



Olivehurst Public Utility District

**Apr 25, 2019 Revenues and Expenditures
Amended Budget to Actual**

OLIVEHURST PUBLIC UTILITY DISTRICT

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00 (Administration)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.41100.00.0	CFD 2002-1 ADMIN REVENUE	10,000	\$ -	12,353	124%	(2,353)	\$ 22,800	
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,069	120	8,240	102%	(171)	\$ 3,500	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	1,442	677	677	47%	765	\$ -	
11.45500.00.0	INTEREST EARNED	20,000	-	79,730	399%	(59,730)	\$ 16,800	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,070,863	-	774,558	72%	296,305	\$ 1,084,725	
Administration	Total Revenues	\$ 1,110,374	\$ 797	\$ 875,558		\$ 234,816	\$ 1,127,825	
11.59101.00.0	SALARIES - GENERAL	581,852	48,249	505,063	87%	76,789	\$ 582,000	
11.59110.00.0	SALARIES OT - GENERAL	4,000	254	3,140	78%	860	\$ 4,000	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,000	-	176	3%	5,824	\$ 4,750	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	-	-	119	0%	(119)	\$ -	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	19,068	18	6,702	35%	12,366	\$ 15,000	
11.59303.00.0	GAS AND OIL - GENERAL	500	-	448	90%	52	\$ 500	
11.59304.00.0	FEES & DUES - GENERAL	9,000	144	8,339	93%	661	\$ 9,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	9,000	321	6,539	73%	2,461	\$ 8,500	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	97,000	91	38,192	39%	58,808	\$ 108,600	
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	-	-	0%	1,000	\$ 1,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	2,150	-	1,887	88%	263	\$ 500	Training GM 9
11.59313.00.0	UNEMPLOYMENT - GENERAL	1,000	-	-	0%	1,000	\$ 3,250	
11.59314.00.0	ELECTION EXPENSE - GENERAL	25,000	-	11,439	46%	13,561	\$ -	
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	3,000	70	817	27%	2,183	\$ 5,750	
11.59320.00.0	POSTAGE & SHIPPING	2,000	-	600	30%	1,400	\$ 2,000	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	4,606	-	4,606	100%	-	\$ 5,242	Fully Paid
11.59404.00.0	COMPUTER SERVICES - GENERAL	25,000	1,604	24,227	97%	773	\$ 30,000	
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	31,473	105%	(1,473)	\$ 50,000	10
11.59425.00.0	SECURITY - GENERAL	2,000	-	1,715	86%	285	\$ 1,800	
11.59501.00.0	PAYROLL TAXES - GENERAL	48,797	3,630	41,286	85%	7,511	\$ 40,765	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	234,818	16,157	158,662	68%	76,156	\$ 188,467	
11.59504.00.0	CAFETERIA PLAN ADMIN EXPENSE - GENERAL	-	-	-	0%	-	\$ -	
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	-	-	0%	250	\$ 250	
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	-	-	0%	500	\$ 650	
11.59600.00.0	CAPITAL OUTLAY - GENERAL	121,000	-	115,579	96%	5,421	\$ 20,000	Office Remodel
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	900	36%	1,600	\$ 2,500	
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,500	-	-	0%	1,500	\$ 2,000	

00 (Administration)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	-	3,500	100%	-	\$ 3,500	
Administration	Total Expenditures	\$ 1,235,041	\$ 70,537	\$ 965,406		\$ 269,635	\$ 1,090,025	
Excess of Revenues over Expenditures		\$ (124,667)	\$ (69,740)	\$ (89,848)			\$ 37,800	
	Cash Reserves	\$ 124,667						
	Reserve: Server & Software Replacment							
	Reserve: Admin. Building							
		\$ -						

01 (POOL)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45100.01.0	POOL ADMISSION	5,383		3,752	70%	1,631	13,000	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	0%	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL	20,000	-	14,403	72%	5,597		Applied to prior year's pool
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	15,000	-	5,000	33%	10,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	6,500	-	3,650	56%	2,850	6,500	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	-	-	
01 (POOL)	Total Revenues	46,883	-	26,805		20,078	19,500	
Expenditures								
11.59101.01.0	SALARIES - POOL	4,000		3,282				
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	4,000	-	37	1%	3,963	4,000	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	0%	-	100	
11.59305.01.0	UTILITIES & PHONE - POOL	7,500	-	4,462	59%	3,038	7,500	
11.59306.01.0	OUTSIDE SERVICES - POOL	22,000	-	26,546	121%	(4,546)	30,000	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	154	-	-	0%	154	500	
11.59308.01.0	CHEMICALS	2,000	-	-	0%	2,000	2,000	
11.59312.01.0	TRAINING & EDUCATION - POOL	600	-	299	50%	301	600	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	150	-	-	0%	150	150	
11.59317.01.0	WATER/SEWER - POOL	900	-	858	95%	42	250	
11.59401.01.0	GENERAL INSURANCE - POOL	1,685	-	-	0%	1,685	1,500	Fully Paid
11.59405.01.0	LEGAL FEES - POOL	-	-	-	0%	-	-	
11.59501.01.0	PAYROLL TAXES - POOL	552	-	474	86%	78	511	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	100	-	20	20%	80	189	
11.59505.01.0	EMPLOYMENT COSTS - POOL	100	-	-	0%	100	100	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	500	-	-	-	500	500	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	-	-	-	-	-	-	
01 (POOL)	Total Expenditures	44,241	-	35,979		-	-	
Excess of Revenues over Expenditures		2,642	-	(9,175)		20,078	19,500	
	Cash Reserve	(2,642)						
	Transfer from Other Departments June 2019							
		0		(9,175)				

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

4/25/19

02 (PARKS)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	64,000	-	64,000	100%	-	-	Insurance Proceeds Johnson Park
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	50	-	-	0%	50	200	
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	-	-	-	0%	-	-	
11.45420.02.0	WATER TOWER RENTALS	35,000	-	32,684	93%	2,316	35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	-	(220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	2,100	-	1,689	80%	411	2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	67,000	-	39,781	59%	27,219	67,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-	-	
02 (PARKS)	Total Revenues	168,150	-	138,154		29,996	104,080	
Expenditures								
11.59101.02.0	SALARIES - PARK	10,044	606	7,317	73%	2,727	10,186	
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	16,656	755	11,618	70%	5,038	11,607	
11.59110.02.0	SALARIES OT - PARK	173	23	181	105%	(8)	-	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	7,504	10	3,522	47%	3,982	13,500	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	-	-	-	0%	-	-	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	29	47	47%	53	100	
11.59303.02.0	GAS & OIL - PARKS	800	14	459	57%	341	800	
11.59304.02.0	FEES & DUES - PARKS	-	-	-	0%	-	-	
11.59305.02.0	UTILITIES & PHONE - PARK	550	68	498	91%	52	550	
11.59306.02.0	OUTSIDE SERVICES - PARKS	13,500	115	10,636	79%	2,864	10,000	\$3,500 Tree Trimming Johnson P
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	-	-	150	0%	(150)	-	
11.59308.02.0	HERBICIDES/PESTICIDES	400	86	199	50%	201	400	
11.59309.02.0	SMALL TOOLS - PARKS	1,040	-	79	8%	961	100	
11.59310.02.0	UNIFORMS - PARKS	100	2	44	44%	56	75	
11.59312.02.0	TRAINING & EDUCATION - PARKS	25	-	9	35%	16	25	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	-	78	31%	172	250	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	25,000	-	16,098	64%	8,902	23,000	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	0%	-	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	150	-	121	81%	29	120	
11.59401.02.0	GENERAL INSURANCE - PARKS	2,468	-	1,949	79%	519	3,370	Fully Paid
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,715	-	708	41%	1,007	818	Fully Paid

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

4/25/19

02 (PARKS)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHUR	100	4	39	39%	61	100	
11.59405.02.0	LEGAL FEES - PARKS	600	-	-	0%	600	600	
11.59501.02.0	PAYROLL TAXES - PARKS	948	46	628	66%	320	511	5
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	2,310	145	1,545	67%	765	3,280	5
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	1	2	2%	98	100	
11.59600.02.0	CAPITAL OUTLAY - PARKS	2,060	-	-	0%	2,060	-	JD Tractor OH Share
11.59700.02.0	RENTS & LEASES - PARKS	-	-	-	0%	-	-	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	65,496	32,303	64,026	98%	1,470	-	Play structure replacement Johnson Park - Arson
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	800	-	197	25%	603	1,100	
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	-	-	-	0%	-	-	
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	5,000	-	5,000	100%	-	5,000	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PA	-	-	-	0%	-	-	
02 (PARKS)	Total Expenditures	157,889	\$ 34,206	\$ 125,151		\$ 32,738	\$ 85,592	
	Excess of Revenues over Expenditures	10,261	\$ (34,206)	\$ 13,004		\$ (2,743)	\$ 18,488	
	Cash Reserves	-						
	Transfers-Out							
	Reserve:	(10,261)						
		<u>\$ -</u>						

03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
Revenues							
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	30	-	-	0%	30	-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	-	675	68%	325	1,000
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	0	(3,000)
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	570,000	-	318,327	56%	251,673	550,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	-	-	-	0%	0	250,000
11.49500.03.0	GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PARK	-	-	-	0%	0	-
03 (CSA 66 PARKS)	Total Revenues	571,030	-	319,002		252,028	798,000
Expenditures							
11.59101.03.0	SALARIES - CSA 66 PARKS	81,801	6,285	70,361	86%	11,440	81,884
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	37,480	1,813	27,110	72%	10,370	27,877
11.59110.03.0	SALARIES OT - CSA 66 PARKS	2,162	23	158	7%	2,004	300
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	12,796	243	9,347	73%	3,449	23,500
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	150	-	-	0%	150	150
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	600	-	126	21%	474	600
11.59303.03.0	GAS & OIL - CSA 66 PARKS	8,000	156	5,281	66%	2,719	9,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	350	-	312	89%	38	750
11.59305.03.0	UTILITIES & PHONE	15,000	70	10,332	69%	4,668	22,500
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	120,000	1,955	73,852	62%	46,148	120,000
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	-	-	0%	100	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,500	692	1,991	57%	1,509	3,500
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	1,200	-	1,291	108%	91-	700
11.59310.03.0	UNIFORMS - CSA 66 PARKS	800	25	502	63%	298	800
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	150	-	100	67%	50	150
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PAR	2,500	45	1,154	46%	1,346	2,500
11.59316.03.0	PARK DEVELOPMENT ADMIN EXPENSE	-	-	-	0%	0	-
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	50,000	-	31,468	63%	18,532	50,000
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	36	-	-	0%	36	-
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	3,500	-	1,712	49%	1,788	3,500
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	13,641	-	13,641	100%	0	8,430 Fully Paid
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	7,295	-	7,289	100%	6	8,560 Fully Paid
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	1,700	40	449	26%	1,251	1,500
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,000	-	1,100	110%	100-	8,000 YCOE Plumas Lake Preschool Agreement \$925
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	6,842	475	5,940	87%	902	5,882
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	16,869	1,175	12,305	73%	4,564	13,962
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	32	97	97%	3	500
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	22,689	-	22,689	100%	0	23,000 JD Tractor CSA Share
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS	500	-	-	0%	500	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	5,804	-	468	8%	5,336	100
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	6,000	-	5,920	99%	80	4,200
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	-	-	-	0%	0	-
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	-	80,000	100%	0	80,000

03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PARK	2,000	1,092	1,092	55%	908	2,000
03 (CSA 66 PARKS)	Total Expenditures	504,565	14,121	386,086		118,479	504,445
	Excess of Revenues over Expenditures for Report	66,465	(14,121)	(67,084)		133,549	
		-					
	Transfer-Out: Maintenance of Future Park Sites	-					
	Transfer-Out: Capital Asset Repair	(66,465)					
		-					

04 (YOUTH CTR)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45200.04.0	YCB RENTAL INCOME	2,550	\$ -	1,350	53%	1,200	2,200	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	1,600	\$ -	-	0%	1,600	1,600	
04 (YOUTH CTR)	Total Revenues	4,150	\$ -	1,350		2,800	3,800	
Expenditures								
11.59305.04.0	UTILITIES & PHONE - YCB	4,150	\$ 170	3,986	96%	164	3,800	
11.59306.04.0	OUTSIDE SERVICES - YCB	-	\$ -	-	0%	0	-	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	\$ -	-	0%	0	-	
04 (YOUTH CTR)	Total Expenditures	4,150	\$ 170	3,986		164	3,800	
Excess of Revenues over Expenditures		\$ -	\$ (170)	(2,636)		2,636	-	
05 (LIGHTING)								
Revenues								
11.45440.05.0	STREET LIGHTING DISTRICT ASSESMEN	-	\$ -	-	0%	0	-	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	-	\$ -	37,035	0%	37,035-	55,000	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	63,000	\$ -	-	0%	63,000	2,500	
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	\$ -	-	0%	0	-	
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTI	-	\$ -	-	0%	0	-	
05 (LIGHTING)	Total Revenues	63,000	\$ -	37,035		25,965	57,500	
Expenditures								
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	-	\$ -	-	0%	0	57,500	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	57,500	\$ -	41,825	73%	15,675	59,026	
05 (LIGHTING)	Total Expenditures	57,500	\$ -	\$ 41,825			116,526	
Excess of Revenues over Expenditures		5,500	\$ -	\$ (4,790)			(59,026)	
	Cash Reserve	(5,500)						
	Transfer to Pool 01							
		\$ -					\$ -	

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending

04/25/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
Revenues								
11.45103.09.0	FIRE MISC REVENUE	23,459	-	66,493	283%	(43,034)	-	
11.45400.09.0	FIRE MITIGATION FEES REVENUE	9,410	-	28,294	301%	(18,884)	4,000	
11.45403.09.0	STRIKE TEAM REVENUE	200,000	-	208,921	104%	(8,921)	314,160	
11.45410.09.0	BURN PERMITS & COST RECOVERY	800	-	2,060	258%	(1,260)	800	
11.45411.09.0	WEED ABATEMENT - RESIDENT REIMBURSEMEI	-	-	-	0%	-	-	
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%	15,000	12,000	
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	2,257	50%	2,243	4,500	
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	24,000	-	13,756	57%	10,244	24,000	
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	-	2,195	105%	(95)	3,000	
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	385,000	-	222,769	58%	162,231	365,000	
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,500	-	-	0%	15,500	15,500	
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	99,750	-	52,572	53%	47,178	95,000	
Total Revenues	09 (FIRE DEPARTMENT)	779,519	-	599,318		223,235	742,960	
Expenditures								
11.59101.09.0	SALARIES - FIRE DEPT	232,600	104,709	170,670	73%	61,930	183,000	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	42,835	4,486	30,982	72%	11,852	68,988	
11.59110.09.0	SALARIES OT - FIRE DEPT	30,900	12,376	43,074	139%	(12,174)	60,000	
11.59111.09.0	SALARIES - FIRE DEPT VOL	26,000	2,330	25,977	100%	23	26,000	
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	120,000	-	183,896	153%	(63,896)	120,000	State Reimb.
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	13,000	-	4,768	37%	8,232	13,000	
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	25,000	18,102	22,292	89%	2,708	-	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	2,500	-	2,187	87%	313	2,000	
11.59303.09.0	GAS & OIL - FIRE DEPT	12,000	370	11,480	96%	520	11,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	-	-	0%	300	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	10,000	298	8,629	86%	1,371	10,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	37	12,205	49%	12,795	55,000	
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	77	10%	673	750	
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	34	265	53%	235	400	
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	-	680	14%	4,320	5,000	
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	40	4%	960	1,000	
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	5,000	-	3,359	67%	1,641	5,000	
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	5,000	-	5,092	102%	(92)	1,000	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	1,500	-	795	53%	705	1,500	
11.59318.09.0	WEED ABATEMENT EXPENSE	500	-	6	1%	494	500	
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	2,000	-	2,700	135%	(700)	2,000	Budget Transfer Apr 2019
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	200	-	-	0%	200	200	
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	50	-	15	31%	35	50	
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	3,897	-	4,589	118%	(692)	17,500	Fully Paid

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending

04/25/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
11.59402.09.0	WORKERS' COMP - FIRE DEPT	36,617	-	36,618	100%	(1)	37,300 Fully Paid
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	500	-	-	0%	500	500
11.59404.09.0	COMPUTER SERVICES - FIRE	6,000	557	5,605	93%	395	3,000
11.59405.09.0	LEGAL FEES - FIRE	20,000	-	1,400	7%	18,600	40,000
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	33,318	1,860	38,455	115%	(5,137)	29,759
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	119,488	6,635	54,437	46%	65,051	88,530
11.59505.09.0	EMPLOYMENT COSTS - FIRE	1,500	66	941	63%	559	1,500
11.59600.09.0	CAPITAL OUTLAY	30,000	-	14,329	48%	15,671	- Equipment Theft- Engine 314, Turnout Gear
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	1,000	-	522	52%	478	
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	14,000	10	5,535	40%	8,465	14,000
11.59806.09.0	FIRE EQUIPMENT	15,000	-	12,430	83%	2,570	113,000
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,118	13,118	13,118	100%	-	13,118
Total Expenditures		856,073	164,988	717,171		138,902	924,895
	Excess of Revenues over Expenditures	(76,554)	(164,988)	(117,853)		84,334	(181,935)
	Cash Reserve	99,437					
	Fire Engine Loan Payment to Administration	(22,883)					
	Reserve Transfer: Future Unemployment						
	Reserve Transfer: Equipment						
		0					

10 (FIRE DEPARTMENT) SAFER Grant

Expended

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
Revenues							
12.41100.00.0	SALES - RESIDENTIAL - WATER	2,813,983	157,711	2,396,528.66	85%	417,454	2,500,000
12.41200.00.0	SALES - BUSINESSES - WATER	10,000	258	8,910.49	89%	1,090	10,000
12.41350.00.0	DROUGHT SURCHARGE						-
12.42300.00.0	PENALTY FEES - WATER	15,000	1,016	18,349.66	122%	(3,350)	15,000
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER						-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	45,000	4,324	36,525.15	81%	8,475	45,000
12.42550.00.0	BACKFLOW DEVICE REVENUE	2,500	0	2,610.00	104%	(110)	2,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,500	0	3,031.88	87%	468	3,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	500	0	1,138.74	228%	(639)	500
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	150	1,950.00	98%	50	6,000
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	0	-	0%	(5,000)	(4,500)
12.45500.00.0	INTEREST EARNED OPERATING - WATER	1,000	0	14,005.82	1401%	(13,006)	-
12.45700.00.0	INSPECTION REVENUE - WATER	15,400	0	19,900.00	129%	(4,500)	-
Water (12)	Total Revenues	2,903,883	\$ 163,458	\$ 2,502,950		\$ 400,933	2,578,000
Expenditures							
12.59101.00.0	SALARIES - WATER	517,456	41,104	444,050	86%	73,406	485,493
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	481,888	31,389	348,551	72%	133,337	488,126
12.59110.00.0	SALARIES OT - WATER	21,181	1,356	14,126	67%	7,055	13,000
12.59200.00.0	WATER METERS AND SUPPLIES	85,000	-	88,529	104%	(3,529)	85,000
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	97,600	1,616	50,252	51%	47,348	110,000
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	375	2,987	85%	514	3,500
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	-	714	24%	2,286	2,500
12.59303.00.0	GAS & OIL - WATER	15,000	677	13,590	91%	1,410	13,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	40,000	-	35,459	89%	4,541	36,735
12.59305.00.0	UTILITIES & PHONE - WATER	550,000	6,325	410,426	75%	139,574	550,000
12.59306.00.0	OUTSIDE SERVICES - WATER	120,500	2,220	59,320	49%	61,180	120,500
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,000	-	366	37%	634	1,000
12.59308.00.0	LAB SUPPLIES	3,000	-	1,861	62%	1,139	3,000
12.59309.00.0	SMALL TOOLS - WATER	2,500	-	1,273	51%	1,227	2,500
12.59310.00.0	UNIFORMS - WATER	5,500	278	3,454	63%	2,046	5,250
12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	-	955	48%	1,045	2,500
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,500	-	3,062	68%	1,439	4,500
12.59316.00.0	CHLORINE EXPENSE	79,000	1,597	65,124	82%	13,876	79,000
12.59320.00.0	POSTAGE & SHIPPING - WATER	19,500	-	17,799	91%	1,701	18,000
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	1,539	62%	961	2,100
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-	-

instructions from Department Manager

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	-	14,648	59%	10,353	25,000
12.59401.00.0	GENERAL INSURANCE - WATER	42,872	-	42,872	100%	-	42,000 Fully Paid
12.59402.00.0	WORKERS' COMP - WATER	30,366	-	30,366	100%	-	32,000 Fully Paid
12.59404.00.0	COMPUTER SERVICES	13,000	534	10,186	78%	2,814	11,000
12.59405.00.0	LEGAL FEES - WATER	15,000	-	3,161	21%	11,839	19,134
12.59425.00.0	SECURITY - WATER	12,000	58	9,282	77%	2,718	12,000
12.59501.00.0	PAYROLL TAXES - WATER	46,584	3,215	39,486	85%	7,098	35,036
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	239,811	16,871	163,420	68%	76,391	148,646
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	66	198	20%	802	780
12.59600.00.0	CAPITAL OUTLAY - WATER	45,000	-	8,999	20%	36,001	-
12.59650.00.0	RAISING IRON - WATER	60,000	-	5,200	9%	54,800	15,230
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	13,900	-	1,925	14%	11,975	3,100
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	20,000	1,318	15,126	76%	4,874	17,000
12.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	-	-
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	85	34%	165	250
12.59903.00.0	MISCELLANEOUS EXP - WATER	-	-	5,212	0%	(5,212)	- Refund for incorrect water usage charges 2009-current
12.59950.00.0	OUTLAY (REFUND) OF WATER CAPACITY FEES	-	-	-	0%	-	-
12.59952.00.0	CONSERVATION EXPENSES	5,000	-	4,254	85%	746	-
12.65103.28.0	INTEREST/LONG TRM/(FHMA BOND)	-	-	-	0%	-	-
12.65103.37.0	WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-	70,637
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-	100,000
Water (12)	Total Expenditures	2,795,045	\$ 108,998	\$ 2,088,493			2,557,518
Excess of Revenues over Expenditures for Report		108,839	\$ 54,460	\$ 414,458			20,482
	Reserve: Capital Facilities	(108,839)					
		-					
	Surplus(Deficit)	(0)					

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Olivehurst Public Utility District

Waste Water (13)

Period Ending

04/25/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
Revenues								
13.41100.00.0	SALES - RESIDENTIAL - SEWER	3,264,000	283,080	2,795,144	86%	468,856	3,100,000	
13.41210.00.0	SALES - ADA SEWER	58,625	-	33,178	57%	25,447	58,625	
13.42300.00.0	PENALTY & FEES - SEWER	17,000	1,616	19,138	113%	2,138-	17,000	
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	25,000	-	32,209	129%	7,209-	25,000	
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	5,000	-	3,032	61%	1,968	5,000	
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	65,000	-	-	0%	65,000	65,000	
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	2,081	0%	2,081-	-	
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	1,000	-	-	0%	1,000	1,000	
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	5,000-	(4,500)	
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	-	-	109,962	0%	109,962-	-	
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0	-	
Waster Water (13)	Total Revenues	\$ 3,430,625	284,696	\$ 2,994,743		435,882	\$ 3,267,125	
13.59101.00.0	SALARIES - SEWER	602,730	31,360	373,393	62%	229,337	660,568	
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	481,888	31,389	348,551	72%	133,337	488,126	
13.59110.00.0	SALARIES OT - WASTE WATER	30,000	644	7,566	25%	22,434	30,000	
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	70,000	6,229	48,605	69%	21,395	60,000	
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	4,000	-	3,567	89%	433	4,000	
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	7,000	-	3,920	56%	3,080	7,000	
13.59303.00.0	GAS & OIL - SEWER	12,000	19	8,162	68%	3,838	13,000	
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	65,000	-	26,466	41%	38,534	76,650	
13.59305.00.0	UTILITIES & PHONE - SEWER	450,000	175	315,838	70%	134,162	480,000	
13.59306.00.0	OUTSIDE SERVICES - SEWER	90,000	10,242	73,050	81%	16,950	100,000	
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	50	2%	1,951	2,000	
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	-	9,055	36%	15,945	25,000	
13.59309.00.0	SMALL TOOLS - SEWER	6,000	593	1,601	27%	4,399	5,000	
13.59310.00.0	UNIFORMS - SEWER	5,000	93	2,556	51%	2,444	5,500	
13.59312.00.0	TRAINING & EDUCATION - SEWER	4,000	-	3,426	86%	574	3,000	
13.59313.00.0	UNEMPLOYMENT - SEWER	5,000	-	-	0%	5,000	6,000	
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,500	996	3,728	57%	2,772	6,500	
13.59318.00.0	CHEMICALS	16,500	-	10,682	65%	5,818	7,500	
13.59320.00.0	POSTAGE & SHIPPING - SEWER	20,000	-	17,735	89%	2,265	20,000	
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	2,618	87%	382	2,500	
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	-	10,529	13%	69,471	-	
13.59337.00.0	SLUDGE DISPOSAL	15,000	-	13,200	88%	1,800	10,000	
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	-	48,576	81%	11,424	50,000	
13.59401.00.0	GENERAL INSURANCE - SEWER	67,556	-	67,556	100%	0-	39,500	Fully Paid
13.59402.00.0	WORKERS' COMP - SEWER	51,488	-	47,563	92%	3,925	53,500	Fully Paid
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	500	-	-	0%	500	500	
13.59404.00.0	COMPUTER SERVICES	16,000	1,401	17,330	108%	1,330-	16,000	

Olivehurst Public Utility District

Waste Water (13)

Period Ending 04/25/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
13.59405.00.0	LEGAL FEES - SEWER	25,000	-	25	0%	24,975	45,000
13.59425.00.0	SECURITY - SEWER	4,500	-	2,297	51%	2,203	7,000
13.59501.00.0	PAYROLL TAXES - SEWER	52,713	2,298	30,457	58%	22,256	42,000
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	251,418	13,015	138,619	55%	112,799	210,202
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	165	495	40%	755	1,250
13.59600.00.0	CAPITAL OUTLAY - SEWER	115,000	-	6,328	6%	108,672	121,464
13.59601.00.0	SEWER COLLECTION CAPACITY FEES OUTLAY	-	-	-	0%	0	-
13.59650.00.0	RAISING IRON - SEWER	25,000	-	5,200	21%	19,800	15,230
13.59700.00.0	RENTS & LEASES - SEWER	4,000	-	2,488	62%	1,512	4,000
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	4,000	-	3,778	94%	222	4,000
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	20,000	108.85	18,108	91%	1,892	20,000
13.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	0	-
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	-	85	34%	165	250
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0	300,000
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	243	0%	243-	-
		\$ 2,999,293	\$ 98,727.57	\$ 1,973,445		1,025,848	2,942,240
31 (SEWER COLLECTION)							
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	38,000	61.29	30,632	81%	7,368	30,000.00
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	0	-	98	0%	98-	-
13.59303.31.0	GAS & OIL - SEWER COLLECTION	10,000	-	7,440	74%	2,560	7,000.00
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	2,000	-	2,286	114%	286-	-
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	37,000	412.50	15,959	43%	21,041	48,000.00
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	4,000	-	1,381	35%	2,619	4,000.00
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	2,500	-	3,061	122%	561-	1,500.00
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	934	93%	66	1,500.00
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	25,000	-	7,064	28%	17,936	-
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	578,000	-	435,266	75%	142,734	-
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	3,000	-	137	5%	2,863	5,000.00
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	20,000	-	10,506	53%	9,494	15,000.00
31 (SEWER COLLECTION)	Total Expenditures	\$ 720,500	\$ 473.79	\$ 514,763		205,737	\$ 112,000.00
Total Expenditures		\$ 3,719,793	99,201.36	\$ 2,488,208		1,231,585	3,054,240.32
Excess of Revenues over Expenditures for Report		\$ (289,168)	\$ 185,494.38	\$ 506,535			\$ 212,884.68
	Loan to Water Fund: USDA Repayment	70,637					
	Reserve Capital Asset Repair	480,000					
	Reserve: Capital Facilities	(261,469)					
		\$ (0)					

x

OLIVEHURST PUBLIC UTILITY DISTRICT
Community Facility Districts

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

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

** INCLUDES BOND REFINANCE EXPENSES

BUDGET AMENDMENTS

January 8, 2019

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

BUDGET AMENDMENTS

To be

Approved

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>	<i>Amendment</i>
8	11.59405.03.0	Legal Fees - CSA Parks	925	YCOE Agrrement - Plumas Lake Preschool	Operating Revenue	2
9	11.59312.00.0	TRAINING & EDUCATION - ADMIN	350	Training GM San Diego April 2019	Allocated	2
10	11.59405.00.0	Legal Fees - Administration	20,000	MOU's, OE # matters	Allocated	2
11	12.59903.00.0	MISCELLANEOUS EXP - WATER	5,200	Refund for incorrect water usage charges - approved by BOD	Operating Revenue	2
12	11.59501.09.0	PAYROLL TAXES - FIRE DEPT	10,000	Unemployment for former Employee	Operating Revenue	2
	11.59801.02.0	Bldgs & Improvements	7,500	Playground Bark Olivehurst Parks	Reserve Cash	2
	11.59801.03.0	Bldgs & Improvements	19,500	Playground Bark CSA Parks	Reserve Cash	2