dodge 550 Brush Truck Sutphen Ladder Truck Type 3 Engine	Tax revenue and service chrges
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	10,000		
	Total	<u>\$11,120</u>		BILL SHAW GRANT
Water				
12.59103.00.0	OVERHEAD - ALLOCATED COSTS - WATER	13,490		
12.59306.00.0	OUTSIDE SERVICES - WATER	25,000	Temp Staffing \$1,280/week 1 x 5 mths	
12.59310.00.0	UNIFORMS	2,000		Water sales revenue and/or reserves
12.59802.00.0	BLDGS & IMPROVEMENTS - WATER	110,000	Scada: Well 4 & 28, Lindhurst WTP @36,750 per site	
	Total	<u>\$150,490</u>		

2023-24 BUDGET AMENDMENT REQUEST 1

<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
Wastewater				
13.59103.00.0	OVERHEAD - ALLOCATED COSTS - SEWER	13,490		
13.59337.00.0	SLUDGE DIPOSAL	13,000		Wastewater sales revenue and/or reserves
13.59303.00.0	GAS & OIL - SEWER	10,000		Budget Transfer
13.59303.31.0	GAS & OIL - COLLECTIONS	(10,000)		
13.59304.31.0	PERMITS & LICENSES - COLLECTIONS	3,500		Late Permit Renewal
13.52310.00.0	UNIFORMS - SEWER	5,000		
13.59805.00.0	VEHICLE REPLACEMENT	30,000	Replacement for 2017 Ford PU	Wastewater sales revenue and/or reserves
	Total	<u>\$64,990</u>		

Total Budget Amendments \$307,820