



## **Olivehurst Public Utility District**

### **July 24, 2019 Revenues and Expenditures Amended Budget to Actual**

OLIVEHURST PUBLIC UTILITY DISTRICT

**Table of Contents**

| <b>FUND</b>                | <b>Department</b> |  | <b>PAGE</b> |
|----------------------------|-------------------|--|-------------|
| <b>General Fund 11</b>     | 00                | Administration                         | <b>3</b>    |
|                            | 01                | Pool                                   | <b>5</b>    |
|                            | 02                | Olivehurst Parks                       | <b>6</b>    |
|                            | 03                | CSA Parks                              | <b>8</b>    |
|                            | 04                | Youth Center                           | <b>10</b>   |
|                            | 05                | Lighting                               | <b>10</b>   |
|                            | 09                | Fire Department                        | <b>11</b>   |
|                            | 10                | Fire Department - Enterprise Rancheria | <b>12</b>   |
| <b>Water Fund 12</b>       | 00                | Water Department                       | <b>14</b>   |
| <b>Waste Water Fund 13</b> | 00                | Waste Water Treatment                  | <b>16</b>   |
|                            | 31                | Waste Water Collections                | <b>17</b>   |
| <b>CFDs 18-20</b>          |                   | Community Facility Districts           | <b>18</b>   |

00 (Administration)

Statement of Revenues and Expenditures

| ACCOUNT               | DESCRIPTION                            | ANNUAL BUDGET       | CURRENT PERIOD   | YEAR TO DATE    | % OF BUDGET USED | BUDGET REMAINING    | PRIOR YEAR BUDGET   |
|-----------------------|--|---------------------|------------------|-----------------|------------------|---------------------|---------------------|
| 11.41100.00.0         | CFD 2002-1 ADMIN REVENUE               | 10,000              | \$ -             | -               | 0%               | 10,000              | \$ 10,000           |
| 11.45103.00.0         | MISCELLANEOUS REVENUE - GENERAL        | 8,000               | 760              | 760             | 10%              | 7,240               | \$ 8,069            |
| 11.45111.00.0         | WATER/SEWER 50/50 CLEARING             | -                   | 667              | 667             | 0%               | (667)               | \$ 1,442            |
| 11.45500.00.0         | INTEREST EARNED                        | 20,000              | -                | -               | 0%               | 20,000              | \$ 20,000           |
| 11.45700.00.0         | ADMIN OVERHEAD TRANSFER IN             | 1,082,416           | \$ 47,931        | -               | 0%               | 1,082,416           | \$ 1,070,863        |
| <b>Administration</b> | <b>Total Revenues</b>                  | <b>\$ 1,120,416</b> | <b>\$ 49,358</b> | <b>\$ 1,427</b> |                  | <b>\$ 1,118,989</b> | <b>\$ 1,110,374</b> |
| 11.59101.00.0         | SALARIES - GENERAL                     | 529,882             | 25,096           | 25,096          | 5%               | 504,786             | \$ 581,852          |
| 11.59110.00.0         | SALARIES OT - GENERAL                  | 4,000               | 45               | 45              | 1%               | 3,955               | \$ 4,000            |
| 11.59300.00.0         | OPERATING SUPPLIES - GENERAL           | 5,000               | -                | -               | 0%               | 5,000               | \$ 5,800            |
| 11.59301.00.0         | LICENSES AND DUES - ADMIN EMPLOYEES    | 150                 | -                | -               | 0%               | 150                 | \$ -                |
| 11.59302.00.0         | OFFICE SUPPLIES - GENERAL              | 27,000              | -                | -               | 0%               | 27,000              | \$ 19,068           |
| 11.59303.00.0         | GAS AND OIL - GENERAL                  | 750                 | -                | -               | 0%               | 750                 | \$ 700              |
| 11.59304.00.0         | FEES & DUES - GENERAL                  | 10,000              | -                | -               | 0%               | 10,000              | \$ 9,000            |
| 11.59305.00.0         | UTILITIES & PHONE - GENERAL            | 10,000              | -                | -               | 0%               | 10,000              | \$ 10,365           |
| 11.59306.00.0         | OUTSIDE SERVICES - GENERAL             | 60,000              | 73               | 73              | 0%               | 59,927              | \$ 87,000           |
| 11.59307.00.0         | PRINTING/PUBLIC/LEGAL NOTICES - ADMIN  | 1,000               | -                | -               | 0%               | 1,000               | \$ 1,000            |
| 11.59312.00.0         | TRAINING & EDUCATION - ADMIN STAFF     | 1,800               | -                | -               | 0%               | 1,800               | \$ 2,650            |
| 11.59313.00.0         | UNEMPLOYMENT - GENERAL                 | 1,000               | -                | -               | 0%               | 1,000               | \$ 1,000            |
| 11.59314.00.0         | ELECTION EXPENSE - GENERAL             | -                   | -                | -               | 0%               | -                   | \$ 25,000           |
| 11.59315.00.0         | SAFETY SUPPLIES / EXPENSE              | 3,000               | -                | -               | 0%               | 3,000               | \$ 3,000            |
| 11.59320.00.0         | POSTAGE & SHIPPING                     | 2,000               | -                | -               | 0%               | 2,000               | \$ 2,000            |
| 11.59402.00.0         | WORKERS' COMP INSURANCE - GENERAL      | 5,438               | 5,438            | 5,438           | 100%             | -                   | \$ 4,606            |
| 11.59404.00.0         | COMPUTER SERVICES - GENERAL            | 36,068              | 8,750            | 8,750           | 24%              | 27,318              | \$ 35,000           |
| 11.59405.00.0         | LEGAL FEES - GENERAL                   | 45,000              | -                | -               | 0%               | 45,000              | \$ 50,000           |
| 11.59425.00.0         | SECURITY - GENERAL                     | 2,000               | -                | -               | 0%               | 2,000               | \$ 2,000            |
| 11.59501.00.0         | PAYROLL TAXES - GENERAL                | 44,042              | 1,881            | 1,881           | 4%               | 42,161              | \$ 48,797           |
| 11.59502.00.0         | EMPLOYEE BENEFITS (RET/MED) - GENERAL  | 286,065             | 3,148            | 3,148           | 1%               | 282,917             | \$ 234,818          |
| 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                 | \$ 500              |
| 11.59600.00.0         | CAPITAL OUTLAY - GENERAL               | 32,450              | -                | -               | 0%               | 32,450              | \$ 121,000          |
| 11.59801.00.0         | BLDGS AND IMPROVEMENTS                 | 2,500               | -                | -               | 0%               | 2,500               | \$ 2,500            |
| 11.59802.00.0         | AUTO & OTHER EQUIP EXP - GENERAL       | 1,500               | -                | -               | 0%               | 1,500               | \$ 1,500            |

00 (Administration)

Statement of Revenues and Expenditures

| ACCOUNT                                     | DESCRIPTION                    | ANNUAL BUDGET       | CURRENT PERIOD   | YEAR TO DATE       | % OF BUDGET USED | BUDGET REMAINING    | PRIOR YEAR BUDGET   |
|---|--------------------------------|---------------------|------------------|--------------------|------------------|---------------------|---------------------|
| 11.65704.00.0                               | DEPRECIATION EXPENSE - GENERAL | 3,500               | -                | 3,500              | 100%             | -                   | \$ 3,500            |
| <b>Administration</b>                       | <b>Total Expenditures</b>      | <b>\$ 1,114,895</b> | <b>\$ 44,431</b> | <b>\$ 47,931</b>   |                  | <b>\$ 1,066,964</b> | <b>\$ 1,256,906</b> |
| <b>Excess of Revenues over Expenditures</b> |                                | <b>\$ 5,521</b>     | <b>\$ 4,927</b>  | <b>\$ (46,504)</b> |                  |                     | <b>\$ (146,532)</b> |

Cash Reserves

Reserve: Server & Software Replacment

Reserve: Admin. Building

**\$ 5,521.00**

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                       | 11,000             |                | 2,088             | 19%              | 8,912            | 5,383             |          |
| 11.45103.01.0                               | MISCELLANEOUS REVENUE - POOL         | -                  | -              | -                 | 0%               | -                | -                 |          |
| 11.45400.01.0                               | FIRST FIVE GRANT - POOL              | 17,000             | -              | -                 | 0%               | 17,000           |                   |          |
| 11.45401.01.0                               | HEALTH & HUMAN SERV GRANT - POOL     | 17,000             | -              | -                 | 0%               | 17,000           | 15,000            |          |
| 11.49300.01.0                               | CURR SECURED TAXES - POOL            | 6,500              | -              | -                 | 0%               | 6,500            | 6,500             |          |
| 11.49301.01.0                               | CURR UNSECURED TAXES - POOL          | -                  | -              | -                 | -                | -                | -                 |          |
| <b>01 (POOL)</b>                            | <b>Total Revenues</b>                | <b>\$ 51,500</b>   | <b>\$ -</b>    | <b>\$ 2,088</b>   |                  | <b>\$ 49,412</b> | <b>\$ 26,883</b>  |          |
| <b>Expenditures</b>                         |                                      |                    |                |                   |                  |                  |                   |          |
| 11.59101.01.0                               | SALARIES - POOL                      | 4,000              |                | 548               |                  |                  |                   |          |
| 11.59300.01.0                               | OPERATING SUPPLIES & REPAIRS - POOL  | 5,000              | 11             | 11                | 0%               | 4,989            | 4,000             |          |
| 11.59302.01.0                               | OFFICE SUPPLIES & EXP - POOL         | 100                | -              | -                 | 0%               | 100              | -                 |          |
| 11.59305.01.0                               | UTILITIES & PHONE - POOL             | 7,000              | -              | -                 | 0%               | 7,000            | 7,500             |          |
| 11.59306.01.0                               | OUTSIDE SERVICES - POOL              | 43,719             | 7,030          | 7,030             | 16%              | 36,689           | 22,000            |          |
| 11.59307.01.0                               | PRINTING/PUBLIC/LEGAL NOTICES - POOL | 500                | -              | -                 | 0%               | 500              | 154               |          |
| 11.59308.01.0                               | CHEMICALS                            | 500                | -              | -                 | 0%               | 500              | 2,000             |          |
| 11.59312.01.0                               | TRAINING & EDUCATION - POOL          | 500                | -              | -                 | 0%               | 500              | 600               |          |
| 11.59315.01.0                               | SAFETY SUPPLIES / EXPENSE            | 300                | -              | -                 | 0%               | 300              | 150               |          |
| 11.59317.01.0                               | WATER/SEWER - POOL                   | 1,000              | -              | -                 | 0%               | 1,000            | 900               |          |
| 11.59401.01.0                               | GENERAL INSURANCE - POOL             | 1,800              | 1,461          | 1,461             | 81%              | 339              | 1,685             |          |
| 11.59405.01.0                               | LEGAL FEES - POOL                    | -                  | -              | -                 | 0%               | -                | -                 |          |
| 11.59501.01.0                               | PAYROLL TAXES - POOL                 | 850                | 63             | 63                | 7%               | 787              | 552               |          |
| 11.59502.01.0                               | EMPLOYEE BENEFITS (RET/MED) - POOL   | 100                | 7              | 7                 | 7%               | 93               | 100               |          |
| 11.59505.01.0                               | EMPLOYMENT COSTS - POOL              | -                  | -              | -                 | 0%               | -                | 100               |          |
| 11.59801.01.0                               | BLDGS & IMPROVEMENTS - POOL          | -                  | -              | -                 | -                | -                | 500               |          |
| 11.59802.01.0                               | AUTO & OTHER EQUIP EXP - POOL        | -                  | -              | -                 | -                | -                | -                 |          |
| <b>01 (POOL)</b>                            | <b>Total Expenditures</b>            | <b>\$ 65,369</b>   | <b>\$ -</b>    | <b>\$ 9,120</b>   |                  | <b>\$ -</b>      | <b>\$ -</b>       |          |
| <b>Excess of Revenues over Expenditures</b> |                                      | <b>\$ (13,869)</b> | <b>\$ -</b>    | <b>\$ (7,032)</b> |                  | <b>\$ 49,412</b> | <b>\$ 26,883</b>  |          |
|   | Depreciation                         | (6,631)            |                |                   |                  |                  |                   |          |
|   | Transfer from Other Departments      | 20,500             |                |                   |                  |                  |                   |          |
|   |                                      | <b>0</b>           |                |                   |                  |                  |                   |          |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

7/24/19

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         | -                 | -               | -               | 0%               | -                 | 64,000            |          |
| 11.45151.02.0       | PARK RESERVATION ADMIN FEE - HOH      | 50                | -               | -               | 0%               | 50                | 50                |          |
| 11.45160.02.0       | PLAN CHECK FEE REVENUE - PARKS        | -                 | -               | -               | 0%               | -                 | -                 |          |
| 11.45420.02.0       | WATER TOWER RENTALS                   | 35,000            | 3,632           | 3,632           | 10%              | 31,368            | 35,000            |          |
| 11.45431.02.0       | TRANSFER OUT - SAFETY FUNDS           | -                 | -               | -               | 0%               | -                 | -                 |          |
| 11.45810.02.0       | CSA 69 TAX REVENUE - PARKS            | 2,100             | -               | -               | 0%               | 2,100             | 2,100             |          |
| 11.49300.02.0       | CURR SECURED TAXES - PARKS            | 67,000            | -               | -               | 0%               | 67,000            | 67,000            |          |
| 11.49301.02.0       | CURR UNSECURED TAXES - PARKS          | -                 | -               | -               | 0%               | -                 | -                 |          |
| <b>02 (PARKS)</b>   | <b>Total Revenues</b>                 | <b>\$ 104,150</b> | <b>\$ 3,632</b> | <b>\$ 3,632</b> |                  | <b>\$ 100,518</b> | <b>\$ 168,150</b> |          |
| <b>Expenditures</b> |                                       |                   |                 |                 |                  |                   |                   |          |
| 11.59101.02.0       | SALARIES - PARK                       | 8,078             | 2,189           | 2,189           | 27%              | 5,889             | 10,044            |          |
| 11.59103.02.0       | OVERHEAD - ADMIN EXPENSES - PARKS     | 16,806            | 513             | 513             | 3%               | 16,293            | 16,761            |          |
| 11.59110.02.0       | SALARIES OT - PARK                    | 40                | 0               | -               | 0%               | 40                | 173               |          |
| 11.59300.02.0       | OPERATING SUPPLIES & REPAIRS - PARKS  | 8,000             | 9               | 9               | 0%               | 7,991             | 7,504             |          |
| 11.59301.02.0       | LICENSES / DUES - PARK EMPLOYEES      | 150               | 10              | 10              | 6%               | 140               | -                 |          |
| 11.59302.02.0       | OFFICE SUPPLIES AND EXPENSE - OH PARK | 100               | -               | -               | 0%               | 100               | 100               |          |
| 11.59303.02.0       | GAS & OIL - PARKS                     | 1,000             | -               | -               | 0%               | 1,000             | 800               |          |
| 11.59304.02.0       | FEES & DUES - PARKS                   | -                 | -               | -               | 0%               | -                 | -                 |          |
| 11.59305.02.0       | UTILITIES & PHONE - PARK              | 1,000             | -               | -               | 0%               | 1,000             | 550               |          |
| 11.59306.02.0       | OUTSIDE SERVICES - PARKS              | 11,000            | 89              | 89              | 1%               | 10,911            | 13,500            |          |
| 11.59307.02.0       | PRINTING/PUBLIC/LEGAL NOTICES - PARKS | -                 | -               | -               | 0%               | -                 | -                 |          |
| 11.59308.02.0       | HERBICIDES/PESTICIDES                 | 400               | -               | -               | 0%               | 400               | 400               |          |
| 11.59309.02.0       | SMALL TOOLS - PARKS                   | 250               | -               | -               | 0%               | 250               | 1,040             |          |
| 11.59310.02.0       | UNIFORMS - PARKS                      | 100               | 1               | 1               | 1%               | 99                | 100               |          |
| 11.59312.02.0       | TRAINING & EDUCATION - PARKS          | 25                | -               | -               | 0%               | 25                | 25                |          |
| 11.59315.02.0       | SAFETY SUPPLIES / EXPENSE - PARKS     | 250               | -               | -               | 0%               | 250               | 250               |          |
| 11.59317.02.0       | IRRIGATION EXPENSE - PARKS            | 16,500            | -               | -               | 0%               | 16,500            | 25,000            |          |
| 11.59320.02.0       | POSTAGE & SHIPPING - PARKS            | -                 | -               | -               | 0%               | -                 | -                 |          |
| 11.59325.02.0       | DIRECT ASSESSMENTS - PARKS            | 150               | -               | -               | 0%               | 150               | 150               |          |
| 11.59401.02.0       | GENERAL INSURANCE - PARKS             | 800               | 731             | 731             | 91%              | 69                | 2,468             |          |
| 11.59402.02.0       | WORKERS' COMP INSURANCE - PARKS       | 488               | 488             | 488             | 100%             | 0                 | 2,147             |          |
| 11.59404.02.0       | COMPUTER SERVICES - PARKS (OLIVEHUR   | -                 | 4               | 4               | 0%               | 4-                | 100               |          |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

7/24/19

02 (PARKS)

| ACCOUNT           | DESCRIPTION                                 | ANNUAL BUDGET    | CURRENT PERIOD  | YEAR TO DATE     | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|-------------------|---|------------------|-----------------|------------------|------------------|------------------|-------------------|----------|
| 11.59405.02.0     | LEGAL FEES - PARKS                          | 500              | -               | -                | 0%               | 500              | 600               |          |
| 11.59501.02.0     | PAYROLL TAXES - PARKS                       | 683              | 184             | 184              | 27%              | 499              | 448               |          |
| 11.59502.02.0     | EMPLOYEE BENEFITS (RET/MED) - PARKS         | 3,117            | 302             | 302              | 10%              | 2,815            | 2,310             |          |
| 11.59505.02.0     | EMPLOYMENT COSTS - OH PARKS                 | 100              | 2               | 2                | 2%               | 98               | 100               |          |
| 11.59600.02.0     | CAPITAL OUTLAY - PARKS                      | 240              | -               | 2,060            | 858%             | 1,820-           | 2,060             |          |
| 11.59700.02.0     | RENTS & LEASES - PARKS                      | -                | -               | -                | 0%               | -                | -                 |          |
| 11.59801.02.0     | BLDGS & IMPROVEMENTS - PARKS                | 1,000            | -               | -                | 0%               | 1,000            | 72,996            |          |
| 11.59802.02.0     | AUTO & OTHER EQUIP EXP - PARKS              | 1,600            | 33              | 33               | 2%               | 1,567            | 800               |          |
| 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>\$ 77,377</b> | <b>\$ 4,554</b> | <b>\$ 11,614</b> |                  | <b>\$ 65,763</b> | <b>\$ 165,426</b> |          |
|                   | <b>Excess of Revenues over Expenditures</b> | <b>\$ 26,773</b> | <b>\$ (922)</b> |                  |                  | <b>\$ 34,755</b> | <b>\$ 2,724</b>   |          |
|                   | Cash Reserves                               | -                |                 |                  |                  |                  |                   |          |
|                   | Transfers-Out                               |                  |                 |                  |                  |                  |                   |          |
|                   | Reserve:                                    | (26,773)         |                 |                  |                  |                  |                   |          |
|                   |   | <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                 | -                 | -              | -             | 0%               | 0                 | 30                |
| 11.45151.03.0            | PARK RESERVATION ADMIN FEE - CSA 66          | 1,000             | 250            | 250           | 25%              | 750               | 1,000             |
| 11.45431.03.0            | TRANSFER OUT - SAFETY FUNDS                  | -                 | -              | -             | 0%               | 0                 | -                 |
| 11.45800.03.0            | CSA 66 TAX REVENUE - PARKS                   | 570,000           | -              | -             | 0%               | 570,000           | 570,000           |
| 11.45850.03.0            | CFD 2005-2 PARK MAINTENANCE                  | 55,000            | -              | -             | 0%               | 55,000            | 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>\$ 626,000</b> | <b>\$ 250</b>  | <b>\$ 250</b> |                  | <b>\$ 625,750</b> | <b>\$ 821,030</b> |
| <b>Expenditures</b>      |  |                   |                |               |                  |                   |                   |
| 11.59101.03.0            | SALARIES - CSA 66 PARKS                      | 92,897            | 1,280          | 1,280         | 1%               | 91,617            | 81,801            |
| 11.59103.03.0            | OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS      | 37,885            | 1,232          | 1,232         | 3%               | 36,653            | 37,779            |
| 11.59110.03.0            | SALARIES OT - CSA 66 PARKS                   | 460               | -              | -             | 0%               | 460               | 2,162             |
| 11.59300.03.0            | OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS  | 18,500            | 65             | 65            | 0%               | 18,435            | 12,796            |
| 11.59301.03.0            | LICENSES / DUES - CSA 66 PARK EMPLOYEES      | 150               | 110            | 110           | 74%              | 40                | 150               |
| 11.59302.03.0            | OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS    | 600               | -              | -             | 0%               | 600               | 600               |
| 11.59303.03.0            | GAS & OIL - CSA 66 PARKS                     | 9,000             | -              | -             | 0%               | 9,000             | 8,000             |
| 11.59304.03.0            | FEES & DUES - CSA 66 PARKS                   | 500               | -              | -             | 0%               | 500               | 350               |
| 11.59305.03.0            | UTILITIES & PHONE                            | 16,000            | -              | -             | 0%               | 16,000            | 15,000            |
| 11.59306.03.0            | OUTSIDE SERVICES - CSA 66 PARKS              | 120,000           | 2,188          | 2,188         | 2%               | 117,812           | 120,000           |
| 11.59307.03.0            | PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS | 100               | -              | -             | 0%               | 100               | 150               |
| 11.59308.03.0            | HERBICIDES/PESTICIDES - CSA 66 PARKS         | 3,500             | -              | -             | 0%               | 3,500             | 3,500             |
| 11.59309.03.0            | SMALL TOOLS - CSA 66 PARKS                   | 2,500             | -              | -             | 0%               | 2,500             | 1,500             |
| 11.59310.03.0            | UNIFORMS - CSA 66 PARKS                      | 800               | 6              | 6             | 1%               | 794               | 800               |
| 11.59312.03.0            | TRAINING & EDUCATION - CSA 66 PARKS          | 150               | -              | -             | 0%               | 150               | 150               |
| 11.59315.03.0            | SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PAR  | 2,500             | -              | -             | 0%               | 2,500             | 2,500             |
| 11.59316.03.0            | PARK DEVELOPMENT ADMIN EXPENSE               | -                 | -              | -             | 0%               | 0                 | -                 |
| 11.59317.03.0            | IRRIGATION EXPENSE - CSA 66 PARKS            | 50,000            | -              | -             | 0%               | 50,000            | 50,000            |
| 11.59320.03.0            | POSTAGE & SHIPPING - PL PARKS                | 50                | -              | -             | 0%               | 50                | 36                |
| 11.59325.03.0            | DIRECT ASSESSMENTS - CSA 66 PARKS            | 3,500             | -              | -             | 0%               | 3,500             | 3,500             |
| 11.59401.03.0            | GENERAL INSURANCE - CSA 66 PARKS             | 16,000            | 15,342         | 15,342        | 96%              | 658               | 13,291            |
| 11.59402.03.0            | WORKERS' COMP INSURANCE - CSA 66 PARKS       | 5,614             | 5,615          | 5,615         | 100%             | 1-                | 9,127             |
| 11.59404.03.0            | COMPUTER SERVICES - PARKS (PLUMAS LAKE)      | 200               | 40             | 40            | 20%              | 160               | 1,700             |
| 11.59405.03.0            | LEGAL FEES - CSA 66 PARKS                    | 1,000             | -              | -             | 0%               | 1,000             | 1,925             |
| 11.59501.03.0            | PAYROLL TAXES - CSA 66 PARKS                 | 9,656             | 76             | 76            | 1%               | 9,580             | 6,842             |
| 11.59502.03.0            | EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS   | 35,842            | 141            | 141           | 0%               | 35,701            | 16,869            |
| 11.59505.03.0            | EMPLOYMENT COSTS - CSA 66 PARKS              | 100               | 25             | 25            | 25%              | 75                | 100               |
| 11.59600.03.0            | CAPITAL OUTLAY - CSA 66 PARKS                | 2,760             | -              | 22,689        | 822%             | 19,929-           | 22,689            |
| 11.59750.03.0            | PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS   | 500               | -              | -             | 0%               | 500               | 500               |
| 11.59801.03.0            | BLDGS & IMPROVEMENTS - CSA 66 PARKS          | 100               | -              | -             | 0%               | 100               | 19,600            |
| 11.59802.03.0            | AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS  | 18,400            | 379            | 379           | 2%               | 18,021            | 7,000             |
| 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            |
| 11.65800.03.0            | REPAIR AND EQUIP REPLACEMENT - CSA 66 PARK   | 2,000             | -              | -             | 0%               | 2,000             | 2,000             |



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 |
|-------------------|---|---------------|----------------|--------------|------------------|------------------|-------------------|
| 03 (CSA 66 PARKS) | Total Expenditures                              | \$ 531,264    | \$ 26,500      | \$ 129,189   |                  | \$ 402,075       | \$ 522,417        |
|                   | Excess of Revenues over Expenditures for Report | \$ 94,736     | \$ (26,250)    |              |                  | \$ 223,675       |                   |
|                   |   | -             |                |              |                  |                  |                   |
|                   | Reserves: Maintenance of Future Park Sites      | (55,000)      |                |              |                  |                  |                   |
|                   | Transfer-Out: Capital Asset Repair              | (39,736)      |                |              |                  |                  |                   |
|                   |   | \$ -          |                |              |                  |                  |                   |

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                   | 1,750         | \$ 150         | 150          | 9%               | 1,600            | 2,550             |          |
| 11.45250.04.0                               | PUBLIC WORKS OFFICE RENT REIMBURS   | 3,250         | \$ -           | -            | 0%               | 3,250            | 1,600             |          |
| <b>04 (YOUTH CTR)</b>                       | <b>Total Revenues</b>               | <b>5,000</b>  | <b>\$ 150</b>  | <b>150</b>   |                  | <b>4,850</b>     | <b>4,150</b>      |          |
| <b>Expenditures</b>                         |                                     |               |                |              |                  |                  |                   |          |
| 11.59305.04.0                               | UTILITIES & PHONE - YCB             | 5,000         | \$ -           | -            | 0%               | 5,000            | 4,150             |          |
| 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>5,000</b>  | <b>\$ -</b>    | <b>-</b>     |                  | <b>5,000</b>     | <b>4,150</b>      |          |
| <b>Excess of Revenues over Expenditures</b> |                                     | <b>\$ -</b>   | <b>\$ 150</b>  | <b>150</b>   |                  | <b>150-</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    | 63,000.00     | \$ -           | -            | 0%               | 63,000           | -                 |          |
| 11.49301.05.0                               | CURR UNSECURED TAXES - ST LIGHTING  | -             | \$ -           | -            | 0%               | 0                | 63,000            |          |
| 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>-</b>     |                  | <b>63,000</b>    | <b>63,000</b>     |          |
| <b>Expenditures</b>                         |                                     |               |                |              |                  |                  |                   |          |
| 11.59300.05.0                               | OPERATING SUPPLIES & REPAIRS - STRE | 900           | \$ -           | -            | 0%               | 900              | -                 |          |
| 11.59305.05.0                               | UTILITIES & PHONE - ST LIGHT        | 55,000        | \$ -           | -            | 0%               | 55,000           | 57,500            |          |
| <b>05 (LIGHTING)</b>                        | <b>Total Expenditures</b>           | <b>55,900</b> | <b>\$ -</b>    | <b>\$ -</b>  |                  |                  | <b>57,500</b>     |          |
| <b>Excess of Revenues over Expenditures</b> |                                     | <b>7,100</b>  | <b>\$ -</b>    | <b>\$ -</b>  |                  |                  | <b>5,500</b>      |          |
| Cash Reserve                                |                                     | 13,400        |                |              |                  |                  |                   |          |
| Transfer to Pool 01                         |                                     | (20,500)      |                |              |                  |                  |                   |          |
|   |                                     | <b>\$ -</b>   |                |              |                  |                  | <b>\$ -</b>       |          |

Olivehurst Public Utility District

General Fund 11  
09 & 10 (Fire)

Period Ending 07/24/19

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                         | 26,435            | -              | -             | 0%               | 26,435            | 23,459.00         |
| 11.45400.09.0         | FIRE MITIGATION FEES REVENUE              | -                 | -              | -             | 0%               | -                 | 9,410             |
| 11.45403.09.0         | STRIKE TEAM REVENUE                       | 158,000           | -              | -             | 0%               | 158,000           | 314,160           |
| 11.45410.09.0         | BURN PERMITS & COST RECOVERY              | 1,500             | 692            | 692           | 46%              | 808               | 800               |
| 11.45411.09.0         | WEED ABATEMENT - RESIDENT REIMBURSEME     | -                 | -              | -             | 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             | -              | -             | 0%               | 4,500             | 4,500             |
| 11.45800.09.0         | CSA 66 TAX REVENUE - FIRE DEPT            | 24,000            | -              | -             | 0%               | 24,000            | 24,000            |
| 11.45810.09.0         | CSA 69 TAX REVENUE - FIRE DEPT            | 2,100             | -              | -             | 0%               | 2,100             | 2,100             |
| 11.49300.09.0         | CURR SECURED TAXES - FIRE DEPT            | 399,000           | -              | -             | 0%               | 399,000           | 385,000           |
| 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                | 88,000            | -              | -             | 0%               | 88,000            | 99,750            |
| <b>Total Revenues</b> | <b>09 (FIRE DEPARTMENT)</b>               | <b>\$ 734,035</b> | <b>\$ 692</b>  | <b>\$ 692</b> |                  | <b>\$ 706,908</b> | <b>\$ 793,929</b> |
| <b>Expenditures</b>   |   |                   |                |               |                  |                   |                   |
| 11.59101.09.0         | SALARIES - FIRE DEPT                      | 144,935           | 7,314          | 29,751        | 21%              | 115,184           | 232,600           |
| 11.59103.09.0         | OVERHEAD - ADMIN EXPENSES - FIRE          | 43,297            | 3,048          | 3,048         | 7%               | 40,248            | 43,176            |
| 11.59110.09.0         | SALARIES OT - FIRE DEPT                   | 26,772            | 805            | 3,809         | 14%              | 22,963            | 30,900            |
| 11.59111.09.0         | SALARIES - FIRE DEPT VOL                  | 26,000            | 2,481          | 2,481         | 10%              | 23,519            | 26,000            |
| 11.59112.09.0         | SALARIES OT - FIRE DEPT VOL               | 140,000           | -              | -             | 0%               | 140,000           | 120,000           |
| 11.59300.09.0         | OPERATING SUPPLIES & REPAIRS - FIRE DEPT  | 13,000            | 128            | 128           | 1%               | 12,872            | 13,000            |
| 11.59301.09.0         | LICENSES AND PERMITS - FIRE DEPT          | 26,000            | -              | -             | 0%               | 26,000            | 25,000            |
| 11.59302.09.0         | OFFICE SUPPLIES & EXPENSES - FIRE DEPT    | 4,000             | 2              | 2             | 0%               | 3,998             | 2,500             |
| 11.59303.09.0         | GAS & OIL - FIRE DEPT                     | 15,000            | -              | -             | 0%               | 15,000            | 16,000            |
| 11.59304.09.0         | FEES & DUES - FIRE DEPT                   | 300               | -              | -             | 0%               | 300               | 300               |
| 11.59305.09.0         | UTILITIES & PHONE - FIRE DEPT             | 13,000            | -              | -             | 0%               | 13,000            | 10,000            |
| 11.59306.09.0         | OUTSIDE SERVICES - FIRE DEPT              | 25,000            | 65             | 65            | 0%               | 24,935            | 25,000            |
| 11.59307.09.0         | PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT | 750               | -              | -             | 0%               | 750               | 750               |
| 11.59309.09.0         | SMALL TOOLS - FIRE DEPT                   | 500               | -              | -             | 0%               | 500               | 500               |
| 11.59310.09.0         | UNIFORMS - FIRE DEPT                      | 5,000             | -              | -             | 0%               | 5,000             | 5,000             |
| 11.59311.09.0         | PUBLIC EDUCATION AND OUTREACH             | 1,000             | -              | -             | 0%               | 1,000             | 1,000             |
| 11.59312.09.0         | TRAINING & EDUCATION - FIRE PREVENTION    | 8,000             | -              | -             | 0%               | 8,000             | 5,000             |
| 11.59313.09.0         | UNEMPLOYMENT - FIRE DEPT                  | 5,000             | -              | -             | 0%               | 5,000             | 5,000             |
| 11.59315.09.0         | SAFETY SUPPLIES / EXPENSE                 | 1,500             | -              | -             | 0%               | 1,500             | 1,500             |
| 11.59318.09.0         | WEED ABATEMENT EXPENSE                    | 3,000             | -              | -             | 0%               | 3,000             | 500               |
| 11.59319.09.0         | INTERNSHIP PROGRAM EXPENSE                | 4,000             | -              | -             | 0%               | 4,000             | 2,000             |
| 11.59320.09.0         | POSTAGE & SHIPPING - FIRE DEPT            | 350               | -              | -             | 0%               | 350               | 200               |
| 11.59325.09.0         | DIRECT ASSESSMENTS - FIRE                 | 100               | -              | -             | 0%               | 100               | 50                |
| 11.59401.09.0         | GENERAL INSURANCE - FIRE DEPT             | 4,383             | 4,383          | 4,383         | 100%             | -                 | 3,897             |

Olivehurst Public Utility District

General Fund 11  
09 & 10 (Fire)

Period Ending 07/24/19

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               | 9,185             | 9,185             | 9,185             | 100%             | -                 | 36,617            |
| 11.59403.09.0                                    | TRANSPORTATION & TRAVEL - FIRE DEPT     | 750               | -                 | -                 | 0%               | 750               | 500               |
| 11.59404.09.0                                    | COMPUTER SERVICES - FIRE                | 6,500             | 557               | 557               | 9%               | 5,943             | 6,000             |
| 11.59405.09.0                                    | LEGAL FEES - FIRE                       | 15,000            | -                 | -                 | 0%               | 15,000            | 20,000            |
| 11.59501.09.0                                    | PAYROLL TAXES - FIRE DEPT               | 22,884            | 920               | 3,088             | 13%              | 19,796            | 43,318            |
| 11.59502.09.0                                    | EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT | 102,126           | 3,753             | 5,921             | 6%               | 96,205            | 119,488           |
| 11.59505.09.0                                    | EMPLOYMENT COSTS - FIRE                 | 2,000             | 55                | 55                | 3%               | 1,945             | 1,500             |
| 11.59600.09.0                                    | CAPITAL OUTLAY                          | -                 | -                 | 14,329            | 0%               | (14,329)          | 30,000            |
| 11.59801.09.0                                    | BLDGS & IMPROVEMENTS - FIRE DEPT        | 2,800             | -                 | -                 | 0%               | 2,800             | -                 |
| 11.59802.09.0                                    | AUTO & OTHER EQUIP EXP - FIRE DEPT      | 14,000            | -                 | -                 | 0%               | 14,000            | 10,000            |
| 11.59806.09.0                                    | FIRE EQUIPMENT                          | 15,000            | -                 | -                 | 0%               | 15,000            | 15,000            |
| 11.65704.09.0                                    | DEPRECIATION EXPENSE - FIRE DEPT        | 13,500            | 13,500            | 13,500            | 100%             | -                 | 13,118            |
| <b>Total Expenditures</b>                        |   | <b>\$ 714,632</b> | <b>\$ 46,197</b>  | <b>\$ 90,303</b>  |                  | <b>\$ 624,329</b> | <b>\$ 865,414</b> |
| <b>Excess of Revenues over Expenditures</b>      |   | <b>19,403</b>     | <b>(45,505)</b>   | <b>(89,611)</b>   |                  | <b>82,579</b>     | <b>(71,485)</b>   |
| Cash Reserve                                     |   | (1,000)           |                   |                   |                  |                   |                   |
| Fire Engine Loan Payment to Administration       |   | (18,403)          |                   |                   |                  |                   |                   |
| Reserve Transfer: Future Unemployment            |   |                   |                   |                   |                  |                   |                   |
| Reserve Transfer: Equipment                      |   |                   |                   |                   |                  |                   |                   |
|  |   | <b>\$0</b>        | <b>(\$45,505)</b> | <b>(\$89,611)</b> |                  | <b>\$82,579</b>   |                   |
| <b>14 (FIRE DEPARTMENT) ENTERPRISE RANCIERIA</b> |   |                   |                   |                   |                  |                   |                   |
| <b>9 Month Budget</b>                            |   |                   |                   |                   |                  |                   |                   |
| 11.45437.14.0                                    | CONTRACT REVENUE - ER                   | 304,151           | -                 | -                 |                  | 304,151           | -                 |
| <b>Total Revenues</b>                            |   | <b>\$304,151</b>  | <b>-</b>          | <b>-</b>          |                  | <b>304,151</b>    | <b>-</b>          |
| 11.59101.14.0                                    | SALARIES - ER                           | 129,219           | -                 | -                 |                  | -                 | -                 |
| 11.59110.14.0                                    | SALARIES OT- ER                         | 26,191            | -                 | -                 |                  | -                 | -                 |
| 11.59501.14.0                                    | PAYROLL TAXES - ER                      | 13,193            | -                 | -                 |                  | -                 | -                 |
| 11.59402.14.0                                    | WORKERS' COMP - ER                      | 8,273             | -                 | -                 |                  | -                 | -                 |
| 11.59502.14.0                                    | EMPLOYEE BENEFITS (RET/MED) - ER        | 79,853            | -                 | -                 |                  | -                 | -                 |
| 11.59302.14.0                                    | OFFICE SUPPLIES & EXPENSES - ER         | 750               | -                 | -                 |                  | -                 | -                 |
| 11.59303.14.0                                    | GAS & OIL - ER                          | 2,000             | -                 | -                 |                  | -                 | -                 |
| 11.59307.14.0                                    | PRINTING/PUBLIC/LEGAL NOTICES - ER      | 200               | -                 | -                 |                  | -                 | -                 |
| 11.59310.14.0                                    | UNIFORMS - ER                           | 5,000             | -                 | -                 |                  | -                 | -                 |
| 11.59312.14.0                                    | TRAINING & EDUCATION - FIRE PREVENTION  | 3,000             | -                 | -                 |                  | -                 | -                 |
| 11.59315.14.0                                    | SAFETY SUPPLIES / EXPENSE               | 250               | -                 | -                 |                  | -                 | -                 |
| 11.59801.14.0                                    | BLDGS & IMPROVEMENTS - ER               | 1,350             | -                 | -                 |                  | -                 | -                 |

**General Fund 11  
09 & 10 (Fire)**

**Olivehurst Public Utility District**

**Period Ending**

**07/24/19**

**Statement of Revenues and Expenditures**

| ACCOUNT                   | DESCRIPTION                 | ANNUAL BUDGET     | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|---------------------------|-----------------------------|-------------------|----------------|--------------|------------------|------------------|-------------------|
| 11.59802.14.0             | AUTO & OTHER EQUIP EXP - ER | 1,687             | -              | -            |                  | -                | -                 |
| 11.59806.14.0             | FIRE EQUIPMENT              | 3,750             | -              | -            |                  | -                | -                 |
| 11.59103.14.0             | ADMINSITRATIVE CHARGES      | 26,435            | -              | -            |                  | -                | -                 |
| 11.65704.14.0             | DEPRECIATION EXPENSE - ER   | 3,000             | -              | -            |                  | -                | -                 |
| <b>Total Expenditures</b> |                             | <b>\$ 304,151</b> |                |              |                  | <b>\$ -</b>      |                   |
|                           | Due To / (Due From) ER      | \$ -              | \$ -           | \$ -         | \$ -             | \$ 304,151       |                   |

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                 | 3,055,000        | 315,034           | 315,034           | 10%              | 2,739,966           | 2,813,983         |
| 12.41200.00.0       | SALES - BUSINESSES - WATER                  | 10,000           | 1,089             | 1,089             | 11%              | 8,911               | 10,000            |
| 12.42300.00.0       | PENALTY FEES - WATER                        | 15,000           | 1,384             | 1,384             | 9%               | 13,616              | 15,000            |
| 12.42301.00.0       | PENALTIES EXCESS WATER USE - WATER          |                  |                   |                   |                  |                     | -                 |
| 12.42400.00.0       | ADMIN AND DELINQUENT CHARGES - WATER        | 40,000           | 6,009             | 6,009             | 15%              | 33,991              | 45,000            |
| 12.42550.00.0       | BACKFLOW DEVICE REVENUE                     | 3,000            | 0                 | -                 | 0%               | 3,000               | 2,500             |
| 12.42600.00.0       | SERVICE FEES - WATER BILL COPY FEES         | 3,500            | 0                 | -                 | 0%               | 3,500               | 3,500             |
| 12.45103.00.0       | MISCELLANEOUS REVENUE - WATER               | 500              | 0                 | -                 | 0%               | 500                 | 500               |
| 12.45160.00.0       | PLAN CHECK FEE REVENUE - WATER              | 2,000            | 150               | 150               | 8%               | 1,850               | 2,000             |
| 12.45431.00.0       | TRANSFER OUT - SAFETY FUNDS                 | (5,000)          | 0                 | -                 | 0%               | (5,000)             | (5,000)           |
| 12.45500.00.0       | INTEREST EARNED OPERATING - WATER           | 15,000           | 0                 | -                 | 0%               | 15,000              | 1,000             |
| 12.45700.00.0       | INSPECTION REVENUE - WATER                  | 27,100           | 1,700             | 1,700             | 6%               | 25,400              | 15,400            |
| <b>Water (12)</b>   | <b>Total Revenues</b>                       | <b>3,166,100</b> | <b>\$ 325,366</b> | <b>\$ 325,366</b> |                  | <b>\$ 2,840,734</b> | <b>2,887,483</b>  |
| <b>Expenditures</b> |   |                  |                   |                   |                  |                     |                   |
| 12.59101.00.0       | SALARIES - WATER                            | 563,808          | 20,624            | 20,624            | 4%               | 543,184             | 517,457           |
| 12.59103.00.0       | OVERHEAD - ADMIN EXPENSES - WATER           | 487,087          | 21,329            | 21,329            | 4%               | 465,758             | 485,726           |
| 12.59110.00.0       | SALARIES OT - WATER                         | 21,000           | 441               | 441               | 2%               | 20,559              | 21,181            |
| 12.59200.00.0       | WATER METERS AND SUPPLIES                   | 95,000           | -                 | -                 | 0%               | 95,000              | 85,000            |
| 12.59300.00.0       | OPERATING SUPPLIES & REPAIRS - WATER        | 100,000          | 2,750             | 2,750             | 3%               | 97,250              | 92,600            |
| 12.59301.00.0       | LICENSES AND DUES - WATER EMPLOYEES         | 3,500            | -                 | -                 | 0%               | 3,500               | 3,500             |
| 12.59302.00.0       | OFFICE SUPPLIES & EXP - WATER               | 3,000            | -                 | -                 | 0%               | 3,000               | 3,000             |
| 12.59303.00.0       | GAS & OIL - WATER                           | 18,000           | -                 | -                 | 0%               | 18,000              | 19,000            |
| 12.59304.00.0       | FEES, LICENSES & PERMITS - WATER FACILITIES | 40,000           | -                 | -                 | 0%               | 40,000              | 40,000            |
| 12.59305.00.0       | UTILITIES & PHONE - WATER                   | 600,000          | -                 | -                 | 0%               | 600,000             | 550,000           |
| 12.59306.00.0       | OUTSIDE SERVICES - WATER                    | 120,500          | 1,537             | 1,537             | 1%               | 118,963             | 120,500           |
| 12.59307.00.0       | PRINTING/PUBLIC/LEGAL NOTICES - WATER       | 1,000            | -                 | -                 | 0%               | 1,000               | 1,000             |
| 12.59308.00.0       | LAB SUPPLIES                                | 3,000            | -                 | -                 | 0%               | 3,000               | 3,000             |
| 12.59309.00.0       | SMALL TOOLS - WATER                         | 2,500            | -                 | -                 | 0%               | 2,500               | 2,500             |
| 12.59310.00.0       | UNIFORMS - WATER                            | 5,500            | 139               | 139               | 3%               | 5,361               | 5,500             |
| 12.59312.00.0       | TRAINING & EDUCATION - WATER                | 2,000            | -                 | -                 | 0%               | 2,000               | 2,000             |
| 12.59315.00.0       | SAFETY SUPPLIES / EXPENSE                   | 4,500            | 177               | 177               | 4%               | 4,323               | 4,500             |
| 12.59316.00.0       | CHLORINE EXPENSE                            | 85,000           | 2,226             | 2,226             | 3%               | 82,774              | 79,000            |
| 12.59320.00.0       | POSTAGE & SHIPPING - WATER                  | 2,000            | -                 | -                 | 0%               | 2,000               | 19,500            |
| 12.59325.00.0       | DIRECT ASSESSMENTS - WATER                  | 2,500            | -                 | -                 | 0%               | 2,500               | 2,500             |
| 12.59339.00.0       | FINES AND PENALTIES                         | -                | -                 | -                 | 0%               | -                   | -                 |
| 12.59350.00.0       | LAB TESTING SERVICES - WATER                | 25,000           | -                 | -                 | 0%               | 25,000              | 25,000            |

Statement of Revenues and Expenditures

| ACCOUNT  | DESCRIPTION                            | ANNUAL BUDGET    | CURRENT PERIOD    | YEAR TO DATE      | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|--|--|------------------|-------------------|-------------------|------------------|------------------|-------------------|
| 12.59401.00.0  | GENERAL INSURANCE - WATER              | 48,218           | 48,219            | 48,219            | 100%             | (1)              | 42,872            |
| 12.59402.00.0  | WORKERS' COMP - WATER                  | 30,433           | 30,433            | 30,433            | 100%             | -                | 37,999            |
| 12.59404.00.0  | COMPUTER SERVICES                      | 57,500           | 6,593             | 6,593             | 11%              | 50,907           | 13,000            |
| 12.59405.00.0  | LEGAL FEES - WATER                     | 10,000           | -                 | -                 | 0%               | 10,000           | 15,000            |
| 12.59425.00.0  | SECURITY - WATER                       | 12,000           | 58                | 58                | 0%               | 11,942           | 13,000            |
| 12.59501.00.0  | PAYROLL TAXES - WATER                  | 48,831           | 1,582             | 1,582             | 3%               | 47,249           | 46,584            |
| 12.59502.00.0  | EMPLOYEE BENEFITS (RET/MED) - WATER    | 293,698          | 2,562             | 2,562             | 1%               | 291,136          | 239,811           |
| 12.59505.00.0  | EMPLOYMENT COSTS - WATER               | 1,000            | 55                | 55                | 6%               | 945              | 1,000             |
| 12.59600.00.0  | CAPITAL OUTLAY - WATER                 | 60,000           | -                 | -                 | 0%               | 60,000           | 45,000            |
| 12.59650.00.0  | RAISING IRON - WATER                   | 100,000          | -                 | -                 | 0%               | 100,000          | 60,000            |
| 12.59801.00.0  | BLDGS & IMPROVEMENTS - WATER           | 2,000            | -                 | -                 | 0%               | 2,000            | 13,900            |
| 12.59802.00.0  | AUTO & OTHER EQUIP EXP - WATER         | 25,000           | 832               | 832               | 3%               | 24,168           | 20,000            |
| 12.59805.00.0  | VEHICLE REPLACEMENT                    | -                | -                 | -                 | 0%               | -                | -                 |
| 12.59902.00.0  | CASH SHORT/(OVER) - WATER              | 250              | -                 | -                 | 0%               | 250              | 250               |
| 12.59903.00.0  | MISCELLANEOUS EXP - WATER              | -                | -                 | -                 | 0%               | -                | 5,212             |
| 12.59950.00.0  | OUTLAY (REFUND) OF WATER CAPACITY FEES | -                | -                 | -                 | 0%               | -                | -                 |
| 12.59952.00.0  | CONSERVATION EXPENSES                  | 5,000            | -                 | -                 | 0%               | 5,000            | 5,000             |
| 12.65103.28.0  | INTEREST/LONG TRM/(FHMA BOND)          | -                | -                 | -                 | 0%               | -                | -                 |
| 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%             | -                | 100,000           |
| <b>Water (12)</b>                                      | <b>Total Expenditures</b>              | <b>3,049,462</b> | <b>\$ 139,557</b> | <b>\$ 310,194</b> |                  |                  | <b>2,741,092</b>  |
| <b>Excess of Revenues over Expenditures for Report</b> |  | <b>116,639</b>   | <b>\$ 185,809</b> | <b>\$ 15,172</b>  |                  |                  | <b>146,391</b>    |
|  | Reserve: Capital Facilities            | (116,639)        |                   |                   |                  |                  |                   |
|  |  | -                |                   |                   |                  |                  |                   |
|  | <b>Surplus(Deficit)</b>                | <b>(0)</b>       |                   |                   |                  |                  |                   |

Olivehurst Public Utility District

Waste Water (13)

Period Ending 07/24/19

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                 | 3,369,715           | 284,731        | 284,731           | 8%               | 3,084,984        | 3,264,000           |
| 13.41210.00.0            | SALES - ADA SEWER                           | 58,000              | 36,578         | 36,578            | 63%              | 21,422           | 58,625              |
| 13.42300.00.0            | PENALTY & FEES - SEWER                      | 18,000              | 1,852          | 1,852             | 10%              | 16,148           | 17,000              |
| 13.42400.00.0            | ADMIN AND DELINQUENT CHARGES - SEWER        | 25,000              | -              | -                 | 0%               | 25,000           | 25,000              |
| 13.42600.00.0            | SERVICE FEES - SEWER BILL COPY FEE          | 3,000               | -              | -                 | 0%               | 3,000            | 5,000               |
| 13.45101.00.0            | GOLD VILLAGE REIMBURSEMENT                  | 110,000             | -              | -                 | 0%               | 110,000          | 65,000              |
| 13.45103.00.0            | MISCELLANEOUS REVENUE - SEWER               | -                   | 224            | 224               | 0%               | 224-             | -                   |
| 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-           | (5,000)             |
| 13.45500.00.0            | INTEREST EARNED OPERATING - SEWER           | -                   | -              | -                 | 0%               | 0                | -                   |
| <b>Waster Water (13)</b> | <b>Total Revenues</b>                       | <b>\$ 3,579,715</b> | <b>323,385</b> | <b>\$ 323,385</b> |                  | <b>3,256,330</b> | <b>\$ 3,430,625</b> |
| 13.59101.00.0            | SALARIES - SEWER                            | 554,808             | 17,043         | 17,043            | 3%               | 537,765          | 602,730             |
| 13.59103.00.0            | OVERHEAD - ADMIN EXPENSES - SEWER           | 487,087             | 21,329         | 21,329            | 4%               | 465,758          | 485,726             |
| 13.59110.00.0            | SALARIES OT - WASTE WATER                   | 30,000              | 234            | 234               | 1%               | 29,766           | 30,000              |
| 13.59300.00.0            | OPERATING SUPPLIES & REPAIRS - SEWER        | 80,000              | -              | -                 | 0%               | 80,000           | 70,000              |
| 13.59301.00.0            | LICENSES AND DUES - SEWER EMPLOYEES         | 5,000               | -              | -                 | 0%               | 5,000            | 4,000               |
| 13.59302.00.0            | OFFICE SUPPLIES & EXP - SEWER               | 5,000               | -              | -                 | 0%               | 5,000            | 7,000               |
| 13.59303.00.0            | GAS & OIL - SEWER                           | 15,000              | -              | -                 | 0%               | 15,000           | 12,000              |
| 13.59304.00.0            | FEES, LICENSES & PERMITS - SEWER FACILITIES | 65,000              | -              | -                 | 0%               | 65,000           | 65,000              |
| 13.59305.00.0            | UTILITIES & PHONE - SEWER                   | 475,000             | -              | -                 | 0%               | 475,000          | 450,000             |
| 13.59306.00.0            | OUTSIDE SERVICES - SEWER                    | 100,000             | 2,170          | 2,170             | 2%               | 97,830           | 90,000              |
| 13.59307.00.0            | PRINTING/PUBLIC/LEGAL NOTICES - SEWER       | 2,000               | -              | -                 | 0%               | 2,000            | 2,000               |
| 13.59308.00.0            | LAB SUPPLIES & EQUIPMENT - SEWER            | 25,000              | -              | -                 | 0%               | 25,000           | 25,000              |
| 13.59309.00.0            | SMALL TOOLS - SEWER                         | 6,000               | -              | -                 | 0%               | 6,000            | 6,000               |
| 13.59310.00.0            | UNIFORMS - SEWER                            | 5,000               | -              | -                 | 0%               | 5,000            | 5,000               |
| 13.59312.00.0            | TRAINING & EDUCATION - SEWER                | 5,000               | -              | -                 | 0%               | 5,000            | 4,000               |
| 13.59313.00.0            | UNEMPLOYMENT - SEWER                        | 5,000               | -              | -                 | 0%               | 5,000            | 5,000               |
| 13.59315.00.0            | SAFETY SUPPLIES / EXPENSE                   | 6,500               | -              | -                 | 0%               | 6,500            | 6,500               |
| 13.59318.00.0            | CHEMICALS                                   | 16,500              | -              | -                 | 0%               | 16,500           | 16,500              |
| 13.59320.00.0            | POSTAGE & SHIPPING - SEWER                  | 5,000               | -              | -                 | 0%               | 5,000            | 20,000              |
| 13.59325.00.0            | DIRECT ASSESSMENTS - SEWER                  | 3,000               | -              | -                 | 0%               | 3,000            | 3,000               |
| 13.59333.00.0            | PUMPS, MOTORS, EQUIPMENT                    | 80,000              | -              | -                 | 0%               | 80,000           | 80,000              |
| 13.59337.00.0            | SLUDGE DISPOSAL                             | 20,000              | -              | -                 | 0%               | 20,000           | 15,000              |
| 13.59350.00.0            | LAB TESTING SERVICES - SEWER                | 60,000              | -              | -                 | 0%               | 60,000           | 60,000              |
| 13.59401.00.0            | GENERAL INSURANCE - SEWER                   | 75,981              | 75,980         | 75,980            | 100%             | 1                | 67,556              |
| 13.59402.00.0            | WORKERS' COMP - SEWER                       | 36,216              | 35,216         | 35,216            | 97%              | 1,000            | 64,431              |
| 13.59403.00.0            | TRANSPORTATION & TRAVEL - SEWER             | 500                 | -              | -                 | 0%               | 500              | 500                 |
| 13.59404.00.0            | COMPUTER SERVICES                           | 80,000              | 4,951          | 4,951             | 6%               | 75,049           | 21,000              |



Olivehurst Public Utility District

Waste Water (13)

Period Ending

07/24/19

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                              | 10,000              | -                    | -                 | 0%               | 10,000           | 25,000                 |
| 13.59425.00.0  | SECURITY - SEWER                                | 4,500               | -                    | -                 | 0%               | 4,500            | 4,500                  |
| 13.59501.00.0  | PAYROLL TAXES - SEWER                           | 57,002              | 1,247                | 1,247             | 2%               | 55,755           | 52,713                 |
| 13.59502.00.0  | EMPLOYEE BENEFITS (RET/MED) - SEWER             | 264,850             | 1,978                | 1,978             | 1%               | 262,872          | 251,418                |
| 13.59505.00.0  | EMPLOYMENT COSTS - SEWER                        | 1,250               | 138                  | 138               | 11%              | 1,113            | 1,250                  |
| 13.59600.00.0  | CAPITAL OUTLAY - SEWER                          | 60,000              | -                    | -                 | 0%               | 60,000           | 145,000                |
| 13.59601.00.0  | SEWER COLLECTION CAPACITY FEES OUTLAY           | -                   | -                    | -                 | 0%               | 0                | -                      |
| 13.59650.00.0  | RAISING IRON - SEWER                            | 100,000             | -                    | -                 | 0%               | 100,000          | 25,000                 |
| 13.59700.00.0  | RENTS & LEASES - SEWER                          | 5,000               | -                    | -                 | 0%               | 5,000            | 4,000                  |
| 13.59801.00.0  | BLDGS & IMPROVEMENTS - SEWER                    | 5,000               | -                    | -                 | 0%               | 5,000            | 4,000                  |
| 13.59802.00.0  | AUTO & OTHER EQUIP EXP - SEWER                  | 25,000              | 481.03               | 481               | 2%               | 24,519           | 20,000                 |
| 13.59803.00.0  | UV FILTER REPAIR                                | 50,000              | -                    | -                 | -                | -                | -                      |
| 13.59805.00.0  | VEHICLE REPLACEMENT                             | 25,000              | -                    | -                 | 0%               | 25,000           | -                      |
| 13.59902.00.0  | CASH SHORT/(OVER) - SEWER                       | 250                 | -                    | -                 | 0%               | 250              | 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         | -                   | -                    | -                 | 0%               | 0                | -                      |
|  |   | <b>\$ 3,156,444</b> | <b>\$ 160,766.15</b> | <b>\$ 460,766</b> |                  | <b>2,645,678</b> | <b>3,051,074</b>       |
| <b>31 (SEWER COLLECTION)</b>                           |   |                     |                      |                   |                  |                  |                        |
| 13.59300.31.0  | OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION | 45,000              | -                    | 0                 | 0%               | 45,000           | 38,000.00              |
| 13.59302.31.0  | OFFICE SUPPLIES & EXP - SEWER COLLECTIONS       | 500                 | -                    | 0                 | 0%               | 500              | -                      |
| 13.59303.31.0  | GAS & OIL - SEWER COLLECTION                    | 15,000              | -                    | 0                 | 0%               | 15,000           | 10,000.00              |
| 13.59304.31.0  | FEES, LICENSES & PERMITS - COLLECTIONS          | 3,000               | -                    | 0                 | 0%               | 3,000            | 2,000.00               |
| 13.59306.31.0  | OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM     | 55,000              | -                    | 0                 | 0%               | 55,000           | 37,000.00              |
| 13.59309.31.0  | SMALL TOOLS - SEWER COLLECTIONS                 | 4,000               | -                    | 0                 | 0%               | 4,000            | 4,000.00               |
| 13.59315.31.0  | SAFETY SUPPLIES / EQUIP - COLLECTIONS           | 3,500               | -                    | 0                 | 0%               | 3,500            | 2,500.00               |
| 13.59318.31.0  | CHEMICALS - SEWER COLLECTION                    | 1,500               | -                    | 0                 | 0%               | 1,500            | 1,000.00               |
| 13.59333.31.0  | PUMPS, MOTORS, EQUIPMENT - SEWER COLECTION      | 30,000              | -                    | 0                 | 0%               | 30,000           | 25,000.00              |
| 13.59600.31.0  | CAPITAL OUTLAY - SEWER COLLECTION               | 175,000             | -                    | 435,266           | 249%             | 260,266-         | 578,000.00             |
| 13.59700.31.0  | RENTS & LEASES - SEWER COLLECTIONS              | 3,000               | -                    | 0                 | 0%               | 3,000            | 3,000.00               |
| 13.59802.31.0  | AUTO & OTHER EQUIP EXP - COLLECTIONS            | 20,000              | -                    | 0                 | 0%               | 20,000           | 20,000.00              |
| <b>31 (SEWER COLLECTION)</b>                           | <b>Total Expenditures</b>                       | <b>\$ 355,500</b>   | <b>\$ -</b>          | <b>\$ 435,266</b> |                  | <b>79,766-</b>   | <b>\$ 720,500.00</b>   |
| <b>Total Expenditures</b>                              |   | <b>\$ 3,511,944</b> | <b>160,766</b>       | <b>\$ 896,032</b> |                  | <b>2,565,912</b> | <b>3,771,574.00</b>    |
| <b>Excess of Revenues over Expenditures for Report</b> |   | <b>\$ 67,771</b>    | <b>\$ 162,619</b>    |                   |                  |                  | <b>\$ (340,949.00)</b> |
|  | Loan to Water Fund: USDA Repayment              | 70,637              |                      |                   |                  |                  |                        |
|  | Reserve Capital Asset Repair                    |                     |                      |                   |                  |                  |                        |
|  | Reserve: Capital Facilities                     |                     |                      | (138,408)         |                  |                  |                        |
|  |   |                     |                      | <b>\$ (0)</b>     |                  |                  |                        |

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

|                             |                                   | 2015-16             | 2016-17           | 2017-18 Budget    | 2018-19 Budget  | 2019-20 Budget   | 2019-20 Actual |
|-----------------------------|-----------------------------------|---------------------|-------------------|-------------------|-----------------|------------------|----------------|
| <b>CFD 2002-1</b>           |                                   |                     |                   |                   |                 |                  |                |
| 18.41000.00.0               | CFD 2002-1 REVENUE                | 1,965,447           | 1,973,553         | 1,973,553         | 1,003,223       | 631,412          | -              |
| 18.45500.00.0               | INTEREST EARNED - CFD 2002-1      | 3,600               | 3,276             | 3,500             | 3,500           | 3,500            | -              |
| 18.59306.00.0               | CFD 2002-1 - ADMIN EXPENSE        | 10,247              | 13,314            | 35,000            | 35,000          | 45,000           | -              |
| 18.59307.00.0               | PRINTING / LEGAL NOTICES-WELL #34 |                     |                   |                   | -               | -                | -              |
| 18.59405.00.0               | LEGAL FEES - CFD 2002-1           |                     |                   |                   | -               | -                | -              |
| 18.59406.00.0               | JUDICIAL FORECLOSURE EXPENSES     | 75                  |                   |                   | -               | -                | -              |
| 18.59910.00.0               | PLOG REPAYMENT EXPENSE            | 1,831,346           | 1,178,707         | 1,152,624         | 792,204         | -                | -              |
| 18.65103.00.0               | INTEREST EXPENSE - CFD 2002-1     | 565,371             | 555,227           | 545,267           | 175,000         | 548,982          | -              |
| <b>Surplus/(Deficit) \$</b> |                                   | <b>(437,991) \$</b> | <b>229,581 \$</b> | <b>244,162 \$</b> | <b>4,519 \$</b> | <b>40,930 \$</b> | <b>- \$</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>CFD 2005-2</b>           |                                   |                     |                   |                   |                 |                  |                |
| 20.41000.00.0               | CFD 2005-2 REVENUE                | 57,335              | 58,232            | 59,000            | 60,000          | 60,000           | -              |
| 20.59803.00.0               | CDF 2005-2 PARK MAINTENANCE       |                     |                   | 54,000            | 55,000          | 55,000           | -              |
| 20.59306.00.0               | CFD 2005-2 ADMIN EXPENSES         | 740                 | 1,731             | 5,000             | 5,000           | 5,000            | -              |
| <b>Surplus/(Deficit) \$</b> |                                   | <b>56,595 \$</b>    | <b>56,501 \$</b>  | <b>- \$</b>       | <b>- \$</b>     | <b>0 \$</b>      | <b>- \$</b>    |
|                             |                                   | From Cash Reserve   |                   |                   |                 |                  |                |

\* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY