



## Olivehurst Public Utility District

### **2023-24 Revenues and Expenditures as of June 30, 2024 Amended Budget to Actual**

As of 07-26-2024

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**General Fund 11**  
**00 (Administration)**

**Period Ending 06/30/24**

| ACCOUNT               | DESCRIPTION                           | 2023-24 WORKING BUDGET | CURRENT PERIOD   | YEAR TO DATE        | % OF BUDGET USED | BUDGET REMAINING  |
|-----------------------|---------------------------------------|------------------------|------------------|---------------------|------------------|-------------------|
| 11.41100.00.0         | CFD 2002-1 ADMIN REVENUE              | -                      | \$ -             | -                   | 0%               | -                 |
| 11.45103.00.0         | MISCELLANEOUS REVENUE - GENERAL       | 8,000                  | 12,026           | 66,190              | 827%             | (58,190)          |
| 11.45111.00.0         | WATER/SEWER 50/50 CLEARING            | -                      | 427              | 1,480               | 0%               | (1,480)           |
| 11.45500.00.0         | INTEREST EARNED                       | 10,000                 | 30,069           | 351,096             | 3511%            | (341,096)         |
| 11.45700.00.0         | ADMIN OVERHEAD TRANSFER IN            | 1,403,167              | -                | 740,348             | 53%              | 662,819           |
| <b>Administration</b> | <b>Total Revenues</b>                 | <b>\$ 1,421,167</b>    | <b>\$ 42,522</b> | <b>\$ 1,159,114</b> |                  | <b>\$ 262,053</b> |
| 11.59101.00.0         | SALARIES - GENERAL                    | 753,545                | 60,722           | 760,049             | 101%             | (6,504)           |
| 11.59110.00.0         | SALARIES OT - GENERAL                 | 2,000                  | -                | 93                  | 5%               | 1,907             |
| 11.59300.00.0         | OPERATING SUPPLIES - GENERAL          | 6,500                  | -                | 464                 | 7%               | 6,036             |
| 11.59301.00.0         | LICENSES AND DUES - ADMIN EMPLOYEES   | 150                    | -                | -                   | 0%               | 150               |
| 11.59302.00.0         | OFFICE SUPPLIES - GENERAL             | 16,000                 | 320              | 10,968              | 69%              | 5,032             |
| 11.59303.00.0         | GAS AND OIL - GENERAL                 | 1,000                  | 62               | 526                 | 53%              | 474               |
| 11.59304.00.0         | FEES & DUES - GENERAL                 | 15,000                 | 62               | 10,082              | 67%              | 4,918             |
| 11.59305.00.0         | UTILITIES & PHONE - GENERAL           | 11,000                 | 515              | 6,369               | 58%              | 4,631             |
| 11.59306.00.0         | OUTSIDE SERVICES - GENERAL            | 123,000                | 2,482            | 106,710             | 87%              | 16,290            |
| 11.59307.00.0         | PRINTING/PUBLIC/LEGAL NOTICES - ADMIN | 1,000                  | -                | 14                  | 1%               | 986               |
| 11.59312.00.0         | TRAINING & EDUCATION - ADMIN STAFF    | 1,500                  | -                | -                   | 0%               | 1,500             |
| 11.59314.00.0         | ELECTION EXPENSE - GENERAL            | -                      | -                | -                   | 0%               | -                 |
| 11.59315.00.0         | SAFETY SUPPLIES / EXPENSE             | 4,000                  | 179              | 2,428               | 61%              | 1,572             |
| 11.59320.00.0         | POSTAGE & SHIPPING                    | 2,000                  | -                | 1,904               | 95%              | 96                |
| 11.59402.00.0         | WORKERS' COMP INSURANCE - GENERAL     | 4,352                  | -                | 3,552               | 82%              | 800               |
| 11.59404.00.0         | COMPUTER SERVICES - GENERAL           | 55,000                 | 3,205            | 46,433              | 84%              | 8,567             |
| 11.59405.00.0         | LEGAL FEES - GENERAL                  | 45,000                 | 1,530            | 15,072              | 33%              | 29,928            |
| 11.59425.00.0         | SECURITY - GENERAL                    | 3,000                  | -                | 1,154               | 38%              | 1,846             |
| 11.59501.00.0         | PAYROLL TAXES - GENERAL               | 59,525                 | 4,547            | 59,372              | 100%             | 153               |
| 11.59502.00.0         | EMPLOYEE BENEFITS (RET/MED) - GENERAL | 297,345                | 25,793           | 301,022             | 101%             | (3,677)           |
| 11.59505.00.0         | EMPLOYMENT COSTS - GENERAL            | 250                    | -                | 473                 | 189%             | (223)             |

**General Fund 11**  
**00 (Administration)**

**Period Ending 06/30/24**

| ACCOUNT                                     | DESCRIPTION                      | 2023-24 WORKING BUDGET | CURRENT PERIOD     | YEAR TO DATE        | % OF BUDGET USED | BUDGET REMAINING  |
|---------------------------------------------|----------------------------------|------------------------|--------------------|---------------------|------------------|-------------------|
| 11.59550.00.0                               | CUSTOMER SERVICE / SAFETY AWARDS | 500                    | -                  | -                   | 0%               | 500               |
| 11.59551.00.0                               | BOARD COMMUNITY OUTREACH         | 12,000                 | -                  | 3,517               | 29%              | 8,483             |
| 11.59600.00.0                               | CAPITAL OUTLAY - GENERAL         | 30,000                 | -                  | 4,048               | 13%              | 25,952            |
| 11.59801.00.0                               | BLDGS AND IMPROVEMENTS           | 2,500                  | -                  | -                   | 0%               | 2,500             |
| 11.59802.00.0                               | AUTO & OTHER EQUIP EXP - GENERAL | 500                    | -                  | 420                 | 84%              | 80                |
| 11.65704.00.0                               | DEPRECIATION EXPENSE - GENERAL   | 3,500                  | -                  | 3,500               | 100%             | -                 |
| <b>Administration</b>                       | <b>Total Expenditures</b>        | <b>\$ 1,450,167</b>    | <b>\$ 99,419</b>   | <b>\$ 1,338,170</b> |                  | <b>\$ 111,998</b> |
| <b>Excess of Revenues over Expenditures</b> |                                  | <b>\$ (29,000)</b>     | <b>\$ (56,896)</b> | <b>\$ (179,056)</b> |                  |                   |
| Cash Reserves                               |                                  |                        |                    |                     |                  |                   |
|                                             | Advance to Fire Department       | 75,000                 |                    |                     |                  |                   |
|                                             | Advance to Pool                  | 6,500                  |                    |                     |                  |                   |
|                                             | Reserve: Admin. Building         | (52,500)               |                    |                     |                  |                   |
|                                             |                                  | <b>\$ -</b>            |                    | <b>\$ (179,056)</b> |                  |                   |

**General Fund 11**

**Period Ending 06/30/24**

**15 (ENGINEERING)**

| ACCOUNT                                     | DESCRIPTION                      | 2023-24 WORKING BUDGET | CURRENT PERIOD     | YEAR TO DATE       | % OF BUDGET USED | BUDGET REMAINING  | COMMENTS |
|---------------------------------------------|----------------------------------|------------------------|--------------------|--------------------|------------------|-------------------|----------|
| <b>Revenues</b>                             |                                  |                        |                    |                    |                  |                   |          |
| 11.45700.15.0                               | ENGINEERING OVERHEAD TRANSFER IN | 586,906                | -                  | 370,637            | 63%              | 216,269           |          |
| 11.45103.15.0                               | DEVELOPER REIMBURSEMENTS         | 20,000                 | 6,945              | 22,154             | 111%             | (2,154)           |          |
| <b>15 (ENGINEERING)</b>                     | <b>Total Revenues</b>            | <b>\$ 606,906</b>      | <b>\$ 6,945</b>    | <b>\$ 392,791</b>  |                  | <b>\$ 214,115</b> |          |
| <b>Expenditures</b>                         |                                  |                        |                    |                    |                  |                   |          |
| 11.59101.15.0                               | SALARIES                         | 354,842                | 20,514             | 321,956            | 91%              | 32,886            |          |
| 11.59110.15.0                               | SALARIES OT                      | 23,614                 | 365                | 3,615              | 15%              | 19,999            |          |
| 11.59501.15.0                               | PAYROLL TAXES                    | 29,989                 | 1,521              | 25,103             | 84%              | 4,886             |          |
| 11.59502.15.0                               | EMPLOYEE BENEFITS (RET/MED)      | 135,439                | 7,543              | 108,820            | 80%              | 26,619            |          |
| 11.59402.15.0                               | WORKERS' COMP INSURANCE          | 15,022                 | -                  | 12,258             | 82%              | 2,764             |          |
| 11.59300.15.0                               | OPERATING SUPPLIES               | 1,000                  | -                  | 406                | 41%              | 594               |          |
| 11.59301.15.0                               | LICENSES AND DUES EMPLOYEES      | 1,000                  | -                  | -                  | 0%               | 1,000             |          |
| 11.59302.15.0                               | OFFICE SUPPLIES                  | 1,500                  | 132                | 715                | 48%              | 785               |          |
| 11.59303.15.0                               | GAS AND OIL                      | 15,000                 | 361                | 5,629              | 38%              | 9,371             |          |
| 11.59305.15.0                               | PHONE                            | 3,000                  | 296                | 2,261              | 75%              | 739               |          |
| 11.59306.15.0                               | OUTSIDIE SERVICES                | 4,000                  | -                  | -                  | 0%               | 4,000             |          |
| 11.59307.15.0                               | PRINTING/PUBLIC/LEGAL NOTICES    | 1,000                  | -                  | -                  | 0%               | 1,000             |          |
| 11.59312.15.0                               | TRAINING & EDUCATION             | 500                    | -                  | -                  | -                | 500               |          |
| 11.59404.15.0                               | COMPUTER SERVICES                | 12,000                 | 477                | 7,420              | 62%              | 4,580             |          |
| <b>15 (ENGINEERING)</b>                     | <b>Total Expenditures</b>        | <b>\$ 597,907</b>      | <b>\$ 31,209</b>   | <b>\$ 488,183</b>  |                  | <b>\$ 109,725</b> |          |
| <b>Excess of Revenues over Expenditures</b> |                                  | <b>\$ 9,000</b>        | <b>\$ (24,264)</b> | <b>\$ (95,392)</b> |                  | <b>\$ 104,390</b> |          |

**General Fund 11**

**Period Ending**

**06/30/24**

**01 (POOL)**

| ACCOUNT                                     | DESCRIPTION                          | 2023-24 WORKING BUDGET | CURRENT PERIOD  | YEAR TO DATE       | BUDGET REMAINING | COMMENTS  |
|---------------------------------------------|--------------------------------------|------------------------|-----------------|--------------------|------------------|-----------|
| <b>Revenues</b>                             |                                      |                        |                 |                    |                  |           |
| 11.45100.01.0                               | POOL ADMISSION                       | 11,000                 | 3,236           | 8,604              | 2,396            |           |
| 11.45103.01.0                               | MISCELLANEOUS REVENUE - POOL         | -                      | -               | -                  | -                |           |
| 11.45400.01.0                               | FIRST FIVE GRANT - POOL              | 17,000                 | -               | 15,325             | 1,675            |           |
| 11.45401.01.0                               | HEALTH & HUMAN SERV GRANT - POOL     | 23,000                 | -               | -                  | 23,000           |           |
| 11.45403.01.0                               | OTHER GRANT INCOME                   | 25,000                 | -               | 25,000             | -                |           |
| 11.49300.01.0                               | CURR SECURED TAXES - POOL            | 8,000                  | -               | 9,906              | (1,906)          |           |
| 11.49301.01.0                               | CURR UNSECURED TAXES - POOL          | -                      | -               | 248                | (248)            |           |
| <b>01 (POOL)</b>                            | <b>Total Revenues</b>                | <b>\$ 84,000</b>       | <b>\$ 3,236</b> | <b>\$ 59,083</b>   | <b>\$ 24,917</b> |           |
| <b>Expenditures</b>                         |                                      |                        |                 |                    |                  |           |
| 11.59101.01.0                               | SALARIES - POOL                      | 6,500                  | -               | 5,732              | -                |           |
| 11.59300.01.0                               | OPERATING SUPPLIES & REPAIRS - POOL  | 5,500                  | 1,610           | 3,616              | 1,884            |           |
| 11.59302.01.0                               | OFFICE SUPPLIES & EXP - POOL         | -                      | -               | -                  | -                |           |
| 11.59305.01.0                               | UTILITIES & PHONE - POOL             | 39,000                 | 3,015           | 15,395             | 23,605           |           |
| 11.59306.01.0                               | OUTSIDE SERVICES - POOL              | 49,000                 | 29,200          | 59,570             | (10,570)         |           |
| 11.59307.01.0                               | PRINTING/PUBLIC/LEGAL NOTICES - POOL | -                      | -               | -                  | -                |           |
| 11.59308.01.0                               | CHEMICALS                            | 6,000                  | -               | 5,137              | 863              |           |
| 11.59312.01.0                               | TRAINING & EDUCATION - POOL          | 9,000                  | 6,566           | 7,611              | 1,389            |           |
| 11.59315.01.0                               | SAFETY SUPPLIES / EXPENSE            | 500                    | -               | 296                | 204              |           |
| 11.59317.01.0                               | WATER/SEWER - POOL                   | 3,000                  | 361             | 1,158              | 1,842            |           |
| 11.59401.01.0                               | GENERAL INSURANCE - POOL             | -                      | -               | 3,017              | (3,017)          |           |
| 11.59405.01.0                               | LEGAL FEES - POOL                    | -                      | -               | -                  | -                |           |
| 11.59501.01.0                               | PAYROLL TAXES - POOL                 | 1,300                  | 97              | 597                | 703              |           |
| 11.59502.01.0                               | EMPLOYEE BENEFITS (RET/MED) - POOL   | 50                     | 44              | 233                | (183)            |           |
| 11.59505.01.0                               | EMPLOYMENT COSTS - POOL              | -                      | -               | -                  | -                |           |
| 11.59801.01.0                               | BLDGS & IMPROVEMENTS - POOL          | 3,225                  | -               | 2,254              | 971              | POOL WIFI |
| 11.59802.01.0                               | AUTO & OTHER EQUIP EXP - POOL        | 225                    | -               | -                  | 225              |           |
| <b>01 (POOL)</b>                            | <b>Total Expenditures</b>            | <b>\$ 123,300</b>      | <b>\$ -</b>     | <b>\$ 104,616</b>  | <b>\$ 225</b>    |           |
| <b>Excess of Revenues over Expenditures</b> |                                      | <b>\$ (39,300)</b>     | <b>\$ 3,236</b> | <b>\$ (45,533)</b> | <b>\$ 24,692</b> |           |
|                                             | Depreciation Expense                 | (6,500)                |                 |                    |                  |           |
|                                             | Loan from Admin                      | (9,271)                |                 | (9,271)            |                  |           |
|                                             | Transfer from Other Departments      | 55,071                 |                 |                    |                  |           |
|                                             |                                      | <b>0</b>               |                 | <b>(54,804)</b>    |                  |           |

**General Fund 11**

**Period Ending**

**02 (PARKS)**

| ACCOUNT             | DESCRIPTION                            | 2023-24 WORKING BUDGET | CURRENT PERIOD  | YEAR TO DATE      | % OF BUDGET USED | BUDGET REMAINING   | COMMENTS |
|---------------------|----------------------------------------|------------------------|-----------------|-------------------|------------------|--------------------|----------|
| <b>Revenues</b>     |                                        |                        |                 |                   |                  |                    |          |
| 11.45151.02.0       | PARK RESERVATION ADMIN FEE - HOH       | 50                     | -               | 200               | 400%             | (150)              |          |
| 11.45160.02.0       | PLAN CHECK FEE REVENUE - PARKS         | -                      | -               | -                 | 0%               | -                  |          |
| 11.45420.02.0       | WATER TOWER RENTALS                    | 48,000                 | 4,540           | 54,474            | 113%             | (6,474)            |          |
| 11.45431.02.0       | TRANSFER OUT - SAFETY FUNDS            | (300)                  | -               | -                 | 0%               | (300)              |          |
| 11.45810.02.0       | CSA 69 TAX REVENUE - PARKS             | 3,800                  | -               | 3,931             | 103%             | (131)              |          |
| 11.49300.02.0       | CURR SECURED TAXES - PARKS             | 103,000                | -               | 107,973           | 105%             | (4,973)            |          |
| 11.49301.02.0       | CURR UNSECURED TAXES - PARKS           | -                      | -               | 2,705             | 0%               | -                  |          |
| <b>02 (PARKS)</b>   | <b>Total Revenues</b>                  | <b>\$ 154,550</b>      | <b>\$ 4,540</b> | <b>\$ 169,283</b> |                  | <b>\$ (12,028)</b> |          |
| <b>Expenditures</b> |                                        |                        |                 |                   |                  |                    |          |
| 11.59101.02.0       | SALARIES - PARK                        | 10,619                 | 622             | 7,477             | 70%              | 3,142              |          |
| 11.59102.02.0       | OVERHEAD - ADMIN SALARIES/BENEFITS     | 16,723                 | -               | 9,208             | 55%              | 7,515              |          |
| 11.59103.02.0       | OVERHEAD - ADMIN EXPENSES              | 4,594                  | -               | 1,893             | 41%              |                    |          |
| 11.59104.02.0       | OVERHEAD - ENGINEERING                 | 2,609                  | -               | 3,262             | 125%             |                    |          |
| 11.59110.02.0       | SALARIES OT - PARK                     | 100                    | -               | 16                | 16%              | 84                 |          |
| 11.59300.02.0       | OPERATING SUPPLIES & REPAIRS - PARKS   | 8,000                  | 186             | 1,653             | 21%              | 6,347              |          |
| 11.59301.02.0       | LICENSES / DUES - PARK EMPLOYEES       | 250                    | -               | -                 | 0%               | 250                |          |
| 11.59302.02.0       | OFFICE SUPPLIES AND EXPENSE - OH PARKS | 100                    | 1               | 9                 | 9%               | 91                 |          |
| 11.59303.02.0       | GAS & OIL - PARKS                      | 1,500                  | 85              | 782               | 52%              | 718                |          |
| 11.59305.02.0       | UTILITIES & PHONE - PARK               | 1,000                  | (229)           | 378               | 38%              | 622                |          |
| 11.59306.02.0       | OUTSIDE SERVICES - PARKS               | 16,000                 | 2,315           | 13,461            | 84%              | 2,539              |          |
| 11.59307.02.0       | PRINTING/PUBLIC/LEGAL NOTICES - PARKS  | 100                    | -               | -                 | 0%               | 100                |          |
| 11.59308.02.0       | HERBICIDES/PESTICIDES                  | 400                    | -               | 6                 | 2%               | 394                |          |
| 11.59309.02.0       | SMALL TOOLS - PARKS                    | 250                    | -               | -                 | 0%               | 250                |          |
| 11.59310.02.0       | UNIFORMS - PARKS                       | 250                    | 3               | 103               | 41%              | 147                |          |
| 11.59312.02.0       | TRAINING & EDUCATION - PARKS           | 25                     | -               | 9                 | 36%              | 16                 |          |
| 11.59315.02.0       | SAFETY SUPPLIES / EXPENSE - PARKS      | 250                    | 2               | 95                | 38%              | 155                |          |
| 11.59317.02.0       | IRRIGATION EXPENSE - PARKS             | 45,000                 | 5,601           | 26,356            | 59%              | 18,644             |          |
| 11.59320.02.0       | POSTAGE & SHIPPING - PARKS             | -                      | -               | -                 | 0%               | -                  |          |
| 11.59325.02.0       | DIRECT ASSESSMENTS - PARKS             | 300                    | -               | 234               | 78%              | 66                 |          |

**General Fund 11**

**Period Ending**

**02 (PARKS)**

| ACCOUNT           | DESCRIPTION                                 | 2023-24 WORKING BUDGET | CURRENT PERIOD     | YEAR TO DATE     | % OF BUDGET USED | BUDGET REMAINING   | COMMENTS                 |
|-------------------|---------------------------------------------|------------------------|--------------------|------------------|------------------|--------------------|--------------------------|
| 11.59401.02.0     | GENERAL INSURANCE - PARKS                   | 6,210                  | -                  | 6,034            | 97%              | 176                |                          |
| 11.59402.02.0     | WORKERS' COMP INSURANCE - PARKS             | 1,017                  | -                  | 830              | 82%              | 187                |                          |
| 11.59404.02.0     | COMPUTER SERVICES - PARKS (OLIVEHURST)      | 1,000                  | 11                 | 312              | 31%              | 688                |                          |
| 11.59405.02.0     | LEGAL FEES - PARKS                          | 10,500                 | 8,184              | 8,744            | 83%              | 1,756              |                          |
| 11.59501.02.0     | PAYROLL TAXES - PARKS                       | 945                    | 48                 | 614              | 65%              | 331                |                          |
| 11.59502.02.0     | EMPLOYEE BENEFITS (RET/MED) - PARKS         | 7,347                  | 78                 | 951              | 13%              | 6,396              |                          |
| 11.59505.02.0     | EMPLOYMENT COSTS - OH PARKS                 | 100                    | -                  | -                | 0%               | 100                |                          |
| 11.59551.02.0     | BOARD COMMUNITY OUTREACH                    | 75                     | -                  | -                | 0%               | 75                 |                          |
| 11.59600.02.0     | CAPITAL OUTLAY - PARKS                      | 7,967                  | 63                 | 63               | 1%               | 7,904              |                          |
| 11.59700.02.0     | RENTS & LEASES - PARKS                      | 1,000                  | -                  | -                | 0%               | 1,000              |                          |
| 11.59801.02.0     | BLDGS & IMPROVEMENTS - PARKS                | 10,757                 | -                  | 1,000            | 9%               | 9,757              | Splashpad, Change Orders |
| 11.59802.02.0     | AUTO & OTHER EQUIP EXP - PARKS              | 7,500                  | -                  | 1,720            | 23%              | 5,780              |                          |
| 11.59805.02.0     | VEHICLE REPLACEMENT - OH PARKS              | -                      | -                  | -                | 0%               | -                  |                          |
| 11.59807.02.0     | VEHICLE MAINTENANCE - PARKS                 | -                      | -                  | -                | 0%               | -                  |                          |
| 11.65704.02.0     | DEPRECIATION EXPENSE - PARKS                | 5,000                  | -                  | 5,000            | 100%             | -                  |                          |
| 11.65800.02.0     | REPAIR AND EQUIP REPLACEMENT - OH PARKS     | 5,000                  | -                  | -                | 0%               | 5,000              |                          |
| <b>02 (PARKS)</b> | <b>Total Expenditures</b>                   | <b>\$ 172,487</b>      | <b>\$ 16,969</b>   | <b>\$ 90,211</b> |                  | <b>\$ 80,229</b>   |                          |
|                   | <b>Excess of Revenues over Expenditures</b> | <b>\$ (17,937)</b>     | <b>\$ (12,429)</b> | <b>\$ 79,073</b> |                  | <b>\$ (92,257)</b> |                          |
|                   | Cash Reserves                               | -                      |                    | -                |                  |                    |                          |
|                   | Transfers-Out                               |                        |                    |                  |                  |                    |                          |
|                   | Reserve:                                    | 17,937                 |                    |                  |                  |                    |                          |
|                   |                                             | <b>\$ -</b>            |                    | <b>\$ 79,073</b> |                  |                    |                          |



**General Fund 11**

**Period Ending**

**06/30/24**

**03 (CSA 66 PARKS)**

| ACCOUNT                                 | DESCRIPTION                                   | 2023-24<br>WORKING<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE      | % OF<br>BUDGET<br>USED | BUDGET REMAINING  |
|-----------------------------------------|-----------------------------------------------|------------------------------|-------------------|-------------------|------------------------|-------------------|
| <b>Revenues</b>                         |                                               |                              |                   |                   |                        |                   |
| 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                        | 425               | 4,000             | 400%                   | 3,000-            |
| 11.45431.03.0                           | TRANSFER OUT - SAFETY FUNDS                   | (4,700)                      | -                 | -                 | 0%                     | 4,700-            |
| 11.45800.03.0                           | CSA 66 TAX REVENUE - PARKS                    | 715,000                      | -                 | 883,605           | 124%                   | 168,605-          |
| 11.45850.03.0                           | CFD 2005-2 PARK MAINTENANCE                   | 175,000                      | -                 | -                 | 0%                     | 175,000           |
| 11.49500.03.0                           | GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PA      | -                            | -                 | -                 | 0%                     | 0                 |
| <b>03 (CSA 66 PARKS) Total Revenues</b> |                                               | <b>\$ 886,300</b>            | <b>\$ 425</b>     | <b>\$ 892,605</b> |                        | <b>\$ (6,305)</b> |
| <b>Expenditures</b>                     |                                               |                              |                   |                   |                        |                   |
| 11.59101.03.0                           | SALARIES - CSA 66 PARKS                       | 186,668                      | 10,069            | 131,058           | 70%                    | 55,610            |
| 11.59102.03.0                           | OVERHEAD - ADMIN SALARIES/BENEFITS            | 39,021                       | -                 | 21,485            | 55%                    | 17,536            |
| 11.59103.03.0                           | OVERHEAD - ADMIN EXPENSES                     | 10,719                       | -                 | 4,417             | 41%                    | 6,302             |
| 11.59104.03.0                           | OVERHEAD - ENGINEERING                        | 30,003                       | -                 | 37,508            | 125%                   | 7,505-            |
| 11.59110.03.0                           | SALARIES OT - CSA 66 PARKS                    | 682                          | 39                | 682               | 100%                   | 0-                |
| 11.59300.03.0                           | OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS   | 35,000                       | 6,282             | 19,764            | 56%                    | 15,236            |
| 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                        | 10                | 156               | 16%                    | 844               |
| 11.59303.03.0                           | GAS & OIL - CSA 66 PARKS                      | 15,000                       | 1,333             | 12,249            | 82%                    | 2,751             |
| 11.59304.03.0                           | FEES & DUES - CSA 66 PARKS                    | 1,000                        | -                 | (59)              | -6%                    | 1,059             |
| 11.59305.03.0                           | UTILITIES & PHONE                             | 30,000                       | 4,513             | 30,173            | 101%                   | 173-              |
| 11.59306.03.0                           | OUTSIDE SERVICES - CSA 66 PARKS               | 240,000                      | 38,019            | 217,838           | 91%                    | 22,162            |
| 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                        | -                 | 97                | 3%                     | 2,903             |
| 11.59309.03.0                           | SMALL TOOLS - CSA 66 PARKS                    | 2,500                        | -                 | -                 | 0%                     | 2,500             |
| 11.59310.03.0                           | UNIFORMS - CSA 66 PARKS                       | 2,000                        | 87                | 1,735             | 87%                    | 265               |
| 11.59312.03.0                           | TRAINING & EDUCATION - CSA 66 PARKS           | 150                          | -                 | 141               | 94%                    | 9                 |
| 11.59315.03.0                           | SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARKS | 2,500                        | 34                | 1,493             | 60%                    | 1,007             |
| 11.59317.03.0                           | IRRIGATION EXPENSE - CSA 66 PARKS             | 90,000                       | 75,418            | 114,905           | 128%                   | 24,905-           |
| RSM Park 2022-24 irrigation             |                                               |                              |                   |                   |                        |                   |
| 11.59320.03.0                           | POSTAGE & SHIPPING - PL PARKS                 | 50                           | -                 | -                 | 0%                     | 50                |
| 11.59325.03.0                           | DIRECT ASSESSMENTS - CSA 66 PARKS             | 4,500                        | -                 | 4,167             | 93%                    | 333               |
| 11.59401.03.0                           | GENERAL INSURANCE - CSA 66 PARKS              | 36,277                       | -                 | 36,386            | 100%                   | 109-              |
| 11.59402.03.0                           | WORKERS' COMP INSURANCE - CSA 66 PARKS        | 15,925                       | -                 | 13,307            | 84%                    | 2,618             |
| 11.59404.03.0                           | COMPUTER SERVICES - PARKS (PLUMAS LAKE)       | 11,000                       | 172               | 2,536             | 23%                    | 8,464             |

**General Fund 11**

**Period Ending**

**06/30/24**

**03 (CSA 66 PARKS)**

| ACCOUNT                                                | DESCRIPTION                                 | 2023-24<br>WORKING<br>BUDGET | CURRENT<br>PERIOD   | YEAR TO DATE      | % OF<br>BUDGET<br>USED | BUDGET REMAINING    |
|--------------------------------------------------------|---------------------------------------------|------------------------------|---------------------|-------------------|------------------------|---------------------|
| 11.59405.03.0                                          | LEGAL FEES - CSA 66 PARKS                   | 6,000                        | -                   | 3,265             | 54%                    | 2,735               |
| 11.59501.03.0                                          | PAYROLL TAXES - CSA 66 PARKS                | 14,801                       | 768                 | 10,574            | 71%                    | 4,227               |
| 11.59502.03.0                                          | EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS  | 40,670                       | 1,234               | 16,188            | 40%                    | 24,482              |
| 11.59505.03.0                                          | EMPLOYMENT COSTS - CSA 66 PARKS             | 100                          | -                   | -                 | 0%                     | 100                 |
| 11.59551.03.0                                          | BOARD COMMUNITY OUTREACH                    | 150                          | -                   | -                 | 0%                     | 150                 |
| 11.59600.03.0                                          | CAPITAL OUTLAY - CSA 66 PARKS               | 5,000                        | -                   | -                 | 0%                     | 5,000               |
| 11.59750.03.0                                          | PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS  | 500                          | -                   | -                 | 0%                     | 500                 |
| 11.59801.03.0                                          | BLDGS & IMPROVEMENTS - CSA 66 PARKS         | 20,735                       | -                   | 19,211            | 93%                    | 1,524               |
| 11.59802.03.0                                          | AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS | 20,000                       | -                   | 8,446             | 42%                    | 11,554              |
| 11.59805.03.0                                          | VEHICLE REPLACEMENT - PL PARKS              | -                            | -                   | -                 | 0%                     | 0                   |
| 11.59807.03.0                                          | VEHICLE MAINTENANCE - CSA 66 PARKS          | 3,000                        | -                   | -                 | 0%                     | 3,000               |
| 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 | 10,000                       | -                   | 1,000             | 10%                    | 9,000               |
| <b>03 (CSA 66 PARKS) Total Expenditures</b>            |                                             | <b>\$ 958,401</b>            | <b>\$ 137,977</b>   | <b>\$ 788,726</b> |                        | <b>\$ 169,675</b>   |
| <b>Excess of Revenues over Expenditures for Report</b> |                                             | <b>\$ (72,101)</b>           | <b>\$ (137,552)</b> | <b>\$ 103,879</b> |                        | <b>\$ (175,980)</b> |
| Reserves: Maintenance of Future Park Sites             |                                             | 72,101                       |                     |                   |                        |                     |
| Transfer-Out: Capital Asset Repair                     |                                             |                              |                     |                   |                        |                     |
|                                                        |                                             | <b>\$ -</b>                  |                     | <b>\$ 103,879</b> |                        |                     |

General Fund 11

Period Ending 06/30/24

04 (YOUTH CTR)

| ACCOUNT                                     | DESCRIPTION                         | 2023-24 WORKING BUDGET | CURRENT PERIOD    | YEAR TO DATE     | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---------------------------------------------|-------------------------------------|------------------------|-------------------|------------------|------------------|------------------|----------|
| <b>Revenues</b>                             |                                     |                        |                   |                  |                  |                  |          |
| 11.45200.04.0                               | YCB RENTAL INCOME                   | 2,750                  | \$ -              | 2,218            | 81%              | 532              |          |
| 11.45250.04.0                               | PUBLIC WORKS OFFICE RENT REIMBURS   | 3,250                  | \$ -              | -                | 0%               | 3,250            |          |
| 11.45430.04.0                               | TRANSFERS-IN/OUT                    | 2,000                  | \$ -              | -                | 0%               | 2,000            |          |
| <b>04 (YOUTH CTR)</b>                       | <b>Total Revenues</b>               | <b>6,000</b>           | <b>\$ -</b>       | <b>2,218</b>     |                  | <b>3,782</b>     |          |
| <b>Expenditures</b>                         |                                     |                        |                   |                  |                  |                  |          |
| 11.59305.04.0                               | UTILITIES & PHONE - YCB             | 5,000                  | \$ 390            | 2,560            | 51%              | 2,440            |          |
| 11.59306.04.0                               | OUTSIDE SERVICES - YCB              | 3,000                  | \$ 55             | 2,929            | 98%              | 71               | YCB WIFI |
| 11.59801.04.0                               | BLDGS & IMPROVEMENTS - YCB          | -                      | \$ -              | -                | 0%               | 0                |          |
| 11.65704.04.0                               | DEPRECIATION EXPENSE - YCB          | -                      | \$ -              | -                | 0%               | 0                |          |
| <b>04 (YOUTH CTR)</b>                       | <b>Total Expenditures</b>           | <b>8,000</b>           | <b>\$ 445</b>     | <b>5,490</b>     |                  | <b>2,510</b>     |          |
| <b>Excess of Revenues over Expenditures</b> |                                     | <b>\$ (2,000)</b>      | <b>\$ (445)</b>   | <b>(3,272)</b>   |                  | <b>1,272</b>     |          |
|                                             | Transfer from Olivehurst Parks      | 1,750                  |                   |                  |                  |                  |          |
|                                             |                                     | <b>\$ (250.00)</b>     |                   |                  |                  |                  |          |
| <b>05 (LIGHTING)</b>                        |                                     |                        |                   |                  |                  |                  |          |
| <b>Revenues</b>                             |                                     |                        |                   |                  |                  |                  |          |
| 11.45430.05.0                               | TRANSFERS-IN/OUT                    | (2,000.00)             | \$ -              | -                | 0%               | 2,000-           |          |
| 11.45440.05.0                               | STREET LIGHTING DISTRICT ASSESSMEN  | -                      | \$ -              | -                | 0%               | 0                |          |
| 11.49300.05.0                               | CURR SECURED TAXES - ST LIGHTING    | 95,000.00              | \$ -              | 100,519          | 106%             | 5,519-           |          |
| 11.49301.05.0                               | CURR UNSECURED TAXES - ST LIGHTING  | -                      | \$ -              | 2,518            | 0%               | 2,518-           |          |
| 11.49302.05.0                               | PRIOR YEAR TAXES - ST LIGHTING      | -                      | \$ -              | -                | 0%               | 0                |          |
| 11.49400.05.0                               | SUPPLEMENTAL TAXES - STREET LIGHTII | -                      | \$ -              | 19               | 0%               | 19-              |          |
| <b>05 (LIGHTING)</b>                        | <b>Total Revenues</b>               | <b>95,000</b>          | <b>\$ -</b>       | <b>103,056</b>   |                  | <b>8,056-</b>    |          |
| <b>Expenditures</b>                         |                                     |                        |                   |                  |                  |                  |          |
| 11.59300.05.0                               | OPERATING SUPPLIES & REPAIRS - STRE | 900                    | \$ -              | -                | 0%               | 900              |          |
| 11.59305.05.0                               | UTILITIES & PHONE - ST LIGHT        | 55,000                 | \$ 4,832          | 54,887           | 100%             | 113              |          |
| <b>05 (LIGHTING)</b>                        | <b>Total Expenditures</b>           | <b>55,900</b>          | <b>\$ 4,832</b>   | <b>\$ 54,887</b> |                  |                  |          |
| <b>Excess of Revenues over Expenditures</b> |                                     | <b>39,100</b>          | <b>\$ (4,832)</b> | <b>\$ 48,169</b> |                  |                  |          |
|                                             | Cash Reserve                        | (39,100)               |                   |                  |                  |                  |          |
|                                             | Transfer to Pool 01                 |                        |                   |                  |                  |                  |          |
|                                             |                                     | <b>\$ -</b>            |                   | <b>\$ 48,169</b> |                  |                  |          |

**04 (YOUTH CTR)**

| ACCOUNT                                     | DESCRIPTION                          | 2023-24 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE    | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---------------------------------------------|--------------------------------------|------------------------|----------------|-----------------|------------------|------------------|----------|
| <b>06 (JOHNSON DITCH)</b>                   |                                      |                        |                |                 |                  |                  |          |
| <b>Revenues</b>                             |                                      |                        |                |                 |                  |                  |          |
| 11.49300.06.0                               | CURR SECURED TAXES - JOHNSON DITCH   | 5,000                  | \$ -           | 5,235           | 105%             | 235-             |          |
| 11.49301.06.0                               | CURR UNSECURED TAXES - JOHNSON DITCH | -                      | \$ -           | 131             | 0%               | 131-             |          |
| <b>06 (JOHNSON DITCH)</b>                   | <b>Total Revenues</b>                | <b>\$ 5,000</b>        | <b>\$ -</b>    | <b>\$ 5,366</b> |                  |                  |          |
| 11.59306.06.0                               | OUTSIDE SERVICES - JOHNSON DITCH     | 3,000                  | \$ -           | 3,000           | 100%             | 0                |          |
| <b>06 (JOHNSON DITCH)</b>                   | <b>Total Expenditures</b>            | <b>\$ 3,000</b>        | <b>\$ -</b>    | <b>\$ 3,000</b> |                  |                  |          |
| <b>Excess of Revenues over Expenditures</b> |                                      | <b>\$ 2,000</b>        | <b>\$ -</b>    | <b>\$ 2,366</b> | <b>\$ -</b>      | <b>\$ -</b>      |          |
|                                             | From/(To) Cash Surplus               |                        |                |                 |                  |                  |          |
|                                             | Transfer to OH Parks                 |                        |                |                 |                  |                  |          |
|                                             |                                      | <b>\$ 2,000</b>        | <b>\$ -</b>    | <b>\$ 2,366</b> | <b>\$ -</b>      | <b>\$ -</b>      |          |

**General Fund 11  
09,12 & 14 (Fire)**

**Period Ending**

| ACCOUNT               | DESCRIPTION                               | 2023-24 WORKING BUDGET | CURRENT PERIOD  | YEAR TO DATE        | % OF BUDGET USED | BUDGET REMAINING   |
|-----------------------|-------------------------------------------|------------------------|-----------------|---------------------|------------------|--------------------|
| <b>Revenues</b>       |                                           |                        |                 |                     |                  |                    |
| 11.45103.09.0         | FIRE MISC REVENUE                         | 50,000                 | 6,566           | 51,855              | 104%             | (1,855)            |
| 11.45400.09.0         | FIRE MITIGATION FEES REVENUE              | 85,000                 | -               | 106,155             | 125%             | (21,155)           |
| 11.45402.09.0         | MISC GRANT REVENUE                        | 10,000                 | -               | 10,000              | 100%             | 0                  |
| 11.45403.09.0         | STRIKE TEAM REVENUE                       | 110,000                | -               | 29,423              | 27%              | 80,577             |
| 11.45410.09.0         | BURN PERMITS & COST RECOVERY              | 1,500                  | 410             | 1,359               | 91%              | 141                |
| 11.45411.09.0         | WEED ABATEMENT - RESIDENT REIMBURSEME     | -                      | -               | -                   | 0%               | -                  |
| 11.45431.09.0         | TRANSFER IN - SAFETY FUNDS                | 15,000                 | -               | -                   | 0%               | 15,000             |
| 11.45435.09.0         | CA HEARTLANDS ASSESSMENT REVENUE          | 4,500                  | -               | 2,252               | 50%              | 2,248              |
| 11.45800.09.0         | CSA 66 TAX REVENUE - FIRE DEPT            | 26,000                 | -               | 28,528              | 110%             | (2,528)            |
| 11.45810.09.0         | CSA 69 TAX REVENUE - FIRE DEPT            | 2,100                  | -               | 5,110               | 243%             | (3,010)            |
| 11.49300.09.0         | CURR SECURED TAXES - FIRE DEPT            | 573,000                | -               | 604,637             | 106%             | (31,637)           |
| 11.49301.09.0         | CURR UNSECURED TAXES - FIRE DEPT          | -                      | -               | 15,107              | 0%               | (15,107)           |
| 11.49310.09.0         | FIRE DEPT - PROP 172 TAXES                | 130,000                | 13,886          | 185,044             | 142%             | (55,044)           |
| <b>Total Revenues</b> | <b>09 (FIRE DEPARTMENT)</b>               | <b>\$ 1,007,100</b>    | <b>\$ 6,976</b> | <b>\$ 1,039,470</b> |                  | <b>\$ (30,516)</b> |
| <b>Expenditures</b>   |                                           |                        |                 |                     |                  |                    |
| 11.59101.09.0         | SALARIES - FIRE DEPT                      | 368,739                | 31,186          | 474,136             | 129%             | (105,397)          |
| 11.59102.09.0         | OVERHEAD - ADMIN SALARIES/BENEFITS        | 44,596                 | -               | 24,554              | 55%              |                    |
| 11.59103.09.0         | OVERHEAD - ADMIN EXPENSES - FIRE          | 12,251                 | -               | 5,048               | 41%              | 7,203              |
| 11.59110.09.0         | SALARIES OT - FIRE DEPT                   | 89,147                 | 17,917          | 161,739             | 181%             | (72,592)           |
| 11.59111.09.0         | SALARIES - FIRE DEPT VOL                  | 15,000                 | -               | 3,537               | 24%              | 11,464             |
| 11.59112.09.0         | SALARIES OT - FIRE DEPT VOL               | 105,000                | 12,623          | 60,411              | 58%              | 44,589             |
| 11.59300.09.0         | OPERATING SUPPLIES & REPAIRS - FIRE DEPT  | 13,000                 | 190             | 9,063               | 70%              | 3,937              |
| 11.59301.09.0         | LICENSES AND PERMITS - FIRE DEPT          | 35,000                 | -               | 32,603              | 93%              | 2,397              |
| 11.59302.09.0         | OFFICE SUPPLIES & EXPENSES - FIRE DEPT    | 4,000                  | 28              | 2,182               | 55%              | 1,818              |
| 11.59303.09.0         | GAS & OIL - FIRE DEPT                     | 20,000                 | 429             | 20,000              | 100%             | 0                  |
| 11.59304.09.0         | FEES & DUES - FIRE DEPT                   | 300                    | -               | 125                 | 42%              | 175                |
| 11.59305.09.0         | UTILITIES & PHONE - FIRE DEPT             | 20,500                 | 2,180           | 20,419              | 100%             | 81                 |
| 11.59306.09.0         | OUTSIDE SERVICES - FIRE DEPT              | 30,000                 | 2,879           | 13,723              | 46%              | 16,277             |
| 11.59307.09.0         | PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT | 750                    | -               | -                   | 0%               | 750                |
| 11.59309.09.0         | SMALL TOOLS - FIRE DEPT                   | 500                    | -               | 272                 | 54%              | 228                |
| 11.59310.09.0         | UNIFORMS - FIRE DEPT                      | 10,000                 | -               | 5,349               | 53%              | 4,651              |
| 11.59311.09.0         | PUBLIC EDUCATION AND OUTREACH             | 1,000                  | -               | 993                 | 99%              | 7                  |

**General Fund 11  
09,12 & 14 (Fire)**

**Period Ending**

| ACCOUNT                                     | DESCRIPTION                                         | 2023-24 WORKING BUDGET | CURRENT PERIOD      | YEAR TO DATE     | % OF BUDGET USED | BUDGET REMAINING   |
|---------------------------------------------|-----------------------------------------------------|------------------------|---------------------|------------------|------------------|--------------------|
| 11.59312.09.0                               | TRAINING & EDUCATION - FIRE PREVENTION              | 10,000                 | -                   | 3,333            | 33%              | 6,667              |
| 11.59315.09.0                               | SAFETY SUPPLIES / EXPENSE                           | 2,000                  | -                   | 20               | 1%               | 1,980              |
| 11.59318.09.0                               | WEED ABATEMENT EXPENSE                              | 3,000                  | -                   | 204              | 7%               | 2,796              |
| 11.59319.09.0                               | INTERNSHIP PROGRAM EXPENSE                          | -                      | -                   | -                | 0%               | -                  |
| 11.59320.09.0                               | POSTAGE & SHIPPING - FIRE DEPT                      | 350                    | -                   | 263              | 75%              | 87                 |
| 11.59325.09.0                               | DIRECT ASSESSMENTS - FIRE                           | 100                    | -                   | 35               | 35%              | 65                 |
| 11.59401.09.0                               | GENERAL INSURANCE - FIRE DEPT                       | 45,438                 | -                   | 27,030           | 59%              | 18,408             |
| 11.59402.09.0                               | WORKERS' COMP - FIRE DEPT                           | 24,809                 | -                   | 22,707           | 92%              | 2,102              |
| 11.59403.09.0                               | TRANSPORTATION & TRAVEL - FIRE DEPT                 | 750                    | -                   | -                | 0%               | 750                |
| 11.59404.09.0                               | COMPUTER SERVICES - FIRE                            | 17,500                 | 954                 | 12,679           | 72%              | 4,821              |
| 11.59405.09.0                               | LEGAL FEES - FIRE                                   | 10,000                 | -                   | 570              | 6%               | 9,430              |
| 11.59501.09.0                               | PAYROLL TAXES - FIRE DEPT                           | 29,551                 | 4,709               | 45,974           | 156%             | (16,423)           |
| 11.59502.09.0                               | EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT             | 105,656                | 11,537              | 80,829           | 77%              | 24,827             |
| 11.59505.09.0                               | EMPLOYMENT COSTS - FIRE                             | 12,000                 | -                   | 937              | 8%               | 11,063             |
| 11.59600.09.0                               | CAPITAL OUTLAY                                      | -                      | -                   | -                | 0%               | -                  |
| 11.59801.09.0                               | BLDGS & IMPROVEMENTS - FIRE DEPT                    | 70,000                 | -                   | 65,630           | 94%              | 4,370              |
| 11.59802.09.0                               | AUTO & OTHER EQUIP EXP - FIRE DEPT                  | 74,000                 | 157                 | 17,463           | 24%              | 56,537             |
| 11.59806.09.0                               | FIRE EQUIPMENT                                      | 1,835,000              | -                   | 2,077,606        | 113%             | (242,606)          |
| 11.65704.09.0                               | DEPRECIATION EXPENSE - FIRE DEPT                    | 100,000                | 100,000             | -                | 0%               | 100,000            |
| <b>Total Expenditures</b>                   |                                                     | <b>\$ 3,109,937</b>    | <b>\$ 184,790</b>   |                  |                  | <b>\$ (99,536)</b> |
| <b>Excess of Revenues over Expenditures</b> |                                                     | <b>(2,102,837)</b>     | <b>(177,814)</b>    | <b>1,039,470</b> |                  | <b>69,021</b>      |
|                                             | Cash Reserve                                        | 257,336                |                     |                  |                  |                    |
|                                             | Fire Engine Loan Payment to Administration          | (75,000)               |                     |                  |                  |                    |
|                                             | Fire Command Vehicle Loan Payment to Administration | 1,500,000              |                     | 1,500,000        |                  |                    |
|                                             | Reserve Transfer: Equipment                         | 400,000                |                     | 400,000          |                  |                    |
|                                             |                                                     | <b>(20,500)</b>        | <b>\$ (177,814)</b> | <b>2,939,470</b> |                  | <b>\$ 69,021</b>   |

**General Fund 11  
09,12 & 14 (Fire)**

**Period Ending**

| ACCOUNT                                          | DESCRIPTION                            | 2023-24 WORKING BUDGET | CURRENT PERIOD     | YEAR TO DATE      | % OF BUDGET USED | BUDGET REMAINING    |
|--------------------------------------------------|----------------------------------------|------------------------|--------------------|-------------------|------------------|---------------------|
| <b>12 (FIRE DEPARTMENT) MEASURE K</b>            |                                        |                        |                    |                   |                  |                     |
| ACCOUNT                                          | DESCRIPTION                            | 2023-24 WORKING BUDGET | CURRENT PERIOD     | YEAR TO DATE      | % OF BUDGET USED | BUDGET REMAINING    |
| <b>Revenues</b>                                  |                                        |                        |                    |                   |                  |                     |
| 11.45400.12.0                                    | MEASURE K REVENUE                      | 240,000                | 20,474             | 293,797           | 122%             | (53,797)            |
| 11.45103.12.0                                    | MEASURE - MISC                         | -                      | -                  | -                 | 0%               | -                   |
| <b>Total Revenues</b>                            |                                        | <b>\$ 240,000</b>      |                    | <b>\$ 293,797</b> |                  | <b>\$ (53,797)</b>  |
| 11.59101.12.0                                    | SALARIES INTERMITTENT MEASURE K        | 95,000                 | 3,535              | 118,521           |                  |                     |
| 11.59501.12.0                                    | PAYROLL TAXES INTERMITTEN MEASURE K    | -                      | 936                | 13,453            |                  |                     |
| 11.59502.12.0                                    | MEASURE K OT                           | -                      | 7,266              | 52,979            |                  |                     |
| 11.59600.12.0                                    | CAPITAL OUTLAY - MEASURE K             | -                      | -                  | 2,660             | 0%               | (2,660)             |
| 11.59801.12.0                                    | BLDGS & IMPROVEMENTS - MEASURE K       | -                      | -                  | -                 | 0%               | -                   |
| 11.59802.12.0                                    | AUTO & OTHER EQUIP EXP - MEASURE K     | 490,000                | (4,699)            | 447,867           | 91%              | 42,133              |
| 11.59806.12.0                                    | FIRE EQUIPMENT MEASURE K               | -                      | -                  | 30,933            | 0%               | (30,933)            |
| <b>Total Expenditures</b>                        |                                        | <b>\$ 490,000</b>      | <b>\$ (4,699)</b>  | <b>\$ 481,460</b> |                  | <b>\$ 8,540</b>     |
| <b>Excess of Revenues over Expenditures</b>      |                                        | <b>(250,000)</b>       |                    | <b>(187,664)</b>  |                  | <b>(62,336)</b>     |
| <b>14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA</b> |                                        |                        |                    |                   |                  |                     |
| 11.45437.14.0                                    | CONTRACT REVENUE - HARD ROCK           | 639,526                | -                  | 367,594           |                  | 271,932             |
| <b>Total Revenues</b>                            |                                        | <b>639,526</b>         |                    | <b>367,594</b>    |                  | <b>271,932</b>      |
| 11.59101.14.0                                    | SALARIES - ER                          | 368,739                | 13,482             | 115,900           | 31%              | 252,839             |
| 11.59110.14.0                                    | SALARIES OT- ER                        | 29,551                 | -                  | -                 | 0%               | 29,551              |
| 11.59501.14.0                                    | PAYROLL TAXES - ER                     | 29,618                 | 986                | 17,870            | 60%              | 11,748              |
| 11.59402.14.0                                    | WORKERS' COMP - ER                     | 24,809                 | -                  | -                 | 0%               | 24,809              |
| 11.59502.14.0                                    | EMPLOYEE BENEFITS (RET/MED) - ER       | 105,656                | 2,924              | 69,787            | 66%              | 35,869              |
| 11.59300.14.0                                    | OPERATING SUPPLIES - ER                | 3,000                  | -                  | 261               | 9%               | 2,739               |
| 11.59302.14.0                                    | OFFICE SUPPLIES & EXPENSES - ER        | -                      | -                  | -                 | 0%               | -                   |
| 11.59303.14.0                                    | GAS & OIL - ER                         | 1,500                  | 1,570              | 1,496             | 100%             | 4                   |
| 11.59307.14.0                                    | PRINTING/PUBLIC/LEGAL NOTICES - ER     | -                      | -                  | -                 | 0%               | -                   |
| 11.59310.14.0                                    | UNIFORMS - ER                          | 3,000                  | 461                | 1,562             | 52%              | 1,438               |
| 11.59312.14.0                                    | TRAINING & EDUCATION - FIRE PREVENTION | -                      | -                  | -                 | 0%               | -                   |
| 11.59315.14.0                                    | SAFETY SUPPLIES / EXPENSE              | 250                    | -                  | -                 | 0%               | 250                 |
| 11.59401.14.0                                    | GENERAL INSURANCE - ER                 | 12,900                 | -                  | -                 | 0%               | 12,900              |
| 11.59801.14.0                                    | BLDGS & IMPROVEMENTS - ER              | -                      | -                  | -                 | 0%               | -                   |
| 11.59802.14.0                                    | AUTO & OTHER EQUIP EXP - ER            | 8,503                  | -                  | 4,192             | 49%              | 4,311               |
| 11.59806.14.0                                    | FIRE EQUIPMENT                         | -                      | -                  | -                 | 0%               | -                   |
| 11.59103.14.0                                    | ADMINISTRATIVE CHARGES                 | 50,000                 | -                  | 43,613            | 87%              | 6,387               |
| 11.65704.14.0                                    | DEPRECIATION EXPENSE - ER              | -                      | -                  | -                 | 0%               | -                   |
| <b>Total Expenditures</b>                        |                                        | <b>\$ 637,527</b>      | <b>\$ 19,424</b>   | <b>\$ 254,680</b> |                  | <b>\$ 382,846</b>   |
| <b>Due To / (Due From) ER</b>                    |                                        | <b>\$ 1,999</b>        | <b>\$ (19,424)</b> | <b>\$ 112,914</b> | <b>\$ -</b>      | <b>\$ (110,914)</b> |

**Water (12)**

**Period Ending 06/30/24**

| ACCOUNT             | DESCRIPTION                                | 2023-24<br>WORKING<br>BUDGET | CURRENT PERIOD    | YEAR TO DATE        | % OF BUDGET<br>USED | BUDGET REMAINING    |
|---------------------|--------------------------------------------|------------------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>     |                                            |                              |                   |                     |                     |                     |
| 12.41100.00.0       | SALES - RESIDENTIAL - WATER                | 4,179,000                    | 518,564           | 4,520,351           | 108%                | (341,351)           |
| 12.41200.00.0       | SALES - BUSINESSES - WATER                 | -                            | 1,355             | 11,900              | 0%                  | (11,900)            |
| 12.42300.00.0       | PENALTY FEES - WATER                       | 15,000                       | -                 | 14,612              | 97%                 | 388                 |
| 12.42301.00.0       | PENALTIES EXCESS WATER USE - WATER         | -                            | 4                 | 110                 | 0%                  |                     |
| 12.42400.00.0       | ADMIN AND DELINQUENT CHARGES - WATER       | -                            | 4,762             | 46,102              | 0%                  | (46,102)            |
| 12.42550.00.0       | BACKFLOW DEVICE REVENUE                    | 3,000                        | 1,275             | 3,210               | 107%                | (210)               |
| 12.42600.00.0       | SERVICE FEES - WATER BILL COPY FEES        | 3,000                        | -                 | 2,363               | 79%                 | 637                 |
| 12.45103.00.0       | MISCELLANEOUS REVENUE - WATER              | 50,000                       | -                 | -                   | 0%                  | 50,000              |
| 12.45160.00.0       | PLAN CHECK FEE REVENUE - WATER             | 2,000                        | 286               | 6,043               | 302%                | (4,043)             |
| 12.45431.00.0       | TRANSFER OUT - SAFETY FUNDS                | (5,000)                      | -                 | -                   | 0%                  | (5,000)             |
| 12.45437.00.0       | CONTRACT REVENUE - HARD ROCK               | 156,000                      | 32,831            | 98,982              | 63%                 | 57,018              |
| 12.45500.00.0       | INTEREST EARNED OPERATING - WATER          | 10,000                       | -                 | 185,331             | 1853%               | (175,331)           |
| 12.45600.00.0       | MXU METER REIMBURSEMENT                    | -                            | 31,391            | 175,729             | 0%                  | (175,729)           |
| 12.45700.00.0       | INSPECTION REVENUE - WATER                 | 45,000                       | 22,965            | 76,018              | 169%                | (31,018)            |
| <b>Water (12)</b>   | <b>Total Revenues</b>                      | <b>4,458,000</b>             | <b>\$ 613,432</b> | <b>\$ 5,140,750</b> |                     | <b>\$ (682,640)</b> |
| <b>Expenditures</b> |                                            |                              |                   |                     |                     |                     |
| 12.59101.00.0       | SALARIES - WATER                           | 684,442                      | 43,143            | 600,812             | 88%                 | 83,630              |
| 12.59102.00.0       | OVERHEAD - ADMIN SALARIES/BENEFITS         | 501,705                      | -                 | 276,237             | 55%                 | 225,468             |
| 12.59103.00.0       | OVERHEAD - ADMIN EXPENSES - WATER          | 137,820                      | -                 | 56,794              | 41%                 | 81,026              |
| 12.59104.00.0       | OVERHEAD - ENGINEERING                     | 204,538                      | -                 | 164,933             | 81%                 | 39,605              |
| 12.59110.00.0       | SALARIES OT - WATER                        | 56,021                       | 4,754             | 37,133              | 66%                 | 18,888              |
| 12.59200.00.0       | WATER METERS AND SUPPLIES                  | 150,000                      | -                 | 130,746             | 87%                 | 19,254              |
| 12.59300.00.0       | OPERATING SUPPLIES & REPAIRS - WATER       | 100,000                      | 1,679             | 101,940             | 102%                | (1,940)             |
| 12.59301.00.0       | LICENSES AND DUES - WATER EMPLOYEES        | 3,500                        | -                 | 2,042               | 58%                 | 1,458               |
| 12.59302.00.0       | OFFICE SUPPLIES & EXP - WATER              | 3,000                        | 250               | 739                 | 25%                 | 2,261               |
| 12.59303.00.0       | GAS & OIL - WATER                          | 40,000                       | 2,923             | 33,640              | 84%                 | 6,360               |
| 12.59304.00.0       | FEES, LICENSES & PERMITS - WATER FACILITIE | 65,000                       | -                 | 47,907              | 74%                 | 17,093              |
| 12.59305.00.0       | UTILITIES & PHONE - WATER                  | 1,150,000                    | 108,064           | 986,776             | 86%                 | 163,224             |
| 12.59306.00.0       | OUTSIDE SERVICES - WATER                   | 125,000                      | 12,381            | 98,298              | 79%                 | 26,702              |
| 12.59307.00.0       | PRINTING/PUBLIC/LEGAL NOTICES - WATER      | 1,000                        | -                 | 1,126               | 113%                | (126)               |
| 12.59308.00.0       | LAB SUPPLIES                               | 3,500                        | -                 | 2,549               | 73%                 | 951                 |
| 12.59309.00.0       | SMALL TOOLS - WATER                        | 3,000                        | 568               | 814                 | 27%                 | 2,186               |
| 12.59310.00.0       | UNIFORMS - WATER                           | 8,500                        | 373               | 6,725               | 79%                 | 1,775               |
| 12.59311.00.0       | CUSTOMER SERVICE & BILLING                 | 53,000                       | 4,327             | 50,532              | 95%                 | 2,468               |



**Water (12)**

**Period Ending 06/30/24**

| ACCOUNT                                                | DESCRIPTION                         | 2023-24<br>WORKING<br>BUDGET | CURRENT PERIOD    | YEAR TO DATE     | % OF BUDGET<br>USED | BUDGET REMAINING |
|--------------------------------------------------------|-------------------------------------|------------------------------|-------------------|------------------|---------------------|------------------|
| 12.59312.00.0                                          | TRAINING & EDUCATION - WATER        | 2,500                        | 42                | 197              | 8%                  | 2,303            |
| 12.59315.00.0                                          | SAFETY SUPPLIES / EXPENSE           | 6,000                        | 255               | 3,687            | 61%                 | 2,313            |
| 12.59316.00.0                                          | CHLORINE EXPENSE                    | 200,000                      | 21,458            | 198,620          | 99%                 | 1,380            |
| 12.59320.00.0                                          | POSTAGE & SHIPPING - WATER          | 500                          | -                 | 690              | 138%                | (190)            |
| 12.59325.00.0                                          | DIRECT ASSESSMENTS - WATER          | 2,500                        | -                 | 1,972            | 79%                 | 528              |
| 12.59339.00.0                                          | FINES AND PENALTIES                 | -                            | -                 | -                | 0%                  | -                |
| 12.59350.00.0                                          | LAB TESTING SERVICES - WATER        | 25,000                       | 4,267             | 23,339           | 93%                 | 1,661            |
| 12.59401.00.0                                          | GENERAL INSURANCE - WATER           | 110,471                      | -                 | 109,776          | 99%                 | 695              |
| 12.59402.00.0                                          | WORKERS' COMP - WATER               | 37,541                       | -                 | 30,635           | 82%                 | 6,906            |
| 12.59404.00.0                                          | COMPUTER SERVICES                   | 49,000                       | 750               | 21,596           | 44%                 | 27,404           |
| 12.59405.00.0                                          | LEGAL FEES - WATER                  | 10,000                       | -                 | 2,967            | 30%                 | 7,033            |
| 12.59425.00.0                                          | SECURITY - WATER                    | 14,000                       | -                 | 510              | 4%                  | 13,490           |
| 12.59501.00.0                                          | PAYROLL TAXES - WATER               | 54,835                       | 3,443             | 48,446           | 88%                 | 6,389            |
| 12.59502.00.0                                          | EMPLOYEE BENEFITS (RET/MED) - WATER | 314,055                      | 18,405            | 240,651          | 77%                 | 73,404           |
| 12.59505.00.0                                          | EMPLOYMENT COSTS - WATER            | 1,000                        | -                 | -                | 0%                  | 1,000            |
| 12.59600.00.0                                          | CAPITAL OUTLAY - WATER              | 20,000                       | -                 | 14,709           | 74%                 | 5,291            |
| 12.59650.00.0                                          | RAISING IRON - WATER                | 80,000                       | -                 | 56,035           | 70%                 | 23,965           |
| 12.59551.00.0                                          | BOARD COMMUNITY OUTREACH            | 500                          | -                 | -                |                     | 500              |
| 12.59801.00.0                                          | BLDGS & IMPROVEMENTS - WATER        | 50,000                       | 4,080             | 15,531           | 1553070%            | 34,469           |
| 12.59802.00.0                                          | AUTO & OTHER EQUIP EXP - WATER      | 50,000                       | 1,628             | 23,343           | 47%                 | 26,657           |
| 12.59803.00.0                                          | WELL & WTP EXP                      | 210,000                      | 20,040            | 191,838          | 91%                 | 18,162           |
| 12.59805.00.0                                          | VEHICLE REPLACEMENT                 | 210,000                      | -                 | -                | 0%                  | 210,000          |
| 12.59902.00.0                                          | CASH SHORT/(OVER) - WATER           | 250                          | -                 | (11)             | -4%                 | 261              |
| 12.59903.00.0                                          | MISCELLANEOUS EXP - WATER           | 1,000                        | -                 | -                | 0%                  | 1,000            |
| 12.59952.00.0                                          | CONSERVATION EXPENSES               | 1,000                        | -                 | 1,867            | 187%                | (867)            |
| 12.65105.00.0                                          | LOAN WWTP - USDA Refinance Loan     | 70,637                       | -                 | 70,637           | 100%                | -                |
| 12.65704.00.0                                          | DEPRECIATION EXPENSE - WATER        | 100,000                      | -                 | 100,000          | 100%                | -                |
| <b>Water (12)</b>                                      | <b>Total Expenditures</b>           | <b>4,910,815</b>             | <b>\$ 252,831</b> | <b>3,756,777</b> |                     |                  |
| <b>Excess of Revenues over Expenditures for Report</b> |                                     | <b>(452,814)</b>             | <b>\$ 360,600</b> | <b>1,383,974</b> |                     |                  |
|                                                        | Reserve: Capital Facilities         | 452,814                      |                   | -                |                     |                  |
|                                                        |                                     |                              |                   | -                |                     |                  |
|                                                        | <b>Surplus(Deficit)</b>             | <b>-</b>                     |                   | <b>1,383,974</b> |                     |                  |

**Waste Water (13)**

**Period Ending**

**06/30/24**

| ACCOUNT                  | DESCRIPTION                                 | 2023-24 WORKING BUDGET | YEAR TO DATE        | % OF BUDGET USED | BUDGET REMAINING |
|--------------------------|---------------------------------------------|------------------------|---------------------|------------------|------------------|
| <b>Revenues</b>          |                                             |                        |                     |                  |                  |
| 13.41100.00.0            | SALES - RESIDENTIAL - SEWER                 | 3,922,000              | 4,453,980           | 114%             | 531,980-         |
| 13.41210.00.0            | SALES - ADA SEWER                           | 58,000                 | 75,940              | 131%             | 17,940-          |
| 13.42300.00.0            | PENALTY & FEES - SEWER                      | -                      | 12,908              | 0%               | 12,908-          |
| 13.42400.00.0            | ADMIN AND DELINQUENT CHARGES - SEWER        | -                      | 30,569              | 0%               | 30,569-          |
| 13.42600.00.0            | SERVICE FEES - SEWER BILL COPY FEE          | 3,000                  | 2,363               | 79%              | 637              |
| 13.45101.00.0            | GOLD VILLAGE REIMBURSEMENT                  | 110,000                | 57,007              | 52%              | 52,993           |
| 13.45103.00.0            | MISCELLANEOUS REVENUE - SEWER               | -                      | 18,475              | 0%               | 18,475-          |
| 13.45160.00.0            | PLAN CHECK FEE REVENUE - SEWER              | 1,000                  | -                   | 0%               | 1,000            |
| 13.45431.00.0            | TRANSFER OUT - SAFETY FUNDS                 | (5,000)                | -                   | 0%               | 5,000-           |
| 13.45437.00.0            | CONTRACT REVENUE - HARD ROCK                | 350,000                | 134,304             | 38%              | 215,696          |
| 13.45500.00.0            | INTEREST EARNED OPERATING - SEWER           | 10,000                 | 431,270             | 4313%            | 421,270-         |
| 13.45700.00.0            | INSPECTION FEES - SEWER                     | 45,000                 | 21,995              | 49%              | 23,005           |
| 13.49510.00.0            | GAIN/LOSS ON SALE OF FIXED ASSETS           | -                      | -                   | 0%               | 0                |
| <b>Waster Water (13)</b> | <b>Total Revenues</b>                       | <b>\$ 4,494,000</b>    | <b>\$ 5,238,811</b> |                  | <b>744,811-</b>  |
| 13.59101.00.0            | SALARIES - SEWER                            | 674,139                | 531,164             | 79%              | 142,975          |
| 13.59102.00.0            | OVERHEAD - ADMIN EXPENSES - SEWER           | 501,705                | 276,237             | 55%              | 225,468          |
| 13.59103.00.0            | OVERHEAD - ADMIN EXPENSES                   | 137,820                | 56,794              | 41%              | 81,026           |
| 13.59104.00.0            | OVERHEAD - ENGINEERING                      | 337,701                | 164,933             | 49%              | 172,768          |
| 13.59110.00.0            | SALARIES OT - WASTE WATER                   | 22,650                 | 23,913              | 106%             | 1,263-           |
| 13.59300.00.0            | OPERATING SUPPLIES & REPAIRS - SEWER        | 40,000                 | 31,711              | 79%              | 8,289            |
| 13.59301.00.0            | LICENSES AND DUES - SEWER EMPLOYEES         | 5,000                  | 2,273               | 45%              | 2,727            |
| 13.59302.00.0            | OFFICE SUPPLIES & EXP - SEWER               | 5,000                  | 4,301               | 86%              | 699              |
| 13.59303.00.0            | GAS & OIL - SEWER                           | 25,000                 | 19,569              | 78%              | 5,431            |
| 13.59304.00.0            | FEES, LICENSES & PERMITS - SEWER FACILITIES | 50,000                 | 44,701              | 89%              | 5,299            |
| 13.59305.00.0            | UTILITIES & PHONE - SEWER                   | 1,150,000              | 1,078,276           | 94%              | 71,724           |
| 13.59306.00.0            | OUTSIDE SERVICES - SEWER                    | 100,000                | 65,791              | 66%              | 34,209           |
| 13.59307.00.0            | PRINTING/PUBLIC/LEGAL NOTICES - SEWER       | 2,000                  | 856                 | 43%              | 1,144            |
| 13.59308.00.0            | LAB SUPPLIES & EQUIPMENT - SEWER            | 25,000                 | 21,534              | 86%              | 3,466            |
| 13.59309.00.0            | SMALL TOOLS - SEWER                         | 8,000                  | 3,708               | 46%              | 4,292            |

**Waste Water (13)**

**Period Ending**

**06/30/24**

| ACCOUNT       | DESCRIPTION                             | 2023-24 WORKING BUDGET | YEAR TO DATE        | % OF BUDGET USED | BUDGET REMAINING    |
|---------------|-----------------------------------------|------------------------|---------------------|------------------|---------------------|
| 13.59310.00.0 | UNIFORMS - SEWER                        | 10,000                 | 8,018               | 80%              | 1,982               |
| 13.59311.00.0 | CUSTOMER SERVICE & BILLING              | 53,000                 | 50,532              | 95%              | 2,468               |
| 13.59312.00.0 | TRAINING & EDUCATION                    | 5,000                  | 4,432               | 89%              | 568                 |
| 13.59315.00.0 | SAFETY SUPPLIES / EXPENSE               | 10,000                 | 8,362               | 84%              | 1,638               |
| 13.59318.00.0 | CHEMICALS                               | 30,000                 | 13,767              | 46%              | 16,233              |
| 13.59319.00.0 | INTERNSHIP PROGRAM EXPENSE              | -                      | -                   | 0%               | 0                   |
| 13.59320.00.0 | POSTAGE & SHIPPING - SEWER              | 1,500                  | 269                 | 18%              | 1,231               |
| 13.59325.00.0 | DIRECT ASSESSMENTS - SEWER              | 3,000                  | 1,081               | 36%              | 1,919               |
| 13.59333.00.0 | PUMPS, MOTORS, EQUIPMENT                | 80,000                 | 23,790              | 30%              | 56,210              |
| 13.59337.00.0 | SLUDGE DISPOSAL                         | 33,000                 | 28,638              | 87%              | 4,362               |
| 13.59350.00.0 | LAB TESTING SERVICES - SEWER            | 60,000                 | 53,096              | 88%              | 6,904               |
| 13.59401.00.0 | GENERAL INSURANCE - SEWER               | 125,745                | 124,954             | 99%              | 791                 |
| 13.59402.00.0 | WORKERS' COMP - SEWER                   | 52,188                 | 42,645              | 82%              | 9,543               |
| 13.59403.00.0 | TRANSPORTATION & TRAVEL - SEWER         | 1,500                  | -                   | 0%               | 1,500               |
| 13.59404.00.0 | COMPUTER SERVICES                       | 45,000                 | 21,387              | 48%              | 23,613              |
| 13.59405.00.0 | LEGAL FEES - SEWER                      | 15,000                 | 17,760              | 118%             | 2,760-              |
| 13.59425.00.0 | SECURITY - SEWER                        | 4,000                  | -                   | 0%               | 4,000               |
| 13.59501.00.0 | PAYROLL TAXES - SEWER                   | 62,132                 | 43,326              | 70%              | 18,806              |
| 13.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - SEWER     | 318,179                | 199,395             | 63%              | 118,784             |
| 13.59505.00.0 | EMPLOYMENT COSTS - SEWER                | 1,250                  | 1,205               | 96%              | 45                  |
| 13.59551.00.0 | BOARD COMMUNITY OUTREACH                | 500                    | -                   | 0%               | 500                 |
| 13.59600.00.0 | CAPITAL OUTLAY - SEWER                  | 125,000                | -                   | 0%               | 125,000             |
| 13.59601.00.0 | SEWER COLLECTION CAPACITY FEES OUTLAY   | -                      | -                   | 0%               | 0                   |
| 13.59650.00.0 | RAISING IRON - SEWER                    | 130,000                | 42,792              | 33%              | 87,208              |
| 13.59700.00.0 | RENTS & LEASES - SEWER                  | 7,500                  | -                   | 0%               | 7,500               |
| 13.59801.00.0 | BLDGS & IMPROVEMENTS - SEWER            | 20,000                 | 3,047               | 15%              | 16,953              |
| 13.59802.00.0 | AUTO & OTHER EQUIP EXP - SEWER          | 260,000                | 233,510             | 90%              | 26,490              |
| 13.59803.00.0 | UV FILTER REPAIR                        | -                      | -                   | 0%               | 0                   |
| 13.59805.00.0 | VEHICLE REPLACEMENT                     | 30,000                 | -                   | 0%               | 30,000              |
| 13.59902.00.0 | CASH SHORT/(OVER) - SEWER               | 250                    | (11)                | -4%              | 261                 |
| 13.65704.00.0 | DEPRECIATION EXPENSE - SEWER            | 300,000                | 300,000             | 100%             | 0                   |
| 13.65800.00.0 | REPAIR AND FACILITY REPLACEMENT - SEWER | -                      | -                   | 0%               | 0                   |
|               |                                         | <b>\$ 4,867,759</b>    | <b>\$ 3,547,756</b> |                  | <b>\$ 1,320,003</b> |

2024-25

**Waste Water (13)**

**Period Ending 06/30/24**

| ACCOUNT                                                | DESCRIPTION                               | 2023-24 WORKING BUDGET | YEAR TO DATE        | % OF BUDGET USED | BUDGET REMAINING |
|--------------------------------------------------------|-------------------------------------------|------------------------|---------------------|------------------|------------------|
| <b>31 (SEWER COLLECTION)</b>                           |                                           |                        |                     |                  |                  |
| 13.59101.31.0                                          | SALARIES - SEWER COLLECTIONS              | 168,000                | 141,909             | 84%              | 26,091           |
| 13.59300.31.0                                          | OPERATING SUPPLIES & REPAIRS - SEWER COLL | 30,000                 | 25,381              | 85%              | 4,619            |
| 13.59302.31.0                                          | OFFICE SUPPLIES & EXP - SEWER COLLECTIONS | 500                    | 201                 | 40%              | 299              |
| 13.59303.31.0                                          | GAS & OIL - SEWER COLLECTION              | 15,000                 | 13,501              | 90%              | 1,499            |
| 13.59304.31.0                                          | FEES, LICENSES & PERMITS - COLLECTIONS    | 9,500                  | 7,643               | 80%              | 1,857            |
| 13.59306.31.0                                          | OUTSIDE SERVICES - SEWER COLLECTIONS SYS  | 60,000                 | 40,054              | 67%              | 19,946           |
| 13.59309.31.0                                          | SMALL TOOLS - SEWER COLLECTIONS           | 5,000                  | 4,337               | 87%              | 663              |
| 13.59312.31.0                                          | TRAINING & EDUCATION                      |                        | -                   | 0%               | 0                |
| 13.59315.31.0                                          | SAFETY SUPPLIES / EQUIP - COLLECTIONS     | 5,000                  | 4,723               | 94%              | 277              |
| 13.59318.31.0                                          | CHEMICALS - SEWER COLLECTION              | 1,500                  | -                   | 0%               | 1,500            |
| 13.59333.31.0                                          | PUMPS, MOTORS, EQUIPMENT - SEWER COLECTI  | 150,000                | 127,296             | 85%              | 22,704           |
| 13.59600.31.0                                          | CAPITAL OUTLAY - SEWER COLLECTION         | 5,000                  | -                   | 0%               | 5,000            |
| 13.59700.31.0                                          | RENTS & LEASES - SEWER COLLECTIONS        | 4,500                  | -                   | 0%               | 4,500            |
| 13.59802.31.0                                          | AUTO & OTHER EQUIP EXP - COLLECTIONS      | 15,000                 | 9,577               | 64%              | 5,423            |
| 13.59805.31.0                                          | VEHICLE REPLACEMENT                       | 0                      | -                   |                  |                  |
| <b>31 (SEWER COLLECTION Total Expenditures</b>         |                                           | <b>\$ 469,000</b>      | <b>\$ 232,713</b>   |                  | <b>68,287</b>    |
| <b>Total Expenditures</b>                              |                                           | <b>\$ 5,336,759</b>    | <b>\$ 3,780,469</b> |                  | <b>1,388,290</b> |
| <b>Excess of Revenues over Expenditures for Report</b> |                                           | <b>\$ (842,759)</b>    | <b>\$ 1,458,342</b> |                  |                  |
|                                                        | Loan to Water Fund: USDA Repayment        |                        | 70,637              |                  |                  |
|                                                        | Reserve Capital Asset Repair              |                        |                     |                  |                  |
|                                                        | Reserve: Capital Facilities               |                        | 772,122             |                  |                  |
|                                                        |                                           | <b>\$ -</b>            | <b>\$ 1,458,342</b> |                  |                  |

# Community Facility Districts

|                   |                                 | 2022-23<br>Budget     | 2023-24 Budget        | 2023-24 Actual        |                          |
|-------------------|---------------------------------|-----------------------|-----------------------|-----------------------|--------------------------|
| <b>CFD 2002-1</b> |                                 |                       |                       |                       |                          |
| 18.41000.00.0     | CFD 2002-1 REVENUE              | 656,000               | 628,756               | 323,462               |                          |
| 18.45500.00.0     | INTEREST EARNED - CFD 2002-1    | -                     | -                     | 68,543                |                          |
| 18.59306.00.0     | CFD 2002-1 - ADMIN EXPENSE      | 45,000                | 45,000                | 13,714                |                          |
| 18.59405.00.0     | LEGAL FEES - CFD 2002-1         | -                     | -                     | -                     |                          |
| 18.59412.00.0     | JUDICIAL FORECLOSURE EXPENSES   | 3,000                 | 3,000                 | -                     |                          |
| 18.59600.00.0     | CAPITAL OUTLAY                  | 1,466,026             | 1,997,000             | 1,883,528             | PL WTP Filter<br>Project |
| 18.65103.00.0     | INTEREST EXPENSE - CFD 2002-1   | 275,348               | 287,032               | 431,374               |                          |
| 18.22103.00.0     | CFD 2002-1 BOND Payment         | 303,400               | 292,100               |                       |                          |
|                   | <b>Surplus/(Deficit)</b>        | <b>\$ (1,995,376)</b> | <b>\$ (1,958,739)</b> | <b>\$ (1,936,611)</b> |                          |
| <b>CFD 2005-1</b> |                                 |                       |                       |                       |                          |
| 0 19.41000.00.0   | CFD 2005-1 REVENUE              |                       | -                     | -                     |                          |
| 19.59405.00.0     | CFD 2005-1 LEGAL EXPENSE        |                       | -                     | -                     |                          |
|                   | <b>Surplus/(Deficit)</b>        |                       | -                     | -                     |                          |
| <b>CFD 2005-2</b> |                                 |                       |                       |                       |                          |
| 0 20.41000.00.0   | CFD 2005-2 REVENUE              | 177,000               | 175,000               | 102,471               |                          |
| 20.59803.00.0     | CDF 2005-2 PARK MAINTENANCE     | 170,000               | 175,000               | -                     |                          |
| 20.59306.00.0     | ,                               | 5,000                 | 5,000                 | 3,356                 |                          |
|                   | <b>Surplus/(Deficit)</b>        | <b>(5,000)</b>        | <b>2,000</b>          | <b>(5,000)</b>        | <b>99,115</b>            |
|                   | Future Park Maintenance Reserve |                       |                       |                       |                          |

\* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

**2023-24 BUDGET AMENDMENT REQUEST 1**

| <i>Account</i>        | <i>Account Name</i>        | <i>Amount</i>   | <i>Detail</i>                                          | <i>Funding Source</i>     |
|-----------------------|----------------------------|-----------------|--------------------------------------------------------|---------------------------|
| <b>Administration</b> |                            |                 |                                                        |                           |
| 11.59306.00.0         | OUTSIDE SERVICES - GENERAL | 28,000          | Temp Staff - Administration \$1,408/week 1 X<br>5 mths | Admin. Allocation *       |
|                       |                            | <u>\$28,000</u> |                                                        |                           |
| <b>Engineering</b>    |                            |                 |                                                        |                           |
| 11.59404.15.0         | Computer Services          | 2,000           | Laptop/licensing Engineer                              | Engineering Allocation ** |
|                       | <b>Total</b>               | <u>\$2,000</u>  |                                                        |                           |

**Parks-Olivehurst**

|               |                                             |                |                                                                                                                  |                       |
|---------------|---------------------------------------------|----------------|------------------------------------------------------------------------------------------------------------------|-----------------------|
| 11.59103.02.0 | OVERHEAD - ALLOCATED COSTS - OH PARKS       | 438            |                                                                                                                  |                       |
| 11.59306.02.0 | OUTSIDE SERVICES                            | 4,000          | Temp Staff \$1,408/week 1 x 5 mths +<br>\$1,280/week 1 x 3 mths - Contract Park<br>Maintenance \$12,000 OH Share | Property Taxes        |
| 11.59310.02.0 | UNIFORMS                                    | 100            |                                                                                                                  |                       |
| 11.59405.02.0 | LEGAL FEES - PARKS                          | 1,000          | Unbudgeted personnel matter                                                                                      | Property Taxes        |
| 11.59404.02.0 | COMPUTER SERVICES - PARKS (OLIVEHURST)      | 500            | Laptop/licensing for Parks Manager                                                                               |                       |
| 11.59802.02.0 | AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS | 2,500          | Swing                                                                                                            | Reimbursable/Reserves |
|               | <b>Total</b>                                | <u>\$8,538</u> |                                                                                                                  |                       |

**Parks-CSA**

|               |                                           |                 |                                                                                                                      |             |
|---------------|-------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------|-------------|
| 11.59103.03.0 | OVERHEAD - ALLOCATED COSTS - CSA 66 PARKS | 1,182           |                                                                                                                      |             |
| 11.59305.03.0 | UTILITIES & PHONE                         | 12,000          |                                                                                                                      |             |
| 11.59306.03.0 | OUTSIDE SERVICES                          | 52,000          | Temp Staffing \$1,408/week 1 x 5 mths +<br>\$1,280/week 1 x 3 mths - Contract Park<br>Maintenance \$12,000 CSA Share | Assessments |
| 11.59310.03.0 | UNIFORMS                                  | 500             |                                                                                                                      |             |
| 11.59405.03.0 | LEGAL FEES - PARKS                        | 5,000           | Unbudgeted personnel matter                                                                                          |             |
| 11.59404.03.0 | COMPUTER SERVICES - PARKS (PLUMAS LAKE)   | 2,000           | Laptop/licensing for Parks Manager                                                                                   |             |
|               | <b>Total</b>                              | <u>\$72,682</u> |                                                                                                                      |             |

**2023-24 BUDGET AMENDMENT REQUEST 1**

| <i>Account</i>                  | <i>Account Name</i>                | <i>Amount</i>    | <i>Detail</i>                                               | <i>Funding Source</i>               |
|---------------------------------|------------------------------------|------------------|-------------------------------------------------------------|-------------------------------------|
| <b>Fire - Olivehurst and ER</b> |                                    |                  |                                                             |                                     |
| 11.45402.09.0                   | MISC GRANT REVENUE                 | \$10,000         |                                                             | BILL SHAW GRANT                     |
| 11.59102.09.0                   | OVERHEAD - ALLOCATED COSTS - FIRE  | 1,120            |                                                             |                                     |
| 11.59319.09.0                   | INTERNSHIP EXPENSE                 | (5,000)          |                                                             | Budget Transfer                     |
| 11.59310.09.0                   | UNIFORMS                           | 5,000            |                                                             |                                     |
| 11.59402.09.0                   | GENERAL INSURANCE - FIRE DEPT      | 10,000           | Dodge 550 Brush Truck Sutphen Ladder<br>Truck Type 3 Engine | Tax revenue and service chrges      |
| 11.59802.09.0                   | AUTO & OTHER EQUIP EXP - FIRE DEPT | 10,000           |                                                             |                                     |
|                                 | <b>Total</b>                       | <u>\$11,120</u>  |                                                             | BILL SHAW GRANT                     |
| <b>Water</b>                    |                                    |                  |                                                             |                                     |
| 12.59103.00.0                   | OVERHEAD - ALLOCATED COSTS - WATER | 13,490           |                                                             |                                     |
| 12.59306.00.0                   | OUTSIDE SERVICES - WATER           | 25,000           | Temp Staffing \$1,280/week 1 x 5 mths                       |                                     |
| 12.59310.00.0                   | UNIFORMS                           | 2,000            |                                                             | Water sales revenue and/or reserves |
| 12.59802.00.0                   | BLDGS & IMPROVEMENTS - WATER       | 110,000          | Scada: Well 4 & 28, Lindhurst WTP<br>@36,750 per site       |                                     |
|                                 | <b>Total</b>                       | <u>\$150,490</u> |                                                             |                                     |

**2023-24 BUDGET AMENDMENT REQUEST 1**

| <i>Account</i>    | <i>Account Name</i>                | <i>Amount</i>   | <i>Detail</i>                | <i>Funding Source</i>                    |
|-------------------|------------------------------------|-----------------|------------------------------|------------------------------------------|
| <b>Wastewater</b> |                                    |                 |                              |                                          |
| 13.59103.00.0     | OVERHEAD - ALLOCATED COSTS - SEWER | 13,490          |                              |                                          |
| 13.59337.00.0     | SLUDGE DIPOSAL                     | 13,000          |                              | Wastewater sales revenue and/or reserves |
| 13.59303.00.0     | GAS & OIL - SEWER                  | 10,000          |                              | Budget Transfer                          |
| 13.59303.31.0     | GAS & OIL - COLLECTIONS            | (10,000)        |                              |                                          |
| 13.59304.31.0     | PERMITS & LICENSES - COLLECTIONS   | 3,500           |                              | Late Permit Renewal                      |
| 13.52310.00.0     | UNIFORMS - SEWER                   | 5,000           |                              |                                          |
| 13.59805.00.0     | VEHICLE REPLACEMENT                | 30,000          | Replacement for 2017 Ford PU | Wastewater sales revenue and/or reserves |
|                   | <b>Total</b>                       | <u>\$64,990</u> |                              |                                          |

**Total Budget Amendments    \$307,820**