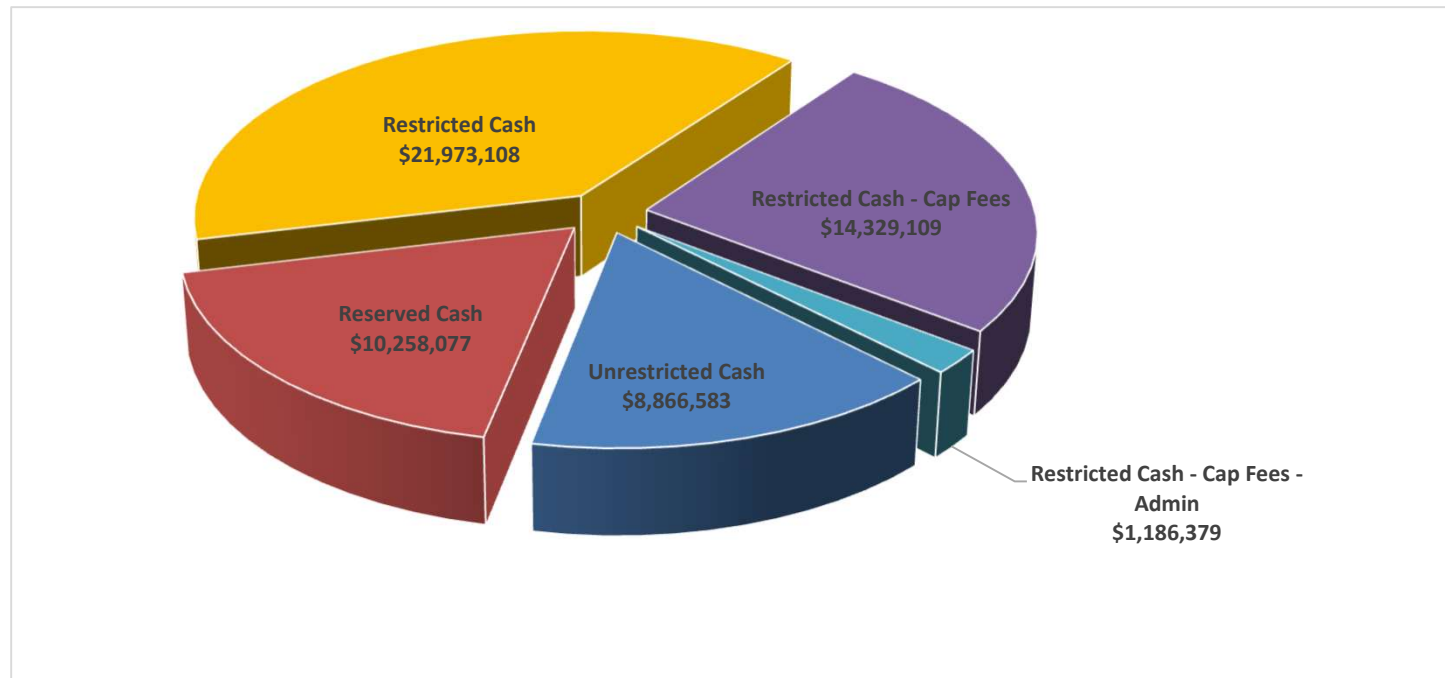


## Treasurer's Report June 2022

|   |                     |   |
|---|---------------------|---|
| <b>Unrestricted Cash</b>                  | <b>8,866,583</b>    | <i>Operating Cash</i>                           |
| <b>Reserved Cash</b>                      | <b>10,258,077</b>   | <i>Reserves</i>                                 |
| <b>Restricted Cash</b>                    | <b>21,973,108</b>   | <i>CFD 2002-1 Assessments, Park fees</i>        |
| <b>Restricted Cash - Cap Fees</b>         | <b>14,329,109</b>   | <i>Capacity Fees ( Water &amp; Waste Water)</i> |
| <b>Restricted Cash - Cap Fees - Admin</b> | <b>1,186,379</b>    | <i>Capacity Fees - Administrative Allowance</i> |
| <b>Total Cash</b>                         | <b>\$56,613,256</b> |   |



Funds are invested with the Yuba County Treasurer's LAIF account

OLIVEHURST PUBLIC UTILITY DISTRICT

Treasurer's Report March 2022

|                       |              |   | June-20            | June-21            | June-22            | YE Funding |
|-----------------------|--------------|---|--------------------|--------------------|--------------------|------------|
| <b>Administration</b> | Unrestricted | Operating Cash                            | 2,462,675          | 2,453,193          | 2,401,851          |            |
|                       | Reserved     | Due to Park Fund 33 /Unallocated Cash     | 983,435            | 983,435            | 983,435            |            |
|                       | Reserved     | Reserve for Depreciation                  | 432,431            | 432,431            | 432,431            |            |
|                       | Reserved     | Compensated Absences-all Departments      | 205,380            | 205,380            | 259,060            |            |
|                       | Restricted   | Advance Payments                          | 55,630             | 18,414             | 21,233             |            |
|                       | Restricted   | Customer Deposits                         | 41,938             | 41,938             | 19,832             |            |
|                       | Restricted   | Developer Deposits                        | 33,442             | 33,442             | 33,442             |            |
|                       | Restricted   | Developer Deposits (Plumas Lake)          | 193,835            | 224,919            | 551,710            |            |
|                       |              |   | <b>\$4,408,765</b> | <b>\$4,393,152</b> | <b>\$4,702,993</b> |            |
| <b>Fire</b>           | Unrestricted | Operating Cash                            | 891,590            | 710,578            | 877,024            |            |
|                       | Unrestricted | Engine Rental - Strike Team Reimbursement | 291,843            | 421,063            | 580,790            |            |
|                       | Reserved     | Capital Outlay Expenditures               | 61,900             | 61,900             | 100,000            | 38,100     |
|                       | Reserved     | Future Unemployment Expense               | 26,000             | 26,000             |                    |            |
|                       | Reserved     | Vehicle Replacement                       | 20,000             | 20,000             |                    |            |
|                       | Reserved     | Reserve for Depreciation                  | 52,854             | 52,854             | 150,000            | 51,146     |
|                       | Reserved     | In Lieu Fees - ER                         | 21,465             | 85,860             | 245,266            |            |
|                       | Restricted   | Measure K                                 | -                  | -                  | 700,554            |            |
|                       | Restricted   | Fire Mitigation Fees                      | 95,324             | 92,800             | 188,231            |            |
|                       |              |   | <b>\$1,460,976</b> | <b>\$1,471,055</b> | <b>\$2,841,865</b> |            |

OLIVEHURST PUBLIC UTILITY DISTRICT

**Treasurer's Report March 2022**

| <b>Pool</b>           |              |                            |                    |                    |                    | Carryfwd Jul 2022 |
|-----------------------|--------------|----------------------------|--------------------|--------------------|--------------------|-------------------|
|                       | Unrestricted | Operating Cash             | -                  | \$3,178            | \$8,880            |                   |
| <b>Parks OH</b>       | Unrestricted | Operating Cash             | 132,067            | 189,611            | 214,806            |                   |
|                       | Reserved     | Equipment Replacement      | 71,495             | 76,495             | 96,495             | 20,000            |
|                       | Reserved     | Reserve for Depreciation   | 54,756             | 54,756             | 64,756             | 10,000            |
|                       |              |                            | <b>\$258,317</b>   | <b>\$320,861</b>   | <b>\$384,936</b>   |                   |
| <b>Parks CSA 66</b>   | Unrestricted | Operating Cash             | 1,264,564          | 1,035,645          | 1,044,222          |                   |
|                       | Reserved     | Equipment Replacement      | 362,345            | 362,345            | 362,345            |                   |
|                       | Reserved     | Reserve for Depreciation   | 290,000            | 290,000            | 370,000            | 80,000            |
|                       | Reserved     | Future Park Maintenance    | 437,000            | 379,000            | 479,000            | 100,000           |
|                       | Reserved     | Pinkerton Park Fee Credits | 519,910            | 519,910            | 519,910            |                   |
|                       |              |                            | <b>\$2,873,819</b> | <b>\$2,586,900</b> | <b>\$2,775,477</b> |                   |
| <b>Youth Building</b> | Unrestricted | Operating Cash             | -                  | -                  | -                  |                   |
| <b>Lighting</b>       | Unrestricted | Operating Cash             | <b>\$187,553</b>   | <b>\$195,262</b>   | <b>\$245,496</b>   |                   |
| <b>Johnson Ditch</b>  | Unrestricted | Operating Cash             | <b>\$14,559</b>    | <b>\$16,326</b>    | <b>\$18,400</b>    |                   |

OLIVEHURST PUBLIC UTILITY DISTRICT

Treasurer's Report March 2022

|                               |                               |   |                      |                      |                      |         |
|-------------------------------|-------------------------------|---|----------------------|----------------------|----------------------|---------|
| <b>Water</b>                  | Unrestricted                  | Operating Cash                                  | 518,792              | 643,735              | 1,963,575            |         |
|                               | Unrestricted                  | Operating Reserve ( 6 month operating expenses) |                      |                      |                      |         |
|                               | Reserved                      | Reserve for Depreciation                        |                      | 200,000              | 300,000              | 100,000 |
|                               | Reserved                      | Reserve for Capital Replacement                 |                      | 500,000              | 1,000,000            | 500,000 |
|                               | Restricted - CAP Fees - Admin | Water Cap Fees-Admin                            | 249,415              | 278,669              | 311,371              |         |
|                               | Restricted - CAP Fees         | WATER CAP FEES                                  | 1,156,065            | 1,693,719            | 2,482,679            |         |
|                               |                               |   | <b>\$1,924,272</b>   | <b>\$3,316,123</b>   | <b>\$6,057,625</b>   |         |
| <b>Waste Water</b>            | Unrestricted                  | Operating Cash                                  | 2,373,366            | 2,838,087            | 1,511,540            |         |
|                               | Unrestricted                  | Operating Reserve ( 6 month operating expenses) |                      |                      |                      |         |
|                               | Reserved                      | Reserve for Depreciation                        | 1,900,000            | 2,200,000            | 2,500,000            | 300,000 |
|                               | Reserved                      | Reserve for Capital Replacement                 | 1,895,379            | 2,395,379            | 2,395,379            |         |
|                               | Restricted - CAP Fees - Admin | WWTF CAP FEES - Admin Share                     | 871,240              | 954,059              | 875,008              |         |
|                               | Restricted - CAP Fees         | WWTF CAP FEES - ALL - YUBA COUNTY               | 8,538,823            | 9,502,543            | 9,441,591            |         |
|                               | Restricted - CAP Fees         | SWR COLLECT SYS FEES - NPL - YUBA C             | 713,925              | 738,245              | 803,347              |         |
|                               | Restricted - CAP Fees         | SWR COLLECT SYS - SPL - YUBA COUNT              | 112,892              | 394,784              | 1,001,932            |         |
|                               | Restricted - CAP Fees         | SWR COLLECT SYS - HOH - YUBA COUN               | 289,275              | 368,315              | 599,560              |         |
|                               |                               | <b>\$16,694,900</b>                             | <b>\$19,391,413</b>  | <b>\$19,128,356</b>  |                      |         |
| <b>CFD 2002-1</b>             | Restricted                    | Fiduciary                                       | <b>\$4,220,129</b>   | <b>\$4,225,412</b>   | <b>\$4,273,320</b>   |         |
| <b>CFD 2001-5</b>             | Restricted                    | Fiduciary                                       | <b>\$857,094</b>     | <b>\$857,094</b>     | <b>\$857,094</b>     |         |
| <b>CFD 2005-2</b>             | Restricted                    | Agency  | <b>\$14,142</b>      | <b>\$15,467</b>      | <b>\$17,712</b>      |         |
| <b>Park Fund</b>              | Restricted                    | Agency  | <b>\$9,019,753</b>   | <b>\$12,155,165</b>  | <b>\$15,309,981</b>  |         |
|                               |                               | <b>Total Cash</b>                               | <b>\$ 41,934,281</b> | <b>\$ 48,944,229</b> | <b>\$ 56,613,256</b> |         |
| <b>US Bank<br/>CFD 2002-1</b> | Restricted                    | US Bank Bond Reserves                           | <b>\$295,007</b>     | \$290,897            | <b>\$290,459</b>     |         |

Olivehurst Public Utility District

| <b>Fees Collected</b>                 | <b>Neighborhood Parks</b> | <b>Community Park</b> | <b>Community Center</b> | <b>Administrative Fees</b> | <b>Total</b>        |
|---------------------------------------|---------------------------|-----------------------|-------------------------|----------------------------|---------------------|
|                                       | 13,337,898                | 4,693,598             | 2,523,914               | 453,393                    | 21,008,803          |
| <b>Interest</b>                       | 622,259.503               | 237,641.483           | 109,380.520             | 21,022.260                 |                     |
|                                       | 13,960,157.993            | 4,931,239.483         | 2,633,294.520           | 474,415                    | 21,008,803          |
| <b>Expended</b>                       |                           |                       |                         |                            |                     |
| Admin Fees OPUD                       |                           |                       |                         | 80,028                     |                     |
| Admin Fees County                     |                           |                       |                         | 40,570                     |                     |
| Bear River Park                       | 969,656                   |                       |                         |                            |                     |
| Don Brown Park                        | 471,068                   |                       |                         |                            |                     |
| Eufay Park                            | 2,266,404                 |                       |                         |                            |                     |
| Veterans Park                         | 1,196,074                 |                       |                         |                            |                     |
| Beazer Mini Parks                     | 106,424                   |                       |                         |                            |                     |
| Wheeler Ranch Parks                   | 714,563                   |                       |                         |                            |                     |
| RDO Shade Structure                   | 50,000                    |                       |                         |                            |                     |
| Due from General Fund                 | 634,347                   |                       |                         |                            |                     |
| MTW-Wheeler Ranch Services            |                           |                       |                         |                            |                     |
| MTW Community Park FeasibilityStudy   |                           |                       |                         | 28,465                     |                     |
| MTW Community Park FeasibilityStudy   |                           |                       |                         | 17,542                     |                     |
|                                       |                           |                       |                         | 6,762                      |                     |
| Community Architecture PL Master Plan |                           |                       |                         | 72,913                     |                     |
| Community Architecture PL Master Plan |                           |                       |                         | 34,312                     |                     |
|                                       | 6,408,535                 | 0                     | 0                       | 280,592                    |                     |
| <b>Balance</b>                        | <b>\$7,551,623</b>        | <b>\$4,931,239</b>    | <b>\$2,633,295</b>      | <b>\$193,824</b>           | <b>\$15,309,981</b> |

Park Fee Allocation

- 63% Neighborhood Parks
- 21% Community Park
- 14% Community Center
- 2% Administrative Fees

**7,214 X.63=\$4,289    220 lots add \$1 Million to Neighborhood Park**

**7,214 X.35=\$2,275    660 lots add \$1 Million to Community Park and Center**

**7,214 X.21=\$1,430    990 lots add \$1 Million to Community Park**