



Olivehurst Public Utility District

**Feb 27, 2020 Revenues and Expenditures
Amended Budget to Actual**

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00 (Administration)

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|-----------------------|---------------------------------------|---------------------|-------------------|-------------------|------------------|-------------------|---------------------|
| 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 | 1,120 | 8,720 | 109% | (720) | \$ 8,069 |
| 11.45111.00.0 | WATER/SEWER 50/50 CLEARING | - | 637 | 3,136 | 0% | (3,136) | \$ 1,442 |
| 11.45500.00.0 | INTEREST EARNED | 20,000 | - | 51,486 | 257% | (31,486) | \$ 20,000 |
| 11.45700.00.0 | ADMIN OVERHEAD TRANSFER IN | 1,087,966 | 320,143 | 597,805 | 55% | 490,161 | \$ 1,070,863 |
| Administration | Total Revenues | \$ 1,125,966 | \$ 321,900 | \$ 661,147 | | \$ 464,819 | \$ 1,110,374 |
| 11.59101.00.0 | SALARIES - GENERAL | 527,882 | 25,783 | 413,686 | 78% | 114,196 | \$ 581,852 |
| 11.59110.00.0 | SALARIES OT - GENERAL | 6,000 | 71 | 4,958 | 83% | 1,042 | \$ 4,000 BA1-1 |
| 11.59300.00.0 | OPERATING SUPPLIES - GENERAL | 6,000 | - | 40 | 1% | 5,960 | \$ 5,800 |
| 11.59301.00.0 | LICENSES AND DUES - ADMIN EMPLOYEES | 150 | - | - | 0% | 150 | \$ - |
| 11.59302.00.0 | OFFICE SUPPLIES - GENERAL | 27,000 | 536 | 6,415 | 24% | 20,585 | \$ 19,068 |
| 11.59303.00.0 | GAS AND OIL - GENERAL | 750 | - | 319 | 43% | 431 | \$ 700 |
| 11.59304.00.0 | FEES & DUES - GENERAL | 10,000 | - | 8,824 | 88% | 1,176 | \$ 9,000 |
| 11.59305.00.0 | UTILITIES & PHONE - GENERAL | 10,000 | 86 | 4,062 | 41% | 5,938 | \$ 10,365 |
| 11.59306.00.0 | OUTSIDE SERVICES - GENERAL | 64,000 | 3,629 | 30,038 | 47% | 33,962 | \$ 87,000 |
| 11.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - ADMIN | 1,000 | - | 993 | 99% | 7 | \$ 1,000 |
| 11.59312.00.0 | TRAINING & EDUCATION - ADMIN STAFF | 2,350 | - | 547 | 23% | 1,803 | \$ 2,650 |
| 11.59313.00.0 | UNEMPLOYMENT - GENERAL | 1,000 | - | (5) | 0% | 1,005 | \$ 1,000 |
| 11.59314.00.0 | ELECTION EXPENSE - GENERAL | - | - | - | 0% | - | \$ 25,000 |
| 11.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 3,000 | 70 | 1,522 | 51% | 1,478 | \$ 3,000 |
| 11.59320.00.0 | POSTAGE & SHIPPING | 2,000 | - | 1,056 | 53% | 944 | \$ 2,000 |
| 11.59402.00.0 | WORKERS' COMP INSURANCE - GENERAL | 5,438 | - | 5,438 | 100% | - | \$ 4,606 |
| 11.59404.00.0 | COMPUTER SERVICES - GENERAL | 36,038 | 1,502 | 23,625 | 66% | 12,413 | \$ 35,000 |
| 11.59405.00.0 | LEGAL FEES - GENERAL | 45,000 | - | 13,707 | 30% | 31,293 | \$ 50,000 |
| 11.59425.00.0 | SECURITY - GENERAL | 2,000 | - | 1,072 | 54% | 928 | \$ 2,000 |
| 11.59501.00.0 | PAYROLL TAXES - GENERAL | 44,042 | 2,087 | 32,439 | 74% | 11,603 | \$ 48,797 |
| 11.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - GENERAL | 286,065 | 4,370 | 121,475 | 42% | 164,590 | \$ 234,818 |
| 11.59505.00.0 | EMPLOYMENT COSTS - GENERAL | 250 | - | 58 | 23% | 192 | \$ 250 |
| 11.59550.00.0 | CUSTOMER SERVICE / SAFETY AWARDS | 500 | - | - | 0% | 500 | \$ 500 |
| 11.59551.00.0 | BOARD COMMUNITY OUTREACH | 300 | - | 100 | 33% | 200 | \$ - BA1-1 |
| 11.59600.00.0 | CAPITAL OUTLAY - GENERAL | 32,450 | - | 646 | 2% | 31,804 | \$ 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 | - | 57 | 4% | 1,443 | \$ 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 |
| Administration | Total Expenditures | \$ 1,120,715 | \$ 38,134 | \$ 674,573 | | \$ 446,142 | \$ 1,256,906 |
| Excess of Revenues over Expenditures | | \$ 5,250 | \$ 283,766 | \$ (13,426) | | | \$ (146,532) |
| | Cash Reserves | (23,653) | | | | | |
| | Advance to Fire Department | 18,403 | | | | | |
| | Reserve: Admin. Building | - | | | | | |
| | | \$ - | | | | | |

01 (POOL)

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|---|--------------------------------------|--------------------|----------------|-------------------|------------------|------------------|-------------------|----------|
| Revenues | | | | | | | | |
| 11.45100.01.0 | POOL ADMISSION | 11,000 | | 3,881 | 35% | 7,119 | 5,383 | |
| 11.45103.01.0 | MISCELLANEOUS REVENUE - POOL | - | - | - | 0% | - | - | |
| 11.45400.01.0 | FIRST FIVE GRANT - POOL | 17,000 | - | 16,373 | 96% | 627 | | |
| 11.45401.01.0 | HEALTH & HUMAN SERV GRANT - POOL | 17,000 | - | 17,000 | 100% | - | 15,000 | |
| 11.49300.01.0 | CURR SECURED TAXES - POOL | 6,500 | - | 3,650 | 56% | 2,850 | 6,500 | |
| 11.49301.01.0 | CURR UNSECURED TAXES - POOL | - | - | - | - | - | - | |
| 01 (POOL) | Total Revenues | \$ 51,500 | \$ - | \$ 40,904 | | \$ 10,596 | \$ 26,883 | |
| Expenditures | | | | | | | | |
| 11.59101.01.0 | SALARIES - POOL | 4,000 | | 3,651 | | | | |
| 11.59300.01.0 | OPERATING SUPPLIES & REPAIRS - POOL | 5,000 | - | 282 | 6% | 4,718 | 4,000 | |
| 11.59302.01.0 | OFFICE SUPPLIES & EXP - POOL | 100 | - | - | 0% | 100 | - | |
| 11.59305.01.0 | UTILITIES & PHONE - POOL | 7,000 | - | 5,831 | 83% | 1,169 | 7,500 | |
| 11.59306.01.0 | OUTSIDE SERVICES - POOL | 43,719 | - | 38,319 | 88% | 5,400 | 22,000 | |
| 11.59307.01.0 | PRINTING/PUBLIC/LEGAL NOTICES - POOL | 500 | - | - | 0% | 500 | 154 | |
| 11.59308.01.0 | CHEMICALS | 500 | - | (1,585) | -317% | 2,085 | 2,000 | |
| 11.59312.01.0 | TRAINING & EDUCATION - POOL | 500 | - | 246 | 49% | 254 | 600 | |
| 11.59315.01.0 | SAFETY SUPPLIES / EXPENSE | 300 | - | 58 | 19% | 242 | 150 | |
| 11.59317.01.0 | WATER/SEWER - POOL | 1,000 | - | 853 | 85% | 147 | 900 | |
| 11.59401.01.0 | GENERAL INSURANCE - POOL | 1,800 | - | 1,461 | 81% | 339 | 1,685 | |
| 11.59405.01.0 | LEGAL FEES - POOL | - | - | - | 0% | - | - | |
| 11.59501.01.0 | PAYROLL TAXES - POOL | 850 | - | 401 | 47% | 449 | 552 | |
| 11.59502.01.0 | EMPLOYEE BENEFITS (RET/MED) - POOL | 100 | - | 31 | 31% | 69 | 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 | - | - | - | - | - | - | |
| 01 (POOL) | Total Expenditures | \$ 65,369 | \$ - | \$ 49,548 | | \$ - | \$ - | |
| Excess of Revenues over Expenditures | | \$ (13,869) | \$ - | \$ (8,644) | | \$ 10,596 | \$ 26,883 | |
| | Depreciation | (6,631) | | | | | | |
| | Transfer from Other Departments | 20,500 | | | | | | |
| | | 0 | | | | | | |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

2/27/20

02 (PARKS)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|---------------------|--|-------------------|-----------------|------------------|------------------|------------------|-------------------|----------|
| Revenues | | | | | | | | |
| 11.45103.02.0 | MISCELLANEOUS REVENUE - PARKS | - | - | 80 | 0% | (80) | 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 | 29,053 | 83% | 5,947 | 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 | 80,000 | - | 39,500 | 49% | 40,500 | 67,000 | |
| 11.49301.02.0 | CURR UNSECURED TAXES - PARKS | - | - | - | 0% | - | - | |
| 02 (PARKS) | Total Revenues | \$ 117,150 | \$ 3,632 | \$ 68,633 | | \$ 48,517 | \$ 168,150 | |
| Expenditures | | | | | | | | |
| 11.59101.02.0 | SALARIES - PARK | 14,015 | 345 | 7,957 | 57% | 6,058 | 10,044 | BA1-2 |
| 11.59103.02.0 | OVERHEAD - ADMIN EXPENSES - PARKS | 16,889 | 3,426 | 7,590 | 45% | 9,299 | 16,761 | BA1-2 |
| 11.59110.02.0 | SALARIES OT - PARK | 340 | 23 | 164 | 48% | 176 | 173 | BA1-2 |
| 11.59300.02.0 | OPERATING SUPPLIES & REPAIRS - PARKS | 8,000 | 7 | 608 | 8% | 7,392 | 7,504 | |
| 11.59301.02.0 | LICENSES / DUES - PARK EMPLOYEES | 250 | - | 30 | 12% | 220 | - | |
| 11.59302.02.0 | OFFICE SUPPLIES AND EXPENSE - OH PARKS | 100 | - | 36 | 36% | 64 | 100 | |
| 11.59303.02.0 | GAS & OIL - PARKS | 1,000 | 41 | 256 | 26% | 744 | 800 | |
| 11.59304.02.0 | FEES & DUES - PARKS | - | - | - | 0% | - | - | |
| 11.59305.02.0 | UTILITIES & PHONE - PARK | 1,000 | 0 | 594 | 59% | 406 | 550 | |
| 11.59306.02.0 | OUTSIDE SERVICES - PARKS | 11,000 | 91 | 6,356 | 58% | 4,644 | 13,500 | |
| 11.59307.02.0 | PRINTING/PUBLIC/LEGAL NOTICES - PARKS | - | - | - | 0% | - | - | |
| 11.59308.02.0 | HERBICIDES/PESTICIDES | 400 | - | 35 | 9% | 365 | 400 | |
| 11.59309.02.0 | SMALL TOOLS - PARKS | 250 | - | 6 | 2% | 244 | 1,040 | |
| 11.59310.02.0 | UNIFORMS - PARKS | 100 | 5 | 40 | 40% | 60 | 100 | |
| 11.59312.02.0 | TRAINING & EDUCATION - PARKS | 25 | - | 1 | 6% | 24 | 25 | |
| 11.59315.02.0 | SAFETY SUPPLIES / EXPENSE - PARKS | 250 | - | 37 | 15% | 213 | 250 | |
| 11.59317.02.0 | IRRIGATION EXPENSE - PARKS | 20,500 | - | 16,241 | 79% | 4,259 | 25,000 | BA1-2 |
| 11.59320.02.0 | POSTAGE & SHIPPING - PARKS | - | - | - | 0% | - | - | |
| 11.59325.02.0 | DIRECT ASSESSMENTS - PARKS | 200 | - | 166 | 83% | 34 | 150 | BA1-2 |
| 11.59401.02.0 | GENERAL INSURANCE - PARKS | 800 | - | 731 | 91% | 69 | 2,468 | |
| 11.59402.02.0 | WORKERS' COMP INSURANCE - PARKS | 479 | - | 488 | 102% | 9- | 2,147 | |
| 11.59404.02.0 | COMPUTER SERVICES - PARKS (OLIVEHUR) | 200 | 5 | 32 | 16% | 168 | 100 | |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

2/27/20

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 | 1,172 | 30 | 684 | 58% | 488 | 448 | BA1-2 |
| 11.59502.02.0 | EMPLOYEE BENEFITS (RET/MED) - PARKS | 5,037 | 44 | 1,651 | 33% | 3,386 | 2,310 | |
| 11.59505.02.0 | EMPLOYMENT COSTS - OH PARKS | 100 | - | 4 | 4% | 96 | 100 | |
| 11.59551.00.0 | BOARD COMMUNITY OUTREACH | - | - | 100 | 0% | (100) | - | |
| 11.59600.02.0 | CAPITAL OUTLAY - PARKS | 240 | - | - | 0% | 240 | 2,060 | |
| 11.59700.02.0 | RENTS & LEASES - PARKS | - | - | - | 0% | - | - | |
| 11.59801.02.0 | BLDGS & IMPROVEMENTS - PARKS | 8,400 | - | 7,616 | 91% | 784 | 72,996 | |
| 11.59802.02.0 | AUTO & OTHER EQUIP EXP - PARKS | 2,320 | 396 | 543 | 23% | 1,777 | 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% | - | - | |
| 02 (PARKS) | Total Expenditures | \$ 98,567 | \$ 4,414 | \$ 56,965 | | \$ 41,602 | \$ 165,426 | |
| | Excess of Revenues over Expenditures | \$ 18,583 | \$ (782) | | | \$ 6,915 | \$ 2,724 | |
| | Cash Reserves | - | | | | | | |
| | Transfers-Out | | | | | | | |
| | Reserve: | (18,583) | | | | | \$ 802 | |
| | | <u>\$ -</u> | | | | | | |

03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | |
|--------------------------|--|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------|
| Revenues | | | | | | | | |
| 11.45103.03.0 | MISC. REVENUE - CSA 66 PARKS | - | - | - | 0% | 0 | 30 | |
| 11.45151.03.0 | PARK RESERVATION ADMIN FEE - CSA 66 | 1,000 | 75 | 1,300 | 130% | 300- | 1,000 | |
| 11.45431.03.0 | TRANSFER OUT - SAFETY FUNDS | - | - | - | 0% | 0 | - | |
| 11.45800.03.0 | CSA 66 TAX REVENUE - PARKS | 620,000 | - | 3,448 | 1% | 616,552 | 570,000 | |
| 11.45850.03.0 | CFD 2005-2 PARK MAINTENANCE | 55,000 | - | 55,000 | 100% | 0 | 250,000 | |
| 11.49500.03.0 | GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PARK | - | - | - | 0% | 0 | - | |
| 03 (CSA 66 PARKS) | Total Revenues | \$ 676,000 | \$ 75 | \$ 59,748 | | \$ 616,252 | \$ 821,030 | |
| Expenditures | | | | | | | | |
| 11.59101.03.0 | SALARIES - CSA 66 PARKS | 115,171 | 4,537 | 62,475 | 54% | 52,696 | 81,801 | |
| 11.59103.03.0 | OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS | 38,079 | 8,228 | 17,946 | 47% | 20,133 | 37,779 | BA1-3 |
| 11.59110.03.0 | SALARIES OT - CSA 66 PARKS | 460 | 23 | 210 | 46% | 250 | 2,162 | |
| 11.59300.03.0 | OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS | 28,210 | 169 | 20,162 | 71% | 8,048 | 12,796 | BA1-3 |
| 11.59301.03.0 | LICENSES / DUES - CSA 66 PARK EMPLOYEES | 350 | - | 341 | 98% | 9 | 150 | |
| 11.59302.03.0 | OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS | 1,600 | - | 169 | 11% | 1,431 | 600 | |
| 11.59303.03.0 | GAS & OIL - CSA 66 PARKS | 9,000 | 468 | 2,948 | 33% | 6,052 | 8,000 | |
| 11.59304.03.0 | FEES & DUES - CSA 66 PARKS | 500 | 312 | 312 | 62% | 188 | 350 | |
| 11.59305.03.0 | UTILITIES & PHONE | 16,000 | 2 | 8,807 | 55% | 7,193 | 15,000 | |
| 11.59306.03.0 | OUTSIDE SERVICES - CSA 66 PARKS | 135,000 | 195 | 89,199 | 66% | 45,801 | 120,000 | BA1-3 |
| 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 | - | 403 | 12% | 3,097 | 3,500 | |
| 11.59309.03.0 | SMALL TOOLS - CSA 66 PARKS | 2,500 | - | 69 | 3% | 2,431 | 1,500 | |
| 11.59310.03.0 | UNIFORMS - CSA 66 PARKS | 800 | 59 | 456 | 57% | 344 | 800 | |
| 11.59312.03.0 | TRAINING & EDUCATION - CSA 66 PARKS | 150 | - | 17 | 11% | 133 | 150 | |
| 11.59315.03.0 | SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PAR | 2,500 | - | 469 | 19% | 2,031 | 2,500 | |
| 11.59317.03.0 | IRRIGATION EXPENSE - CSA 66 PARKS | 50,000 | - | 29,908 | 60% | 20,092 | 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 | - | 3,205 | 92% | 295 | 3,500 | |
| 11.59401.03.0 | GENERAL INSURANCE - CSA 66 PARKS | 16,000 | - | 15,437 | 96% | 563 | 13,291 | |
| 11.59402.03.0 | WORKERS' COMP INSURANCE - CSA 66 PARKS | 5,614 | - | 5,615 | 100% | 1- | 9,127 | |
| 11.59404.03.0 | COMPUTER SERVICES - PARKS (PLUMAS LAKE) | 1,900 | 55 | 366 | 19% | 1,534 | 1,700 | |
| 11.59405.03.0 | LEGAL FEES - CSA 66 PARKS | 1,000 | - | 284 | 28% | 716 | 1,925 | |
| 11.59501.03.0 | PAYROLL TAXES - CSA 66 PARKS | 9,656 | 411 | 5,346 | 55% | 4,310 | 6,842 | |
| 11.59502.03.0 | EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS | 57,922 | 518 | 12,647 | 22% | 45,275 | 16,869 | |
| 11.59505.03.0 | EMPLOYMENT COSTS - CSA 66 PARKS | 100 | - | 90 | 90% | 10 | 100 | |
| 11.59551.00.0 | BOARD COMMUNITY OUTREACH | - | - | 100 | 0% | (100) | - | |
| 11.59600.03.0 | CAPITAL OUTLAY - CSA 66 PARKS | 12,760 | - | - | 0% | 12,760 | 22,689 | BA1-3 |
| 11.59750.03.0 | PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS | 500 | - | - | 0% | 500 | 500 | |
| 11.59801.03.0 | BLDGS & IMPROVEMENTS - CSA 66 PARKS | 19,525 | - | 19,425 | 99% | 100 | 19,600 | |
| 11.59802.03.0 | AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS | 26,680 | 4,556 | 6,921 | 26% | 19,759 | 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) | Total Expenditures | \$ 641,127 | \$ 19,534 | \$ 383,326 | | \$ 257,801 | \$ 522,417 | |

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 |
|--|--|---------------|----------------|--------------|------------------|------------------|-------------------|
| Excess of Revenues over Expenditures for Report | | \$ 34,873 | \$ (19,459) | \$ (323,578) | | \$ 358,451 | |
| | | - | | | | | |
| | Reserves: Maintenance of Future Park Sites | (55,000) | | | | | |
| | Transfer-Out: Capital Asset Repair | 20,127 | | | | | |
| | | \$ - | | | | | |

04 (YOUTH CTR)

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|---|-------------------------------------|---------------|----------------|------------------|------------------|------------------|-------------------|----------|
| Revenues | | | | | | | | |
| 11.45200.04.0 | YCB RENTAL INCOME | 1,750 | \$ 38 | 1,088 | 62% | 663 | 2,550 | |
| 11.45250.04.0 | PUBLIC WORKS OFFICE RENT REIMBURS | 3,250 | \$ - | - | 0% | 3,250 | 1,600 | |
| 04 (YOUTH CTR) | Total Revenues | 5,000 | \$ 38 | 1,088 | | 3,913 | 4,150 | |
| Expenditures | | | | | | | | |
| 11.59305.04.0 | UTILITIES & PHONE - YCB | 5,000 | \$ - | 2,550 | 51% | 2,450 | 4,150 | |
| 11.59306.04.0 | OUTSIDE SERVICES - YCB | - | \$ - | 157 | 0% | 157- | - | |
| 11.65704.04.0 | DEPRECIATION EXPENSE - YCB | - | \$ - | - | 0% | 0 | - | |
| 04 (YOUTH CTR) | Total Expenditures | 5,000 | \$ - | 2,707 | | 2,293 | 4,150 | |
| Excess of Revenues over Expenditures | | \$ - | \$ 38 | (1,620) | | 1,620 | - | |
| 05 (LIGHTING) | | | | | | | | |
| Revenues | | | | | | | | |
| 11.45440.05.0 | STREET LIGHTING DISTRICT ASSESMEN | - | \$ - | - | 0% | 0 | - | |
| 11.49300.05.0 | CURR SECURED TAXES - ST LIGHTING | 75,000.00 | \$ - | 37,000 | 49% | 38,000 | - | |
| 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 | - | |
| 05 (LIGHTING) | Total Revenues | 75,000 | \$ - | 37,000 | | 38,000 | 63,000 | |
| Expenditures | | | | | | | | |
| 11.59300.05.0 | OPERATING SUPPLIES & REPAIRS - STRE | 900 | \$ - | - | 0% | 900 | - | |
| 11.59305.05.0 | UTILITIES & PHONE - ST LIGHT | 55,000 | \$ - | 26,762 | 49% | 28,238 | 57,500 | |
| 05 (LIGHTING) | Total Expenditures | 55,900 | \$ - | \$ 26,762 | | | 57,500 | |
| Excess of Revenues over Expenditures | | 19,100 | \$ - | \$ 10,238 | | | 5,500 | |
| | Cash Reserve | 1,400 | | | | | | |
| | Transfer to Pool 01 | (20,500) | | | | | | |
| | | \$ - | | | | | \$ - | |

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending 02/27/20

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|-----------------------|---|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| Revenues | | | | | | | |
| 11.45103.09.0 | FIRE MISC REVENUE | 26,435 | 77,097 | 77,097 | 292% | (50,662) | 23,459.00 |
| 11.45400.09.0 | FIRE MITIGATION FEES REVENUE | - | 12,465 | 41,864 | 0% | (41,864) | 9,410 |
| 11.45402.09.0 | MISC GRANT REVENUE | 10,000 | - | 10,000 | 100% | - | - |
| 11.45403.09.0 | STRIKE TEAM REVENUE | 158,000 | 16,681 | 16,681 | 11% | 141,319 | 314,160 |
| 11.45410.09.0 | BURN PERMITS & COST RECOVERY | 1,500 | - | 1,017 | 68% | 483 | 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 | - | 222,000 | 56% | 177,000 | 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 | - | 63,636 | 72% | 24,364 | 99,750 |
| Total Revenues | 09 (FIRE DEPARTMENT) | \$ 744,035 | \$ 106,243 | \$ 432,294 | | \$ 362,402 | \$ 793,929 |
| Expenditures | | | | | | | |
| 11.59101.09.0 | SALARIES - FIRE DEPT | 144,935 | 6,698 | 94,105 | 65% | 50,830 | 232,600 |
| 11.59103.09.0 | OVERHEAD - ADMIN EXPENSES - FIRE | 43,519 | 20,361 | 31,468 | 72% | 12,051 | 43,176 |
| 11.59110.09.0 | SALARIES OT - FIRE DEPT | 26,772 | 4,282 | 42,950 | 160% | (16,178) | 30,900 |
| 11.59111.09.0 | SALARIES - FIRE DEPT VOL | 26,000 | 478 | 10,374 | 40% | 15,626 | 26,000 |
| 11.59112.09.0 | SALARIES OT - FIRE DEPT VOL | 140,000 | - | 39,079 | 28% | 100,921 | 120,000 |
| 11.59300.09.0 | OPERATING SUPPLIES & REPAIRS - FIRE DEPT | 13,000 | 437 | 3,713 | 29% | 9,287 | 13,000 |
| 11.59301.09.0 | LICENSES AND PERMITS - FIRE DEPT | 26,000 | - | 21,541 | 83% | 4,459 | 25,000 |
| 11.59302.09.0 | OFFICE SUPPLIES & EXPENSES - FIRE DEPT | 4,000 | - | 706 | 18% | 3,294 | 2,500 |
| 11.59303.09.0 | GAS & OIL - FIRE DEPT | 15,000 | 443 | 7,954 | 53% | 7,046 | 16,000 |
| 11.59304.09.0 | FEES & DUES - FIRE DEPT | 300 | - | 50 | 17% | 250 | 300 |
| 11.59305.09.0 | UTILITIES & PHONE - FIRE DEPT | 13,000 | 43 | 7,364 | 57% | 5,636 | 10,000 |
| 11.59306.09.0 | OUTSIDE SERVICES - FIRE DEPT | 25,000 | - | 9,706 | 39% | 15,295 | 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 | - | 2,632 | 53% | 2,368 | 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 | - | 1,124 | 14% | 6,876 | 5,000 |
| 11.59313.09.0 | UNEMPLOYMENT - FIRE DEPT | 5,000 | - | (126) | -3% | 5,126 | 5,000 |
| 11.59315.09.0 | SAFETY SUPPLIES / EXPENSE | 1,500 | - | 219 | 15% | 1,281 | 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 | - | 32 | 32% | 68 | 50 |
| 11.59401.09.0 | GENERAL INSURANCE - FIRE DEPT | 4,383 | - | 4,383 | 100% | - | 3,897 |

BA1-4

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

Olivehurst Public Utility District

Period Ending 02/27/20

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 | 100% | - | 36,617 |
| 11.59403.09.0 | TRANSPORTATION & TRAVEL - FIRE DEPT | 750 | - | - | 0% | 750 | 500 |
| 11.59404.09.0 | COMPUTER SERVICES - FIRE | 6,500 | 551 | 4,439 | 68% | 2,061 | 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 | 1,185 | 16,095 | 70% | 6,789 | 43,318 |
| 11.59502.09.0 | EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT | 102,126 | 1,734 | 26,332 | 26% | 75,794 | 119,488 |
| 11.59505.09.0 | EMPLOYMENT COSTS - FIRE | 2,000 | - | 925 | 46% | 1,075 | 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 | 74,000 | 576 | 63,461 | 86% | 10,539 | 10,000 |
| 11.59806.09.0 | FIRE EQUIPMENT | 25,000 | - | 9,260 | 37% | 15,740 | 15,000 |
| 11.65704.09.0 | DEPRECIATION EXPENSE - FIRE DEPT | 13,500 | 13,500 | 13,500 | 100% | - | 13,118 |
| Total Expenditures | | \$ 784,854 | \$ 50,288 | \$ 434,798 | | \$ 350,056 | \$ 865,414 |
| | Excess of Revenues over Expenditures | (40,819) | 55,954 | (2,503) | | 12,347 | (71,485) |
| | Cash Reserve | (1,000) | | | | | |
| | Fire Engine Loan Payment to Administration | (18,403) | | | | | |
| | Reserve Transfer: Future Unemployment | | | | | | |
| | Reserve Transfer: Equipment | 60,222 | | | | | |
| | | \$0 | \$55,954 | (\$2,503) | | \$12,347 | |

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

Olivehurst Public Utility District

Period Ending

02/27/20

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|--|--|-------------------|----------------|-------------------|------------------|-------------------|-------------------|
| 14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA | | | | | | | |
| 9 Month Budget | | | | | | | |
| 11.45437.14.0 | CONTRACT REVENUE - ER | 304,151 | 98,180 | 98,180 | | 205,971 | - |
| Total Revenues | | \$304,151 | 98,180 | 98,180 | | 205,971 | - |
| 11.59101.14.0 | SALARIES - ER | 129,219 | 5,362 | 93,539 | 72% | 35,680 | - |
| 11.59110.14.0 | SALARIES OT- ER | 26,191 | - | 20,405 | 78% | 5,786 | - |
| 11.59501.14.0 | PAYROLL TAXES - ER | 13,193 | 424 | 11,605 | 88% | 1,588 | - |
| 11.59402.14.0 | WORKERS' COMP - ER | 8,273 | - | 8,273 | 100% | - | - |
| 11.59502.14.0 | EMPLOYEE BENEFITS (RET/MED) - ER | 79,853 | 584 | 37,658 | 47% | 42,195 | - |
| 11.59300.14.0 | OPERATING SUPPLIES - ER | - | 281 | 281 | 0% | (281) | - |
| 11.59302.14.0 | OFFICE SUPPLIES & EXPENSES - ER | 750 | - | - | 0% | 750 | - |
| 11.59303.14.0 | GAS & OIL - ER | 2,000 | - | - | 0% | 2,000 | - |
| 11.59307.14.0 | PRINTING/PUBLIC/LEGAL NOTICES - ER | 200 | - | - | 0% | 200 | - |
| 11.59310.14.0 | UNIFORMS - ER | 5,000 | - | 3,249 | 65% | 1,751 | - |
| 11.59312.14.0 | TRAINING & EDUCATION - FIRE PREVENTION | 3,000 | - | - | 0% | 3,000 | - |
| 11.59315.14.0 | SAFETY SUPPLIES / EXPENSE | 250 | - | - | 0% | 250 | - |
| 11.59801.14.0 | BLDGS & IMPROVEMENTS - ER | 1,350 | - | - | 0% | 1,350 | - |
| 11.59802.14.0 | AUTO & OTHER EQUIP EXP - ER | 1,687 | - | - | 0% | 1,687 | - |
| 11.59806.14.0 | FIRE EQUIPMENT | 3,750 | - | 5,391 | 144% | (1,641) | - |
| 11.59103.14.0 | ADMINISTRATIVE CHARGES | 26,435 | - | - | 0% | 26,435 | - |
| 11.65704.14.0 | DEPRECIATION EXPENSE - ER | 3,000 | - | - | 0% | 3,000 | - |
| Total Expenditures | | \$ 304,151 | 6,652 | \$ 180,402 | | \$ 123,749 | |
| Due To / (Due From) ER | | \$ - | \$ 91,527 | \$ (82,222) | \$ - | \$ 82,222 | |

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|---------------------|---|------------------|-------------------|---------------------|------------------|-------------------|-------------------|
| Revenues | | | | | | | |
| 12.41100.00.0 | SALES - RESIDENTIAL - WATER | 3,055,000 | 177,067 | 2,257,087 | 74% | 797,913 | 2,813,983 |
| 12.41200.00.0 | SALES - BUSINESSES - WATER | 10,000 | 335 | 11,782 | 118% | (1,782) | 10,000 |
| 12.42300.00.0 | PENALTY FEES - WATER | 15,000 | (5) | 13,670 | 91% | 1,330 | 15,000 |
| 12.42301.00.0 | PENALTIES EXCESS WATER USE - WATER | | | | | | - |
| 12.42400.00.0 | ADMIN AND DELINQUENT CHARGES - WATER | 40,000 | 16 | 44,604 | 112% | (4,604) | 45,000 |
| 12.42550.00.0 | BACKFLOW DEVICE REVENUE | 3,000 | 0 | 2,670 | 89% | 330 | 2,500 |
| 12.42600.00.0 | SERVICE FEES - WATER BILL COPY FEES | 3,500 | 0 | 1,005 | 29% | 2,496 | 3,500 |
| 12.45103.00.0 | MISCELLANEOUS REVENUE - WATER | 500 | 0 | 2,101 | 420% | (1,601) | 500 |
| 12.45160.00.0 | PLAN CHECK FEE REVENUE - WATER | 2,000 | 0 | 3,600 | 180% | (1,600) | 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 | 12,857 | 86% | 2,143 | 1,000 |
| 12.45700.00.0 | INSPECTION REVENUE - WATER | 27,100 | 2,500 | 21,000 | 77% | 6,100 | 15,400 |
| Water (12) | Total Revenues | 3,166,100 | \$ 179,913 | \$ 2,370,376 | | \$ 795,724 | 2,887,483 |
| Expenditures | | | | | | | |
| 12.59101.00.0 | SALARIES - WATER | 563,808 | 21,706 | 371,374 | 66% | 192,434 | 517,457 |
| 12.59103.00.0 | OVERHEAD - ADMIN EXPENSES - WATER | 489,585 | 142,464 | 267,412 | 55% | 222,173 | 485,726 |
| 12.59110.00.0 | SALARIES OT - WATER | 21,000 | 505 | 12,777 | 61% | 8,223 | 21,181 |
| 12.59200.00.0 | WATER METERS AND SUPPLIES | 95,000 | - | 35,554 | 37% | 59,446 | 85,000 |
| 12.59300.00.0 | OPERATING SUPPLIES & REPAIRS - WATER | 100,000 | 652 | 64,444 | 64% | 35,556 | 92,600 |
| 12.59301.00.0 | LICENSES AND DUES - WATER EMPLOYEES | 3,500 | - | 1,506 | 43% | 1,994 | 3,500 |
| 12.59302.00.0 | OFFICE SUPPLIES & EXP - WATER | 3,000 | - | 261 | 9% | 2,739 | 3,000 |
| 12.59303.00.0 | GAS & OIL - WATER | 18,000 | 836 | 13,542 | 75% | 4,458 | 19,000 |
| 12.59304.00.0 | FEES, LICENSES & PERMITS - WATER FACILITIES | 40,000 | - | 39,892 | 100% | 108 | 40,000 |
| 12.59305.00.0 | UTILITIES & PHONE - WATER | 600,000 | 8,476 | 400,310 | 67% | 199,690 | 550,000 |
| 12.59306.00.0 | OUTSIDE SERVICES - WATER | 120,500 | 1,887 | 30,252 | 25% | 90,248 | 120,500 |
| 12.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - WATER | 1,000 | - | 368 | 37% | 633 | 1,000 |
| 12.59308.00.0 | LAB SUPPLIES | 3,000 | - | 578 | 19% | 2,422 | 3,000 |
| 12.59309.00.0 | SMALL TOOLS - WATER | 2,500 | - | 1,469 | 59% | 1,031 | 2,500 |
| 12.59310.00.0 | UNIFORMS - WATER | 5,500 | 281 | 2,857 | 52% | 2,643 | 5,500 |
| 12.59311.00.0 | CUSTOMER SERVICE & BILLING | 51,500 | 208 | 20,591 | 40% | 30,909 | - |
| 12.59312.00.0 | TRAINING & EDUCATION - WATER | 2,000 | - | 312 | 16% | 1,688 | 2,000 |
| 12.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 4,500 | - | 2,264 | 50% | 2,236 | 4,500 |
| 12.59316.00.0 | CHLORINE EXPENSE | 85,000 | 2,354 | 57,058 | 67% | 27,942 | 79,000 |
| 12.59320.00.0 | POSTAGE & SHIPPING - WATER | 2,000 | - | 8 | 0% | 1,992 | 19,500 |
| 12.59325.00.0 | DIRECT ASSESSMENTS - WATER | 2,500 | - | 1,791 | 72% | 709 | 2,500 |
| 12.59339.00.0 | FINES AND PENALTIES | - | - | - | 0% | - | - |
| 12.59350.00.0 | LAB TESTING SERVICES - WATER | 25,000 | 1,924 | 14,669 | 59% | 10,331 | 25,000 |
| 12.59401.00.0 | GENERAL INSURANCE - WATER | 48,218 | - | 48,219 | 100% | (1) | 42,872 |

BA1-5

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|--|--|------------------|--------------------|---------------------|------------------|------------------|-------------------|
| 12.59402.00.0 | WORKERS' COMP - WATER | 30,433 | - | 30,433 | 100% | - | 37,999 |
| 12.59404.00.0 | COMPUTER SERVICES | 19,000 | 463 | 11,190 | 59% | 7,810 | 13,000 |
| 12.59405.00.0 | LEGAL FEES - WATER | 10,000 | - | 614 | 6% | 9,386 | 15,000 |
| 12.59425.00.0 | SECURITY - WATER | 12,000 | 1,734 | 8,412 | 70% | 3,588 | 13,000 |
| 12.59501.00.0 | PAYROLL TAXES - WATER | 48,831 | 1,992 | 30,467 | 62% | 18,364 | 46,584 |
| 12.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - WATER | 293,698 | 2,653 | 130,736 | 45% | 162,962 | 239,811 |
| 12.59505.00.0 | EMPLOYMENT COSTS - WATER | 1,000 | - | 207 | 21% | 793 | 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 | 2,194 | 2,194 | 2% | 97,806 | 60,000 |
| 12.59551.00.0 | BOARD COMMUNITY OUTREACH | 500 | - | 200 | 40% | 300 | - |
| 12.59801.00.0 | BLDGS & IMPROVEMENTS - WATER | 2,000 | - | 206 | 10% | 1,794 | 13,900 |
| 12.59802.00.0 | AUTO & OTHER EQUIP EXP - WATER | 29,000 | 1,917 | 13,872 | 48% | 15,128 | 20,000 |
| 12.59805.00.0 | VEHICLE REPLACEMENT | - | - | - | 0% | - | - |
| 12.59902.00.0 | CASH SHORT/(OVER) - WATER | 250 | - | (24) | -10% | 274 | 250 |
| 12.59903.00.0 | MISCELLANEOUS EXP - WATER | - | - | - | 0% | - | 5,212 |
| 12.59950.00.0 | OUTLAY (REFUND) OF WATER CAPACITY FEES | - | - | 1,226,104 | 0% | (1,226,104) | - |
| 12.59952.00.0 | CONSERVATION EXPENSES | 5,000 | - | 105 | 2% | 4,895 | 5,000 |
| 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 |
| Water (12) | Total Expenditures | 3,069,460 | \$ 192,246 | \$ 3,012,861 | | | 2,741,092 |
| Excess of Revenues over Expenditures for Report | | 96,641 | \$ (12,332) | \$ (642,485) | | | |
| | Reserve: Capital Facilities | (96,641) | | | | | |
| | | - | | | | | |
| | Surplus(Deficit) | 0 | | | | | |

BA1-5

Olivehurst Public Utility District

Waste Water (13)

Period Ending 02/27/20

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|--------------------------|---|---------------------|----------------|---------------------|------------------|------------------|---------------------|
| Revenues | | | | | | | |
| 13.41100.00.0 | SALES - RESIDENTIAL - SEWER | 3,369,715 | 293,220 | 2,320,797 | 69% | 1,048,918 | 3,264,000 |
| 13.41210.00.0 | SALES - ADA SEWER | 58,000 | 5,324 | 29,506 | 51% | 28,494 | 58,625 |
| 13.42300.00.0 | PENALTY & FEES - SEWER | 18,000 | (4) | 13,634 | 76% | 4,366 | 17,000 |
| 13.42400.00.0 | ADMIN AND DELINQUENT CHARGES - SEWER | 25,000 | - | 12,152 | 49% | 12,848 | 25,000 |
| 13.42600.00.0 | SERVICE FEES - SEWER BILL COPY FEE | 3,000 | - | 1,005 | 33% | 1,996 | 5,000 |
| 13.45101.00.0 | GOLD VILLAGE REIMBURSEMENT | 110,000 | 50,699 | 50,699 | 46% | 59,301 | 65,000 |
| 13.45103.00.0 | MISCELLANEOUS REVENUE - SEWER | - | - | 2,906 | 0% | 2,906 | - |
| 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 | - | - | 76,766 | 0% | 76,766 | - |
| Waster Water (13) | Total Revenues | \$ 3,579,715 | 349,240 | \$ 2,507,466 | | 1,072,250 | \$ 3,430,625 |
| 13.59101.00.0 | SALARIES - SEWER | 554,808 | 16,688 | 283,547 | 51% | 271,261 | 602,730 |
| 13.59103.00.0 | OVERHEAD - ADMIN EXPENSES - SEWER | 489,585 | 142,464 | 267,412 | 55% | 222,173 | 485,726 |
| 13.59110.00.0 | SALARIES OT - WASTE WATER | 30,000 | - | 8,299 | 28% | 21,701 | 30,000 |
| 13.59300.00.0 | OPERATING SUPPLIES & REPAIRS - SEWER | 80,000 | 13 | 10,450 | 13% | 69,550 | 70,000 |
| 13.59301.00.0 | LICENSES AND DUES - SEWER EMPLOYEES | 5,000 | - | 991 | 20% | 4,009 | 4,000 |
| 13.59302.00.0 | OFFICE SUPPLIES & EXP - SEWER | 5,000 | - | 1,935 | 39% | 3,065 | 7,000 |
| 13.59303.00.0 | GAS & OIL - SEWER | 15,000 | 391 | 3,414 | 23% | 11,586 | 12,000 |
| 13.59304.00.0 | FEES, LICENSES & PERMITS - SEWER FACILITIES | 65,000 | - | 28,811 | 44% | 36,189 | 65,000 |
| 13.59305.00.0 | UTILITIES & PHONE - SEWER | 475,000 | 12,491 | 244,452 | 51% | 230,548 | 450,000 |
| 13.59306.00.0 | OUTSIDE SERVICES - SEWER | 100,000 | 5,360 | 50,824 | 51% | 49,176 | 90,000 |
| 13.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - SEWER | 2,000 | - | 424 | 21% | 1,576 | 2,000 |
| 13.59308.00.0 | LAB SUPPLIES & EQUIPMENT - SEWER | 25,000 | - | 5,191 | 21% | 19,809 | 25,000 |
| 13.59309.00.0 | SMALL TOOLS - SEWER | 6,000 | 109 | 1,062 | 18% | 4,939 | 6,000 |
| 13.59310.00.0 | UNIFORMS - SEWER | 5,000 | 218 | 1,795 | 36% | 3,205 | 5,000 |
| 13.59311.00.0 | CUSTOMER SERVICE & BILLING | 51,500 | 208 | 19,441 | 38% | 32,059 | - |
| 13.59312.00.0 | TRAINING & EDUCATION - SEWER | 5,000 | - | 453 | 9% | 4,547 | 4,000 |
| 13.59313.00.0 | UNEMPLOYMENT - SEWER | 5,000 | - | (4) | 0% | 5,004 | 5,000 |
| 13.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 6,500 | 328 | 4,352 | 67% | 2,148 | 6,500 |
| 13.59318.00.0 | CHEMICALS | 16,500 | 717 | 1,587 | 10% | 14,913 | 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 | - | 1,494 | 50% | 1,506 | 3,000 |
| 13.59333.00.0 | PUMPS, MOTORS, EQUIPMENT | 80,000 | - | 12,466 | 16% | 67,534 | 80,000 |
| 13.59337.00.0 | SLUDGE DISPOSAL | 20,000 | - | 8,576 | 43% | 11,424 | 15,000 |
| 13.59350.00.0 | LAB TESTING SERVICES - SEWER | 60,000 | 2,011 | 22,474 | 37% | 37,526 | 60,000 |
| 13.59401.00.0 | GENERAL INSURANCE - SEWER | 75,981 | - | 75,980 | 100% | 1 | 67,556 |
| 13.59402.00.0 | WORKERS' COMP - SEWER | 36,216 | - | 34,651 | 96% | 1,565 | 64,431 |
| 13.59403.00.0 | TRANSPORTATION & TRAVEL - SEWER | 500 | - | - | 0% | 500 | 500 |
| 13.59404.00.0 | COMPUTER SERVICES | 28,500 | 1,311 | 14,262 | 50% | 14,238 | 21,000 |

BA1-6

Olivehurst Public Utility District

Waste Water (13)

Period Ending 02/27/20

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 | - | 510 | 5% | 9,490 | 25,000 |
| 13.59425.00.0 | SECURITY - SEWER | 4,500 | 1,444 | 1,444 | 32% | 3,056 | 4,500 |
| 13.59501.00.0 | PAYROLL TAXES - SEWER | 57,002 | 1,263 | 22,485 | 39% | 34,517 | 52,713 |
| 13.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - SEWER | 264,850 | 2,045 | 96,744 | 37% | 168,106 | 251,418 |
| 13.59505.00.0 | EMPLOYMENT COSTS - SEWER | 1,250 | - | 402 | 32% | 849 | 1,250 |
| 13.59551.00.0 | BOARD COMMUNITY OUTREACH | 500 | 200 | 200 | 40% | - | |
| 13.59600.00.0 | CAPITAL OUTLAY - SEWER | 92,245 | - | 100,559 | 109% | 8,314 | 145,000 |
| 13.59601.00.0 | SEWER COLLECTION CAPACITY FEES OUTLAY | - | - | - | 0% | 0 | - |
| 13.59650.00.0 | RAISING IRON - SEWER | 100,000 | 618 | 618 | 1% | 99,382 | 25,000 |
| 13.59700.00.0 | RENTS & LEASES - SEWER | 5,000 | - | 3,687 | 74% | 1,313 | 4,000 |
| 13.59801.00.0 | BLDGS & IMPROVEMENTS - SEWER | 5,000 | - | 1,770 | 35% | 3,230 | 4,000 |
| 13.59802.00.0 | AUTO & OTHER EQUIP EXP - SEWER | 25,000 | - | 3,641 | 15% | 21,359 | 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 | - | (24) | -10% | 274 | 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 | - |
| | | \$ 3,191,686 | \$ 187,879.39 | \$ 1,636,374 | | 1,505,013 | 3,051,074 |
| 31 (SEWER COLLECTION) | | | | | | | |
| 13.59300.31.0 | OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION | 45,000 | 72.16 | 7,256 | 16% | 37,744 | 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 | - | 10,340 | 69% | 4,660 | 10,000.00 |
| 13.59304.31.0 | FEES, LICENSES & PERMITS - COLLECTIONS | 3,000 | - | 283 | 9% | 2,717 | 2,000.00 |
| 13.59306.31.0 | OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM | 55,000 | - | 7,351 | 13% | 47,649 | 37,000.00 |
| 13.59309.31.0 | SMALL TOOLS - SEWER COLLECTIONS | 4,000 | 95.24 | 981 | 25% | 3,019 | 4,000.00 |
| 13.59315.31.0 | SAFETY SUPPLIES / EQUIP - COLLECTIONS | 3,500 | - | 391 | 11% | 3,109 | 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 COLLECTION | 30,000 | - | 17,458 | 58% | 12,542 | 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 | - | 778 | 26% | 2,222 | 3,000.00 |
| 13.59802.31.0 | AUTO & OTHER EQUIP EXP - COLLECTIONS | 20,000 | - | 3,669 | 18% | 16,331 | 20,000.00 |
| 31 (SEWER COLLECTION) | Total Expenditures | \$ 355,500 | \$ 167 | \$ 483,772 | | 128,272 | \$ 720,500.00 |
| Total Expenditures | | \$ 3,547,186 | 188,047 | \$ 2,120,146 | | 1,376,740 | 3,771,574.00 |
| Excess of Revenues over Expenditures for Report | | \$ 32,529 | \$ 161,193 | | | | |
| | Loan to Water Fund: USDA Repayment | 70,637 | | | | | |
| | Reserve Capital Asset Repair | | | | | | |
| | Reserve: Capital Facilities | | | (103,166) | | | |
| | | \$ 0 | | | | | |

BA1-6

OLIVEHURST PUBLIC UTILITY DISTRICT
Community Facility Districts

| | | 2015-16 | 2016-17 | 2017-18 Budget | 2018-19 Budget | 2019-20 Budget | 2019-20 Actual | |
|-------------------|-----------------------------------|---------------------|-------------------|-------------------|-----------------|------------------|---------------------|-------|
| CFD 2002-1 | | | | | | | | |
| 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 | - | BA1-7 |
| 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 | 149,142 | |
| | Surplus/(Deficit) \$ | (437,991) \$ | 229,581 \$ | 244,162 \$ | 4,519 \$ | 40,930 \$ | (149,142) \$ | |
| CFD 2005-1 | | | | | | | | |
| 19.41000.00.0 | CFD 2005-1 REVENUE | 37 | 37 | | | | | |
| 19.59405.00.0 | CFD 2005-1 LEGAL EXPENSE | (1,500) | | (7,319) | | | | |
| | Surplus/(Deficit) \$ | 1,537 \$ | 37 \$ | 7,319 \$ | - | - | | |
| CFD 2005-2 | | | | | | | | |
| 20.41000.00.0 | CFD 2005-2 REVENUE | 57,335 | 58,232 | 59,000 | 60,000 | 60,000 | 30,725 | |
| 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 | 1,319 | BA1-7 |
| | Surplus/(Deficit) \$ | 56,595 \$ | 56,501 \$ | - \$ | - | 0 \$ | (32,044) \$ | |
| | From Cash Reserve | | | | | | | |

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

BUDGET AMENDMENTS

To be Approved

| <i>Refer Account</i> | <i>Account Name</i> | <i>Amount</i> | <i>Detail</i> | <i>Funding Source</i> |
|----------------------|---------------------|-----------------|---|-------------------------|
| BA1-1 | 11.59110.00.0 | 2,000 | Staff replacement | District Allocation |
| | 11.59551.00.0 | 300 | Community Event Contributions | District Allocation |
| | | <u>\$2,300</u> | | |
| BA1-2 | 11.59102.02.0 | 35 | | Property Tax Allocation |
| | 11.59101.02.0 | 4,000 | Actual Hours - Budget uses 8%/92% Split | Property Tax Allocation |
| | 11.59110.02.0 | 300 | Committee Mtg Staff Time | Property Tax Allocation |
| | 11.59317.02.0 | 4,000 | Prior Year Estimate | Property Tax Allocation |
| | 11.59325.02.0 | 50 | RD 784 Assessment Increase | Property Tax Allocation |
| | 11.59501.02.0 | 500 | Actual Hours - Budget uses 8%/92% Split | Property Tax Allocation |
| | | <u>\$8,885</u> | | |
| BA1-3 | 11.59103.03.0 | \$81 | | Assessments |
| | 11.59300.03.0 | 7,500 | BFD / Electric Equipment Shed | Assessments |
| | 11.59300.03.0 | 1,100 | 11 HP Chipper Upgrad | Assessments |
| | 11.59300.03.0 | 1,110 | Playground Equipment Repaiir | Assessments |
| | 11.59306.03.0 | 15,000 | Park Maintenance for May & Jne 2020 | Assessments |
| | 11.59600.03.0 | 10,000 | Replacement Bladder for EUFAY Park Tank | Assessments |
| | 11.59303.03.0 | 1,000 | Computer Replacement to run software for Feather River Easit Park | Assessments |
| | | <u>\$35,791</u> | | |
| | 11.45402.09.0 | (\$10,000) | YWA Bill Shaw Grant | YWA Grant |
| | 11.59102.09.0 | 92 | | Property Tax Allocation |
| | 11.59806.09.0 | 10,000 | Equipment purchased with Bill Shaw Grant | |
| | | <u>\$92</u> | | |
| | 12.59103.00.0 | 1,035 | | Sale Revenues |

BUDGET AMENDMENTS

To be Approved

| <i>Refer Account</i> | <i>Account Name</i> | <i>Amount</i> | <i>Detail</i> | <i>Funding Source</i> |
|----------------------|-----------------------------------|----------------|-------------------------------|-----------------------|
| 12.59551.00.0 | BOARD COMMUNITY OUTREACH | 500 | Community Event Contributions | Sale Revenues |
| BA1-4 | | <u>\$1,535</u> | | |
| 13.59103.00.0 | OVERHEAD - ADMIN EXPENSES - SEWER | \$1,035 | | Sale Revenues |
| 13.59551.00.0 | BOARD COMMUNITY OUTREACH | 500 | Community Event Contributions | Sale Revenues |
| | | <u>\$1,535</u> | | |
| XX.59103.00.0 | OVERHEAD - ADMIN EXPENSES - CFDs | \$23 | | |