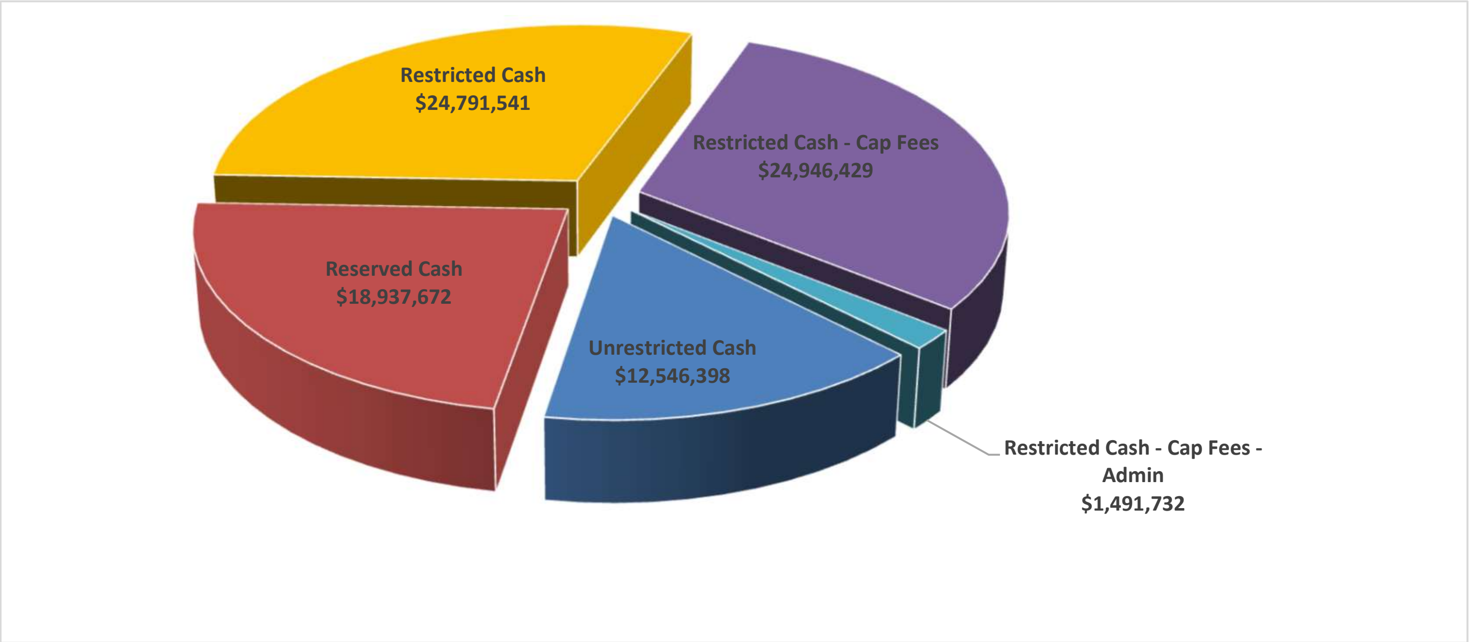
Treasurer's Report March 2026

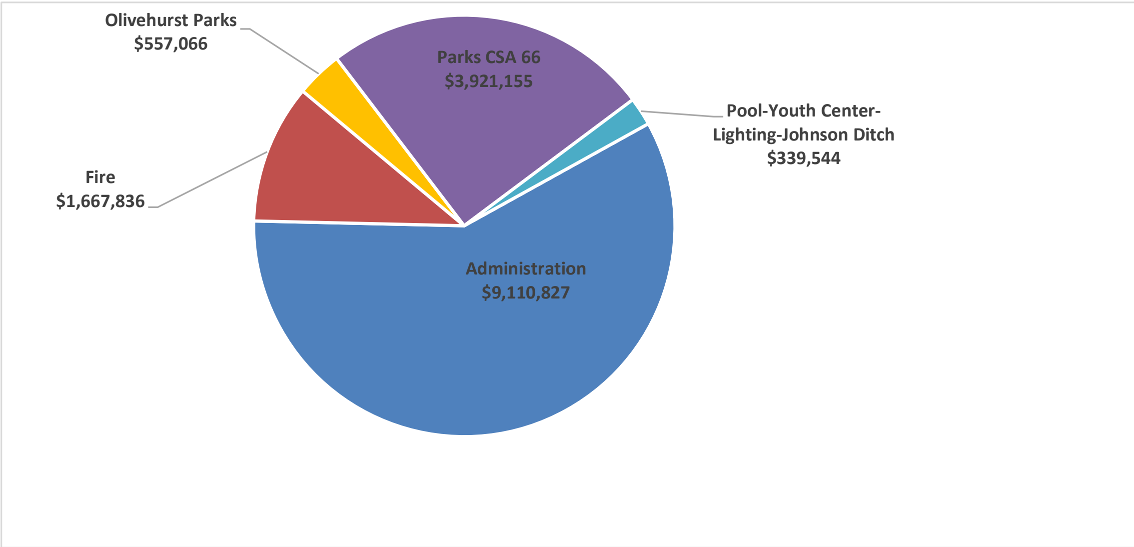
Unrestricted Cash	**12,546,398**	*Operating Cash*
Reserved Cash	**18,937,672**	*Reserves*
Restricted Cash	**24,791,541**	*CFD 2002-1 Assessments, Park fees*
Restricted Cash - Cap Fees	**24,946,429**	*Capacity Fees (Water & Waste Water)*
Restricted Cash - Cap Fees - Admin	**1,491,732**	*Capacity Fees - Adminstrative Allowance*
Restricted - CAP Fee Interest	**2,463,127**	*Capacity Fees - Interest*
Total Cash	**$85,176,898**	



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

General Fund

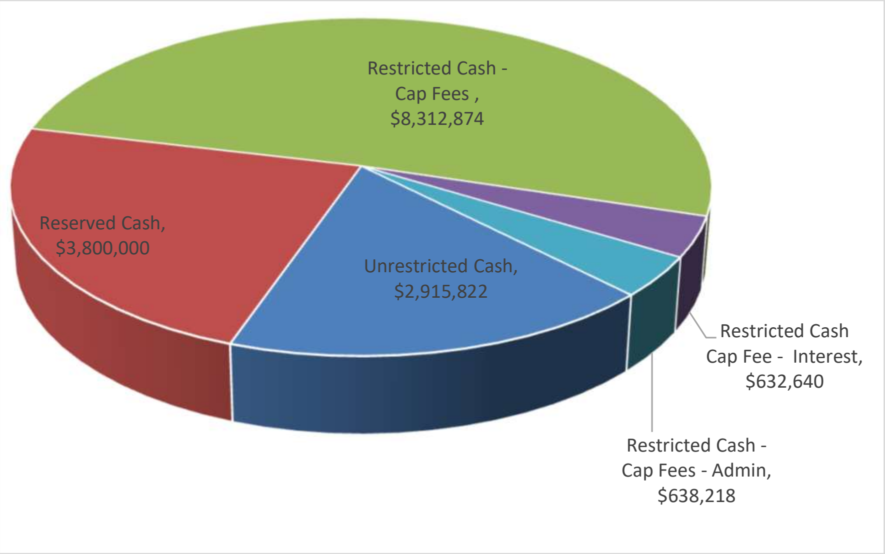
Administration	9,110,827
Fire	1,667,836
Olivehurst Parks	557,066
Parks CSA 66	3,921,155
Pool-Youth Center-Lighting-Johnson Ditch	339,544
Total Cash	**$15,596,428**



Water Fund

Unrestricted Cash	2,915,822
Reserved Cash	3,800,000
Restricted Cash - Cap Fees	8,312,874
Restricted Cash Cap Fee - Interest	632,640
Restricted Cash - Cap Fees - Admin	638,218

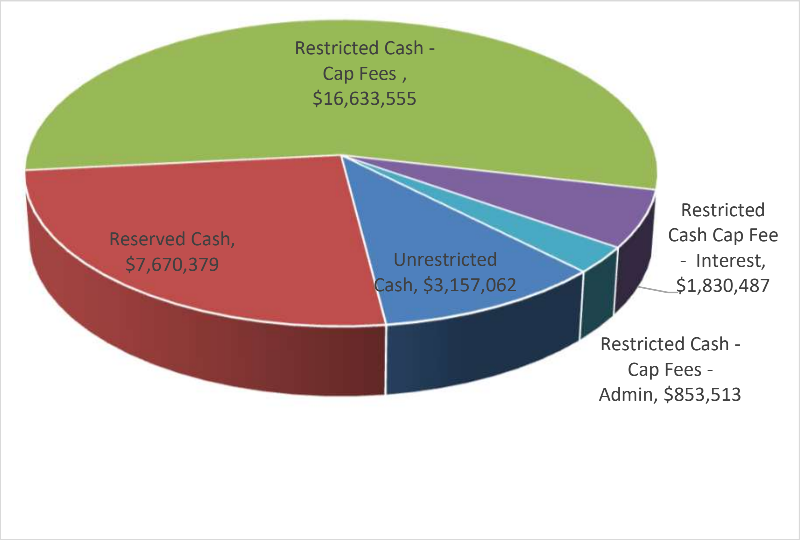
Total Cash **$16,299,554**



Waste Water Fund

Unrestricted Cash	3,157,062
Reserved Cash	7,670,379
Restricted Cash - Cap Fees	16,633,555
Restricted Cash Cap Fee - Interest	1,830,487
Restricted Cash - Cap Fees - Admin	853,513

Total Cash **$30,144,997**



OLIVEHURST PUBLIC UTILITY DISTRICT

Treasurer's Report March 2026

			June-22	June-23	June-24	June-25	March-26
Administration	Unrestricted	Operating Cash	2,401,851	2,682,648	2,788,848	3,554,055	3,809,941
	Reserved	Unallocated Cash	228,490	2,816,124	2,816,124	1,743,875	2,152,399
	Reserved	Due to Park Fund 33 /Unallocated Cash	754,945	754,945	754,945	754,945	754,945
	Reserved	Reserve for Depreciation	432,431	432,431	482,431	482,431	482,431
	Reserved	Compensated Absences-all Departments	259,060	329,387	329,387	417,961	522,068
	Restricted	Advance Payments	21,233	31,947	46,603	64,350	70,832
	Restricted	Customer Deposits	19,832	19,893	20,114	19,664	19,664
	Restricted	Developer Deposits	33,442	33,442	33,442	57,363	57,363
	Restricted	Developer Deposits (Plumas Lake)	551,710	805,193	1,288,737	1,197,407	1,241,184
			$4,702,993	**$7,906,010**	**$8,560,631**	**$8,292,051**	**$9,110,827**
Fire	Unrestricted	Operating Cash	1,036,751	1,374,403	871,781	902,267	665,340
	Unrestricted	Engine Rental - Strike Team Reimbursement	421,063	421,063	21,063	21,063	21,063
	Reserved	Operating Reserve (2 month operating expenses)		220,000	220,000	220,000	220,000
	Reserved	Capital Outlay Expenditures	150,000	150,000	200,000	200,000	200,000
	Reserved	Reserve for Depreciation	79,854	94,854	194,854	294,854	294,854
	Reserved	In Lieu Fees - ER	245,266	391,638			
	Restricted	Measure K	700,554	557,809	107,809	24,952	29,968
	Restricted	Fire Mitigation Fees	188,231	203,667	146,990	205,013	236,611
			$2,821,719	**$3,413,434**	**$1,762,498**	**$1,868,148**	**$1,667,836**

Treasurer's Report March 2026

			June-22	June-23	June-24	June-25	March-26
Pool	Unrestricted	Operating Cash	8,880	$0	(2,148)	9,888	(4,093)
Parks OH	Unrestricted	Operating Cash	214,806	254,719	298,491	326,633	352,815
	Reserved	Operating Reserve (2 month operating expenses)		18,000	18,000	18,000	18,000
	Reserved	Equipment Replacement	96,495	96,495	106,495	106,495	106,495
	Reserved	Reserve for Depreciation	64,756	64,756	69,756	79,756	79,756
			$384,936	**$433,970**	**$492,742**	**$530,884**	**$557,066**
Parks CSA 66	Unrestricted	Operating Cash	1,044,222	1,045,219	1,122,076	1,392,287	1,284,810
	Reserved	Operating Reserve (2 month operating expenses)		115,000	115,000	115,000	115,000
	Reserved	Equipment Replacement	362,345	362,345	512,345	512,345	512,345
	Reserved	Reserve for Depreciation	450,000	530,000	610,000	690,000	690,000
	Reserved	Future Park Maintenance	589,000	759,000	934,000	1,319,000	1,319,000
	Reserved	Pinkerton Park Fee Credts	519,910	519,910	519,910	0	-
			$2,965,477	**$3,331,474**	**$3,813,331**	**$4,028,632**	**$3,921,155**
Youth Building	Unrestricted	Operating Cash	-	-	-	-	(2,807)
Lighting	Unrestricted	Operating Cash	**$245,496**	**$290,997**	**$325,918**	**$293,094**	**$319,807**
Johnson Ditch	Unrestricted	Operating Cash	**$18,400**	**$20,380**	**$22,746**	**$26,021**	**$26,637**
		General Fund Total	**$11,147,901**	**$14,781,110**	**$14,589,136**	**$15,038,831**	**$15,596,428**

Treasurer's Report March 2026

			June-22	June-23	June-24	June-25	March-26
Water	Unrestricted	Operating Cash	1,683,596	1,097,040	810,421	1,139,518	2,915,822
	Reserved	Operating Reserve (6 month operating expenses)		700,000	700,000	700,000	700,000
	Reserved	Reserve for Depreciation	300,000	400,000	500,000	600,000	600,000
	Reserved	Reserve for Capital Replacement	1,000,000	1,500,000	2,000,000	2,500,000	2,500,000
	Restricted - CAP Fees - Admin	Water Cap Fees-Admin	311,371	409,925	463,044	582,924	638,218
	Restricted - CAP Fees	WATER CAP FEES	2,482,679	3,778,242	6,916,410	7,547,932	8,312,874
	Restricted - CAP Fee Interest	INTEREST	279,979	316,512	359,399	655,480	632,640
			$6,057,625	**$7,966,823**	**$11,749,273**	**$13,725,854**	**$16,299,554**
Waste Water	Unrestricted	Operating Cash	282,283	497,812	3,108,688	3,710,614	3,157,062
	Reserved	Operating Reserve (6 month operating expenses)		800,000	800,000	800,000	800,000
	Reserved	Reserve for Depreciation	2,500,000	2,800,000	3,100,000	3,400,000	3,400,000
	Reserved	Reserve for Capital Replacement	2,395,379	2,395,379	2,970,379	3,470,379	3,470,379
	Restricted - CAP Fees - Admin	WWTF CAP FEES - Admin Share	875,008	930,303	845,026	771,217	853,513
	Restricted - CAP Fees	WWTF CAP FEES - ALL - YUBA COUNTY CASH	9,441,591	8,895,848	9,920,949	13,028,775	12,426,911
	Restricted - CAP Fees	SWR COLLECT SYS FEES - NPL - YUBA COUNTY CASH	803,347	813,823	918,790	952,942	1,121,562
	Restricted - CAP Fees	SWR COLLECT SYS - SPL - YUBA COUNTY CASH	1,001,932	984,151	970,706	1,925,971	2,505,059
	Restricted - CAP Fees	SWR COLLECT SYS - HOH - YUBA COUNTY CASH	599,560	679,773	401,280	577,513	580,023
	Restricted - CAP Fee Interest	INTEREST	1,229,257	1,244,255	1,417,596	1,537,115	1,830,487
			$19,128,356	**$20,041,344**	**$24,453,413**	**$30,174,525**	**$30,144,997**

Treasurer's Report March 2026

			June-22	June-23	June-24	June-25	March-26
CFD 2002-1	Restricted	Fiduciary	**$4,273,320**	**$4,078,337**	**$2,104,536**	**$1,528,598**	**$1,343,488**
CFD 2001-5	Restricted	Fiduciary	**$857,094**	**$854,653**	**$820,733**	**$765,494**	**$748,294**
CFD 2005-2	Restricted	Agency	**$15,467**	**$45,963**	**$156,000**	**$137,333**	**$355,615**
Park Fund	Restricted	Agency	**$12,155,165**	**$14,632,806**	**$19,392,329**	**$18,244,178**	**$20,688,522**
		Total - District Ledger					**85,176,898**
		Reconciling Items: Accounts Payable, Deposits in Transit					1,391,260
		Total Cash Yuba County Ledger	**$ 49,189,242**	**$ 63,016,190**	**$ 73,654,149**	**$ 79,624,701**	**$ 86,541,522**
US Bank CFD 2002-1	Restricted	US Bank Bond Reserves	**$290,897**	$294,331	**$298,369**	**$315,242**	**$315,242**

Park Fees

Allocation	63%	21%	14%	2%	Total
	NEIGHBORHOOD PARK	COMMUNITY PARK	COMMUNITY CENTER	OPUD Admin	
	20,314,710	7,019,202	4,074,316	672,384	32,080,613
Expended	(14,600,007)			(307,868)	(14,907,875)
	$5,714,703	$7,019,202	$4,074,316	$364,516	$17,172,737
Interest Earned	2,214,945	738,315	492,210	70,316	3,515,785
Available	$7,929,648	$7,757,517	$4,566,526	$434,831	**$20,688,522**

Captital Outlay

	Paid	
Bear River Park	969,656	2009
Eufay Park	2,266,404	2003
Veterans Park	1,196,074	2008
Beazer Mini Parks	106,424	
River Oaks North (Park F)	32,452	2006
Bill Pinkerton Reimbursement 1	176,572	2012
Bill Pinkerton Reimbursement 2	519,910	2025
River Meadows Park	943,700	2022
River Oaks South Park (Deputy Melbeck - Prai	1,101,837	2025
Prairy Trails Park	409,367	2025
River Oaks East Park (Feather River East Parl	1,690,961	2025
Cobblestone Mini Parks	879,301	2025
Bear River Park PH2	1,292,607	2025
Kule Loklo Park	1,315,356	2025
	$ 14,246,605	

Capacity Fees			
Reserved for Capacity Fees due to Water and Sewer Funds			
Due to Water Fund - Capacity Fees			
Kule Loko Park	68,649	9/22/24	3"
Cobblestone	23,445	11/1/21	2"
Prairie Trail	23,445	9/10/21	2"
Deputy B. Meilbeck	23,445	9/10/21	2"
	$ 138,984		
Admin Expenses	**$ 364,567**	2012-2026	