



Olivehurst Public Utility District

**Mar 25, 2019 Revenues and Expenditures
Amended Budget to Actual**

OLIVEHURST PUBLIC UTILITY DISTRICT

Table of Contents

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

00 (Administration)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.41100.00.0	CFD 2002-1 ADMIN REVENUE	10,000	\$ -	6,156	62%	3,844	\$ 22,800	
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,069	600	7,206	89%	863	\$ 3,500	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	1,442	670	1,999	139%	(557)	\$ -	
11.45500.00.0	INTEREST EARNED	20,000	-	28,817	144%	(8,817)	\$ 16,800	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,070,863		506,463	47%	564,400	\$ 1,084,725	
Administration	Total Revenues	\$ 1,110,374	\$ 1,270	\$ 550,641		\$ 559,733	\$ 1,127,825	
11.59101.00.0	SALARIES - GENERAL	581,852	47,977	434,012	75%	147,840	\$ 582,000	
11.59110.00.0	SALARIES OT - GENERAL	4,000	230	2,850	71%	1,150	\$ 4,000	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	6,000	-	42	1%	5,958	\$ 4,750	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	-	-	-	0%	-	\$ -	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	19,068	78	6,283	33%	12,785	\$ 15,000	
11.59303.00.0	GAS AND OIL - GENERAL	500	-	421	84%	79	\$ 500	
11.59304.00.0	FEES & DUES - GENERAL	9,000	-	8,035	89%	965	\$ 9,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	9,000	242	5,986	67%	3,014	\$ 8,500	
11.59306.00.0	OUTSIDE SERVICES - GENERAL	97,000	359	37,141	38%	59,859	\$ 108,600	
11.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - ADMIN	1,000	-	-	0%	1,000	\$ 1,000	
11.59312.00.0	TRAINING & EDUCATION - ADMIN STAFF	2,150	-	1,887	88%	263	\$ 500	Training GM 9
11.59313.00.0	UNEMPLOYMENT - GENERAL	1,000	-	-	0%	1,000	\$ 3,250	
11.59314.00.0	ELECTION EXPENSE - GENERAL	25,000	-	11,439	46%	13,561	\$ -	
11.59315.00.0	SAFETY SUPPLIES / EXPENSE	3,000	70	689	23%	2,311	\$ 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	22,623	90%	2,377	\$ 30,000	
11.59405.00.0	LEGAL FEES - GENERAL	30,000	-	31,473	105%	(1,473)	\$ 50,000	10
11.59425.00.0	SECURITY - GENERAL	2,000	-	1,453	73%	547	\$ 1,800	
11.59501.00.0	PAYROLL TAXES - GENERAL	48,797	3,672	35,921	74%	12,876	\$ 40,765	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	234,818	16,133	139,386	59%	95,432	\$ 188,467	
11.59504.00.0	CAFETERIA PLAN ADMIN EXPENSE - GENERAL	-	-	-	0%	-	\$ -	
11.59505.00.0	EMPLOYMENT COSTS - GENERAL	250	-	-	0%	250	\$ 250	
11.59550.00.0	CUSTOMER SERVICE / SAFETY AWARDS	500	-	-	0%	500	\$ 650	
11.59600.00.0	CAPITAL OUTLAY - GENERAL	121,000	-	115,579	96%	5,421	\$ 20,000	Office Remodel
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	900	36%	1,600	\$ 2,500	
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,500	-	-	0%	1,500	\$ 2,000	

00 (Administration)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	-	3,500	100%	-	\$ 3,500	
Administration	Total Expenditures	\$ 1,235,041	\$ 70,364	\$ 864,302		\$ 370,739	\$ 1,090,025	
Excess of Revenues over Expenditures		\$ (124,667)	\$ (69,094)	\$ (313,662)			\$ 37,800	
	Cash Reserves	\$ 124,667						
	Reserve: Server & Software Replacment							
	Reserve: Admin. Building							
		\$ -						

01 (POOL)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45100.01.0	POOL ADMISSION	5,383		3,752	70%	1,631	13,000	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	-	-	0%	-	-	
11.45400.01.0	FIRST FIVE GRANT - POOL	20,000	-	14,403	72%	5,597		Applied to prior year's pool
11.45401.01.0	HEALTH & HUMAN SERV GRANT - POOL	15,000	-	-	0%	15,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	6,500	-	3,605	55%	2,895	6,500	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	-	-	
01 (POOL)	Total Revenues	46,883	-	21,759		25,124	19,500	
Expenditures								
11.59101.01.0	SALARIES - POOL	4,000		3,282				
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	4,000	-	37	1%	3,963	4,000	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	0%	-	100	
11.59305.01.0	UTILITIES & PHONE - POOL	7,500	-	4,292	57%	3,208	7,500	
11.59306.01.0	OUTSIDE SERVICES - POOL	22,000	-	26,546	121%	(4,546)	30,000	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	154	-	-	0%	154	500	
11.59308.01.0	CHEMICALS	2,000	-	-	0%	2,000	2,000	
11.59312.01.0	TRAINING & EDUCATION - POOL	600	-	299	50%	301	600	
11.59315.01.0	SAFETY SUPPLIES / EXPENSE	150	-	-	0%	150	150	
11.59317.01.0	WATER/SEWER - POOL	900	-	858	95%	42	250	
11.59401.01.0	GENERAL INSURANCE - POOL	1,685	-	-	0%	1,685	1,500	Fully Paid
11.59405.01.0	LEGAL FEES - POOL	-	-	-	0%	-	-	
11.59501.01.0	PAYROLL TAXES - POOL	552	-	474	86%	78	511	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	100	-	20	20%	80	189	
11.59505.01.0	EMPLOYMENT COSTS - POOL	100	-	-	0%	100	100	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	500	-	-	-	500	500	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	-	-	-	-	-	-	
01 (POOL)	Total Expenditures	44,241	-	35,809		-	-	
Excess of Revenues over Expenditures		2,642	-	(14,049)		25,124	19,500	
	Cash Reserve	(2,642)						
	Transfer from Other Departments June 2019							
		0		(14,049)				

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

3/25/19

02 (PARKS)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45103.02.0	MISCELLANEOUS REVENUE - PARKS	64,000	-	64,000	100%	-	-	Insurance Proceeds Johnson Park
11.45151.02.0	PARK RESERVATION ADMIN FEE - HOH	50	-	-	0%	50	200	
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	-	-	-	0%	-	-	
11.45420.02.0	WATER TOWER RENTALS	35,000	1,678	30,731	88%	4,269	35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	-	(220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	2,100	-	1,689	80%	411	2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	67,000	-	39,288	59%	27,712	67,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-	-	
02 (PARKS)	Total Revenues	168,150	1,678	135,709		32,441	104,080	
Expenditures								
11.59101.02.0	SALARIES - PARK	10,044	546	6,406	64%	3,638	10,186	3
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	16,656	753	7,597	46%	9,059	11,607	
11.59110.02.0	SALARIES OT - PARK	173	23	158	92%	15	-	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	7,504	2	3,271	44%	4,233	13,500	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	-	-	-	0%	-	-	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARKS	100	-	18	18%	82	100	
11.59303.02.0	GAS & OIL - PARKS	800	12	416	52%	384	800	
11.59304.02.0	FEES & DUES - PARKS	-	-	-	0%	-	-	
11.59305.02.0	UTILITIES & PHONE - PARK	550	0	398	72%	152	550	
11.59306.02.0	OUTSIDE SERVICES - PARKS	13,500	68	10,366	77%	3,134	10,000	\$3,500 Tree Trimming Johnson P 1
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	-	-	150	0%	(150)	-	
11.59308.02.0	HERBICIDES/PESTICIDES	400	36	113	28%	287	400	
11.59309.02.0	SMALL TOOLS - PARKS	1,040	-	79	8%	961	100	3
11.59310.02.0	UNIFORMS - PARKS	100	1	40	40%	60	75	
11.59312.02.0	TRAINING & EDUCATION - PARKS	25	-	9	35%	16	25	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	-	75	30%	175	250	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	25,000	-	16,098	64%	8,902	23,000	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	-	0%	-	-	
11.59325.02.0	DIRECT ASSESSMENTS - PARKS	150	-	121	81%	29	120	
11.59401.02.0	GENERAL INSURANCE - PARKS	2,468	-	1,949	79%	519	3,370	Fully Paid
11.59402.02.0	WORKERS' COMP INSURANCE - PARKS	1,715	-	708	41%	1,007	818	Fully Paid

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

3/25/19

02 (PARKS)

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
11.59404.02.0	COMPUTER SERVICES - PARKS (OLIVEHUR	100	4	36	36%	64	100	
11.59405.02.0	LEGAL FEES - PARKS	600	-	-	0%	600	600	
11.59501.02.0	PAYROLL TAXES - PARKS	448	41	559	125%	111-	511	5
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	2,310	137	1,361	59%	949	3,280	5
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	1	1%	99	100	
11.59600.02.0	CAPITAL OUTLAY - PARKS	66,060	-	-	0%	66,060	-	JD Tractor OH Share 2
11.59700.02.0	RENTS & LEASES - PARKS	-	-	-	0%	-	-	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	65,496	-	31,723	48%	33,773	-	Play structure replacement Johnson Park - Arson
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	800	-	197	25%	603	1,100	
11.59807.02.0	VEHICLE MAINTENANCE - PARKS	-	-	-	0%	-	-	
11.65704.02.0	DEPRECIATION EXPENSE - PARKS	5,000	-	5,000	100%	-	5,000	
11.65800.02.0	REPAIR AND EQUIP REPLACEMENT - OH PA	-	-	-	0%	-	-	
02 (PARKS)	Total Expenditures	221,389	\$ 1,623	\$ 86,850		\$ 134,539	\$ 85,592	
	Excess of Revenues over Expenditures	(53,239)	\$ 56	\$ 48,859		\$ (102,098)	\$ 18,488	
	Cash Reserves	-						
	Transfers-Out							
	Reserve:	(10,761)						
		\$ (64,000.00)						

03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
Revenues							
11.45103.03.0	MISC. REVENUE - CSA 66 PARKS	30	-	-	0%	30	-
11.45151.03.0	PARK RESERVATION ADMIN FEE - CSA 66	1,000	-	550	55%	450	1,000
11.45431.03.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	0	(3,000)
11.45800.03.0	CSA 66 TAX REVENUE - PARKS	570,000	-	318,327	56%	251,673	550,000
11.45850.03.0	CFD 2005-2 PARK MAINTENANCE	-	-	-	0%	0	250,000
11.49500.03.0	GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PARK	-	-	-	0%	0	-
03 (CSA 66 PARKS)	Total Revenues	571,030	-	318,877		252,153	798,000
Expenditures							
11.59101.03.0	SALARIES - CSA 66 PARKS	81,801	6,312	60,942	75%	20,859	81,884
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	37,480	1,808	17,726	47%	19,754	27,877
11.59110.03.0	SALARIES OT - CSA 66 PARKS	2,162	23	136	6%	2,026	300
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	12,796	34	9,100	71%	3,696	23,500
11.59301.03.0	LICENSES / DUES - CSA 66 PARK EMPLOYEES	150	-	-	0%	150	150
11.59302.03.0	OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS	600	-	125	21%	475	600
11.59303.03.0	GAS & OIL - CSA 66 PARKS	8,000	141	4,788	60%	3,212	9,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	350	-	312	89%	38	750
11.59305.03.0	UTILITIES & PHONE	15,000	2	9,587	64%	5,413	22,500
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	120,000	1,312	70,627	59%	49,373	120,000
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	100	-	-	0%	100	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,500	415	1,299	37%	2,201	3,500
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	1,200	-	1,291	108%	91-	700
11.59310.03.0	UNIFORMS - CSA 66 PARKS	800	15	462	58%	338	800
11.59312.03.0	TRAINING & EDUCATION - CSA 66 PARKS	150	-	100	67%	50	150
11.59315.03.0	SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE PAR	2,500	-	1,077	43%	1,423	2,500
11.59316.03.0	PARK DEVELOPMENT ADMIN EXPENSE	-	-	-	0%	0	-
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	50,000	-	31,468	63%	18,532	50,000
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	36	-	-	0%	36	-
11.59325.03.0	DIRECT ASSESSMENTS - CSA 66 PARKS	3,500	-	1,712	49%	1,788	3,500
11.59401.03.0	GENERAL INSURANCE - CSA 66 PARKS	13,641	-	13,641	100%	0	8,430 Fully Paid
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	7,295	-	7,289	100%	6	8,560 Fully Paid
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	1,700	40	409	24%	1,291	1,500
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,000	-	1,100	110%	100-	8,000 YCOE Plumas Lake Preschool Agreement \$925
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	6,842	478	5,228	76%	1,614	5,882
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	16,869	1,178	10,731	64%	6,138	13,962
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	65	65%	35	500
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	10,000	-	-	0%	10,000	23,000 JD Tractor CSA Share
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS	500	-	-	0%	500	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	5,804	216	468	8%	5,336	100
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	6,000	-	5,920	99%	80	4,200
11.59807.03.0	VEHICLE MAINTENANCE - CSA 66 PARKS	-	-	-	0%	0	-
11.65704.03.0	DEPRECIATION EXPENSE - CSA 66 PARKS	80,000	-	80,000	100%	0	80,000

03 (CSA 66 PARKS)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
11.65800.03.0	REPAIR AND EQUIP REPLACEMENT - CSA 66 PARK	2,000	-	-	0%	2,000	2,000
03 (CSA 66 PARKS)	Total Expenditures	491,876	11,975	335,600		156,276	504,445
	Excess of Revenues over Expenditures for Report	79,154	(11,975)	(16,723)		95,877	
		-					
	Transfer-Out: Maintenance of Future Park Sites	-					
	Transfer-Out: Capital Asset Repair	(79,154)					
		-					

04 (YOUTH CTR)

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	COMMENTS
Revenues								
11.45200.04.0	YCB RENTAL INCOME	2,550	\$ -	1,200	47%	1,350	2,200	
11.45250.04.0	PUBLIC WORKS OFFICE RENT REIMBURS	1,600	\$ -	-	0%	1,600	1,600	
04 (YOUTH CTR)	Total Revenues	4,150	\$ -	1,200		2,950	3,800	
Expenditures								
11.59305.04.0	UTILITIES & PHONE - YCB	4,150	\$ -	3,585	86%	565	3,800	
11.59306.04.0	OUTSIDE SERVICES - YCB	-	\$ -	-	0%	0	-	
11.65704.04.0	DEPRECIATION EXPENSE - YCB	-	\$ -	-	0%	0	-	
04 (YOUTH CTR)	Total Expenditures	4,150	\$ -	3,585		565	3,800	
Excess of Revenues over Expenditures		\$ -	\$ -	(2,385)		2,385	-	
05 (LIGHTING)								
Revenues								
11.45440.05.0	STREET LIGHTING DISTRICT ASSESMEN	-	\$ -	-	0%	0	-	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	-	\$ -	36,576	0%	36,576-	55,000	
11.49301.05.0	CURR UNSECURED TAXES - ST LIGHTING	63,000	\$ -	-	0%	63,000	2,500	
11.49302.05.0	PRIOR YEAR TAXES - ST LIGHTING	-	\$ -	-	0%	0	-	
11.49400.05.0	SUPPLEMENTAL TAXES - STREET LIGHTI	-	\$ -	-	0%	0	-	
05 (LIGHTING)	Total Revenues	63,000	\$ -	36,576		26,424	57,500	
Expenditures								
11.59300.05.0	OPERATING SUPPLIES & REPAIRS - STRE	-	\$ -	-	0%	0	57,500	
11.59305.05.0	UTILITIES & PHONE - ST LIGHT	57,500	\$ -	37,441	65%	20,059	59,026	
05 (LIGHTING)	Total Expenditures	57,500	\$ -	\$ 37,441			116,526	
Excess of Revenues over Expenditures		5,500	\$ -	\$ (865)			(59,026)	
	Cash Reserve	(5,500)						
	Transfer to Pool 01							
		\$ -					\$ -	

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending

03/25/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
Revenues								
11.45103.09.0	FIRE MISC REVENUE	23,459	-	66,493	283%	(43,034)	-	
11.45400.09.0	FIRE MITIGATION FEES REVENUE	9,410	-	15,114	161%	(5,704)	4,000	
11.45403.09.0	STRIKE TEAM REVENUE	200,000	43,843	189,403	95%	10,597	314,160	
11.45410.09.0	BURN PERMITS & COST RECOVERY	800	-	2,060	258%	(1,260)	800	
11.45411.09.0	WEED ABATEMENT - RESIDENT REIMBURSEMEI	-	-	-	0%	-	-	
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	-	-	0%	15,000	12,000	
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	-	2,257	50%	2,243	4,500	
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	24,000	-	13,756	57%	10,244	24,000	
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	-	2,195	105%	(95)	3,000	
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	385,000	-	220,010	57%	164,990	365,000	
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,500	-	-	0%	15,500	15,500	
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	99,750	10,203	55,905	56%	43,845	95,000	
Total Revenues	09 (FIRE DEPARTMENT)	779,519	43,843	567,195		255,358	742,960	
Expenditures								
11.59101.09.0	SALARIES - FIRE DEPT	232,600	16,624	40,178	17%	192,422	183,000	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	42,835	4,475	20,259	47%	22,576	68,988	
11.59110.09.0	SALARIES OT - FIRE DEPT	30,900	6,879	27,470	89%	3,430	60,000	
11.59111.09.0	SALARIES - FIRE DEPT VOL	26,000	3,058	23,647	91%	2,353	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	67	4,659	36%	8,341	13,000	
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	25,000	2,493	3,850	15%	21,150	-	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	2,500	576	2,187	87%	313	2,000	
11.59303.09.0	GAS & OIL - FIRE DEPT	12,000	240	10,279	86%	1,721	11,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	-	-	0%	300	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	10,000	43	7,600	76%	2,400	10,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	2,825	10,540	42%	14,460	55,000	
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	-	77	10%	673	750	
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	-	231	46%	269	400	
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	-	680	14%	4,320	5,000	
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	-	40	4%	960	1,000	
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	5,000	-	3,359	67%	1,641	5,000	
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	5,000	3,526	5,092	102%	(92)	1,000	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	1,500	-	775	52%	725	1,500	
11.59318.09.0	WEED ABATEMENT EXPENSE	500	-	6	1%	494	500	
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	2,000	-	2,700	135%	(700)	2,000	Budget Transfer Apr 2019
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	200	-	-	0%	200	200	
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	50	-	15	31%	35	50	
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	3,897	-	4,589	118%	(692)	17,500	Fully Paid

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

Olivehurst Public Utility District

Period Ending

03/25/19

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
11.59402.09.0	WORKERS' COMP - FIRE DEPT	36,617	-	36,618	100%	(1)	37,300 Fully Paid
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	500	-	-	0%	500	500
11.59404.09.0	COMPUTER SERVICES - FIRE	6,000	557	5,048	84%	952	3,000
11.59405.09.0	LEGAL FEES - FIRE	20,000	-	1,400	7%	18,600	40,000
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	33,318	2,158	25,788	77%	7,530	29,759
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	119,488	10,285	19,473	16%	100,015	88,530
11.59505.09.0	EMPLOYMENT COSTS - FIRE	1,500	-	875	58%	625	1,500
11.59600.09.0	CAPITAL OUTLAY	30,000	-	14,329	48%	15,671	- Equipment Theft-Engine 314, Turnout Gear
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	1,000	-	522	52%	478	
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	14,000	1,069	5,510	39%	8,490	14,000
11.59806.09.0	FIRE EQUIPMENT	15,000	-	9,676	65%	5,324	113,000
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,118	13,118	13,118	100%	-	13,118
Total Expenditures		856,073	67,994	484,488		371,584	924,895
	Excess of Revenues over Expenditures	(76,554)	(24,151)	82,707		(116,226)	(181,935)
	Cash Reserve	99,437					
	Fire Engine Loan Payment to Administration	(22,883)					
	Reserve Transfer: Future Unemployment						
	Reserve Transfer: Equipment						
		0					

10 (FIRE DEPARTMENT) SAFER Grant

Expended

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET
Revenues							
12.41100.00.0	SALES - RESIDENTIAL - WATER	2,813,983	152,775	2,238,346.73	80%	575,636	2,500,000
12.41200.00.0	SALES - BUSINESSES - WATER	10,000	1,858	8,652.89	87%	1,347	10,000
12.41350.00.0	DROUGHT SURCHARGE						-
12.42300.00.0	PENALTY FEES - WATER	15,000	1,200	17,334.10	116%	(2,334)	15,000
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER						-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	45,000	4,491	39,894.65	89%	5,105	45,000
12.42550.00.0	BACKFLOW DEVICE REVENUE	2,500	0	2,610.00	104%	(110)	2,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,500	0	2,030.88	58%	1,469	3,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	500	0	1,138.74	228%	(639)	500
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	150	1,800.00	90%	200	6,000
12.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	0	-	0%	(5,000)	(4,500)
12.45500.00.0	INTEREST EARNED OPERATING - WATER	1,000	0	3,253.80	325%	(2,254)	-
12.45700.00.0	INSPECTION REVENUE - WATER	15,400	1,500	17,500.00	114%	(2,100)	-
Water (12)	Total Revenues	2,903,883	\$ 161,974	\$ 2,332,562		\$ 571,321	2,578,000
Expenditures							
12.59101.00.0	SALARIES - WATER	517,456	40,719	382,611	74%	134,845	485,493
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	481,888	31,312	227,908	47%	253,980	488,126
12.59110.00.0	SALARIES OT - WATER	21,181	782	12,591	59%	8,590	13,000
12.59200.00.0	WATER METERS AND SUPPLIES	85,000	-	88,529	104%	(3,529)	85,000
12.59300.00.0	OPERATING SUPPLIES & REPAIRS - WATER	97,600	517	45,578	47%	52,022	110,000
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	-	2,612	75%	889	3,500
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	51	708	24%	2,292	2,500
12.59303.00.0	GAS & OIL - WATER	15,000	320	11,805	79%	3,195	13,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	40,000	-	35,459	89%	4,541	36,735
12.59305.00.0	UTILITIES & PHONE - WATER	550,000	6,830	385,294	70%	164,706	550,000
12.59306.00.0	OUTSIDE SERVICES - WATER	120,500	2,047	55,437	46%	65,063	120,500
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,000	-	366	37%	634	1,000
12.59308.00.0	LAB SUPPLIES	3,000	-	1,861	62%	1,139	3,000
12.59309.00.0	SMALL TOOLS - WATER	2,500	41	1,273	51%	1,227	2,500
12.59310.00.0	UNIFORMS - WATER	5,500	153	3,023	55%	2,477	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	29	2,892	64%	1,608	4,500
12.59316.00.0	CHLORINE EXPENSE	79,000	2,052	61,321	78%	17,679	79,000
12.59320.00.0	POSTAGE & SHIPPING - WATER	19,500	-	17,799	91%	1,701	18,000
12.59325.00.0	DIRECT ASSESSMENTS - WATER	2,500	-	1,539	62%	961	2,100
12.59339.00.0	FINES AND PENALTIES	-	-	-	0%	-	-
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	-	11,636	47%	13,365	25,000

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
12.59401.00.0	GENERAL INSURANCE - WATER	42,872	-	42,872	100%	-	42,000	Fully Paid
12.59402.00.0	WORKERS' COMP - WATER	30,366	-	30,366	100%	-	32,000	Fully Paid
12.59404.00.0	COMPUTER SERVICES	13,000	534	9,652	74%	3,348	11,000	
12.59405.00.0	LEGAL FEES - WATER	15,000	-	3,161	21%	11,839	19,134	
12.59425.00.0	SECURITY - WATER	12,000	58	9,224	77%	2,776	12,000	
12.59501.00.0	PAYROLL TAXES - WATER	46,584	3,325	34,693	74%	11,891	35,036	
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	239,811	17,801	144,049	60%	95,762	148,646	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	132	13%	868	780	
12.59600.00.0	CAPITAL OUTLAY - WATER	45,000	-	8,999	20%	36,001	-	
12.59650.00.0	RAISING IRON - WATER	60,000	-	5,200	9%	54,800	15,230	
12.59801.00.0	BLDGS & IMPROVEMENTS - WATER	13,900	543	1,925	14%	11,975	3,100	
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	20,000	1,737	13,726	69%	6,274	17,000	
12.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	-	-	
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	85	34%	165	250	
12.59903.00.0	MISCELLANEOUS EXP - WATER	-	5,212	5,212	0%	(5,212)	-	Refund for incorrect water usage charges 2009-current
12.59950.00.0	OUTLAY (REFUND) OF WATER CAPACITY FEES	-	-	-	0%	-	-	
12.59952.00.0	CONSERVATION EXPENSES	5,000	-	4,254	85%	746	-	
12.65103.28.0	INTEREST/LONG TRM/(FHMA BOND)	-	-	-	0%	-	-	
12.65103.37.0	WWTP - USDA Refinance Loan	70,637	-	70,637	100%	-	70,637	
12.65704.00.0	DEPRECIATION EXPENSE - WATER	100,000	-	100,000	100%	-	100,000	
Water (12)	Total Expenditures	2,795,045	\$ 114,064	\$ 1,835,384			2,557,518	
Excess of Revenues over Expenditures for Report		108,839	\$ 47,910	\$ 497,178			20,482	
	Reserve: Capital Facilities	(108,839)						
	Surplus(Deficit)	(0)						

11

Olivehurst Public Utility District

Waste Water (13)

Period Ending

03/25/19

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	281,097	2,511,506	77%	752,494	3,100,000	
13.41210.00.0	SALES - ADA SEWER	58,625	-	33,178	57%	25,447	58,625	
13.42300.00.0	PENALTY & FEES - SEWER	17,000	1,885	17,521	103%	521-	17,000	
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	25,000	-	23,025	92%	1,975	25,000	
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	5,000	-	2,031	41%	2,969	5,000	
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	65,000	-	-	0%	65,000	65,000	
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	2,081	0%	2,081-	-	
13.45160.00.0	PLAN CHECK FEE REVENUE - SEWER	1,000	-	-	0%	1,000	1,000	
13.45431.00.0	TRANSFER OUT - SAFETY FUNDS	(5,000)	-	-	0%	5,000-	(4,500)	
13.45500.00.0	INTEREST EARNED OPERATING - SEWER	-	-	37,040	0%	37,040-	-	
13.49510.00.0	GAIN/LOSS ON SALE OF FIXED ASSETS	-	-	-	0%	0	-	
Waster Water (13)	Total Revenues	\$ 3,430,625	282,982	\$ 2,626,381		804,244	\$ 3,267,125	
13.59101.00.0	SALARIES - SEWER	602,730	31,201	326,412	54%	276,318	660,568	
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	481,888	31,312	227,908	47%	253,980	488,126	
13.59110.00.0	SALARIES OT - WASTE WATER	30,000	1,229	6,635	22%	23,365	30,000	
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	70,000	99	41,108	59%	28,892	60,000	
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	4,000	72	3,292	82%	708	4,000	
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	7,000	1,481	3,724	53%	3,276	7,000	
13.59303.00.0	GAS & OIL - SEWER	12,000	-	7,406	62%	4,594	13,000	
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	65,000	-	26,466	41%	38,534	76,650	
13.59305.00.0	UTILITIES & PHONE - SEWER	450,000	9	254,736	57%	195,264	480,000	
13.59306.00.0	OUTSIDE SERVICES - SEWER	90,000	5,717	52,420	58%	37,580	100,000	
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	50	2%	1,951	2,000	
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	-	7,969	32%	17,031	25,000	
13.59309.00.0	SMALL TOOLS - SEWER	6,000	-	1,008	17%	4,992	5,000	
13.59310.00.0	UNIFORMS - SEWER	5,000	43	2,256	45%	2,744	5,500	
13.59312.00.0	TRAINING & EDUCATION - SEWER	4,000	-	2,516	63%	1,484	3,000	
13.59313.00.0	UNEMPLOYMENT - SEWER	5,000	-	-	0%	5,000	6,000	
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,500	-	2,732	42%	3,768	6,500	
13.59318.00.0	CHEMICALS	16,500	-	10,682	65%	5,818	7,500	
13.59320.00.0	POSTAGE & SHIPPING - SEWER	20,000	-	17,735	89%	2,265	20,000	
13.59325.00.0	DIRECT ASSESSMENTS - SEWER	3,000	-	2,618	87%	382	2,500	
13.59333.00.0	PUMPS, MOTORS, EQUIPMENT	80,000	-	6,375	8%	73,625	-	
13.59337.00.0	SLUDGE DISPOSAL	15,000	-	13,200	88%	1,800	10,000	
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	-	47,241	79%	12,759	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	15,930	100%	70	16,000	

Olivehurst Public Utility District

Waste Water (13)

Period Ending 03/25/19

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	-	25	0%	24,975	45,000
13.59425.00.0	SECURITY - SEWER	4,500	-	2,297	51%	2,203	7,000
13.59501.00.0	PAYROLL TAXES - SEWER	52,713	2,341	26,960	51%	25,753	42,000
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	251,418	13,001	123,672	49%	127,746	210,202
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	-	330	26%	920	1,250
13.59600.00.0	CAPITAL OUTLAY - SEWER	115,000	-	6,328	6%	108,672	121,464
13.59601.00.0	SEWER COLLECTION CAPACITY FEES OUTLAY	-	-	-	0%	0	-
13.59650.00.0	RAISING IRON - SEWER	25,000	-	5,200	21%	19,800	15,230
13.59700.00.0	RENTS & LEASES - SEWER	4,000	-	2,488	62%	1,512	4,000
13.59801.00.0	BLDGS & IMPROVEMENTS - SEWER	4,000	-	3,778	94%	222	4,000
13.59802.00.0	AUTO & OTHER EQUIP EXP - SEWER	20,000	131.18	16,324	82%	3,676	20,000
13.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	0	-
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	-	85	34%	165	250
13.65704.00.0	DEPRECIATION EXPENSE - SEWER	300,000	-	300,000	100%	0	300,000
13.65800.00.0	REPAIR AND FACILITY REPLACEMENT - SEWER	-	-	243	0%	243	-
		\$ 2,999,293	\$ 88,037.97	\$ 1,683,267		1,316,026	2,942,240
31 (SEWER COLLECTION)							
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	38,000	-	23,904	63%	14,096	30,000.00
13.59302.31.0	OFFICE SUPPLIES & EXP - SEWER COLLECTIONS	0	-	98	0%	98	-
13.59303.31.0	GAS & OIL - SEWER COLLECTION	10,000	-	6,962	70%	3,038	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	37,000	-	15,546	42%	21,454	48,000.00
13.59309.31.0	SMALL TOOLS - SEWER COLLECTIONS	4,000	-	1,381	35%	2,619	4,000.00
13.59315.31.0	SAFETY SUPPLIES / EQUIP - COLLECTIONS	2,500	-	3,061	122%	561	1,500.00
13.59318.31.0	CHEMICALS - SEWER COLLECTION	1,000	-	934	93%	66	1,500.00
13.59333.31.0	PUMPS, MOTORS, EQUIPMENT - SEWER COLLECTION	25,000	-	7,064	28%	17,936	-
13.59600.31.0	CAPITAL OUTLAY - SEWER COLLECTION	578,000	-	435,266	75%	142,734	-
13.59700.31.0	RENTS & LEASES - SEWER COLLECTIONS	3,000	-	137	5%	2,863	5,000.00
13.59802.31.0	AUTO & OTHER EQUIP EXP - COLLECTIONS	20,000	-	10,506	53%	9,494	15,000.00
31 (SEWER COLLECTION)	Total Expenditures	\$ 720,500	\$ -	\$ 507,145		213,355	\$ 112,000.00
Total Expenditures		\$ 3,719,793	88,037.97	\$ 2,190,412		1,529,381	3,054,240.32
Excess of Revenues over Expenditures for Report		\$ (289,168)	\$ 194,944.21	\$ 435,969			\$ 212,884.68
	Loan to Water Fund: USDA Repayment	70,637					
	Reserve Capital Asset Repair	480,000					
	Reserve: Capital Facilities	(261,469)					
		\$ (0)					

x

OLIVEHURST PUBLIC UTILITY DISTRICT
Community Facility Districts

		2015-16	2016-17	2017-18 Budget	2017-18 Actual	2018-19 Budget	2018-19 Actual	
CFD 2002-1								
18.41000.00.0	CFD 2002-1 REVENUE	1,965,447	1,973,553	1,973,553	1,989,549	1,003,223	362,425	*
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	7,282	
18.59307.00.0	PRINTING / LEGAL NOTICES-WELL #34						43	
18.59405.00.0	LEGAL FEES - CFD 2002-1				4,295	-	1,875	
18.59406.00.0	JUDICIAL FORECLOSURE EXPENSES	75					109,380	
18.59910.00.0	PLOG REPAYMENT EXPENSE	1,831,346	1,178,707	1,152,624	1,152,624		792,205	
18.65103.00.0	INTEREST EXPENSE - CFD 2002-1	565,371	555,227	545,267	545,267	175,000	447,599	**
	Surplus/(Deficit)	(437,991)	229,581	244,162	301,192	796,723	(979,109)	
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	30,600	*
20.59300.03.0	TRANSFER TO FUTURE PARK MAINTENANCE RESERVE			54,000	250,000	55,000	-	
20.59306.00.0	CFD 2005-2 ADMIN EXPENSES	740	1,731	5,000	2,884	5,000	1,645	
	Surplus/(Deficit)	\$ 56,595	\$ 56,501	\$ -	\$ (221,017.22)	\$ -	28,955	
	From Cash Reserve				250,000			
					\$ 28,983			

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY

** INCLUDES BOND REFINANCE EXPENSES

BUDGET AMENDMENTS

January 8, 2019

<i>Reference Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>	<i>Amendment</i>
¹ 11.59306.02.0	OUTSIDE SERVICES - PARKS	3,500	Johnson Park Tree Trimming	Operating Revenue	1
² 11.59600.02.0	CAPITAL OUTLAY - OH PARKS	2,060	JD Tractor OH Share	Equipment Reserve	1
² 11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	23,689	JD Tractor CSA Share	Equipment Reserve	1
³ 11.59309.02.0	SMALL TOOLS - OH PARKS	40		Operating Revenue	1
³ 11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	500		Operating Revenue	1
⁵ 11.59101.02.0	SALARIES - OH PARK	5,000		Operating Revenue	1
⁵ 11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	1,000		Operating Revenue	1
⁵ 11.59501.02.0	PAYROLL TAXES -OH PARKS	500		Operating Revenue	1
⁶ 11.59404.09.0	COMPUTER SERVICES - FIRE	2,000		Operating Revenue	1
⁷ 11.59600.09.0	Capital Outlay	30,000	Equipment Theft from Engine 314; Turnout Gear Replacement	\$27,000 Insurance Claim, Equipment Reserve	1
⁸ 11.59405.03.0	Legal Fees - CSA Parks	925	YCOE Agrrement - Plumas Lake Preschool	Operating Revenue	2

BUDGET AMENDMENTS

To be

Approved

<i>Reference Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>	<i>Amendment</i>
⁸ 11.59405.03.0	Legal Fees - CSA Parks	925	YCOE Agrrement - Plumas Lake Preschool	Operating Revenue	2
⁹ 11.59312.00.0	TRAINING & EDUCATION - ADMIN	350	Training GM San Diego April 2019	Allocated	2
¹⁰ 11.59405.00.0	Legal Fees - Administration	20,000	MOU's, OE # matters	Allocated	2
¹¹ 12.59903.00.0	MISCELLANEOUS EXP - WATER	5,200	Refund for incorrect water usage charges - approved by BOD	Operating Revenue	2