



Olivehurst Public Utility District

June 26, 2019 Revenues and Expenditures Amended 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	\$ -	12,353	124%	(2,353)	\$ 22,800	
11.45103.00.0	MISCELLANEOUS REVENUE - GENERAL	8,069	920	12,640	157%	(4,571)	\$ 3,500	
11.45111.00.0	WATER/SEWER 50/50 CLEARING	1,442	665	2,021	140%	(579)	\$ -	
11.45500.00.0	INTEREST EARNED	20,000	2,123	135,902	680%	(115,902)	\$ 16,800	
11.45700.00.0	ADMIN OVERHEAD TRANSFER IN	1,070,863	\$ 199,085	766,812	72%	304,051	\$ 1,084,725	
Administration	Total Revenues	\$ 1,110,374	\$ 202,793	\$ 929,728		\$ 180,646	\$ 1,127,825	
11.59101.00.0	SALARIES - GENERAL	581,852	25,096	579,992	100%	1,860	\$ 582,000	
11.59110.00.0	SALARIES OT - GENERAL	4,000	-	3,402	85%	598	\$ 4,000	
11.59300.00.0	OPERATING SUPPLIES - GENERAL	5,800	-	414	7%	5,386	\$ 4,750	
11.59301.00.0	LICENSES AND DUES - ADMIN EMPLOYEES	-	-	119	0%	(119)	\$ -	
11.59302.00.0	OFFICE SUPPLIES - GENERAL	19,068	94	7,720	40%	11,348	\$ 15,000	
11.59303.00.0	GAS AND OIL - GENERAL	700	-	515	74%	185	\$ 500	
11.59304.00.0	FEES & DUES - GENERAL	9,000	-	8,569	95%	431	\$ 9,000	
11.59305.00.0	UTILITIES & PHONE - GENERAL	10,365	308	8,439	81%	1,926	\$ 8,500	Telcom Maintenance Contract 17
11.59306.00.0	OUTSIDE SERVICES - GENERAL	87,000	169	41,143	47%	45,857	\$ 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	2,650	-	1,987	75%	663	\$ 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	1,004	33%	1,996	\$ 5,750	
11.59320.00.0	POSTAGE & SHIPPING	2,000	-	611	31%	1,389	\$ 2,000	
11.59402.00.0	WORKERS' COMP INSURANCE - GENERAL	4,606	-	4,606	100%	-	\$ 5,242	Addtl. Premium 14
11.59404.00.0	COMPUTER SERVICES - GENERAL	35,000	1,604	27,434	78%	7,566	\$ 30,000	
11.59405.00.0	LEGAL FEES - GENERAL	50,000	-	37,517	75%	12,483	\$ 50,000	10
11.59425.00.0	SECURITY - GENERAL	2,000	-	1,715	86%	285	\$ 1,800	
11.59501.00.0	PAYROLL TAXES - GENERAL	48,797	1,877	46,911	96%	1,886	\$ 40,765	
11.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - GENERAL	234,818	3,132	177,952	76%	56,866	\$ 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	-	115,590	96%	5,410	\$ 20,000	Office Remodel
11.59801.00.0	BLDGS AND IMPROVEMENTS	2,500	-	900	36%	1,600	\$ 2,500	

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
11.59802.00.0	AUTO & OTHER EQUIP EXP - GENERAL	1,500	-	9	1%	1,491	\$ 2,000	
11.65704.00.0	DEPRECIATION EXPENSE - GENERAL	3,500	-	3,500	100%	-	\$ 3,500	
Administration	Total Expenditures	\$ 1,256,906	\$ 32,349	\$ 1,081,487		\$ 175,419	\$ 1,090,025	
Excess of Revenues over Expenditures		\$ (146,532)	\$ 170,444	\$ (151,759)			\$ 37,800	
	Cash Reserves	\$ 146,532						
	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		9,325	173%	(3,942)	13,000	
11.45103.01.0	MISCELLANEOUS REVENUE - POOL	-	300	300	0%	(300)	-	
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	-	5,000	33%	10,000	-	
11.49300.01.0	CURR SECURED TAXES - POOL	6,500	-	3,965	61%	2,535	6,500	
11.49301.01.0	CURR UNSECURED TAXES - POOL	-	-	-	-	-	-	
01 (POOL)	Total Revenues	46,883	300	32,992		13,891	19,500	
Expenditures								
11.59101.01.0	SALARIES - POOL	4,000		3,309				
11.59300.01.0	OPERATING SUPPLIES & REPAIRS - POOL	4,000	171	1,606	40%	2,394	4,000	
11.59302.01.0	OFFICE SUPPLIES & EXP - POOL	-	-	-	0%	-	100	
11.59305.01.0	UTILITIES & PHONE - POOL	7,500	-	4,815	64%	2,685	7,500	
11.59306.01.0	OUTSIDE SERVICES - POOL	22,000	1,257	27,803	126%	(5,803)	30,000	
11.59307.01.0	PRINTING/PUBLIC/LEGAL NOTICES - POOL	154	-	-	0%	154	500	
11.59308.01.0	CHEMICALS	2,000	-	1,780	89%	220	2,000	
11.59312.01.0	TRAINING & EDUCATION - POOL	600	-	628	105%	(28)	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	2	476	86%	76	511	
11.59502.01.0	EMPLOYEE BENEFITS (RET/MED) - POOL	100	4	24	24%	76	189	
11.59505.01.0	EMPLOYMENT COSTS - POOL	100	-	-	0%	100	100	
11.59801.01.0	BLDGS & IMPROVEMENTS - POOL	500	-	37	0	463	500	
11.59802.01.0	AUTO & OTHER EQUIP EXP - POOL	-	-	-	-	-	-	
01 (POOL)	Total Expenditures	44,241	-	41,336		-	-	
Excess of Revenues over Expenditures		2,642	300	(8,344)		13,891	19,500	
	Depreciation	(2,642)						
	Transfer from Other Departments June 2019			8,900				
		0		557				

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

6/26/19

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	-	100	200%	(50)	200	
11.45160.02.0	PLAN CHECK FEE REVENUE - PARKS	-	-	-	0%	-	-	
11.45420.02.0	WATER TOWER RENTALS	35,000	3,632	43,579	125%	(8,579)	35,000	
11.45431.02.0	TRANSFER OUT - SAFETY FUNDS	-	-	-	0%	-	(220)	
11.45810.02.0	CSA 69 TAX REVENUE - PARKS	2,100	-	1,741	83%	359	2,100	
11.49300.02.0	CURR SECURED TAXES - PARKS	67,000	-	43,214	64%	23,786	67,000	
11.49301.02.0	CURR UNSECURED TAXES - PARKS	-	-	-	0%	-	-	
02 (PARKS)	Total Revenues	168,150	3,632	152,634		15,516	104,080	
Expenditures								
11.59101.02.0	SALARIES - PARK	10,044	274	8,218	82%	1,826	10,186	3
11.59103.02.0	OVERHEAD - ADMIN EXPENSES - PARKS	16,656	2,130	13,749	83%	2,907	11,607	
11.59110.02.0	SALARIES OT - PARK	173	0	226	131%	(53)	-	
11.59300.02.0	OPERATING SUPPLIES & REPAIRS - PARKS	7,504	17	4,587	61%	2,917	13,500	
11.59301.02.0	LICENSES / DUES - PARK EMPLOYEES	-	-	-	0%	-	-	
11.59302.02.0	OFFICE SUPPLIES AND EXPENSE - OH PARK	100	-	47	47%	53	100	
11.59303.02.0	GAS & OIL - PARKS	800	31	634	79%	166	800	
11.59304.02.0	FEES & DUES - PARKS	-	-	-	0%	-	-	
11.59305.02.0	UTILITIES & PHONE - PARK	550	59	624	113%	(74)	550	
11.59306.02.0	OUTSIDE SERVICES - PARKS	13,500	400	12,242	91%	1,258	10,000	\$3,500 Tree Trimming Johnson Park 1
11.59307.02.0	PRINTING/PUBLIC/LEGAL NOTICES - PARKS	-	-	161	0%	(161)	-	
11.59308.02.0	HERBICIDES/PESTICIDES	400	-	199	50%	201	400	
11.59309.02.0	SMALL TOOLS - PARKS	1,040	-	79	8%	961	100	3
11.59310.02.0	UNIFORMS - PARKS	100	1	52	52%	48	75	
11.59312.02.0	TRAINING & EDUCATION - PARKS	25	-	9	35%	16	25	
11.59315.02.0	SAFETY SUPPLIES / EXPENSE - PARKS	250	-	132	53%	118	250	
11.59317.02.0	IRRIGATION EXPENSE - PARKS	25,000	2,056	18,154	73%	6,846	23,000	
11.59320.02.0	POSTAGE & SHIPPING - PARKS	-	-	1	0%	(1)	-	
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	2,147	-	708	33%	1,439	818	Addtl. Premium 14

Olivehurst Public Utility District

General Fund 11

Statement of Revenues and Expenditures

Period Ending

6/26/19

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	46	46%	54	100	
11.59405.02.0	LEGAL FEES - PARKS	600	-	-	0%	600	600	
11.59501.02.0	PAYROLL TAXES - PARKS	448	20	698	156%	250-	511	5
11.59502.02.0	EMPLOYEE BENEFITS (RET/MED) - PARKS	2,310	35	1,731	75%	579	3,280	5
11.59505.02.0	EMPLOYMENT COSTS - OH PARKS	100	-	2	2%	98	100	
11.59600.02.0	CAPITAL OUTLAY - PARKS	2,060	-	2,060	100%	0	-	JD Tractor OH Share 2
11.59700.02.0	RENTS & LEASES - PARKS	-	-	-	0%	-	-	
11.59801.02.0	BLDGS & IMPROVEMENTS - PARKS	72,996	-	64,026	88%	8,970	-	Play structure Johnson Park; Fall Bark 13
11.59802.02.0	AUTO & OTHER EQUIP EXP - PARKS	800	3	232	29%	568	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	165,321	\$ 5,030	\$ 135,686		\$ 29,635	\$ 85,592	
	Excess of Revenues over Expenditures	2,829	\$ (1,398)	\$ 16,948		\$ (14,119)	\$ 18,488	
	Cash Reserves	-						
	Transfers-Out							
	Reserve:	(2,829)						
		<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	150	1,525	153%	525-	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	-	333,163	58%	236,837	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	150	334,688		236,342	798,000
Expenditures							
11.59101.03.0	SALARIES - CSA 66 PARKS	81,801	3,222	79,844	98%	1,957	81,884
11.59103.03.0	OVERHEAD - ADMIN EXPENSES- CSA 66 PARKS	37,480	5,116	32,226	86%	5,254	27,877
11.59110.03.0	SALARIES OT - CSA 66 PARKS	2,162	-	204	9%	1,958	300
11.59300.03.0	OPERATING SUPPLIES & REPAIRS - CSA 66 PARKS	12,796	205	12,988	102%	192-	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	-	126	21%	474	600
11.59303.03.0	GAS & OIL - CSA 66 PARKS	8,000	359	7,296	91%	704	9,000
11.59304.03.0	FEES & DUES - CSA 66 PARKS	350	-	312	89%	38	750
11.59305.03.0	UTILITIES & PHONE	15,000	211	12,221	81%	2,779	22,500
11.59306.03.0	OUTSIDE SERVICES - CSA 66 PARKS	120,000	7,117	99,459	83%	20,541	120,000
11.59307.03.0	PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PARKS	150	-	129	86%	21	100
11.59308.03.0	HERBICIDES/PESTICIDES - CSA 66 PARKS	3,500	-	1,991	57%	1,509	3,500
11.59309.03.0	SMALL TOOLS - CSA 66 PARKS	1,500	-	1,291	86%	209	700
11.59310.03.0	UNIFORMS - CSA 66 PARKS	800	15	594	74%	206	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	-	1,779	71%	721	2,500
11.59316.03.0	PARK DEVELOPMENT ADMIN EXPENSE	-	-	-	0%	0	-
11.59317.03.0	IRRIGATION EXPENSE - CSA 66 PARKS	50,000	6,037	37,505	75%	12,495	50,000
11.59320.03.0	POSTAGE & SHIPPING - PL PARKS	36	-	7	19%	29	-
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	13,291	-	13,641	103%	350-	8,430 Fully Paid
11.59402.03.0	WORKERS' COMP INSURANCE - CSA 66 PARKS	9,127	-	7,289	80%	1,838	8,560 Addtl. Premium
11.59404.03.0	COMPUTER SERVICES - PARKS (PLUMAS LAKE)	1,700	40	530	31%	1,170	1,500
11.59405.03.0	LEGAL FEES - CSA 66 PARKS	1,925	-	1,100	57%	825	8,000 YCOE Plumas Lake Preschool Agreement \$925
11.59501.03.0	PAYROLL TAXES - CSA 66 PARKS	6,842	243	6,657	97%	185	5,882
11.59502.03.0	EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS	16,869	411	13,885	82%	2,984	13,962
11.59505.03.0	EMPLOYMENT COSTS - CSA 66 PARKS	100	-	97	97%	3	500
11.59600.03.0	CAPITAL OUTLAY - CSA 66 PARKS	22,689	-	22,689	100%	0	23,000 JD Tractor CSA Share
11.59750.03.0	PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS	500	192	192	38%	308	500
11.59801.03.0	BLDGS & IMPROVEMENTS - CSA 66 PARKS	19,600	-	468	2%	19,132	100 Fall Bark
11.59802.03.0	AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS	7,000	29	6,414	92%	586	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	-	1,092	55%	908	2,000
03 (CSA 66 PARKS)	Total Expenditures	522,118	23,199	443,837		78,281	504,445
Excess of Revenues over Expenditures for Report		48,912	(23,049)	(109,149)		158,061	
		-					
	Transfer-Out: Maintenance of Future Park Sites	-					
	Transfer-Out: Capital Asset Repair	(48,912)					
		-					

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	\$ 150	1,900	75%	650	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	\$ 150	1,900		2,250	3,800	
Expenditures								
11.59305.04.0	UTILITIES & PHONE - YCB	4,150	\$ 113	4,535	109%	385-	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	\$ 113	4,535		385-	3,800	
Excess of Revenues over Expenditures		\$ -	\$ 37	(2,635)		2,635	-	
05 (LIGHTING)								
Revenues								
11.45440.05.0	STREET LIGHTING DISTRICT ASSESMEN	-	\$ -	-	0%	0	-	
11.49300.05.0	CURR SECURED TAXES - ST LIGHTING	-	\$ -	40,230	0%	40,230-	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	\$ -	40,230		22,770	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	\$ -	49,430	86%	8,070	59,026	
05 (LIGHTING)	Total Expenditures	57,500	\$ -	\$ 49,430			116,526	
Excess of Revenues over Expenditures		5,500	\$ -	\$ (9,200)			(59,026)	
	Cash Reserve	(5,500)						
	Transfer to Pool 01							
		\$ -					\$ -	

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending 06/26/19

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	-	30,078	320%	(20,668)	4,000	
11.45403.09.0	STRIKE TEAM REVENUE	200,000	-	298,653	149%	(98,653)	314,160	
11.45410.09.0	BURN PERMITS & COST RECOVERY	800	378	2,856	357%	(2,056)	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	-	13,780	57%	10,220	24,000	
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	2,100	-	2,263	108%	(163)	3,000	
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	385,000	-	241,992	63%	143,008	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	-	70,131	70%	29,619	95,000	
Total Revenues	09 (FIRE DEPARTMENT)	779,519	378	728,503		94,050	742,960	
Expenditures								
11.59101.09.0	SALARIES - FIRE DEPT	232,600	9,994	199,585	86%	33,015	183,000	
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	42,835	12,662	43,644	102%	(810)	68,988	
11.59110.09.0	SALARIES OT - FIRE DEPT	30,900	983	46,182	149%	(15,282)	60,000	
11.59111.09.0	SALARIES - FIRE DEPT VOL	26,000	1,999	30,014	115%	(4,014)	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	649	8,709	67%	4,291	13,000	
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	25,000	-	22,967	92%	2,033	-	
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	2,500	-	2,224	89%	276	2,000	
11.59303.09.0	GAS & OIL - FIRE DEPT	16,000	-	12,683	79%	3,317	11,000	
11.59304.09.0	FEES & DUES - FIRE DEPT	300	-	40	13%	260	300	
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	10,000	176	10,109	101%	(109)	10,000	
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	25,000	119	25,283	101%	(283)	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	-	265	53%	235	400	
11.59310.09.0	UNIFORMS - FIRE DEPT	5,000	-	2,231	45%	2,769	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	-	3,679	74%	1,321	5,000	
11.59313.09.0	UNEMPLOYMENT - FIRE DEPT	5,000	-	7,271	145%	(2,271)	1,000	
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	1,500	-	795	53%	705	1,500	
11.59318.09.0	WEED ABATEMENT EXPENSE	500	-	303	61%	197	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

Olivehurst Public Utility District

General Fund 11
09 & 10 (Fire)

Period Ending

06/26/19

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	Addtl. Premium	14
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	500	-	-	0%	500	500		
11.59404.09.0	COMPUTER SERVICES - FIRE	6,000	557	6,719	112%	(719)	3,000		6
11.59405.09.0	LEGAL FEES - FIRE	20,000	-	1,700	9%	18,300	40,000		
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	43,318	1,066	41,388	96%	1,930	29,759		12
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	119,488	2,996	65,191	55%	54,297	88,530		
11.59505.09.0	EMPLOYMENT COSTS - FIRE	1,500	-	1,017	68%	483	1,500		
11.59600.09.0	CAPITAL OUTLAY	30,000	-	14,329	48%	15,671	-	Equipment Theft- Engine 314, Turnout Gear	7
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	1,000	-	522	52%	478			
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	10,000	-	6,374	64%	3,626	14,000		
11.59806.09.0	FIRE EQUIPMENT	15,000	-	13,130	88%	1,870	113,000		
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	13,118	13,118	13,118	100%	-	13,118		
Total Expenditures		866,073	44,319	807,408		58,664	924,895		
	Excess of Revenues over Expenditures	(86,554)	(43,941)	(78,905)		35,386	(181,935)		
	Cash Reserve	104,957							
	Fire Engine Loan Payment to Administration	(18,403)							
	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	273,860	2,868,159	102%	(54,176)	2,500,000
12.41200.00.0	SALES - BUSINESSES - WATER	10,000	987	12,341	123%	(2,341)	10,000
12.41350.00.0	DROUGHT SURCHARGE						-
12.42300.00.0	PENALTY FEES - WATER	15,000	1,042	20,400	136%	(5,400)	15,000
12.42301.00.0	PENALTIES EXCESS WATER USE - WATER						-
12.42400.00.0	ADMIN AND DELINQUENT CHARGES - WATER	45,000	4,530	48,636	108%	(3,636)	45,000
12.42550.00.0	BACKFLOW DEVICE REVENUE	2,500	180	3,540	142%	(1,040)	2,500
12.42600.00.0	SERVICE FEES - WATER BILL COPY FEES	3,500	0	3,032	87%	468	3,500
12.45103.00.0	MISCELLANEOUS REVENUE - WATER	500	349	1,666	333%	(1,166)	500
12.45160.00.0	PLAN CHECK FEE REVENUE - WATER	2,000	0	1,950	98%	50	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	26,339	2634%	(25,339)	-
12.45700.00.0	INSPECTION REVENUE - WATER	15,400	2,000	30,300	197%	(14,900)	-
Water (12)	Total Revenues	2,903,883	\$ 282,947	\$ 3,016,363		\$ (112,480)	2,578,000
Expenditures							
12.59101.00.0	SALARIES - WATER	517,456	20,784	505,597	98%	11,859	485,493
12.59103.00.0	OVERHEAD - ADMIN EXPENSES - WATER	481,888	88,593	437,144	91%	44,745	488,126
12.59110.00.0	SALARIES OT - WATER	21,181	481	15,323	72%	5,858	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	92,600	1,692	62,357	67%	30,243	110,000
12.59301.00.0	LICENSES AND DUES - WATER EMPLOYEES	3,500	-	3,167	90%	334	3,500
12.59302.00.0	OFFICE SUPPLIES & EXP - WATER	3,000	86	815	27%	2,185	2,500
12.59303.00.0	GAS & OIL - WATER	19,000	412	16,964	89%	2,036	13,000
12.59304.00.0	FEES, LICENSES & PERMITS - WATER FACILITIES	40,000	-	36,150	90%	3,850	36,735
12.59305.00.0	UTILITIES & PHONE - WATER	550,000	226	473,429	86%	76,571	550,000
12.59306.00.0	OUTSIDE SERVICES - WATER	120,500	-	67,555	56%	52,945	120,500
12.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - WATER	1,000	-	622	62%	378	1,000
12.59308.00.0	LAB SUPPLIES	3,000	-	1,861	62%	1,139	3,000
12.59309.00.0	SMALL TOOLS - WATER	2,500	-	1,273	51%	1,227	2,500
12.59310.00.0	UNIFORMS - WATER	5,500	167	4,281	78%	1,219	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	-	3,640	81%	860	4,500
12.59316.00.0	CHLORINE EXPENSE	79,000	2,153	78,487	99%	513	79,000
12.59320.00.0	POSTAGE & SHIPPING - WATER	19,500	-	17,822	91%	1,678	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%	-	-

instructions from
Department
Manager

Statement of Revenues and Expenditures

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% OF BUDGET USED	BUDGET REMAINING	PRIOR YEAR BUDGET	
12.59350.00.0	LAB TESTING SERVICES - WATER	25,000	-	21,150	85%	3,850	25,000	
12.59401.00.0	GENERAL INSURANCE - WATER	42,872	-	42,872	100%	-	42,000	Fully Paid
12.59402.00.0	WORKERS' COMP - WATER	37,999	-	30,366	80%	7,633	32,000	Addtl. Premium ¹⁴
12.59404.00.0	COMPUTER SERVICES	13,000	534	11,405	88%	1,595	11,000	
12.59405.00.0	LEGAL FEES - WATER	15,000	-	3,161	21%	11,839	19,134	
12.59425.00.0	SECURITY - WATER	13,000	58	12,405	95%	595	12,000	
12.59501.00.0	PAYROLL TAXES - WATER	46,584	1,604	44,222	95%	2,362	35,036	
12.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - WATER	239,811	2,565	182,862	76%	56,949	148,646	
12.59505.00.0	EMPLOYMENT COSTS - WATER	1,000	-	218	22%	782	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	-	1,925	14%	11,975	3,100	
12.59802.00.0	AUTO & OTHER EQUIP EXP - WATER	20,000	53	15,648	78%	4,352	17,000	
12.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	-	-	
12.59902.00.0	CASH SHORT/(OVER) - WATER	250	-	185	74%	65	250	
12.59903.00.0	MISCELLANEOUS EXP - WATER	5,212	-	5,212	100%	(0)	-	Refund for incorrect water usage charges 2009-current ¹¹
12.59950.00.0	OUTLAY (REFUND) OF WATER CAPACITY FEES	-	-	-	0%	-	-	
12.59952.00.0	CONSERVATION EXPENSES	5,000	-	4,264	85%	736	-	
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	2,807,890	\$ 119,405	\$ 2,378,240			2,557,518	
	Excess of Revenues over Expenditures for Report	95,994	\$ 163,542	\$ 638,123			20,482	
		(95,994)						
	Reserve: Capital Facilities	-						
	Surplus(Deficit)	(0)						

Olivehurst Public Utility District

Waste Water (13)

Period Ending 06/26/19

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	284,664	3,365,270	103%	101,270-	3,100,000
13.41210.00.0	SALES - ADA SEWER	58,625	-	39,763	68%	18,862	58,625
13.42300.00.0	PENALTY & FEES - SEWER	17,000	1,582	22,327	131%	5,327-	17,000
13.42400.00.0	ADMIN AND DELINQUENT CHARGES - SEWER	25,000	-	32,209	129%	7,209-	25,000
13.42600.00.0	SERVICE FEES - SEWER BILL COPY FEE	5,000	-	3,032	61%	1,968	5,000
13.45101.00.0	GOLD VILLAGE REIMBURSEMENT	65,000	-	71,223	110%	6,223-	65,000
13.45103.00.0	MISCELLANEOUS REVENUE - SEWER	-	-	5,694	0%	5,694-	-
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	-	10,314	204,183	0%	204,183-	-
Waster Water (13)	Total Revenues	\$ 3,430,625	296,559	\$ 3,743,701		313,076-	\$ 3,267,125
13.59101.00.0	SALARIES - SEWER	602,730	15,823	420,549	70%	182,181	660,568
13.59103.00.0	OVERHEAD - ADMIN EXPENSES - SEWER	481,888	88,593	437,144	91%	44,745	488,126
13.59110.00.0	SALARIES OT - WASTE WATER	30,000	366	8,206	27%	21,794	30,000
13.59300.00.0	OPERATING SUPPLIES & REPAIRS - SEWER	70,000	837	50,145	72%	19,855	60,000
13.59301.00.0	LICENSES AND DUES - SEWER EMPLOYEES	4,000	190	3,757	94%	243	4,000
13.59302.00.0	OFFICE SUPPLIES & EXP - SEWER	7,000	-	3,935	56%	3,065	7,000
13.59303.00.0	GAS & OIL - SEWER	12,000	-	10,874	91%	1,126	13,000
13.59304.00.0	FEES, LICENSES & PERMITS - SEWER FACILITIES	65,000	-	27,157	42%	37,843	76,650
13.59305.00.0	UTILITIES & PHONE - SEWER	450,000	37,696	403,424	90%	46,576	480,000
13.59306.00.0	OUTSIDE SERVICES - SEWER	90,000	1,901	93,800	104%	3,800-	100,000
13.59307.00.0	PRINTING/PUBLIC/LEGAL NOTICES - SEWER	2,000	-	171	9%	1,830	2,000
13.59308.00.0	LAB SUPPLIES & EQUIPMENT - SEWER	25,000	655	10,872	43%	14,128	25,000
13.59309.00.0	SMALL TOOLS - SEWER	6,000	51	2,907	48%	3,093	5,000
13.59310.00.0	UNIFORMS - SEWER	5,000	46	3,000	60%	2,000	5,500
13.59312.00.0	TRAINING & EDUCATION - SEWER	4,000	119	3,544	89%	456	3,000
13.59313.00.0	UNEMPLOYMENT - SEWER	5,000	-	-	0%	5,000	6,000
13.59315.00.0	SAFETY SUPPLIES / EXPENSE	6,500	-	4,130	64%	2,370	6,500
13.59318.00.0	CHEMICALS	16,500	-	15,029	91%	1,471	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	-	11,061	14%	68,939	-
13.59337.00.0	SLUDGE DISPOSAL	15,000	-	14,433	96%	567	10,000
13.59350.00.0	LAB TESTING SERVICES - SEWER	60,000	-	51,510	86%	8,490	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	64,431	-	59,939	93%	4,492	53,500 Addtl. Premium ¹⁴
13.59403.00.0	TRANSPORTATION & TRAVEL - SEWER	500	-	-	0%	500	500
13.59404.00.0	COMPUTER SERVICES	21,000	1,401	20,281	97%	719	16,000 ¹⁶

Olivehurst Public Utility District

Waste Water (13)

Period Ending 06/26/19

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	-	3,690	82%	810	7,000	
13.59501.00.0	PAYROLL TAXES - SEWER	52,713	1,163	33,888	64%	18,825	42,000	
13.59502.00.0	EMPLOYEE BENEFITS (RET/MED) - SEWER	251,418	1,961	153,601	61%	97,817	210,202	
13.59505.00.0	EMPLOYMENT COSTS - SEWER	1,250	-	495	40%	755	1,250	
13.59600.00.0	CAPITAL OUTLAY - SEWER	145,000	-	6,328	4%	138,672	121,464	Brown Bear Attachment 15
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	-	18,284	91%	1,716	20,000	
13.59805.00.0	VEHICLE REPLACEMENT	-	-	-	0%	0	-	
13.59902.00.0	CASH SHORT/(OVER) - SEWER	250	-	185	74%	65	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	-	
		\$ 3,047,236	\$ 150,801.05	\$ 2,272,038		775,198	2,942,240	
31 (SEWER COLLECTION)								
13.59300.31.0	OPERATING SUPPLIES & REPAIRS - SEWER COLLECTION	38,000	-	34,673	91%	3,327	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	-	8,387	84%	1,613	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	-	18,751	51%	18,249	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	5,363.80	12,428	50%	12,572	-	
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	-	11,160	56%	8,840	15,000.00	
31 (SEWER COLLECTION)	Total Expenditures	\$ 720,500	\$ 5,364	\$ 528,561		191,939	\$ 112,000.00	
Total Expenditures		\$ 3,767,736	156,165	\$ 2,800,599		967,138	3,054,240.32	
Excess of Revenues over Expenditures for Report		\$ (337,111)	\$ 140,394	\$ 943,102			\$ 212,884.68	
	Loan to Water Fund: USDA Repayment	70,637						
	Reserve Capital Asset Repair	480,000						
	Reserve: Capital Facilities	(213,526)						
		\$ (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	410,329	*
18.45500.00.0	INTEREST EARNED - CFD 2002-1	3,600	3,276	3,500	24,318	3,500	16,853	
18.59306.00.0	CFD 2002-1 - ADMIN EXPENSE	10,247	13,314	35,000	10,489	35,000	9,426	
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	(933,347)	
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	2,182	
	Surplus/(Deficit)	\$ 56,595	\$ 56,501	\$ -	\$ (221,017.22)	\$ -	(2,182)	
	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 AMENDMENT

May 16, 2019

<i>Reference</i>	<i>Account</i>	<i>Account Name</i>	<i>Amount</i>	<i>Detail</i>	<i>Funding Source</i>	<i>Amendment</i>
17	11.59305.00.0	UTILITIES & PHONE - GENERAL	1,365	Maintenance Contract for Telcom Phone System	Allocated	
9	11.59312.00.0	TRAINING & EDUCATION - ADMIN	500	Training GM San Diego April 2019	Allocated	
10	11.59405.00.0	LEGAL FEES- Administration	20,000	MOU's, OE # matters	Allocated	
8	11.59405.03.0	LEGAL FEES - CSA Parks	925	YCOE Agrrement - Plumas Lake Preschool	Operating Revenue	
12	11.59501.09.0	PAYROLL TAXES - FIRE DEPT	10,000	Unemployment cost (former employees)	Operating Revenue	
13	11.59801.02.0	BLDGS,& IMPROVEMENTS	7,500	Fall Bark Replacement OH Parks	Operating/Reserve Cash	
13	11.59801.03.0	BLDGS,& IMPROVEMENTS	19,500	Fall Bark Replacement CSA Parks	Operating/Reserve Cash	
11	12.59903.00.0	MISCELLANEOUS EXP - WATER	5,212	Refund for incorrect water usage charges - approved by BOD	Operating Revenue	
16	13.59404.00.0	COMPUTER EXPENSE	5,000	Additonal cost not in 2018-19	Operating Revenue	
15	13.59600.00.0	CAPITAL OUTLAY	30,000	Brown Bear Attachment	Equipment Rserve	
14	XX.59402.00.0	WORKER'S COMPENSATION	33,204	Additiional 2018-19 Premium	Operating Revenue	