

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: March 21, 2019

Item description/summary:

January 31, 2019 Revenue and Expenditures - Budget Year 2018-19. The attached January Revenue and Expenditures show annual budget, actual current month, actual year-to-date, budget percent expended, budget amounts remaining and prior year annual budget.

Fiscal Analysis:

- 1) This report reflects budget transfers authorized by the General Manager and within the scope of the budget transfer policy approved by the Board June 15, 2017.
- 2) Billed but uncollected Strike Team reimbursements will increase account 11.45103.09.0 (Strike team revenue) by \$148,572.55 for 2018-19 and are not reflected in this month's report (Attached).

Employee Feedback

Sample Motion:

Information only.

Prepared by:

Karin Helvey, Financial Manager

STRIKE TEAM ENGINE REIMBURSEMENT

Incident	Date	Engine Hours	Engine Reimbursement	Comments	Personnel	Admin				
Panther	05/03/2013	05/08/2013	91	6,370.00						
Salmon River	08/05/2013	08/13/2013	136	9,660.00						
Swedes	08/18/2013	08/20/2013		280.00	Support Vehicle					
Swedes	08/18/2013	08/20/2013	57	4,560.00						
Hough	08/21/2013	08/24/2013		384.00	Support Vehicle					
Hough	08/21/2013	08/24/2013	50	4,000.00						
Clover	09/10/2013	09/12/2013		288.00						
Clover	09/10/2013	09/12/2013	44	3,520.00						
				\$ 29,062.00						
Bully	07/14/2014	07/19/2014	82	6,560.00						
Edler	08/01/2014	08/14/2014	213	17,040.00						
Gulch	09/11/2014	09/13/2014	47	3,290.00						
King	09/15/2014	09/26/2014	192	13,440.00						
Boles	09/15/2014	09/21/2014		672.00	Support Vehicle					
				\$ 41,002.00						
Barkerfork	07/31/2015	08/01/2015		2,016.00	Support Vehicle					
Wragg/Rocky	07/31/2015	08/08/2015	135.5	10,840.00						
Rough Fire	08/30/2015	09/14/2015	244	19,520.00						
Lumpkin	09/15/2015	09/16/2015		602.00	Support Vehicle					
				\$ 32,978.00						
Reservoir	06/20/2016	06/24/2016	64	5,120.00		3,860.72	434.97			
Reservoir	06/20/2016	06/24/2016		480.00	Support Vehicle	8,679.94	1,379.99			
Erskine	06/24/2016	06/28/2016	73	5,840.00		14,878.75	2,120.77			
Trail Head	06/28/2016	06/30/2016	35	2,800.00		2,224.82	780.22			
Mineral	08/09/2016	08/14/2016		516.00	Support Vehicle	4,864.08	538.01			
Clayton	08/14/2016	08/18/2016		430.00	Support Vehicle		430.00			
Grade	08/25/2016	08/27/2016	45.5	3,640.00			3,640.00			
Clayton	08/14/2016	08/18/2016		430.00	Support Vehicle		430.00			
Sobranes	07/28/2016	08/12/2016	241	19,280.00		35,406.30	5,468.63			
Sobranes	09/18/2016	09/25/2016		768.00	Support Vehicle	7,394.27	816.23			
Sobranes	09/18/2016	09/25/2016	113.5	9,080.00		16,624.29	2,570.43			
Little Valley	10/14/2016	10/16/2016	44.5	3,560.00			3,560.00			
				\$ 51,944.00		\$ 93,933.17	\$ 14,109.25	\$ -	\$ 159,986.42	
								0.00		
Wall	07/08/2017	07/13/2017	95	7,600.00		14,077.48	2,167.75	23,845.23		
Detwiller	07/18/2017	07/27/2017	153	12,240.00		23,462.46	3,570.25	39,272.71		
Ponderosa	08/29/2017	09/05/2017	112	9,520.00		17,336.15	2,685.52	29,541.67		
Cascade	10/09/2017	10/09/2017	15	1,083.75		2,085.55	316.93	3,486.23		
Neu Wind Complex	10/09/2017	10/16/2017		8,092.00		23,149.63	3,124.16	34,365.79		
SLNU				5,780.00		16,962.49	2,274.25	25,016.74		
Thomas	12/05/2017	12/16/2017		16,111.75		45,465.03	6,157.68	67,734.46		
				\$ 60,427.50	\$ -	\$ -	\$ 142,538.79	\$ 20,296.54	\$ -	\$ 223,262.83
Wheatland Reimbursement	08/16/2018					22,475.72		22,475.72		
Wheatland Reimbursement	09/13/2018					7,653.02		7,653.02		
Lane Fire	01/04/2019			3,060.00		6,360.93	942.09	10,363.02		
Roxie Fire	01/28/2019			2,312.00		6,673.77	898.58	9,884.35		
Stoney Fire	01/18/2019			1,914.63		4,796.77	671.14	7,382.54		
Stone Fire	02/07/2019			10,765.25		23,045.35	3,381.06	37,191.66		
Carr Fire				4,624.00		12,930.42	1,755.44	19,309.86		
Mendocino Fire				9,537.00		27,251.21	6,378.82	43,167.03		
Delta Fire				10,404.00		23,045.35	3,381.06	36,830.41		
Camp Fire				14,233.25		30,553.34	4,478.66	49,265.25		
				\$ 56,850.13	\$ -	\$ -	\$ 164,785.88	\$ 21,886.85	\$ -	\$ 243,522.86



Olivehurst Public Utility District

**Mar 12, 2019 Revenues and Expenditures
Amended Budget to Actual**

OLIVEHURST PUBLIC UTILITY DISTRICT

Table of Contents

FUND	Department		PAGE
General Fund 11	00	Administration	3
	01	Pool	5
	02	Olivehurst Parks	6
	03	CSA Parks	8
	04	Youth Center	10
	05	Lighting	10
	09	Fire Department	11
	10	Fire Department - Safer Grant	12
Water Fund 12	00	Water Department	13
Waste Water Fund 13	00	Waste Water Treatment	15
	31	Waste Water Collections	16
CFDs 18-20		Community Facility Districts	17
		Budget Amendments	18

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	\$ -	6,156	62%	3,844	\$ 22,800	
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,069	600	7,206	89%	863	\$ 3,500	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	1,442	4	1,332	92%	110	\$ -	
11.45500.00.0	INTEREST EARNED	20,000	-	28,817	144%	(8,817)	\$ 16,800	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,070,863	-	506,463	47%	564,400	\$ 1,084,725	
Administration	Total Revenues	\$ 1,110,374	\$ 604	\$ 549,974		\$ 560,400	\$ 1,127,825	
11.59101.00.0	SALARIES - GENERAL	581,852	24,964	410,999	71%	170,853	\$ 582,000	
11.59110.00.0	SALARIES OT - GENERAL	4,000	230	2,850	71%	1,150	\$ 4,000	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,000	-	42	1%	5,958	\$ 4,750	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	-	-	-	0%	-	\$ -	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	19,068	-	6,205	33%	12,863	\$ 15,000	
11.59303.00.0	GAS AND OIL - GENERAL	500	-	421	84%	79	\$ 500	
11.59304.00.0	FEES & DUES - GENERAL	9,000	-	8,035	89%	965	\$ 9,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	9,000	85	5,830	65%	3,170	\$ 8,500	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	97,000	-	36,727	38%	60,273	\$ 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	-	619	21%	2,381	\$ 5,750	
11.59320.00.0	POSTAGE & SHIPPING	2,000	-	79	4%	1,921	\$ 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	-	20,902	84%	4,098	\$ 30,000	
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	28,427	95%	1,573	\$ 50,000	10
11.59425.00.0	SECURITY - GENERAL	2,000	-	1,453	73%	547	\$ 1,800	
11.59501.00.0	PAYROLL TAXES - GENERAL	48,797	1,920	34,169	70%	14,628	\$ 40,765	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	234,818	3,118	126,371	54%	108,447	\$ 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	\$ 30,317	\$ 821,038		\$ 414,003	\$ 1,090,025	
Excess of Revenues over Expenditures		\$ (124,667)	\$ (29,714)	\$ (271,064)			\$ 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	-	-	0%	15,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	6,500	-	3,605	55%	2,895	6,500	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	-	-	
01 (POOL)	Total Revenues	46,883	-	21,759		25,124	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	-	4,292	57%	3,208	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	-	35,809		-	-	
Excess of Revenues over Expenditures		2,642	-	(14,049)		25,124	19,500	
	Cash Reserve	(2,642)						
	Transfer-in Fire Department							
	Transfer from Other Departments June 2019							
		0		(14,049)				

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

3/11/19

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	1,678	30,731	88%	4,269	35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	-	(220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	2,100	-	-	0%	2,100	2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	67,000	-	39,288	59%	27,712	67,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-	-	
02 (PARKS)	Total Revenues	168,150	1,678	134,020		34,130	104,080	
Expenditures								
11.59101.02.0	SALARIES - PARK	10,044	285	6,145	61%	3,899	10,186	3
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	16,656	324	7,597	46%	9,059	11,607	
11.59110.02.0	SALARIES OT - PARK	173	0	136	78%	37	-	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	7,504	0	3,270	44%	4,234	13,500	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	-	-	-	0%	-	-	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	-	18	18%	82	100	
11.59303.02.0	GAS & OIL - PARKS	800	-	397	50%	403	800	
11.59304.02.0	FEES & DUES - PARKS	-	-	-	0%	-	-	
11.59305.02.0	UTILITIES & PHONE - PARK	550	0	398	72%	152	550	
11.59306.02.0	OUTSIDE SERVICES - PARKS	13,500	-	10,298	76%	3,202	10,000	\$3,500 Tree Trimming Johnson P
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	-	-	150	0%	(150)	-	1
11.59308.02.0	HERBICIDES/PESTICIDES	400	36	113	28%	287	400	
11.59309.02.0	SMALL TOOLS - PARKS	1,040	-	79	8%	961	100	3
11.59310.02.0	UNIFORMS - PARKS	100	-	39	39%	61	75	
11.59312.02.0	TRAINING & EDUCATION - PARKS	25	-	9	35%	16	25	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	-	75	30%	175	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

3/11/19

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	-	32	32%	68	100	
11.59405.02.0	LEGAL FEES - PARKS	600	-	-	0%	600	600	
11.59501.02.0	PAYROLL TAXES - PARKS	448	21	538	120%	90-	511	5
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	2,310	36	1,260	55%	1,050	3,280	5
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	1	1%	99	100	
11.59600.02.0	CAPITAL OUTLAY - PARKS	66,060	-	-	0%	66,060	-	JD Tractor OH Share 2
11.59700.02.0	RENTS & LEASES - PARKS	-	-	-	0%	-	-	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	65,496	-	31,723	48%	33,773	-	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	221,389	\$ 702	\$ 86,351		\$ 135,038	\$ 85,592	
Excess of Revenues over Expenditures		(53,239)	\$ 976	\$ 47,669		\$ (100,908)	\$ 18,488	
	Cash Reserves	-						
	Transfers-Out							
	Reserve:	(10,761)						
		\$ (64,000.00)						

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	-	550	55%	450	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	-	320,000	56%	250,000	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	-	320,550		250,480	798,000
Expenditures							
11.59101.03.0	SALARIES - CSA 66 PARKS	81,801	3,134	57,764	71%	24,037	81,884
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	37,480	779	17,726	47%	19,754	27,877
11.59110.03.0	SALARIES OT - CSA 66 PARKS	2,162	-	113	5%	2,049	300
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	12,796	-	9,066	71%	3,730	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	-	125	21%	475	600
11.59303.03.0	GAS & OIL - CSA 66 PARKS	8,000	-	4,563	57%	3,437	9,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	350	-	312	89%	38	750
11.59305.03.0	UTILITIES & PHONE	15,000	2	9,587	64%	5,413	22,500
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	120,000	-	69,315	58%	50,685	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	415	1,299	37%	2,201	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	-	447	56%	353	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	-	1,077	43%	1,423	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	-	369	22%	1,331	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	236	4,986	73%	1,856	5,882
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	16,869	398	9,951	59%	6,918	13,962
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	65	65%	35	500
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	10,000	-	-	0%	10,000	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	216	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	-	-	0%	2,000	2,000
03 (CSA 66 PARKS)	Total Expenditures	491,876	5,181	329,752		162,124	504,445
	Excess of Revenues over Expenditures for Report	79,154	(5,181)	(9,202)		88,356	
		-					
	Transfer-Out: Maintenance of Future Park Sites	-					
	Transfer-Out: Capital Asset Repair	(79,154)					
		-					

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	\$ -	1,200	47%	1,350	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	\$ -	1,200		2,950	3,800	
Expenditures								
11.59305.04.0	UTILITIES & PHONE - YCB	4,150	\$ -	3,585	86%	565	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	\$ -	3,585		565	3,800	
Excess of Revenues over Expenditures		\$ -	\$ -	(2,385)		2,385	-	
05 (LIGHTING)								
Revenues								
11.45440.05.0	STREET LIGHTING DISTRICT ASSESMEN	-	\$ -	-	0%	0	-	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	-	\$ -	36,576	0%	36,576-	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	\$ -	36,576		26,424	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	\$ -	37,441	65%	20,059	59,026	
05 (LIGHTING)	Total Expenditures	57,500	\$ -	\$ 37,441			116,526	
Excess of Revenues over Expenditures		5,500	\$ -	\$ (865)			(59,026)	
	Cash Reserve	(5,500)						
	Transfer to Pool 01							
		\$ -					\$ -	

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending

03/11/19

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	-	15,114	161%	(5,704)	4,000	
11.45403.09.0	STRIKE TEAM REVENUE	200,000	-	145,560	73%	54,440	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	-	-	0%	24,000	24,000	
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	-	-	0%	2,100	3,000	
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	385,000	-	220,010	57%	164,990	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	-	45,701	46%	54,049	95,000	
Total Revenues	09 (FIRE DEPARTMENT)	779,519	-	497,197		325,356	742,960	
Expenditures								
11.59101.09.0	SALARIES - FIRE DEPT	232,600	7,557	31,111	13%	201,489	183,000	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	42,835	1,928	20,259	47%	22,576	68,988	
11.59110.09.0	SALARIES OT - FIRE DEPT	30,900	4,363	24,954	81%	5,946	60,000	
11.59111.09.0	SALARIES - FIRE DEPT VOL	26,000	-	20,589	79%	5,411	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	-	4,592	35%	8,408	13,000	
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	25,000	2,493	3,850	15%	21,150	-	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	2,500	-	1,551	62%	949	2,000	
11.59303.09.0	GAS & OIL - FIRE DEPT	12,000	-	9,956	83%	2,044	11,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	-	-	0%	300	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	10,000	43	7,600	76%	2,400	10,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	-	7,715	31%	17,285	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	-	231	46%	269	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	3,526	5,092	102%	(92)	1,000	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	1,500	-	775	52%	725	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

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

Olivehurst Public Utility District

Period Ending

03/11/19

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	-	4,491	75%	1,509	3,000
11.59405.09.0	LEGAL FEES - FIRE	20,000	-	400	2%	19,600	40,000
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	33,318	910	24,539	74%	8,779	29,759
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	119,488	976	10,164	9%	109,324	88,530
11.59505.09.0	EMPLOYMENT COSTS - FIRE	1,500	-	875	58%	625	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	625	5,066	36%	8,934	14,000
11.59806.09.0	FIRE EQUIPMENT	15,000	-	9,676	65%	5,324	113,000
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,118	13,118	13,118	100%	-	13,118
Total Expenditures		856,073	35,538	453,436		402,637	924,895
	Excess of Revenues over Expenditures	(76,554)	(35,538)	43,761		(77,281)	(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	556	2,086,127.27	74%	727,856	2,500,000
12.41200.00.0	SALES - BUSINESSES - WATER	10,000	1,482	8,276.49	83%	1,724	10,000
12.41350.00.0	DROUGHT SURCHARGE						-
12.42300.00.0	PENALTY FEES - WATER	15,000	1,204	17,337.61	116%	(2,338)	15,000
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER						-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	45,000	1,041	36,444.65	81%	8,555	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	2,030.88	58%	1,469	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	1,800.00	90%	200	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	3,253.80	325%	(2,254)	-
12.45700.00.0	INSPECTION REVENUE - WATER	15,400	1,500	17,500.00	114%	(2,100)	-
Water (12)	Total Revenues	2,903,883	\$ 5,932	\$ 2,176,519		\$ 727,364	2,578,000
Expenditures							
12.59101.00.0	SALARIES - WATER	517,456	20,384	362,276	70%	155,180	485,493
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	481,888	13,491	227,908	47%	253,980	488,126
12.59110.00.0	SALARIES OT - WATER	21,181	371	12,180	58%	9,001	13,000
12.59200.00.0	WATER METERS AND SUPPLIES	85,000	-	86,091	101%	(1,091)	85,000
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	97,600	-	44,988	46%	52,612	110,000
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	-	2,612	75%	889	3,500
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	-	657	22%	2,343	2,500
12.59303.00.0	GAS & OIL - WATER	15,000	-	11,133	74%	3,867	13,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	40,000	-	35,118	88%	4,882	36,735
12.59305.00.0	UTILITIES & PHONE - WATER	550,000	9	378,474	69%	171,526	550,000
12.59306.00.0	OUTSIDE SERVICES - WATER	120,500	-	52,756	44%	67,744	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	-	1,232	49%	1,268	2,500
12.59310.00.0	UNIFORMS - WATER	5,500	-	2,870	52%	2,630	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	-	2,863	64%	1,637	4,500
12.59316.00.0	CHLORINE EXPENSE	79,000	-	59,268	75%	19,732	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%	-	-
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	-	11,636	47%	13,365	25,000

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
12.59401.00.0	GENERAL INSURANCE - WATER	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	-	9,118	70%	3,883	11,000	
12.59405.00.0	LEGAL FEES - WATER	15,000	-	3,111	21%	11,889	19,134	
12.59425.00.0	SECURITY - WATER	12,000	58	9,224	77%	2,776	12,000	
12.59501.00.0	PAYROLL TAXES - WATER	46,584	1,677	33,045	71%	13,539	35,036	
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	239,811	2,465	128,713	54%	111,098	148,646	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	132	13%	868	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	401	1,782	13%	12,118	3,100	
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	20,000	-	11,698	58%	8,302	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	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	\$ 44,069	\$ 1,779,029			2,557,518	
Excess of Revenues over Expenditures for Report		108,839	\$ (38,137)	\$ 397,491			20,482	
	Reserve: Capital Facilities	(108,839)						
	Surplus(Deficit)	(0)						

11

Olivehurst Public Utility District

Waste Water (13)

Period Ending

03/11/19

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	879	2,231,287	68%	1,032,713	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	1,885	17,521	103%	521-	17,000	
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	25,000	-	23,025	92%	1,975	25,000	
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	5,000	-	2,031	41%	2,969	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	-	-	37,040	0%	37,040-	-	
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0	-	
Waster Water (13)	Total Revenues	\$ 3,430,625	2,763	\$ 2,346,162		1,084,463	\$ 3,267,125	
13.59101.00.0	SALARIES - SEWER	602,730	15,580	310,791	52%	291,939	660,568	
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	481,888	13,491	227,908	47%	253,980	488,126	
13.59110.00.0	SALARIES OT - WASTE WATER	30,000	526	5,931	20%	24,069	30,000	
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	70,000	-	40,622	58%	29,378	60,000	
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	4,000	-	3,032	76%	969	4,000	
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	7,000	-	2,112	30%	4,888	7,000	
13.59303.00.0	GAS & OIL - SEWER	12,000	-	6,721	56%	5,279	13,000	
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	65,000	-	26,126	40%	38,874	76,650	
13.59305.00.0	UTILITIES & PHONE - SEWER	450,000	9	241,109	54%	208,891	480,000	
13.59306.00.0	OUTSIDE SERVICES - SEWER	90,000	-	45,173	50%	44,827	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	-	7,213	29%	17,787	25,000	
13.59309.00.0	SMALL TOOLS - SEWER	6,000	-	904	15%	5,096	5,000	
13.59310.00.0	UNIFORMS - SEWER	5,000	-	2,127	43%	2,873	5,500	
13.59312.00.0	TRAINING & EDUCATION - SEWER	4,000	-	2,516	63%	1,484	3,000	
13.59313.00.0	UNEMPLOYMENT - SEWER	5,000	-	-	0%	5,000	6,000	
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,500	-	2,732	42%	3,768	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	-	4,039	5%	75,961	-	
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	-	45,240	75%	14,760	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	-	14,529	91%	1,471	16,000	

Olivehurst Public Utility District

Waste Water (13)

Period Ending 03/11/19

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	-	-	0%	25,000	45,000
13.59425.00.0	SECURITY - SEWER	4,500	-	904	20%	3,596	7,000
13.59501.00.0	PAYROLL TAXES - SEWER	52,713	1,163	25,782	49%	26,931	42,000
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	251,418	1,926	112,597	45%	138,821	210,202
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	-	330	26%	920	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	-	3,419	85%	581	4,000
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	20,000	-	16,193	81%	3,807	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	\$ 32,695.84	\$ 1,621,798		1,377,495	2,942,240
31 (SEWER COLLECTION)							
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	38,000	-	23,904	63%	14,096	30,000.00
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	0	-	98	0%	98	-
13.59303.31.0	GAS & OIL - SEWER COLLECTION	7,000	-	6,801	97%	199	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	40,000	-	7,203	18%	32,797	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	-	0	0%	1,000	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	\$ -	\$ 497,707		222,793	\$ 112,000.00
Total Expenditures		\$ 3,719,793	32,695.84	\$ 2,119,505		1,600,289	3,054,240.32
Excess of Revenues over Expenditures for Report		\$ (289,168)	\$ (29,932.48)	\$ 226,657			\$ 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	18,051	*
18.45500.00.0	INTEREST EARNED - CFD 2002-1	3,600	3,276	3,500	24,318	3,500	377,433	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	10,247	13,314	35,000	10,489	35,000	7,282	
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	(962,900)	
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	1,645	
	Surplus/(Deficit)	\$ 56,595	\$ 56,501	\$ -	\$ (221,017.22)	\$ -	(1,645)	
	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 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