



Olivehurst Public Utility District

**2022-23 Revenues and Expenditures as of Feb 24, 2023
Amended Budget to Actual**

OLIVEHURST PUBLIC UTILITY DISTRICT

Table of Contents

| FUND | Department | | PAGE |
|----------------------------|-------------------|--|-------------|
| General Fund 11 | 00 | Administration | 3 |
| | 15 | Engineering | 5 |
| | 01 | Pool | 6 |
| | 02 | Olivehurst Parks | 7 |
| | 03 | CSA Parks | 9 |
| | 04 | Youth Center | 11 |
| | 05 | Lighting | 11 |
| | 09 | Fire Department | 12 |
| | 12 | Fire Department - Measure K | 13 |
| | 10 | Fire Department - Enterprise Rancheria | 14 |
| Water Fund 12 | 00 | Water Department | 15 |
| Waste Water Fund 13 | 00 | Waste Water Treatment | 17 |
| | 31 | Waste Water Collections | 18 |
| CFDs 18-20 | | Community Facility Districts | 19 |

Olivehurst Public Utility District

General Fund 11

Period Ending

02/24/23

00 (Administration)

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|-----------------------|---------------------------------------|---------------------|----------------|-------------------|------------------|-------------------|---------------------|
| 11.41100.00.0 | CFD 2002-1 ADMIN REVENUE | - | \$ - | - | 0% | - | \$ 10,000 |
| 11.45103.00.0 | MISCELLANEOUS REVENUE - GENERAL | 8,000 | - | 11,182 | 140% | (3,182) | \$ 8,000 |
| 11.45111.00.0 | WATER/SEWER 50/50 CLEARING | - | 535 | 2,678 | 0% | (2,678) | \$ - |
| 11.45432.00.0 | WWTF CAPACITY ADMIN REVENUES | - | - | - | 0% | - | \$ - |
| 11.45500.00.0 | INTEREST EARNED | - | - | 44 | 0% | (44) | \$ 10,000 |
| 11.45700.00.0 | ADMIN OVERHEAD TRANSFER IN | 1,563,916 | - | 654,028 | 42% | 909,888 | \$ 1,216,648 |
| Administration | Total Revenues | \$ 1,571,916 | \$ 535 | \$ 667,931 | | \$ 903,985 | \$ 1,244,648 |
| 11.59101.00.0 | SALARIES - GENERAL | 1,005,545 | 51,222 | 461,737 | 46% | 543,808 | \$ 665,898 |
| 11.59110.00.0 | SALARIES OT - GENERAL | 2,109 | 15 | 86 | 4% | 2,023 | \$ 5,000 |
| 11.59300.00.0 | OPERATING SUPPLIES - GENERAL | 6,500 | - | - | 0% | 6,500 | \$ 6,500 |
| 11.59301.00.0 | LICENSES AND DUES - ADMIN EMPLOYEES | 150 | - | - | 0% | 150 | \$ 150 |
| 11.59302.00.0 | OFFICE SUPPLIES - GENERAL | 15,000 | - | 8,342 | 56% | 6,658 | \$ 27,000 |
| 11.59303.00.0 | GAS AND OIL - GENERAL | 2,000 | - | 237 | 12% | 1,763 | \$ 1,750 |
| 11.59304.00.0 | FEES & DUES - GENERAL | 10,000 | - | 9,720 | 97% | 280 | \$ 10,000 |
| 11.59305.00.0 | UTILITIES & PHONE - GENERAL | 10,000 | 150 | 4,570 | 46% | 5,430 | \$ 10,000 |
| 11.59306.00.0 | OUTSIDE SERVICES - GENERAL | 95,000 | 219 | 74,487 | 78% | 20,514 | \$ 80,000 |
| 11.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - ADMIN | 1,000 | - | - | 0% | 1,000 | \$ 1,000 |
| 11.59312.00.0 | TRAINING & EDUCATION - ADMIN STAFF | 3,600 | - | 2,243 | 62% | 1,357 | \$ 3,600 |
| 11.59313.00.0 | UNEMPLOYMENT - GENERAL | - | - | - | 0% | - | \$ - |
| 11.59314.00.0 | ELECTION EXPENSE - GENERAL | 11,000 | - | - | 0% | 11,000 | \$ - |
| 11.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 4,000 | 73 | 1,757 | 44% | 2,243 | \$ 3,000 |
| 11.59320.00.0 | POSTAGE & SHIPPING | 2,000 | - | 623 | 31% | 1,377 | \$ 2,000 |
| 11.59402.00.0 | WORKERS' COMP INSURANCE - GENERAL | 3,014 | - | 1,499 | 50% | 1,515 | \$ 5,800 |
| 11.59404.00.0 | COMPUTER SERVICES - GENERAL | 55,000 | - | 26,302 | 48% | 28,698 | \$ 41,000 |
| 11.59405.00.0 | LEGAL FEES - GENERAL | 45,000 | - | 20,452 | 45% | 24,548 | \$ 45,000 |
| 11.59425.00.0 | SECURITY - GENERAL | 3,000 | - | 577 | 19% | 2,423 | \$ 3,000 |
| 11.59501.00.0 | PAYROLL TAXES - GENERAL | 54,902 | 4,254 | 35,474 | 65% | 19,428 | \$ 51,000 |
| 11.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - GENERAL | 243,645 | 23,196 | 176,159 | 72% | 67,486 | \$ 250,000 |
| 11.59505.00.0 | EMPLOYMENT COSTS - GENERAL | 250 | 1,188 | 3,188 | 1275% | (2,938) | \$ 250 |
| 11.59550.00.0 | CUSTOMER SERVICE / SAFETY AWARDS | 500 | - | 48 | 10% | 452 | \$ 500 |
| 11.59551.00.0 | BOARD COMMUNITY OUTREACH | 1,000 | - | - | 0% | 1,000 | \$ 300 |
| 11.59600.00.0 | CAPITAL OUTLAY - GENERAL | 31,200 | - | 2,249 | 7% | 28,951 | \$ 30,200 |
| 11.59801.00.0 | BLDGS AND IMPROVEMENTS | 2,500 | - | - | 0% | 2,500 | \$ 2,500 |

General Fund 11
00 (Administration)

Olivehurst Public Utility District

Statement of Revenues and Expenditures

Period Ending

02/24/23

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|---|----------------------------------|---------------------|--------------------|---------------------|------------------|-------------------|---------------------|
| 11.59802.00.0 | AUTO & OTHER EQUIP EXP - GENERAL | 500 | - | 42 | 8% | 458 | \$ 500 |
| 11.65704.00.0 | DEPRECIATION EXPENSE - GENERAL | 3,500 | - | 3,500 | 100% | - | \$ 3,500 |
| Administration | Total Expenditures | \$ 1,611,915 | \$ 80,317 | \$ 833,292 | | \$ 778,623 | \$ 1,249,448 |
| Excess of Revenues over Expenditures | | \$ (39,999) | \$ (79,782) | \$ (165,361) | | \$ | (4,800) |
| Cash Reserves | | | | | | | |
| | Advance to Fire Department | 18,403 | | | | | |
| | Advance to Pool | 9,271 | | | | | |
| | Reserve: Admin. Building | 12,325 | | | | | |
| | | \$ 0 | | \$ (165,361) | | | |

Olivehurst Public Utility District

General Fund 11

Period Ending 02/24/23

Statement of Revenues and Expenditures

15 (ENGINEERING)

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---|----------------------------------|-------------------|--------------------|--------------------|------------------|-------------------|----------|
| Revenues | | | | | | | |
| 11.45700.15.0 | ENGINEERING OVERHEAD TRANSFER IN | 513,169 | - | 264,943 | 52% | 248,226 | |
| 11.45103.15.0 | DEVELOPER REIMBURSEMENTS | 10,000 | - | - | 0% | 10,000 | |
| 15 (ENGINEERING) | Total Revenues | \$ 523,169 | \$ - | \$ 264,943 | | \$ 258,226 | |
| Expenditures | | | | | | | |
| 11.59101.15.0 | SALARIES | 323,781 | 25,211 | 214,178 | 66% | 109,603 | |
| 11.59110.15.0 | SALARIES OT | 22,095 | 951 | 10,583 | 48% | 11,512 | |
| 11.59501.15.0 | PAYROLL TAXES | 26,942 | 2,024 | 17,761 | 66% | 9,181 | |
| 11.59502.15.0 | EMPLOYEE BENEFITS (RET/MED) | 107,533 | 9,768 | 78,068 | 73% | 29,465 | |
| 11.59402.15.0 | WORKERS' COMP INSURANCE | 15,817 | - | 12,123 | 77% | 3,694 | |
| 11.59300.15.0 | OPERATING SUPPLIES | 1,000 | - | 193 | 19% | 807 | |
| 11.59301.15.0 | LICENSES AND DUES EMPLOYEES | 1,000 | - | 145 | 15% | 855 | |
| 11.59302.15.0 | OFFICE SUPPLIES | 500 | - | 246 | 49% | 254 | |
| 11.59303.15.0 | GAS AND OIL | 10,000 | - | 8,220 | 82% | 1,780 | |
| 11.59305.15.0 | PHONE | 2,000 | - | 1,267 | 63% | 733 | |
| 11.59307.15.0 | PRINTING/PUBLIC/LEGAL NOTICES | 1,000 | - | - | 0% | 1,000 | |
| 11.59404.15.0 | COMPUTER SERVICES | 10,000 | - | 3,728 | 37% | 6,272 | |
| 11.59505.02.0 | EMPLOYMENT COSTS - ENGINEERING | - | - | 60 | 0% | (60) | |
| 15 (ENGINEERING) | Total Expenditures | \$ 532,169 | \$ 37,954 | \$ 350,300 | | \$ 181,870 | |
| Excess of Revenues over Expenditures | | \$ (9,000) | \$ (37,954) | \$ (85,357) | | \$ 76,356 | |

Olivehurst Public Utility District

General Fund 11

Period Ending

02/24/23

Statement of Revenues and Expenditures

01 (POOL)

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | BUDGET REMAINING | COMMENTS |
|---|--------------------------------------|--------------------|----------------|--------------------|--------------------|-----------------------|
| Revenues | | | | | | |
| 11.45100.01.0 | POOL ADMISSION | 5,500 | - | 7,598 | (2,098) | |
| 11.45103.01.0 | MISCELLANEOUS REVENUE - POOL | - | - | 15,000 | (15,000) | |
| 11.45400.01.0 | FIRST FIVE GRANT - POOL | - | - | 17,000 | (17,000) | |
| 11.45401.01.0 | HEALTH & HUMAN SERV GRANT - POOL | - | - | (7,188) | 7,188 | |
| 11.49300.01.0 | CURR SECURED TAXES - POOL | 4,000 | - | 4,632 | (632) | |
| 11.49301.01.0 | CURR UNSECURED TAXES - POOL | - | - | 230 | (230) | |
| 01 (POOL) | Total Revenues | \$ 9,500 | \$ - | \$ 37,273 | \$ (27,773) | |
| Expenditures | | | | | | |
| 11.59101.01.0 | SALARIES - POOL | 3,000 | - | 3,170 | | |
| 11.59300.01.0 | OPERATING SUPPLIES & REPAIRS - POOL | 3,250 | - | 1,516 | 1,734 | |
| 11.59302.01.0 | OFFICE SUPPLIES & EXP - POOL | - | - | - | - | |
| 11.59305.01.0 | UTILITIES & PHONE - POOL | 18,250 | - | 11,028 | 7,222 | Annual usage increase |
| 11.59306.01.0 | OUTSIDE SERVICES - POOL | 36,000 | - | 34,576 | 1,425 | |
| 11.59307.01.0 | PRINTING/PUBLIC/LEGAL NOTICES - POOL | - | - | - | - | |
| 11.59308.01.0 | CHEMICALS | 1,750 | - | - | 1,750 | |
| 11.59312.01.0 | TRAINING & EDUCATION - POOL | 500 | - | - | 500 | |
| 11.59315.01.0 | SAFETY SUPPLIES / EXPENSE | 500 | - | 72 | 428 | |
| 11.59317.01.0 | WATER/SEWER - POOL | 3,250 | - | 1,471 | 1,779 | Annual use |
| 11.59401.01.0 | GENERAL INSURANCE - POOL | - | - | - | - | |
| 11.59405.01.0 | LEGAL FEES - POOL | 500 | - | 330 | 170 | Contract reviews |
| 11.59501.01.0 | PAYROLL TAXES - POOL | 400 | - | 357 | 43 | |
| 11.59502.01.0 | EMPLOYEE BENEFITS (RET/MED) - POOL | 50 | - | - | 50 | |
| 11.59505.01.0 | EMPLOYMENT COSTS - POOL | - | - | - | - | |
| 11.59801.01.0 | BLDGS & IMPROVEMENTS - POOL | 50 | - | - | 50 | |
| 11.59802.01.0 | AUTO & OTHER EQUIP EXP - POOL | - | - | - | - | |
| 01 (POOL) | Total Expenditures | \$ 67,500 | \$ - | \$ 52,518 | \$ - | |
| Excess of Revenues over Expenditures | | \$ (58,000) | \$ - | \$ (15,246) | \$ (27,773) | |
| | Loan from Admin | (9,271) | | | | |
| | Transfer from Other Departments | 22,271 | | | | |
| | | (45,000) | | (15,246) | | |

Olivehurst Public Utility District

Statement of Revenues and Expenditures

General Fund 11

Period Ending

2/24/23

02 (PARKS)

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|---------------------|--|-------------------|----------------|------------------|------------------|------------------|-------------------|
| Revenues | | | | | | | |
| 11.45103.02.0 | MISCELLANEOUS REVENUE - PARKS | - | - | - | 0% | - | - |
| 11.45151.02.0 | PARK RESERVATION ADMIN FEE - HOH | 50 | - | 50 | 100% | - | 50 |
| 11.45160.02.0 | PLAN CHECK FEE REVENUE - PARKS | - | - | - | 0% | - | - |
| 11.45420.02.0 | WATER TOWER RENTALS | 43,500 | - | 28,304 | 65% | 15,196 | 43,500 |
| 11.45431.02.0 | TRANSFER OUT - SAFETY FUNDS | (220) | - | - | 0% | (220) | (220) |
| 11.45810.02.0 | CSA 69 TAX REVENUE - PARKS | 3,800 | - | - | 0% | 3,800 | 2,100 |
| 11.49300.02.0 | CURR SECURED TAXES - PARKS | 102,285 | - | 50,492 | 49% | 51,793 | 85,000 |
| 11.49301.02.0 | CURR UNSECURED TAXES - PARKS | - | - | 2,510 | 0% | - | - |
| 02 (PARKS) | Total Revenues | \$ 149,415 | \$ - | \$ 81,356 | | \$ 70,569 | \$ 130,430 |
| Expenditures | | | | | | | |
| 11.59101.02.0 | SALARIES - PARK | 9,521 | 657 | 4,888 | 51% | 4,633 | 17,000 |
| 11.59102.02.0 | OVERHEAD - ADMIN SALARIES/BENEFITS | 14,896 | - | 7,693 | 52% | 7,203 | - |
| 11.59103.02.0 | OVERHEAD - ADMIN EXPENSES | 9,283 | - | 2,118 | 23% | | |
| 11.59104.02.0 | OVERHEAD - ENGINEERING | 2,120 | - | 2,332 | 110% | | |
| 11.59110.02.0 | SALARIES OT - PARK | 635 | - | - | 0% | 635 | 500 |
| 11.59300.02.0 | OPERATING SUPPLIES & REPAIRS - PARKS | 8,000 | 30 | 1,402 | 18% | 6,598 | 8,000 |
| 11.59301.02.0 | LICENSES / DUES - PARK EMPLOYEES | 250 | - | - | 0% | 250 | 250 |
| 11.59302.02.0 | OFFICE SUPPLIES AND EXPENSE - OH PARKS | 100 | - | 1 | 1% | 99 | 100 |
| 11.59303.02.0 | GAS & OIL - PARKS | 1,500 | - | 559 | 37% | 941 | 1,000 |
| 11.59304.02.0 | FEES & DUES - PARKS | - | - | - | 0% | - | - |
| 11.59305.02.0 | UTILITIES & PHONE - PARK | 1,000 | 24 | 320 | 32% | 680 | 1,000 |
| 11.59306.02.0 | OUTSIDE SERVICES - PARKS | 19,400 | 34 | 6,919 | 36% | 12,481 | 21,000 |
| 11.59307.02.0 | PRINTING/PUBLIC/LEGAL NOTICES - PARKS | 100 | - | - | 0% | 100 | 100 |
| 11.59308.02.0 | HERBICIDES/PESTICIDES | 400 | - | - | 0% | 400 | 400 |
| 11.59309.02.0 | SMALL TOOLS - PARKS | 250 | - | 168 | 67% | 82 | 250 |
| 11.59310.02.0 | UNIFORMS - PARKS | 2,000 | 7 | 62 | 3% | 1,938 | 100 |
| 11.59312.02.0 | TRAINING & EDUCATION - PARKS | 25 | - | - | 0% | 25 | 25 |
| 11.59315.02.0 | SAFETY SUPPLIES / EXPENSE - PARKS | 250 | - | 84 | 34% | 166 | 250 |
| 11.59317.02.0 | IRRIGATION EXPENSE - PARKS | 48,000 | - | 25,187 | 52% | 22,813 | 45,500 |
| 11.59320.02.0 | POSTAGE & SHIPPING - PARKS | - | - | - | 0% | - | - |
| 11.59325.02.0 | DIRECT ASSESSMENTS - PARKS | 200 | - | 201 | 100% | (1) | 200 |
| 11.59401.02.0 | GENERAL INSURANCE - PARKS | 8,100 | - | 7,659 | 95% | 441 | 3,300 |
| 11.59402.02.0 | WORKERS' COMP INSURANCE - PARKS | 1,636 | - | 1,298 | 79% | 338 | 1,400 |
| 11.59404.02.0 | COMPUTER SERVICES - PARKS (OLIVEHURST) | 500 | - | 45 | 9% | 455 | 500 |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

2/24/23

02 (PARKS)

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | |
|-------------------|---|--------------------|-----------------|------------------|------------------|--------------------|-------------------|-------------------------------|
| 11.59405.02.0 | LEGAL FEES - PARKS | 500 | - | - | 0% | 500 | 500 | |
| 11.59501.02.0 | PAYROLL TAXES - PARKS | 738 | 66 | 437 | 59% | 301 | 1,300 | |
| 11.59502.02.0 | EMPLOYEE BENEFITS (RET/MED) - PARKS | 4,361 | 83 | 614 | 14% | 3,747 | 6,400 | |
| 11.59505.02.0 | EMPLOYMENT COSTS - OH PARKS | 100 | - | 60 | 60% | 40 | 100 | |
| 11.59551.02.0 | BOARD COMMUNITY OUTREACH | 75 | - | - | 0% | 75 | 75 | |
| 11.59600.02.0 | CAPITAL OUTLAY - PARKS | 5,000 | - | - | 0% | 5,000 | 500 | |
| 11.59700.02.0 | RENTS & LEASES - PARKS | 1,000 | - | - | 0% | 1,000 | - | |
| 11.59801.02.0 | BLDGS & IMPROVEMENTS - PARKS | 15,000 | - | 9,839 | 66% | 5,161 | 1,500 | Addtl Bark Replacment |
| 11.59802.02.0 | AUTO & OTHER EQUIP EXP - PARKS | 6,184 | - | 38 | 1% | 6,146 | 1,000 | New PU Truck 6% |
| 11.59805.02.0 | VEHICLE REPLACEMENT - OH PARKS | - | - | 1,579 | 0% | (1,579) | - | |
| 11.59807.02.0 | VEHICLE MAINTENANCE - PARKS | - | - | (1) | 0% | 1 | - | |
| 11.65704.02.0 | DEPRECIATION EXPENSE - PARKS | 5,000 | - | 5,000 | 100% | - | 5,000 | |
| 11.65800.02.0 | REPAIR AND EQUIP REPLACEMENT - OH PARKS | 10,000 | - | - | 0% | 10,000 | - | Lindhurst Memorial Repairs |
| 02 (PARKS) | Total Expenditures | \$ 176,124 | \$ 902 | \$ 78,500 | | \$ 90,671 | \$ 117,250 | |
| | Excess of Revenues over Expenditures | \$ (26,709) | \$ (902) | \$ 2,856 | | \$ (20,102) | \$ 13,180 | |
| | Cash Reserves | - | | - | | | | |
| | Transfers-Out | | | | | | | |
| | Reserve: | 26,709 | | | | | | |
| | | \$ - | | \$ 2,856 | | | | |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

02/24/23

03 (CSA 66 PARKS)

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---|--|-------------------|----------------|-----------------|------------------|-------------------|----------|
| Revenues | | | | | | | |
| 11.45103.03.0 | MISC. REVENUE - CSA 66 PARKS | - | - | 5,000 | 0% | 5,000- | |
| 11.45151.03.0 | PARK RESERVATION ADMIN FEE - CSA 66 | 1,000 | - | 850 | 85% | 150 | |
| 11.45431.03.0 | TRANSFER OUT - SAFETY FUNDS | (3,220) | - | - | 0% | 3,220- | |
| 11.45800.03.0 | CSA 66 TAX REVENUE - PARKS | 710,000 | - | - | 0% | 710,000 | |
| 11.45850.03.0 | CFD 2005-2 PARK MAINTENANCE | 170,000 | - | - | 0% | 170,000 | |
| 11.49500.03.0 | GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PARK | - | - | - | 0% | 0 | |
| 03 (CSA 66 PARKS) Total Revenues | | \$ 877,780 | \$ - | \$ 5,850 | | \$ 871,930 | |
| Expenditures | | | | | | | |
| 11.59101.03.0 | SALARIES - CSA 66 PARKS | 149,157 | 11,778 | 83,822 | 56% | 65,335 | |
| 11.59102.03.0 | OVERHEAD - ADMIN SALARIES/BENEFITS | 34,756 | - | 17,949 | 52% | | |
| 11.59103.03.0 | OVERHEAD - ADMIN EXPENSES | 21,661 | - | 4,942 | 23% | | |
| 11.59104.03.0 | OVERHEAD - ENGINEERING | 23,373 | - | 26,812 | 115% | 3,439- | |
| 11.59110.03.0 | SALARIES OT - CSA 66 PARKS | 1,620 | - | 154 | 10% | 1,466 | |
| 11.59300.03.0 | OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS | 35,000 | 611 | 16,913 | 48% | 18,087 | |
| 11.59301.03.0 | LICENSES / DUES - CSA 66 PARK EMPLOYEES | 350 | - | - | 0% | 350 | |
| 11.59302.03.0 | OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS | 1,000 | - | 11 | 1% | 989 | |
| 11.59303.03.0 | GAS & OIL - CSA 66 PARKS | 15,000 | - | 8,765 | 58% | 6,235 | |
| 11.59304.03.0 | FEES & DUES - CSA 66 PARKS | 1,000 | - | - | 0% | 1,000 | |
| 11.59305.03.0 | UTILITIES & PHONE | 22,000 | 45 | 12,622 | 57% | 9,378 | |
| 11.59306.03.0 | OUTSIDE SERVICES - CSA 66 PARKS | 176,200 | 526 | 118,717 | 67% | 57,484 | |
| 11.59307.03.0 | PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS | 100 | - | - | 0% | 100 | |
| 11.59308.03.0 | HERBICIDES/PESTICIDES - CSA 66 PARKS | 3,000 | - | 703 | 23% | 2,297 | |
| 11.59309.03.0 | SMALL TOOLS - CSA 66 PARKS | 2,500 | - | 1,102 | 44% | 1,398 | |
| 11.59310.03.0 | UNIFORMS - CSA 66 PARKS | 1,500 | 115 | 980 | 65% | 520 | |
| 11.59312.03.0 | TRAINING & EDUCATION - CSA 66 PARKS | 150 | - | - | 0% | 150 | |
| 11.59315.03.0 | SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PAR | 2,500 | - | 1,345 | 54% | 1,155 | |
| 11.59317.03.0 | IRRIGATION EXPENSE - CSA 66 PARKS | 100,000 | - | 53,952 | 54% | 46,048 | |
| 11.59320.03.0 | POSTAGE & SHIPPING - PL PARKS | 50 | - | - | 0% | 50 | |
| 11.59325.03.0 | DIRECT ASSESSMENTS - CSA 66 PARKS | 4,000 | - | 3,488 | 87% | 512 | |
| 11.59401.03.0 | GENERAL INSURANCE - CSA 66 PARKS | 32,400 | - | 30,636 | 95% | 1,764 | |
| 11.59402.03.0 | WORKERS' COMP INSURANCE - CSA 66 PARKS | 9,971 | - | 7,643 | 77% | 2,328 | |
| 11.59404.03.0 | COMPUTER SERVICES - PARKS (PLUMAS LAKE) | 9,000 | - | 717 | 8% | 8,283 | |
| 11.59405.03.0 | LEGAL FEES - CSA 66 PARKS | 1,000 | - | 780 | 78% | 220 | |
| 11.59501.03.0 | PAYROLL TAXES - CSA 66 PARKS | 11,561 | 1,153 | 7,528 | 65% | 4,033 | |
| 11.59502.03.0 | EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS | 68,318 | 1,417 | 10,418 | 15% | 57,900 | |

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

02/24/23

03 (CSA 66 PARKS)

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|--|---|--------------------|--------------------|---------------------|------------------|-------------------|-----------------------|
| 11.59505.03.0 | EMPLOYMENT COSTS - CSA 66 PARKS | 100 | - | 940 | 940% | 840- | |
| 11.59551.03.0 | BOARD COMMUNITY OUTREACH | 150 | - | - | 0% | 150 | |
| 11.59600.03.0 | CAPITAL OUTLAY - CSA 66 PARKS | 35,500 | - | - | 0% | 35,500 | |
| 11.59750.03.0 | PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS | 500 | - | - | 0% | 500 | |
| 11.59801.03.0 | BLDGS & IMPROVEMENTS - CSA 66 PARKS | 29,450 | - | 8,669 | 29% | 20,781 | Addtl Bark Replacment |
| 11.59802.03.0 | AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS | 28,500 | - | 15,921 | 56% | 12,579 | \$ 28,500 PU Truck |
| 11.59805.03.0 | VEHICLE REPLACEMENT - PL PARKS | - | - | - | 0% | 0 | |
| 11.59807.03.0 | VEHICLE MAINTENANCE - CSA 66 PARKS | - | - | (21) | 0% | 21 | |
| 11.65704.03.0 | DEPRECIATION EXPENSE - CSA 66 PARKS | 80,000 | - | 80,000 | 100% | 0 | |
| 11.65800.03.0 | REPAIR AND EQUIP REPLACEMENT - CSA 66 PARKS | 2,000 | - | - | 0% | 2,000 | |
| 03 (CSA 66 PARKS) Total Expenditures | | \$ 903,367 | \$ 15,644 | \$ 515,507 | | \$ 354,334 | |
| Excess of Revenues over Expenditures for Report | | \$ (25,587) | \$ (15,644) | \$ (509,657) | | \$ 517,596 | |
| | | - | | - | | | |
| | Reserves: Maintenance of Future Park Sites | 10,086 | | | | | |
| | Transfer-Out: Capital Asset Repair | | | | | | |
| | | \$ (15,500) | | \$ (509,657) | | | |

Olivehurst Public Utility District

General Fund 11

Period Ending 02/24/23

Statement of Revenues and Expenditures

04 (YOUTH CTR)

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---|-------------------------------------|-------------------|----------------|------------------|------------------|------------------|----------|
| Revenues | | | | | | | |
| 11.45200.04.0 | YCB RENTAL INCOME | - | \$ - | - | 0% | 0 | |
| 11.45250.04.0 | PUBLIC WORKS OFFICE RENT REIMBURS | 3,250 | \$ - | - | 0% | 3,250 | |
| 04 (YOUTH CTR) | Total Revenues | 3,250 | \$ - | - | | 3,250 | |
| Expenditures | | | | | | | |
| 11.59305.04.0 | UTILITIES & PHONE - YCB | 4,000 | \$ 73 | 3,458 | 86% | 542 | |
| 11.59306.04.0 | OUTSIDE SERVICES - YCB | 1,000 | \$ - | 385 | 39% | 615 | |
| 11.59801.04.0 | BLDGS & IMPROVEMENTS - YCB | - | \$ - | - | 0% | 0 | |
| 11.65704.04.0 | DEPRECIATION EXPENSE - YCB | - | \$ - | - | 0% | 0 | |
| 04 (YOUTH CTR) | Total Expenditures | 5,000 | \$ 73 | 3,843 | | 1,157 | |
| Excess of Revenues over Expenditures | | \$ (1,750) | \$ (73) | (3,843) | | 2,093 | |
| | Transfer from Olivehurst Parks | 1,750 | | | | | |
| | | \$ - | | | | | |
| 05 (LIGHTING) | | | | | | | |
| Revenues | | | | | | | |
| 11.45440.05.0 | STREET LIGHTING DISTRICT ASSESSMEN | - | \$ - | - | 0% | 0 | |
| 11.49300.05.0 | CURR SECURED TAXES - ST LIGHTING | 95,223.00 | \$ - | 47,006 | 49% | 48,217 | |
| 11.49301.05.0 | CURR UNSECURED TAXES - ST LIGHTING | - | \$ - | 2,336 | 0% | 2,336 | |
| 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 | 95,223 | \$ - | 49,343 | | 45,880 | |
| Expenditures | | | | | | | |
| 11.59300.05.0 | OPERATING SUPPLIES & REPAIRS - STRE | 900 | \$ - | - | 0% | 900 | |
| 11.59305.05.0 | UTILITIES & PHONE - ST LIGHT | 55,000 | \$ - | 29,028 | 53% | 25,972 | |
| 05 (LIGHTING) | Total Expenditures | 55,900 | \$ - | \$ 29,028 | | | |
| Excess of Revenues over Expenditures | | 39,323 | \$ - | \$ 20,314 | | | |
| | Cash Reserve | (24,652) | | | | | |
| | Transfer to Pool 01 | (14,671.00) | | | | | |
| | | \$ - | | \$ 20,314 | | | |

Olivehurst Public Utility District

General Fund 11
09,12 & 14 (Fire)

Statement of Revenues and Expenditures

Period Ending

02/24/23

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|-----------------------|---|---------------------|----------------|-------------------|------------------|-------------------|---------------------|
| Revenues | | | | | | | |
| 11.45103.09.0 | FIRE MISC REVENUE | 43,613 | - | 7,179 | 16% | 36,434 | 41,387.00 |
| 11.45400.09.0 | FIRE MITIGATION FEES REVENUE | 85,000 | - | 85,913 | 101% | (913) | 85,000 |
| 11.45402.09.0 | MISC GRANT REVENUE | - | - | 24,206 | 0% | (24,206) | 24,206 |
| 11.45403.09.0 | STRIKE TEAM REVENUE | 300,000 | - | 69,148 | 23% | 230,852 | 400,160 |
| 11.45410.09.0 | BURN PERMITS & COST RECOVERY | 1,500 | - | 825 | 55% | 675 | 1,500 |
| 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 | - | 2,247 | 50% | 2,253 | 4,500 |
| 11.45800.09.0 | CSA 66 TAX REVENUE - FIRE DEPT | 26,000 | - | - | 0% | 26,000 | 26,000 |
| 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 | 572,782 | - | 282,751 | 49% | 290,031 | 399,000 |
| 11.49301.09.0 | CURR UNSECURED TAXES - FIRE DEPT | - | - | 14,054 | 0% | (14,054) | 15,500 |
| 11.49310.09.0 | FIRE DEPT - PROP 172 TAXES | 110,000 | - | 107,785 | 98% | 2,215 | 90,000 |
| Total Revenues | 09 (FIRE DEPARTMENT) | \$ 1,160,495 | \$ - | \$ 594,108 | | \$ 529,952 | \$ 1,104,353 |
| Expenditures | | | | | | | |
| 11.59101.09.0 | SALARIES - FIRE DEPT | 220,323 | 22,700 | 247,439 | 112% | (27,116) | 203,000 |
| 11.59102.09.0 | OVERHEAD - ADMIN SALARIES/BENEFITS | 40,921 | - | 20,513 | 50% | | |
| 11.59103.09.0 | OVERHEAD - ADMIN EXPENSES - FIRE | 23,555 | - | 5,648 | 24% | 17,907 | 48,666 |
| 11.59110.09.0 | SALARIES OT - FIRE DEPT | 57,131 | 12,834 | 104,407 | 183% | (47,276) | 58,000 |
| 11.59111.09.0 | SALARIES - FIRE DEPT VOL | 15,000 | - | 2,238 | 15% | 12,762 | 15,000 |
| 11.59112.09.0 | SALARIES OT - FIRE DEPT VOL | 280,000 | - | 67,342 | 24% | 212,658 | 276,000 |
| 11.59300.09.0 | OPERATING SUPPLIES & REPAIRS - FIRE DEPT | 13,000 | - | 4,984 | 38% | 8,016 | 13,000 |
| 11.59301.09.0 | LICENSES AND PERMITS - FIRE DEPT | 35,000 | - | 18,135 | 52% | 16,865 | 35,000 |
| 11.59302.09.0 | OFFICE SUPPLIES & EXPENSES - FIRE DEPT | 4,000 | - | 2,168 | 54% | 1,832 | 4,000 |
| 11.59303.09.0 | GAS & OIL - FIRE DEPT | 20,000 | - | 13,911 | 70% | 6,089 | 25,000 |
| 11.59304.09.0 | FEES & DUES - FIRE DEPT | 300 | - | - | 0% | 300 | 300 |
| 11.59305.09.0 | UTILITIES & PHONE - FIRE DEPT | 20,000 | 119 | 11,013 | 55% | 8,987 | 15,000 |
| 11.59306.09.0 | OUTSIDE SERVICES - FIRE DEPT | 30,000 | 219 | 9,621 | 32% | 20,379 | 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 | - | 130 | 26% | 370 | 500 |
| 11.59310.09.0 | UNIFORMS - FIRE DEPT | 5,000 | - | 2,970 | 59% | 2,030 | 3,000 |
| 11.59311.09.0 | PUBLIC EDUCATION AND OUTREACH | 1,000 | - | 66 | 7% | 934 | 1,000 |
| 11.59312.09.0 | TRAINING & EDUCATION - FIRE PREVENTION | 10,000 | 865 | 1,133 | 11% | 8,867 | 7,000 |
| 11.59313.09.0 | UNEMPLOYMENT - FIRE DEPT | - | - | - | 0% | - | - |
| 11.59315.09.0 | SAFETY SUPPLIES / EXPENSE | 1,500 | - | 243 | 16% | 1,257 | 1,500 |
| 11.59318.09.0 | WEED ABATEMENT EXPENSE | 3,000 | - | - | 0% | 3,000 | 3,000 |
| 11.59319.09.0 | INTERNSHIP PROGRAM EXPENSE | 5,000 | - | - | 0% | 5,000 | 5,000 |
| 11.59320.09.0 | POSTAGE & SHIPPING - FIRE DEPT | 350 | - | - | 0% | 350 | 350 |
| 11.59325.09.0 | DIRECT ASSESSMENTS - FIRE | 100 | - | 34 | 34% | 66 | 100 |
| 11.59401.09.0 | GENERAL INSURANCE - FIRE DEPT | 21,600 | - | 10,212 | 47% | 11,388 | 20,807 |

Olivehurst Public Utility District

General Fund 11
09,12 & 14 (Fire)

Statement of Revenues and Expenditures

Period Ending

02/24/23

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|---------------------------|---|---------------------|--------------------|-------------------|------------------|---------------------|---------------------|
| 11.59402.09.0 | WORKERS' COMP - FIRE DEPT | 27,449 | - | 8,775 | 32% | 18,674 | 13,500 |
| 11.59403.09.0 | TRANSPORTATION & TRAVEL - FIRE DEPT | 750 | - | - | 0% | 750 | 750 |
| 11.59404.09.0 | COMPUTER SERVICES - FIRE | 17,500 | - | 2,274 | 13% | 15,226 | 17,500 |
| 11.59405.09.0 | LEGAL FEES - FIRE | 10,000 | - | - | 0% | 10,000 | 15,000 |
| 11.59501.09.0 | PAYROLL TAXES - FIRE DEPT | 44,040 | 2,749 | 33,111 | 75% | 10,929 | 22,000 |
| 11.59502.09.0 | EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT | 108,771 | 6,993 | 52,047 | 48% | 56,724 | 55,000 |
| 11.59505.09.0 | EMPLOYMENT COSTS - FIRE | 12,000 | - | 559 | 5% | 11,441 | 2,000 |
| 11.59600.09.0 | CAPITAL OUTLAY | - | - | - | 0% | - | - |
| 11.59801.09.0 | BLDGS & IMPROVEMENTS - FIRE DEPT | 5,000 | - | 5,686 | 114% | (686) | 16,000 |
| 11.59802.09.0 | AUTO & OTHER EQUIP EXP - FIRE DEPT | 14,000 | - | 8,804 | 63% | 5,196 | 38,206 |
| 11.59806.09.0 | FIRE EQUIPMENT | 400,000 | - | 870 | 0% | 399,130 | 392,000 |
| 11.65704.09.0 | DEPRECIATION EXPENSE - FIRE DEPT | 15,000 | 15,000 | 15,000 | 100% | - | 15,000 |
| Total Expenditures | | \$ 1,462,540 | \$ 61,479 | \$ 649,333 | | \$ 792,800 | \$ 1,347,929 |
| | Excess of Revenues over Expenditures | (302,045) | (61,479) | (55,225) | | (262,847) | (243,576) |
| | Cash Reserve | - | | | | | |
| | Fire Engine Loan Payment to Administration | (18,403) | | | | | |
| | Reserve Transfer: Future Unemployment | | | | | | |
| | Reserve Transfer: Equipment | 354,138 | | | | | |
| | | 33,691 | \$ (61,479) | (55,225) | | \$ (262,847) | |

12 (FIRE DEPARTMENT) MEASURE K

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET |
|---------------------------|---|-------------------|-----------------|-------------------|------------------|------------------|---------------------|
| Revenues | | | | | | | |
| 11.45400.12.0 | MEASURE K REVENUE | 240,000 | - | 181,156 | 75% | 58,844 | - |
| 11.45103.12.0 | MEASURE - MISC | - | - | - | 0% | - | - |
| Total Revenues | | \$ 240,000 | | \$ 181,156 | | \$ 58,844 | |
| 11.59600.12.0 | CAPITAL OUTLAY - MEASURE K | 8,600 | 8,600 | 8,600 | 100% | - | - |
| 11.59801.12.0 | BLDGS & IMPROVEMENTS - MEASURE K | 300,000 | - | 151,668 | 51% | 148,332 | - |
| 11.59802.12.0 | AUTO & OTHER EQUIP EXP - MEASURE K | - | - | 99,976 | 0% | (99,976) | - |
| 11.59806.12.0 | FIRE EQUIPMENT MEASURE K | - | - | - | 0% | - | - |
| Total Expenditures | | \$ 308,600 | \$ 8,600 | \$ 260,244 | | \$ 48,356 | \$ 1,712,566 |
| | Excess of Revenues over Expenditures | (68,600) | | (79,088) | | 10,488 | |

Olivehurst Public Utility District

General Fund 11
09,12 & 14 (Fire)

Statement of Revenues and Expenditures

Period Ending

02/24/23

| ACCOUNT | DESCRIPTION | WORKING 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 - HARD ROCK | 592,706 | - | 238,651 | | 354,055 | 413,874 |
| Total Revenues | | 592,706 | - | 238,651 | | 354,055 | 413,874 |
| 11.59101.14.0 | SALARIES - ER | 374,909 | 17,498 | 147,291 | 39% | 227,618 | 202,500 |
| 11.59110.14.0 | SALARIES OT- ER | - | - | - | 0% | - | 58,000 |
| 11.59501.14.0 | PAYROLL TAXES - ER | 29,618 | 1,345 | 10,768 | 36% | 18,850 | 20,000 |
| 11.59402.14.0 | WORKERS' COMP - ER | 14,680 | - | 8,775 | 60% | 5,905 | 13,500 |
| 11.59502.14.0 | EMPLOYEE BENEFITS (RET/MED) - ER | 118,416 | 5,841 | 41,280 | 35% | 77,136 | 55,000 |
| 11.59300.14.0 | OPERATING SUPPLIES - ER | 3,000 | - | 820 | 27% | 2,180 | 3,583 |
| 11.59302.14.0 | OFFICE SUPPLIES & EXPENSES - ER | - | - | - | 0% | - | - |
| 11.59303.14.0 | GAS & OIL - ER | 1,500 | - | - | 0% | 1,500 | 3,000 |
| 11.59307.14.0 | PRINTING/PUBLIC/LEGAL NOTICES - ER | - | - | - | 0% | - | - |
| 11.59310.14.0 | UNIFORMS - ER | 3,000 | - | 415 | 14% | 2,585 | 3,500 |
| 11.59312.14.0 | TRAINING & EDUCATION - FIRE PREVENTION | 2,000 | - | 336 | 17% | 1,664 | 3,000 |
| 11.59315.14.0 | SAFETY SUPPLIES / EXPENSE | 250 | - | - | 0% | 250 | - |
| 11.59401.14.0 | GENERAL INSURANCE - ER | 12,900 | - | 10,212 | 79% | 2,688 | - |
| 11.59801.14.0 | BLDGS & IMPROVEMENTS - ER | - | - | 5,667 | 0% | (5,667) | - |
| 11.59802.14.0 | AUTO & OTHER EQUIP EXP - ER | 1,500 | - | 39,810 | 2654% | (38,310) | - |
| 11.59806.14.0 | FIRE EQUIPMENT | - | - | - | 0% | - | - |
| 11.59103.14.0 | ADMINISTRATIVE CHARGES | 43,613 | - | - | 0% | 43,613 | 41,387 |
| 11.65704.14.0 | DEPRECIATION EXPENSE - ER | - | - | - | 0% | - | - |
| Total Expenditures | | \$ 605,387 | \$ 24,683 | \$ 265,375 | | \$ 340,011 | \$ 403,470 |
| | Due To / (Due From) ER | \$ (12,681) | \$ (24,683) | \$ (26,724) | \$ - | \$ 14,044 | |

Olivehurst Public Utility District

Water (12)

Period Ending 02/24/23

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|---------------------|---|------------------|-------------------|---------------------|------------------|---------------------|-------------------|--------------|
| Revenues | | | | | | | | |
| 12.41100.00.0 | SALES - RESIDENTIAL - WATER | 3,900,000 | 252,983 | 2,913,522 | 75% | 986,478 | 3,400,000 | |
| 12.41200.00.0 | SALES - BUSINESSES - WATER | 15,000 | 523 | 9,749 | 65% | 5,251 | 15,000 | |
| 12.42300.00.0 | PENALTY FEES - WATER | 15,000 | 1,016 | 12,366 | 82% | 2,634 | 15,000 | |
| 12.42301.00.0 | PENALTIES EXCESS WATER USE - WATER | | | | | | | |
| 12.42400.00.0 | ADMIN AND DELINQUENT CHARGES - WATER | - | 5,052 | 21,078 | 0% | (21,078) | - | |
| 12.42550.00.0 | BACKFLOW DEVICE REVENUE | 3,000 | - | 1,980 | 66% | 1,020 | 3,000 | |
| 12.42600.00.0 | SERVICE FEES - WATER BILL COPY FEES | 3,000 | - | 805 | 27% | 2,196 | 3,000 | |
| 12.45103.00.0 | MISCELLANEOUS REVENUE - WATER | 50,000 | - | 983 | 2% | 49,017 | 1,000 | |
| 12.45160.00.0 | PLAN CHECK FEE REVENUE - WATER | 2,000 | - | 2,200 | 110% | (200) | 2,000 | |
| 12.45431.00.0 | TRANSFER OUT - SAFETY FUNDS | (5,000) | - | - | 0% | (5,000) | (5,000) | |
| 12.45437.00.0 | CONTRACT REVENUE - HARD ROCK | - | - | 50,863 | 0% | (50,863) | - | |
| 12.45500.00.0 | INTEREST EARNED OPERATING - WATER | 10,000 | - | - | 0% | 10,000 | 10,000 | |
| 12.45700.00.0 | INSPECTION REVENUE - WATER | 45,000 | - | 8,026 | 18% | 36,974 | 35,000 | |
| Water (12) | Total Revenues | 4,038,000 | \$ 259,574 | \$ 3,021,572 | | \$ 1,016,428 | 3,434,000 | |
| Expenditures | | | | | | | | |
| 12.59101.00.0 | SALARIES - WATER | 562,659 | 44,386 | 383,377 | 68% | 179,282 | 607,515 | |
| 12.59102.00.0 | OVERHEAD - ADMIN SALARIES/BENEFITS | 446,866 | - | 230,777 | | | | |
| 12.59103.00.0 | OVERHEAD - ADMIN EXPENSES - WATER | 278,496 | - | 63,536 | 23% | 214,960 | 547,492 | |
| 12.59104.00.0 | OVERHEAD - ENGINEERING | 182,329 | - | 117,900 | | | | |
| 12.59110.00.0 | SALARIES OT - WATER | 30,975 | 1,822 | 26,245 | 85% | 4,730 | 25,000 | Storm damage |
| 12.59200.00.0 | WATER METERS AND SUPPLIES | 150,000 | - | 118,353 | 79% | 31,647 | 120,000 | |
| 12.59300.00.0 | OPERATING SUPPLIES & REPAIRS - WATER | 150,000 | 2,553 | 83,204 | 55% | 66,796 | 140,700 | Storm damage |
| 12.59301.00.0 | LICENSES AND DUES - WATER EMPLOYEES | 3,500 | - | 1,835 | 52% | 1,665 | 3,500 | |
| 12.59302.00.0 | OFFICE SUPPLIES & EXP - WATER | 3,000 | 87 | 1,975 | 66% | 1,025 | 3,000 | |
| 12.59303.00.0 | GAS & OIL - WATER | 35,000 | - | 23,865 | 68% | 11,135 | 41,000 | |
| 12.59304.00.0 | FEES, LICENSES & PERMITS - WATER FACILITIES | 60,000 | - | 45,953 | 77% | 14,047 | 59,000 | |
| 12.59305.00.0 | UTILITIES & PHONE - WATER | 700,000 | 34 | 551,839 | 79% | 148,161 | 750,000 | |
| 12.59306.00.0 | OUTSIDE SERVICES - WATER | 150,000 | 205 | 104,404 | 70% | 45,596 | 250,000 | Storm damage |
| 12.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - WATER | 1,000 | - | (215) | -22% | 1,215 | 1,000 | |
| 12.59308.00.0 | LAB SUPPLIES | 3,000 | - | 2,763 | 92% | 237 | 3,000 | |
| 12.59309.00.0 | SMALL TOOLS - WATER | 2,500 | - | 2,371 | 95% | 129 | 2,500 | |
| 12.59310.00.0 | UNIFORMS - WATER | 6,000 | 398 | 4,147 | 69% | 1,853 | 5,500 | |
| 12.59311.00.0 | CUSTOMER SERVICE & BILLING | 50,000 | - | 21,675 | 43% | 28,325 | 44,000 | |
| 12.59312.00.0 | TRAINING & EDUCATION - WATER | 2,000 | - | 1,781 | 89% | 219 | 2,000 | |
| 12.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 6,000 | - | 2,358 | 39% | 3,642 | 4,500 | |
| 12.59316.00.0 | CHLORINE EXPENSE | 130,000 | 1,240 | 109,875 | 85% | 20,125 | 130,000 | |
| 12.59320.00.0 | POSTAGE & SHIPPING - WATER | 2,000 | - | - | 0% | 2,000 | 2,000 | |
| 12.59325.00.0 | DIRECT ASSESSMENTS - WATER | 2,500 | - | 1,920 | 77% | 580 | 2,500 | |

Olivehurst Public Utility District

Water (12)

Period Ending 02/24/23

Statement of Revenues and Expenditures

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|--|-------------------------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------------------|
| 12.59339.00.0 | FINES AND PENALTIES | - | - | - | 0% | - | - | |
| 12.59350.00.0 | LAB TESTING SERVICES - WATER | 20,000 | 235 | 6,335 | 32% | 13,665 | 23,000 | |
| 12.59401.00.0 | GENERAL INSURANCE - WATER | 97,200 | - | 93,987 | 97% | 3,213 | 75,085 | |
| 12.59402.00.0 | WORKERS' COMP - WATER | 22,540 | - | 15,985 | 71% | 6,555 | 37,500 | |
| 12.59404.00.0 | COMPUTER SERVICES | 19,000 | - | 10,686 | 56% | 8,314 | 19,000 | |
| 12.59405.00.0 | LEGAL FEES - WATER | 20,000 | - | 4,138 | 21% | 15,862 | 20,000 | |
| 12.59425.00.0 | SECURITY - WATER | 14,000 | - | 5,600 | 40% | 8,400 | 14,000 | |
| 12.59501.00.0 | PAYROLL TAXES - WATER | 43,128 | 3,849 | 32,368 | 75% | 10,760 | 47,000 | |
| 12.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - WATER | 229,705 | 16,594 | 135,346 | 59% | 94,359 | 235,000 | |
| 12.59505.00.0 | EMPLOYMENT COSTS - WATER | 1,000 | - | 3,783 | 378% | (2,783) | 1,000 | |
| 12.59600.00.0 | CAPITAL OUTLAY - WATER | 7,500 | - | 4,841 | 65% | 2,659 | 5,000 | |
| 12.59650.00.0 | RAISING IRON - WATER | 130,000 | - | 4,362 | 3% | 125,638 | 100,000 | McGowan Project |
| 12.59551.00.0 | BOARD COMMUNITY OUTREACH | 500 | - | - | 0% | 500 | 500 | |
| 12.59801.00.0 | BLDGS & IMPROVEMENTS - WATER | 50,000 | - | 28,828 | 58% | 21,172 | 2,000 | |
| 12.59802.00.0 | AUTO & OTHER EQUIP EXP - WATER | 247,000 | - | 94,947 | 38% | 152,053 | 9,000 | SCADA - Wheeler Ranch Methane |
| 12.59805.00.0 | VEHICLE REPLACEMENT | 60,000 | - | - | 0% | 60,000 | 60,000 | |
| 12.59902.00.0 | CASH SHORT/(OVER) - WATER | 250 | 10 | 70 | 28% | 180 | 250 | |
| 12.59903.00.0 | MISCELLANEOUS EXP - WATER | - | - | - | 0% | - | - | |
| 12.59952.00.0 | CONSERVATION EXPENSES | 5,000 | - | 108 | 2% | 4,892 | 5,000 | |
| 12.65105.00.0 | LOAN 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 | 4,095,284 | \$ 71,412 | 2,521,559 | | | 3,638,179 | |
| Excess of Revenues over Expenditures for Report | | (57,283) | \$ 188,162 | 500,014 | | | | |
| | Reserve: Capital Facilities | 57,283 | | - | | | | |
| | Admin. Water Cap Fees | | | - | | | | |
| | Surplus(Deficit) | - | | 500,014 | | | | |

Olivehurst Public Utility District

Waste Water (13)

Statement of Revenues and Expenditures

Period Ending

02/24/23

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|--------------------------|---|---------------------|----------------|---------------------|------------------|------------------|---------------------|----------|
| Revenues | | | | | | | | |
| 13.41100.00.0 | SALES - RESIDENTIAL - SEWER | 3,950,000 | 350,557 | 2,653,888 | 67% | 1,296,112 | 3,600,000 | |
| 13.41210.00.0 | SALES - ADA SEWER | 58,000 | 28,636 | 19,311 | 33% | 38,689 | 58,000 | |
| 13.42300.00.0 | PENALTY & FEES - SEWER | - | 884 | 10,031 | 0% | 10,031- | - | |
| 13.42400.00.0 | ADMIN AND DELINQUENT CHARGES - SEWER | - | - | 29,365 | 0% | 29,365- | - | |
| 13.42600.00.0 | SERVICE FEES - SEWER BILL COPY FEE | 3,000 | - | 805 | 27% | 2,196 | 3,000 | |
| 13.45101.00.0 | GOLD VILLAGE REIMBURSEMENT | 110,000 | - | - | 0% | 110,000 | 110,000 | |
| 13.45103.00.0 | MISCELLANEOUS REVENUE - SEWER | - | - | 9,368 | 0% | 9,368- | - | |
| 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) | |
| 13.45437.00.0 | CONTRACT REVENUE - HARD ROCK | - | - | 98,958 | 0% | 98,958- | - | |
| 13.45500.00.0 | INTEREST EARNED OPERATING - SEWER | 10,000 | - | - | 0% | 10,000 | 10,000 | |
| 13.45700.00.0 | INSPECTION FEES - SEWER | 45,000 | - | 12,665 | 28% | 32,335 | - | |
| Waster Water (13) | Total Revenues | \$ 4,172,000 | 380,077 | \$ 2,834,392 | | 1,337,608 | \$ 3,777,000 | |
| 13.59101.00.0 | SALARIES - SEWER | 659,006 | 35,795 | 306,643 | 47% | 352,363 | 720,000 | |
| 13.59102.00.0 | OVERHEAD - ADMIN EXPENSES - SEWER | 446,866 | - | 230,777 | 52% | 216,090 | - | |
| 13.59103.00.0 | OVERHEAD - ADMIN EXPENSES | 278,496 | - | 63,536 | | | | |
| 13.59104.00.0 | OVERHEAD - ENGINEERING | 314,434 | - | 117,900 | | | | |
| 13.59110.00.0 | SALARIES OT - WASTE WATER | 20,897 | 1,827 | 19,175 | 92% | 1,722 | 20,000 | |
| 13.59300.00.0 | OPERATING SUPPLIES & REPAIRS - SEWER | 40,000 | - | 10,842 | 27% | 29,158 | 40,000 | |
| 13.59301.00.0 | LICENSES AND DUES - SEWER EMPLOYEES | 5,000 | 125 | 2,352 | 47% | 2,648 | 5,000 | |
| 13.59302.00.0 | OFFICE SUPPLIES & EXP - SEWER | 5,000 | - | 2,180 | 44% | 2,820 | 5,000 | |
| 13.59303.00.0 | GAS & OIL - SEWER | 20,000 | - | 14,276 | 71% | 5,724 | 15,000 | |
| 13.59304.00.0 | FEES, LICENSES & PERMITS - SEWER FACILITIES | 70,000 | - | 40,096 | 57% | 29,904 | 50,000 | |
| 13.59305.00.0 | UTILITIES & PHONE - SEWER | 800,000 | 74 | 548,644 | 69% | 251,356 | 750,000 | |
| 13.59306.00.0 | OUTSIDE SERVICES - SEWER | 100,000 | 471 | 61,479 | 61% | 38,521 | 120,000 | |
| 13.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - SEWER | 2,000 | - | 554 | 28% | 1,446 | 2,000 | |
| 13.59308.00.0 | LAB SUPPLIES & EQUIPMENT - SEWER | 25,000 | - | 4,262 | 17% | 20,738 | 25,000 | |
| 13.59309.00.0 | SMALL TOOLS - SEWER | 8,000 | 19 | 309 | 4% | 7,691 | 8,000 | |
| 13.59310.00.0 | UNIFORMS - SEWER | 5,000 | 298 | 3,583 | 72% | 1,417 | 5,000 | |
| 13.59311.00.0 | CUSTOMER SERVICE & BILLING | 50,000 | - | 21,675 | 43% | 28,325 | 50,000 | |
| 13.59312.00.0 | TRAINING & EDUCATION - SEWER | 5,000 | 1,242 | 3,442 | 69% | 1,559 | 5,000 | |
| 13.59313.00.0 | UNEMPLOYMENT - SEWER | - | - | - | 0% | 0 | - | |
| 13.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 7,500 | - | 1,796 | 24% | 5,704 | 7,500 | |
| 13.59318.00.0 | CHEMICALS | 15,000 | - | 14,234 | 95% | 766 | 15,000 | |
| 13.59320.00.0 | POSTAGE & SHIPPING - SEWER | 1,500 | - | 419 | 28% | 1,081 | 1,500 | |
| 13.59325.00.0 | DIRECT ASSESSMENTS - SEWER | 3,000 | - | 1,931 | 64% | 1,069 | 3,000 | |
| 13.59333.00.0 | PUMPS, MOTORS, EQUIPMENT | 80,000 | - | 43,204 | 54% | 36,796 | 80,000 | |
| 13.59337.00.0 | SLUDGE DISPOSAL | 25,000 | - | 19,765 | 79% | 5,235 | 20,000 | |
| 13.59350.00.0 | LAB TESTING SERVICES - SEWER | 60,000 | 1,870 | 31,855 | 53% | 28,145 | 60,000 | |
| 13.59401.00.0 | GENERAL INSURANCE - SEWER | 110,700 | - | 104,673 | 95% | 6,027 | 99,600 | |
| 13.59402.00.0 | WORKERS' COMP - SEWER | 33,815 | - | 25,918 | 77% | 7,897 | 43,000 | |
| 13.59403.00.0 | TRANSPORTATION & TRAVEL - SEWER | 1,500 | - | - | 0% | 1,500 | 1,500 | |
| 13.59404.00.0 | COMPUTER SERVICES | 25,000 | - | 16,529 | 66% | 8,471 | 25,000 | |

Olivehurst Public Utility District

Waste Water (13)

Statement of Revenues and Expenditures

Period Ending

02/24/23

| ACCOUNT | DESCRIPTION | WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | PRIOR YEAR BUDGET | COMMENTS |
|--|---|---------------------|-------------------|---------------------|------------------|------------------|----------------------|--------------------------|
| 13.59405.00.0 | LEGAL FEES - SEWER | 15,000 | - | 1,212 | 8% | 13,788 | 15,000 | |
| 13.59425.00.0 | SECURITY - SEWER | 4,000 | - | - | 0% | 4,000 | 4,000 | |
| 13.59501.00.0 | PAYROLL TAXES - SEWER | 51,493 | 2,912 | 25,736 | 50% | 25,757 | 55,100 | |
| 13.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - SEWER | 253,262 | 13,688 | 107,388 | 42% | 145,874 | 295,000 | |
| 13.59505.00.0 | EMPLOYMENT COSTS - SEWER | 1,250 | - | 2,961 | 237% | 1,711- | 1,250 | |
| 13.59551.00.0 | BOARD COMMUNITY OUTREACH | 500 | - | - | 0% | 500 | | |
| 13.59600.00.0 | CAPITAL OUTLAY - SEWER | 525,000 | - | 297,549 | 57% | 227,451 | 485,000 | Electric utility vehicle |
| 13.59650.00.0 | RAISING IRON - SEWER | 130,000 | - | - | 0% | 130,000 | 150,000 | McGowan Project |
| 13.59700.00.0 | RENTS & LEASES - SEWER | 7,500 | - | 307 | 4% | 7,193 | 7,500 | |
| 13.59801.00.0 | BLDGS & IMPROVEMENTS - SEWER | 20,000 | - | 779 | 4% | 19,221 | 5,000 | |
| 13.59802.00.0 | AUTO & OTHER EQUIP EXP - SEWER | 20,000 | - | 18,841 | 94% | 1,159 | 20,000 | |
| 13.59803.00.0 | UV FILTER REPAIR | 80,000 | - | - | 0% | 80,000 | 80,000 | |
| 13.59805.00.0 | VEHICLE REPLACEMENT | 30,000 | - | 26,758 | 89% | 3,242 | 30,000 | |
| 13.59902.00.0 | CASH SHORT/(OVER) - SEWER | 250 | 10 | 70 | 28% | 180 | 250 | |
| 13.65704.00.0 | DEPRECIATION EXPENSE - SEWER | 300,000 | - | 300,000 | 100% | 0 | 300,000 | |
| | | \$ 4,655,968 | \$ 58,331 | \$ 2,684,097 | | 1,560,377 | 3,624,200 | |
| 31 (SEWER COLLECTION) | | | | | | | | |
| 13.59101.31.0 | SALARIES - SEWER | - | 10,829 | 90,568 | 0% | 90,568- | - | |
| 13.59300.31.0 | OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION | 30,000 | 4,922 | 8,595 | 29% | 21,405 | 25,000.00 | |
| 13.59302.31.0 | OFFICE SUPPLIES & EXP - SEWER COLLECTIONS | 500 | - | - | 0% | 500 | 500.00 | |
| 13.59303.31.0 | GAS & OIL - SEWER COLLECTION | 25,000 | - | 10,018 | 40% | 14,982 | 23,000.00 | |
| 13.59304.31.0 | FEES, LICENSES & PERMITS - COLLECTIONS | 6,000 | - | 3,251 | 54% | 2,749 | 2,000.00 | |
| 13.59306.31.0 | OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM | 60,000 | - | 26,493 | 44% | 33,507 | 40,000.00 | |
| 13.59309.31.0 | SMALL TOOLS - SEWER COLLECTIONS | 5,000 | - | 288 | 6% | 4,712 | 5,000.00 | |
| 13.59315.31.0 | SAFETY SUPPLIES / EQUIP - COLLECTIONS | 5,000 | - | 73 | 1% | 4,927 | 5,000.00 | |
| 13.59318.31.0 | CHEMICALS - SEWER COLLECTION | 1,500 | - | 925 | 62% | 575 | 1,500.00 | |
| 13.59333.31.0 | PUMPS, MOTORS, EQUIPMENT - SEWER COLECTION | 100,000 | 18,867 | 80,193 | 80% | 19,807 | 30,000.00 | Storm Damage |
| 13.59600.31.0 | CAPITAL OUTLAY - SEWER COLLECTION | 0 | - | - | 0% | 0 | 45,000.00 | |
| 13.59700.31.0 | RENTS & LEASES - SEWER COLLECTIONS | 4,500 | - | - | 0% | 4,500 | 4,500.00 | |
| 13.59802.31.0 | AUTO & OTHER EQUIP EXP - COLLECTIONS | 15,000 | - | 6,726 | 45% | 8,274 | 20,000.00 | |
| 13.59805.31.0 | VEHICLE REPLACEMENT | 30,000 | - | 26,758 | | | | |
| 31 (SEWER COLLECTION Total Expenditures) | | \$ 282,500 | \$ 23,788 | \$ 136,561 | | 115,939 | \$ 201,500.00 | |
| Total Expenditures | | \$ 4,938,468 | 82,119 | \$ 2,820,658 | | 1,676,316 | 3,825,700.00 | |
| Excess of Revenues over Expenditures for Report | | \$ (766,468) | \$ 297,958 | \$ 13,734 | | | | |
| | Loan to Water Fund: USDA Repayment | 70,637 | | | | | | |
| | Reserve Capital Asset Repair | | | | | | | |
| | Reserve: Capital Facilities | 695,831 | | | | | | |
| | | \$ - | | \$ 13,734 | | | | |

OLIVEHURST PUBLIC UTILITY DISTRICT
Community Facility Districts

| | | 2021-22 Budget | 2022-23 Budget | 2022-23 Actual | |
|-------------------|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------|
| CFD 2002-1 | | | | | |
| 18.41000.00.0 | CFD 2002-1 REVENUE | 656,000 | 656,000 | 323,472 | |
| 18.45500.00.0 | INTEREST EARNED - CFD 2002-1 | 20,000 | 20,000 | 0 | |
| 18.59306.00.0 | CFD 2002-1 - ADMIN EXPENSE | 45,000 | 45,000 | 6,500 | |
| 18.59405.00.0 | LEGAL FEES - CFD 2002-1 | | - | - | |
| 18.59412.00.0 | JUDICIAL FORECLOSURE EXPENSES | | 3,000 | - | |
| 18.59600.00.0 | CAPITAL OUTLAY | | 831,026 | 196,724 | PL WTP Filter Project |
| 18.65103.00.0 | INTEREST EXPENSE - CFD 2002-1 | 287,032 | 275,348 | 137,674 | |
| | CFD 2002-1 BOND Payment | 292,100 | 303,400 | | |
| | Surplus/(Deficit) | \$ (772,765) | \$ 51,868 | \$ (17,426) | |
| CFD 2005-1 | | | | | |
| 19.41000.00.0 | CFD 2005-1 REVENUE | - | | - | |
| 19.59405.00.0 | CFD 2005-1 LEGAL EXPENSE | - | | - | |
| | Surplus/(Deficit) | - | | - | |
| CFD 2005-2 | | | | | |
| 20.41000.00.0 | CFD 2005-2 REVENUE | 177,000 | 177,000 | 100,496 | |
| 20.59803.00.0 | CDF 2005-2 PARK MAINTENANCE | 170,000 | 170,000 | - | |
| 20.59306.00.0 | CFD 2005-2 ADMIN EXPENSES | 5,000 | 5,000 | 1,138 | |
| | Surplus/(Deficit) | 2,000 | 2,000 | 99,358 | |
| | Future Park Maintenance Reserve | | | | |

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY