

Olivehurst Public Utility District



Agenda Item Staff Report

Meeting Date: January 17, 2019

Item description/summary:

January 8, 2019 Revenue and Expenditures - Budget Year 2018-19. The attached January Revenue and Expenditures show annual budget, actual current month, actual year-to-date, budget percent expended, budget amounts remaining and prior year annual budget. The Budget Amendment Page lists requests for expenditures not included in the 2018-19 Working Budget and sources of funding.

Fiscal Analysis:

BUDGET AMENDMENTS					
January 8, 2019					
<i>Reference Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>	
1 11.59306.02.0	OUTSIDE SERVICES - PARKS	3,500	Johnson Park Tree Trimming	Operating Revenue	
2 11.59600.02.0	CAPITAL OUTLAY - OH PARKS	2,060	JD Tractor OH Share	Equipment Reserve	
2 11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	23,689	JD Tractor CSA Share	Equipment Reserve	
3 11.59309.02.0	SMALL TOOLS - OH PARKS	40		Operating Revenue	
3 11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	500		Operating Revenue	
5 11.59101.02.0	SALARIES - OH PARK	5,000		Operating Revenue	
5 11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PA	1,000		Operating Revenue	
5 11.59501.02.0	PAYROLL TAXES -OH PARKS	500		Operating Revenue	
6 11.59404.09.0	COMPUTER SERVICES - FIRE	2,000		Operating Revenue	
7 11.59600.09.0	Capital Outlay	30,000	Equipment Theft from Engine 314; Turnout Gear Replacement	\$27,000 Insurance Claim Equipment Reserve	

Employee Feedback

Sample Motion:

Motion to approve requested Budget Amendments

Prepared by:

Karin Helvey, Financial Manager



Olivehurst Public Utility District

Jan 8, 2019 Revenues and Expenditures Budget to Actual

OLIVEHURST PUBLIC UTILITY DISTRICT

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00 (Administration)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.41100.00.0	CFD 2002-1 ADMIN REVENUE	10,000	\$ -	6,156	62%	3,844	\$ 22,800	
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,069	-	4,760	59%	3,309	\$ 3,500	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	1,442	-	1,993	138%	(551)	\$ -	
11.45500.00.0	INTEREST EARNED	20,000	-	2	0%	19,998	\$ 16,800	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,070,863	-	265,982	25%	804,881	\$ 1,084,725	
Administration	Total Revenues	\$ 1,110,374	\$ -	\$ 278,893		\$ 831,481	\$ 1,127,825	
11.59101.00.0	SALARIES - GENERAL	581,852	-	291,167	50%	290,685	\$ 582,000	
11.59110.00.0	SALARIES OT - GENERAL	4,000	-	2,322	58%	1,678	\$ 4,000	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,000	-	10	0%	5,990	\$ 4,750	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	-	-	-	0%	-	\$ -	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	19,068	-	3,586	19%	15,482	\$ 15,000	
11.59303.00.0	GAS AND OIL - GENERAL	500	-	395	79%	105	\$ 500	
11.59304.00.0	FEES & DUES - GENERAL	9,000	-	7,617	85%	1,383	\$ 9,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	9,000	-	4,461	50%	4,539	\$ 8,500	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	97,000	-	34,338	35%	62,662	\$ 108,600	
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	-	-	0%	1,000	\$ 1,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	1,800	-	1,528	85%	272	\$ 500	
11.59313.00.0	UNEMPLOYMENT - GENERAL	1,000	-	-	0%	1,000	\$ 3,250	
11.59314.00.0	ELECTION EXPENSE - GENERAL	25,000	-	-	0%	25,000	\$ -	
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	3,000	-	479	16%	2,521	\$ 5,750	
11.59320.00.0	POSTAGE & SHIPPING	2,000	-	79	4%	1,921	\$ 2,000	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	4,606	-	4,606	100%	-	\$ 5,242	Fully Paid
11.59404.00.0	COMPUTER SERVICES - GENERAL	25,000	1,604	19,299	77%	5,701	\$ 30,000	
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	22,490	75%	7,510	\$ 50,000	
11.59425.00.0	SECURITY - GENERAL	2,000	-	681	34%	1,319	\$ 1,800	
11.59501.00.0	PAYROLL TAXES - GENERAL	48,797	-	21,331	44%	27,466	\$ 40,765	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	234,818	-	91,546	39%	143,272	\$ 188,467	
11.59504.00.0	CAFETERIA PLAN ADMIN EXPENSE - GENERAL	-	-	-	0%	-	\$ -	
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	-	-	0%	250	\$ 250	
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	-	-	0%	500	\$ 650	
11.59600.00.0	CAPITAL OUTLAY - GENERAL	121,000	-	103,470	86%	17,531	\$ 20,000	Office Remodel
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	900	36%	1,600	\$ 2,500	
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,500	-	-	0%	1,500	\$ 2,000	

00 (Administration)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	-	3,500	100%	-	\$ 3,500	
Administration	Total Expenditures	\$ 1,234,691	\$ 1,604	\$ 613,805		\$ 620,886	\$ 1,090,025	
Excess of Revenues over Expenditures		\$ (124,317)	\$ (1,604)	\$ (334,912)			\$ 37,800	
	Cash Reserves	\$ 124,317						
	Reserve: Server & Software Replacment							
	Reserve: Admin. Building							
		\$ -						

01 (POOL)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45100.01.0	POOL ADMISSION	5,383		3,752	70%	1,631	13,000	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	0%	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL	20,000	-	14,403	72%	5,597		
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	15,000	-	-	0%	15,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	6,500	-	-	0%	6,500	6,500	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	-	-	
01 (POOL)	Total Revenues	46,883	-	18,155		28,728	19,500	
Expenditures								
11.59101.01.0	SALARIES - POOL	4,000		3,282				
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	4,000	-	37	1%	3,963	4,000	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	0%	-	100	
11.59305.01.0	UTILITIES & PHONE - POOL	7,500	-	3,915	52%	3,585	7,500	
11.59306.01.0	OUTSIDE SERVICES - POOL	22,000	-	26,546	121%	(4,546)	30,000	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	154	-	-	0%	154	500	
11.59308.01.0	CHEMICALS	2,000	-	-	0%	2,000	2,000	
11.59312.01.0	TRAINING & EDUCATION - POOL	600	-	299	50%	301	600	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	150	-	-	0%	150	150	
11.59317.01.0	WATER/SEWER - POOL	900	-	858	95%	42	250	
11.59401.01.0	GENERAL INSURANCE - POOL	1,685	-	-	0%	1,685	1,500	Fully Paid
11.59405.01.0	LEGAL FEES - POOL	-	-	-	0%	-	-	
11.59501.01.0	PAYROLL TAXES - POOL	552	-	474	86%	78	511	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	100	-	20	20%	80	189	
11.59505.01.0	EMPLOYMENT COSTS - POOL	100	-	-	0%	100	100	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	500	-	-	-	500	500	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	-	-	-	-	-	-	
01 (POOL)	Total Expenditures	44,241	-	35,432		-	-	
Excess of Revenues over Expenditures		2,642	-	(17,277)		28,728	19,500	
	Cash Reserve	(2,642)						
	Transfer-in Fire Department							
	Transfer from Other Departments			0				
		0		(17,277)				

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

1/8/19

02 (PARKS)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	-	-	-	0%	-	-	
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	50	-	-	0%	50	200	
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	-	-	-	0%	-	-	
11.45420.02.0	WATER TOWER RENTALS	35,000	3,631.600	25,421.20	73%	9,579	35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	-	(220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	2,100	-	-	0%	2,100	2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	67,000	-	-	0%	67,000	67,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-	-	
02 (PARKS)	Total Revenues	104,150	3,631.600	\$ 25,421.20		78,729	104,080	
Expenditures								
11.59101.02.0	SALARIES - PARK	5,044	0	4,592	91%	452	10,186	
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	16,656	17	3,990	24%	12,666	11,607	
11.59110.02.0	SALARIES OT - PARK	173	0	136	78%	37	-	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	8,000	0	3,159	39%	4,841	13,500	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	-	-	-	0%	-	-	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PAR	100	-	15	15%	85	100	
11.59303.02.0	GAS & OIL - PARKS	800	-	350	44%	450	800	
11.59304.02.0	FEES & DUES - PARKS	-	-	-	0%	-	-	
11.59305.02.0	UTILITIES & PHONE - PARK	550	-	272	49%	278	550	
11.59306.02.0	OUTSIDE SERVICES - PARKS	10,000	-	9,702	97%	298	10,000	\$3,500 Tree Trimming Johnson Park
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	-	-	150	0%	(150)	-	
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	-	0%	400	400	
11.59309.02.0	SMALL TOOLS - PARKS	100	-	79	79%	21	100	
11.59310.02.0	UNIFORMS - PARKS	100	-	29	29%	71	75	
11.59312.02.0	TRAINING & EDUCATION - PARKS	25	-	9	35%	16	25	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	-	70	28%	180	250	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	25,000	-	14,048	56%	10,952	23,000	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	0%	-	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	150	-	121	81%	29	120	
11.59401.02.0	GENERAL INSURANCE - PARKS	2,468	-	1,949	79%	519	3,370	Fully Paid
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,715	-	708	41%	1,007	818	Fully Paid
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHUR	100	4	29	29%	71	100	

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

1/8/19

02 (PARKS)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.59405.02.0	LEGAL FEES - PARKS	600	-	-	0%	600	600	
11.59501.02.0	PAYROLL TAXES - PARKS	448	-	355	79%	93	511	5
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	1,310	-	931	71%	379	3,280	5
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	1	1%	99	100	
11.59600.02.0	CAPITAL OUTLAY - PARKS	-	2,060	2,060	0%	2,060-	-	JD Tractor OH Share 2
11.59700.02.0	RENTS & LEASES - PARKS	-	-	-	0%	-	-	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	-	-	-	0%	-	-	
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	800	-	169	21%	631	1,100	
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	-	-	-	0%	-	-	
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	5,000	-	5,000	100%	-	5,000	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PA	-	-	-	0%	-	-	
02 (PARKS)	Total Expenditures	79,889	\$ 2,081	\$ 47,923		\$ 31,966	\$ 85,592	
Excess of Revenues over Expenditures		24,261	\$ 1,551	\$ (22,502)		\$ 46,763	\$ 18,488	
	Cash Reserves	-						
	Transfers-Out							
	Reserve:	(24,261)						
		<u>\$ -</u>						

03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
Revenues							
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	30	-	-	0%	30	-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	300	750	75%	250	1,000
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	0	(3,000)
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	570,000	-	-	0%	570,000	550,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	-	-	-	0%	0	250,000
11.49500.03.0	GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PARKS	-	-	-	0%	0	-
03 (CSA 66 PARKS)	Total Revenues	571,030	300	750		570,280	798,000
Expenditures							
11.59101.03.0	SALARIES - CSA 66 PARKS	81,801	-	42,224	52%	39,577	81,884
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	37,480	41	9,309	25%	28,171	27,877
11.59110.03.0	SALARIES OT - CSA 66 PARKS	2,162	-	68	3%	2,094	300
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	18,500	-	7,066	38%	11,434	23,500
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	150	-	-	0%	150	150
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	600	-	89	15%	511	600
11.59303.03.0	GAS & OIL - CSA 66 PARKS	8,000	-	4,030	50%	3,970	9,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	350	-	-	0%	350	750
11.59305.03.0	UTILITIES & PHONE	15,000	-	8,292	55%	6,708	22,500
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	120,000	-	60,248	50%	59,752	120,000
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	-	-	0%	100	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,500	-	-	0%	3,500	3,500
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	700	-	1,151	164%	451-	700
11.59310.03.0	UNIFORMS - CSA 66 PARKS	800	-	332	41%	469	800
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	150	-	100	67%	50	150
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PARKS	2,500	-	1,013	41%	1,487	2,500
11.59316.03.0	PARK DEVELOPMENT ADMIN EXPENSE	-	-	-	0%	0	-
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	50,000	-	26,605	53%	23,395	50,000
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	36	-	-	0%	36	-
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	3,500	-	1,712	49%	1,788	3,500
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	13,641	-	13,641	100%	0	8,430 Fully Paid
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	7,295	-	7,289	100%	6	8,560 Fully Paid
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	1,700	40	328	19%	1,372	1,500
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,000	-	1,100	110%	100-	8,000
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	6,842	-	3,186	47%	3,656	5,882
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	16,869	-	7,221	43%	9,648	13,962
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	32	32%	68	500

03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	10,000	-	23,689	237%	13,689-	23,000
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS	500	-	-	0%	500	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	100	-	-	0%	100	100
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	6,000	-	5,193	87%	807	4,200
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	-	-	-	0%	0	-
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	-	80,000	100%	0	80,000
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PARKS	2,000	-	-	0%	2,000	2,000
03 (CSA 66 PARKS)	Total Expenditures	491,376	82	303,918		187,458	504,445
Excess of Revenues over Expenditures for Report		79,654	218	(303,168)		382,822	
		-					
	Transfer-Out: Maintenance of Future Park Sites	-					
	Transfer-Out: Capital Asset Repair	(79,654)					
		-					

2

04 (YOUTH CTR)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45200.04.0	YCB RENTAL INCOME	2,550	\$ -	750	29%	1,800	2,200	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	1,600	\$ -	-	0%	1,600	1,600	
04 (YOUTH CTR)	Total Revenues	4,150	\$ -	750		3,400	3,800	
Expenditures								
11.59305.04.0	UTILITIES & PHONE - YCB	4,150	\$ -	2,805	68%	1,345	3,800	
11.59306.04.0	OUTSIDE SERVICES - YCB	-	\$ -	-	0%	0	-	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	\$ -	-	0%	0	-	
04 (YOUTH CTR)	Total Expenditures	4,150	\$ -	2,805		1,345	3,800	
Excess of Revenues over Expenditures		\$ -	\$ -	(2,055)		2,055	-	
05 (LIGHTING)								
Revenues								
11.45440.05.0	STREET LIGHTING DISTRICT ASSESMEN	-	\$ -	-	0%	0	-	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	-	\$ -	-	0%	0	55,000	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	63,000	\$ -	-	0%	63,000	2,500	
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	\$ -	-	0%	0	-	
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTI	-	\$ -	-	0%	0	-	
05 (LIGHTING)	Total Revenues	63,000	\$ -	-		63,000	57,500	
Expenditures								
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	57,500	\$ -	-	0%	57,500	57,500	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	-	\$ -	27,643	0%	27,643-	59,026	
05 (LIGHTING)	Total Expenditures	57,500	\$ -	\$ 27,643			116,526	
Excess of Revenues over Expenditures		5,500	\$ -	\$ (27,643)			(59,026)	
	Cash Reserve	(5,500)						
	Transfer to Pool 01							
		\$ -					\$ -	

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending

01/08/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
Revenues								
11.45103.09.0	FIRE MISC REVENUE	23,459	-	66,493	283%	(43,034)	-	
11.45400.09.0	FIRE MITIGATION FEES REVENUE	9,410	-	13,396	142%	(3,986)	4,000	
11.45403.09.0	STRIKE TEAM REVENUE	200,000	50,610	91,102	46%	108,898	314,160	
11.45410.09.0	BURN PERMITS & COST RECOVERY	800	-	1,882	235%	(1,082)	800	
11.45411.09.0	WEED ABATEMENT - RESIDENT REIMBURSEMEI	-	-	-	0%	-	-	
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%	15,000	12,000	
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	-	0%	4,500	4,500	
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	24,000	-	-	0%	24,000	24,000	
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	-	-	0%	2,100	3,000	
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	385,000	-	-	0%	385,000	365,000	
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,500	-	-	0%	15,500	15,500	
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	99,750	-	-	0%	99,750	95,000	
Total Revenues	09 (FIRE DEPARTMENT)	779,519	50,610	172,873		649,680	742,960	
Expenditures								
11.59101.09.0	SALARIES - FIRE DEPT	232,600	-	17,240	7%	215,360	183,000	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	42,835	102	10,639	25%	32,195	68,988	
11.59110.09.0	SALARIES OT - FIRE DEPT	30,900	-	17,239	56%	13,661	60,000	
11.59111.09.0	SALARIES - FIRE DEPT VOL	26,000	-	13,417	52%	12,583	26,000	
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	120,000	-	183,896	153%	(63,896)	120,000	State Reimb.
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	13,000	-	3,612	28%	9,388	13,000	
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	25,000	-	1,357	5%	23,643	-	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	2,500	-	1,428	57%	1,072	2,000	
11.59303.09.0	GAS & OIL - FIRE DEPT	12,000	-	7,324	61%	4,676	11,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	-	-	0%	300	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	10,000	-	5,606	56%	4,394	10,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	-	2,510	10%	22,490	55,000	
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	77	10%	673	750	
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	231	46%	269	400	
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	-	428	9%	4,572	5,000	
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	40	4%	960	1,000	
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	5,000	-	2,287	46%	2,713	5,000	
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	5,000	-	-	0%	5,000	1,000	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	1,500	-	381	25%	1,119	1,500	
11.59318.09.0	WEED ABATEMENT EXPENSE	500	-	6	1%	494	500	
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	2,000	-	2,700	135%	(700)	2,000	
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	200	-	-	0%	200	200	
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	50	-	15	31%	35	50	
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	3,897	-	3,897	100%	-	17,500	Fully Paid

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

Olivehurst Public Utility District

Period Ending

01/08/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
11.59402.09.0	WORKERS' COMP - FIRE DEPT	36,617	-	36,618	100%	(1)	37,300	Fully Paid
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	500	-	-	0%	500	500	
11.59404.09.0	COMPUTER SERVICES - FIRE	4,000	557	3,934	98%	66	3,000	6
11.59405.09.0	LEGAL FEES - FIRE	20,000	-	400	2%	19,600	40,000	
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	33,318	-	21,375	64%	11,943	29,759	
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	119,488	-	7,798	7%	111,690	88,530	
11.59505.09.0	EMPLOYMENT COSTS - FIRE	1,500	-	809	54%	691	1,500	
11.59600.09.0	CAPITAL OUTLAY	-	-	24,597	0%	(24,597)	-	Equipment Theft-Engine 314, Turnout Gear 7
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	1,000	-	318	32%	682		
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	14,000	-	3,777	27%	10,223	14,000	
11.59806.09.0	FIRE EQUIPMENT	15,000	-	5,030	34%	9,970	113,000	
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,118	13,118	13,118	100%	-	13,118	
Total Expenditures		824,073	13,777	392,105		431,967	924,895	
Excess of Revenues over Expenditures		(44,554)	36,832	(219,232)		217,713	(181,935)	
	Cash Reserve	67,437						
	Fire Engine Loan Payment to Administration	(22,883)						
	Reserve Transfer: Future Unemployment							
	Reserve Transfer: Equipment							
		0						
10 (FIRE DEPARTMENT) SAFER Grant								
11.45437.10.0	SAFER GRANT REVENUE		-	2,669	0%	(2,669)	257,154	
Total Revenues		-	-	2,669		(2,669)	257,154	
11.59101.10.0	SALARIES - SAFER GRANT	-	-	93,747	0%	(93,747)	180,000	
11.59110.10.0	SALARIES OT- FIRE DEPT 10	-	-	11,507	0%	(11,507)	30,000	
11.59501.10.0	PAYROLL TAXES - SAFER GRANT	-	-	7,913	0%	(7,913)	22,950	
11.59502.10.0	EMPLOYEE BENEFITS (RET/MED) - SAFER GRANT	-	-	23,893	0%	(23,893)	24,204	
Total Expenditures		-		137,060		(137,060)	\$ 257,154.00	

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
Revenues							
12.41100.00.0	SALES - RESIDENTIAL - WATER	2,813,983	0	1,767,711.97	63%	1,046,271	2,500,000
12.41200.00.0	SALES - BUSINESSES - WATER	10,000	0	5,879.09	59%	4,121	10,000
12.41350.00.0	DROUGHT SURCHARGE						-
12.42300.00.0	PENALTY FEES - WATER	15,000	0	12,440.43	83%	2,560	15,000
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER						-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	45,000	0	33,648.30	75%	11,352	45,000
12.42550.00.0	BACKFLOW DEVICE REVENUE	2,500	0	2,535.00	101%	(35)	2,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,500	0	1,033.38	30%	2,467	3,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	500	0	1,118.74	224%	(619)	500
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	0	1,050.00	53%	950	6,000
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	0	-	0%	(5,000)	(4,500)
12.45500.00.0	INTEREST EARNED OPERATING - WATER	1,000	0	-	0%	1,000	-
12.45700.00.0	INSPECTION REVENUE - WATER	15,400	0	11,400.00	74%	4,000	-
Water (12)	Total Revenues	2,903,883	\$ -	\$ 1,836,817		\$ 1,067,066	2,578,000
Expenditures							
12.59101.00.0	SALARIES - WATER	517,456	-	262,129	51%	255,327	485,493
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	481,888	714	119,692	25%	362,196	488,126
12.59110.00.0	SALARIES OT - WATER	21,181	-	9,550	45%	11,631	13,000
12.59200.00.0	WATER METERS AND SUPPLIES	85,000	-	72,640	85%	12,360	85,000
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	110,000	-	34,616	31%	75,384	110,000
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	-	2,342	67%	1,159	3,500
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	-	408	14%	2,592	2,500
12.59303.00.0	GAS & OIL - WATER	15,000	-	8,511	57%	6,489	13,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	40,000	1,091	6,422	16%	33,578	36,735
12.59305.00.0	UTILITIES & PHONE - WATER	550,000	-	327,270	60%	222,730	550,000
12.59306.00.0	OUTSIDE SERVICES - WATER	120,500	-	43,406	36%	77,094	120,500
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,000	-	366	37%	634	1,000
12.59308.00.0	LAB SUPPLIES	3,000	-	1,718	57%	1,282	3,000
12.59309.00.0	SMALL TOOLS - WATER	2,500	-	664	27%	1,836	2,500
12.59310.00.0	UNIFORMS - WATER	5,500	-	1,526	28%	3,974	5,250
12.59312.00.0	TRAINING & EDUCATION - WATER	2,000	-	955	48%	1,045	2,500
12.59315.00.0	SAFETY SUPPLIES / EXPENSE	4,500	-	1,729	38%	2,771	4,500
12.59316.00.0	CHLORINE EXPENSE	79,000	-	48,499	61%	30,501	79,000
12.59320.00.0	POSTAGE & SHIPPING - WATER	19,500	-	14,455	74%	5,045	18,000
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	1,539	62%	961	2,100
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-	-
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	-	6,385	26%	18,615	25,000

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
12.59401.00.0	GENERAL INSURANCE - WATER	42,872	-	42,872	100%	-	42,000	Fully Paid
12.59402.00.0	WORKERS' COMP - WATER	30,366	-	30,366	100%	-	32,000	Fully Paid
12.59404.00.0	COMPUTER SERVICES	13,000	534	8,583	66%	4,417	11,000	
12.59405.00.0	LEGAL FEES - WATER	15,000	-	2,661	18%	12,339	19,134	
12.59425.00.0	SECURITY - WATER	12,000	-	6,097	51%	5,903	12,000	
12.59501.00.0	PAYROLL TAXES - WATER	46,584	-	20,993	45%	25,591	35,036	
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	239,811	-	92,492	39%	147,319	148,646	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	66	7%	934	780	
12.59600.00.0	CAPITAL OUTLAY - WATER	45,000	-	-	0%	45,000	-	
12.59650.00.0	RAISING IRON - WATER	60,000	-	-	0%	60,000	15,230	
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	1,500	-	488	33%	1,012	3,100	
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	20,000	-	8,631	43%	11,369	17,000	
12.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	-	-	
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	85	34%	165	250	
12.59903.00.0	MISCELLANEOUS EXP - WATER	-	-	-	0%	-	-	
12.59950.00.0	OUTLAY (REFUND) OF WATER CAPACITY FEES	-	-	-	0%	-	-	
12.59952.00.0	CONSERVATION EXPENSES	5,000	-	52	1%	4,948	-	
12.65103.28.0	INTEREST/LONG TRM/(FHMA BOND)	-	-	-	0%	-	-	
12.65103.37.0	WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-	70,637	
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-	100,000	
Water (12)	Total Expenditures	2,795,045	\$ 2,339	\$ 1,348,845			2,557,518	
	Excess of Revenues over Expenditures for Report	108,839	\$ (2,339)	\$ 487,972			20,482	
	Reserve: Capital Facilities	(108,839)						
	Surplus(Deficit)	(0)						

Waste Water (13)

Period Ending 01/08/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
Revenues								
13.41100.00.0	SALES - RESIDENTIAL - SEWER	3,264,000	-	1,668,897	51%	1,595,103	3,100,000	
13.41210.00.0	SALES - ADA SEWER	58,625	-	5,466	9%	53,159	58,625	
13.42300.00.0	PENALTY & FEES - SEWER	17,000	-	11,376	67%	5,624	17,000	
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	25,000	-	10,533	42%	14,467	25,000	
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	5,000	-	1,033	21%	3,967	5,000	
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	65,000	-	-	0%	65,000	65,000	
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	-	0%	0	-	
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	1,000	-	-	0%	1,000	1,000	
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	5,000	(4,500)	
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	-	-	-	0%	0	-	
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0	-	
Waster Water (13)	Total Revenues	\$ 3,430,625	-	\$ 1,697,305		1,733,320	\$ 3,267,125	
13.59101.00.0	SALARIES - SEWER	602,730	-	232,767	39%	369,963	660,568	
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	481,888	714	119,692	25%	362,196	488,126	
13.59110.00.0	SALARIES OT - WASTE WATER	30,000	-	3,164	11%	26,836	30,000	
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	70,000	-	21,734	31%	48,266	60,000	
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	4,000	-	2,972	74%	1,029	4,000	
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	7,000	-	1,768	25%	5,232	7,000	
13.59303.00.0	GAS & OIL - SEWER	12,000	-	6,046	50%	5,954	13,000	
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	65,000	1,091	22,553	35%	42,447	76,650	
13.59305.00.0	UTILITIES & PHONE - SEWER	450,000	-	150,205	33%	299,795	480,000	
13.59306.00.0	OUTSIDE SERVICES - SEWER	100,000	-	28,579	29%	71,421	100,000	
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	50	2%	1,951	2,000	
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	-	5,230	21%	19,770	25,000	
13.59309.00.0	SMALL TOOLS - SEWER	6,000	-	206	3%	5,794	5,000	
13.59310.00.0	UNIFORMS - SEWER	5,000	-	1,784	36%	3,216	5,500	
13.59312.00.0	TRAINING & EDUCATION - SEWER	4,000	-	2,516	63%	1,484	3,000	
13.59313.00.0	UNEMPLOYMENT - SEWER	5,000	-	-	0%	5,000	6,000	
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,500	-	2,469	38%	4,031	6,500	
13.59318.00.0	CHEMICALS	6,500	-	3,660	56%	2,840	7,500	
13.59320.00.0	POSTAGE & SHIPPING - SEWER	20,000	-	14,391	72%	5,609	20,000	
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	2,618	87%	382	2,500	
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	-	3,759	5%	76,241	-	
13.59337.00.0	SLUDGE DISPOSAL	15,000	-	13,200	88%	1,800	10,000	
13.59350.00.0	LAB TESTING SERVICES - SEWER	50,000	-	29,974	60%	20,026	50,000	
13.59401.00.0	GENERAL INSURANCE - SEWER	67,556	-	67,556	100%	0-	39,500	Fully Paid
13.59402.00.0	WORKERS' COMP - SEWER	51,488	-	47,563	92%	3,925	53,500	Fully Paid
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	500	-	-	0%	500	500	
13.59404.00.0	COMPUTER SERVICES	16,000	1,401	13,129	82%	2,871	16,000	

Olivehurst Public Utility District

Waste Water (13)

Period Ending 01/08/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
13.59405.00.0	LEGAL FEES - SEWER	25,000	-	-	0%	25,000	45,000
13.59425.00.0	SECURITY - SEWER	4,500	-	-	0%	4,500	7,000
13.59501.00.0	PAYROLL TAXES - SEWER	52,713	-	17,345	33%	35,368	42,000
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	251,418	-	84,769	34%	166,649	210,202
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	-	165	13%	1,085	1,250
13.59600.00.0	CAPITAL OUTLAY - SEWER	115,000	-	6,328	6%	108,672	121,464
13.59601.00.0	SEWER COLLECTION CAPACITY FEES OUTLAY	-	-	-	0%	0	-
13.59650.00.0	RAISING IRON - SEWER	25,000	-	-	0%	25,000	15,230
13.59700.00.0	RENTS & LEASES - SEWER	4,000	-	2,488	62%	1,512	4,000
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	4,000	-	630	16%	3,370	4,000
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	20,000	-	11,802	59%	8,198	20,000
13.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	0	-
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	-	85	34%	165	250
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0	300,000
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	243	0%	243	-
		\$ 2,989,293	\$ 3,204.97	\$ 1,221,438		1,767,855	2,942,240
31 (SEWER COLLECTION)							
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	30,000	-	23,060	77%	6,940	30,000.00
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	0	-	98	0%	98	-
13.59303.31.0	GAS & OIL - SEWER COLLECTION	7,000	-	5,043	72%	1,957	7,000.00
13.59304.31.0	FEES, LICENSES & PERMITS - COLLECTIONS	2,000	-	2,286	114%	286	-
13.59306.31.0	OUTSIDE SERVICES - SEWER COLLECTIONS SYSTEM	48,000	-	7,203	15%	40,797	48,000.00
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	4,000	-	515	13%	3,485	4,000.00
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	2,500	-	3,061	122%	561	1,500.00
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	0	0%	1,000	1,500.00
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	30,000	-	7,064	24%	22,936	-
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	578,000	-	435,266	75%	142,734	-
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	3,000	-	137	5%	2,863	5,000.00
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	15,000	-	10,506	70%	4,494	15,000.00
31 (SEWER COLLECTION)	Total Expenditures	\$ 720,500	\$ -	\$ 494,238		226,262	\$ 112,000.00
Total Expenditures		\$ 3,709,793	3,204.97	\$ 1,715,676		1,994,117	3,054,240.32
Excess of Revenues over Expenditures for Report		\$ (279,168)	\$ (3,204.97)	\$ (18,371)			\$ 212,884.68
	Loan to Water Fund: USDA Repayment	70,637					
	Reserve Capital Asset Repair	480,000					
	Reserve: Capital Facilities	(271,469)					
		\$ (0)					

OLIVEHURST PUBLIC UTILITY DISTRICT
Community Facility Districts

		2015-16	2016-17	2017-18 Budget	2017-18 Actual	2018-19 Budget	2018-19 Actual	
CFD 2002-1								
18.41000.00.0	CFD 2002-1 REVENUE	1,965,447	1,973,553	1,973,553	1,989,549	1,003,223	-	*
18.45500.00.0	INTEREST EARNED - CFD 2002-1	3,600	3,276	3,500	24,318	3,500	16,850	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	10,247	13,314	35,000	10,489	35,000	5,358	
18.59307.00.0	PRINTING / LEGAL NOTICES-WELL #34						43	
18.59405.00.0	LEGAL FEES - CFD 2002-1				4,295	-	1,875	
18.59406.00.0	JUDICIAL FORECLOSURE EXPENSES	75					128,319	
18.59910.00.0	PLOG REPAYMENT EXPENSE	1,831,346	1,178,707	1,152,624	1,152,624		792,205	
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	565,371	555,227	545,267	545,267	175,000	269,334	**
	Surplus/(Deficit)	(437,991)	229,581	244,162	301,192	796,723	(1,180,283)	
CFD 2005-1								
19.41000.00.0	CFD 2005-1 REVENUE	37	37					
19.59405.00.0	CFD 2005-1 LEGAL EXPENSE	(1,500)		(7,319)				
	Surplus/(Deficit)	\$ 1,537	\$ 37	\$ 7,319	\$ -	\$ -	-	
CFD 2005-2								
20.41000.00.0	CFD 2005-2 REVENUE	57,335	58,232	59,000	31,867	60,000	-	*
20.59300.03.0	TRANSFER TO FUTURE PARK MAINTENANCE RESERVE			54,000	250,000	55,000	-	
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	740	1,731	5,000	2,884	5,000	1,164	
	Surplus/(Deficit)	\$ 56,595	\$ 56,501	\$ -	\$ (221,017.22)	\$ -	(1,164)	
	From Cash Reserve				250,000			
					\$ 28,983			

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

** INCLUDES BOND REFINANCE EXPENSES

BUDGET AMENDMENTS

January 8, 2019

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>
¹	11.59306.02.0	OUTSIDE SERVICES - PARKS	3,500	Johnson Park Tree Trimming	Operating Revenue
²	11.59600.02.0	CAPITAL OUTLAY - OH PARKS	2,060	JD Tractor OH Share	Equipment Reserve
²	11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	23,689	JD Tractor CSA Share	Equipment Reserve
³	11.59309.02.0	SMALL TOOLS - OH PARKS	40		Operating Revenue
³	11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	500		Operating Revenue
⁵	11.59101.02.0	SALARIES - OH PARK	5,000		Operating Revenue
⁵	11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - P/	1,000		Operating Revenue
⁵	11.59501.02.0	PAYROLL TAXES -OH PARKS	500		Operating Revenue
⁶	11.59404.09.0	COMPUTER SERVICES - FIRE	2,000		Operating Revenue
⁷	11.59600.09.0	Capital Outlay	30,000	Equipment Theft from Engine 314; Turnout Gear Replacement	\$27,000 Insurance Claim, Equipment Reserve