



Olivehurst Public Utility District

2024-25 Revenues and Expenditures as of Aug 29, 2024 Working Budget to Actual

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General Fund 11
00 (Administration)

Period Ending 08/29/24

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|-----------------------|---------------------------------------|------------------------|-----------------|------------------|------------------|---------------------|
| 11.41100.00.0 | CFD 2002-1 ADMIN REVENUE | - | \$ - | - | 0% | - |
| 11.45103.00.0 | MISCELLANEOUS REVENUE - GENERAL | 8,000 | 6,790 | 19,389 | 242% | (11,389) |
| 11.45111.00.0 | WATER/SEWER 50/50 CLEARING | - | 511 | 1,027 | 0% | (1,027) |
| 11.45500.00.0 | INTEREST EARNED | 264,000 | - | - | 0% | 264,000 |
| 11.45700.00.0 | ADMIN OVERHEAD TRANSFER IN | 1,292,251 | - | - | 0% | 1,292,251 |
| Administration | Total Revenues | \$ 1,564,251 | \$ 7,301 | \$ 20,416 | | \$ 1,543,835 |
| 11.59101.00.0 | SALARIES - GENERAL | 866,238 | 63,671 | 139,999 | 16% | 726,239 |
| 11.59110.00.0 | SALARIES OT - GENERAL | 2,000 | - | - | 0% | 2,000 |
| 11.59300.00.0 | OPERATING SUPPLIES - GENERAL | 5,500 | - | - | 0% | 5,500 |
| 11.59301.00.0 | LICENSES AND DUES - ADMIN EMPLOYEES | 150 | - | - | 0% | 150 |
| 11.59302.00.0 | OFFICE SUPPLIES - GENERAL | 16,000 | 533 | 1,994 | 12% | 14,006 |
| 11.59303.00.0 | GAS AND OIL - GENERAL | 1,000 | - | 36 | 4% | 964 |
| 11.59304.00.0 | FEES & DUES - GENERAL | 15,000 | - | - | 0% | 15,000 |
| 11.59305.00.0 | UTILITIES & PHONE - GENERAL | 11,000 | 170 | 299 | 3% | 10,701 |
| 11.59306.00.0 | OUTSIDE SERVICES - GENERAL | 90,000 | 2,823 | 4,665 | 5% | 85,335 |
| 11.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - ADMIN | 1,000 | - | - | 0% | 1,000 |
| 11.59312.00.0 | TRAINING & EDUCATION - ADMIN STAFF | 4,500 | 967 | 967 | 21% | 3,533 |
| 11.59314.00.0 | ELECTION EXPENSE - GENERAL | 15,000 | - | - | 0% | 15,000 |
| 11.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 4,000 | 204 | 443 | 11% | 3,557 |
| 11.59320.00.0 | POSTAGE & SHIPPING | 2,500 | - | 30 | 1% | 2,470 |
| 11.59402.00.0 | WORKERS' COMP INSURANCE - GENERAL | 5,857 | - | 5,868 | 100% | (11) |
| 11.59404.00.0 | COMPUTER SERVICES - GENERAL | 64,500 | 1,943 | 17,731 | 27% | 46,769 |
| 11.59405.00.0 | LEGAL FEES - GENERAL | 30,000 | - | - | 0% | 30,000 |
| 11.59425.00.0 | SECURITY - GENERAL | 2,000 | - | 289 | 14% | 1,711 |
| 11.59501.00.0 | PAYROLL TAXES - GENERAL | 71,183 | 4,776 | 10,513 | 15% | 60,670 |
| 11.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - GENERAL | 346,823 | 24,067 | 48,063 | 14% | 298,760 |
| 11.59505.00.0 | EMPLOYMENT COSTS - GENERAL | 500 | - | - | 0% | 500 |

General Fund 11
00 (Administration)

Period Ending 08/29/24

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|---|----------------------------------|------------------------|--------------------|---------------------|------------------|---------------------|
| 11.59550.00.0 | CUSTOMER SERVICE / SAFETY AWARDS | 500 | - | - | 0% | 500 |
| 11.59551.00.0 | BOARD COMMUNITY OUTREACH | 6,000 | - | - | 0% | 6,000 |
| 11.59600.00.0 | CAPITAL OUTLAY - GENERAL | 77,500 | - | - | 0% | 77,500 |
| 11.59801.00.0 | BLDGS AND IMPROVEMENTS | 2,500 | - | - | 0% | 2,500 |
| 11.59802.00.0 | AUTO & OTHER EQUIP EXP - GENERAL | 1,000 | - | - | 0% | 1,000 |
| 11.65704.00.0 | DEPRECIATION EXPENSE - GENERAL | 3,500 | - | 3,500 | 100% | - |
| Administration | Total Expenditures | \$ 1,645,751 | \$ 99,153 | \$ 234,397 | | \$ 1,411,354 |
| Excess of Revenues over Expenditures | | \$ (81,500) | \$ (91,852) | \$ (213,981) | | |
| Cash Reserves | | | | | | |
| | Advance to Fire Department | 75,000 | | | | |
| | Advance to Pool | 9,271 | | | | |
| | Reserve: Admin. Building | (2,771) | | | | |
| | | \$ - | | \$ (213,981) | | |

General Fund 11

Period Ending 08/29/24

15 (ENGINEERING)

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---|----------------------------------|------------------------|--------------------|--------------------|------------------|-------------------|----------|
| Revenues | | | | | | | |
| 11.45700.15.0 | ENGINEERING OVERHEAD TRANSFER IN | 499,592 | - | - | 0% | 499,592 | |
| 11.45103.15.0 | DEVELOPER REIMBURSEMENTS | 17,725 | - | - | 0% | 17,725 | |
| 15 (ENGINEERING) | Total Revenues | \$ 517,317 | \$ - | \$ - | | \$ 517,317 | |
| Expenditures | | | | | | | |
| 11.59101.15.0 | SALARIES | 326,464 | 25,198 | 49,567 | 15% | 276,897 | |
| 11.59110.15.0 | SALARIES OT | 6,755 | 10 | 355 | 5% | 6,400 | |
| 11.59501.15.0 | PAYROLL TAXES | 29,989 | 1,853 | 3,667 | 12% | 26,322 | |
| 11.59502.15.0 | EMPLOYEE BENEFITS (RET/MED) | 135,439 | 8,038 | 16,032 | 12% | 119,407 | |
| 11.59402.15.0 | WORKERS' COMP INSURANCE | 15,000 | - | 9,540 | 64% | 5,460 | |
| 11.59300.15.0 | OPERATING SUPPLIES | 2,000 | - | - | 0% | 2,000 | |
| 11.59301.15.0 | LICENSES AND DUES EMPLOYEES | 2,000 | - | - | 0% | 2,000 | |
| 11.59302.15.0 | OFFICE SUPPLIES | 2,500 | - | 43 | 2% | 2,457 | |
| 11.59303.15.0 | GAS AND OIL | 15,000 | 157 | 584 | 4% | 14,416 | |
| 11.59305.15.0 | PHONE | 3,500 | 29 | 256 | 7% | 3,244 | |
| 11.59306.15.0 | OUTSIDIE SERVICES | 5,000 | - | - | 0% | 5,000 | |
| 11.59307.15.0 | PRINTING/PUBLIC/LEGAL NOTICES | 2,000 | - | - | 0% | 2,000 | |
| 11.59312.15.0 | TRAINING & EDUCATION | 3,000 | - | - | - | 3,000 | |
| 11.59404.15.0 | COMPUTER SERVICES | 15,000 | 477 | 954 | 6% | 14,046 | |
| 15 (ENGINEERING) | Total Expenditures | \$ 563,647 | \$ 35,762 | \$ 81,000 | | \$ 482,649 | |
| Excess of Revenues over Expenditures | | \$ (46,330) | \$ (35,762) | \$ (81,000) | | \$ 34,668 | |

General Fund 11

Period Ending 08/29/24

01 (POOL)

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | BUDGET REMAINING | COMMENTS |
|---|--------------------------------------|------------------------|----------------|--------------------|------------------|-----------|
| Revenues | | | | | | |
| 11.45100.01.0 | POOL ADMISSION | 9,000 | - | 2,905 | 6,095 | |
| 11.45103.01.0 | MISCELLANEOUS REVENUE - POOL | - | - | - | - | |
| 11.45400.01.0 | FIRST FIVE GRANT - POOL | 17,000 | - | - | 17,000 | |
| 11.45401.01.0 | HEALTH & HUMAN SERV GRANT - POOL | 23,000 | - | 23,000 | - | |
| 11.45403.01.0 | OTHER GRANT INCOME | 25,000 | - | - | 25,000 | |
| 11.49300.01.0 | CURR SECURED TAXES - POOL | 8,500 | - | - | 8,500 | |
| 11.49301.01.0 | CURR UNSECURED TAXES - POOL | - | - | - | - | |
| 01 (POOL) | Total Revenues | \$ 82,500 | \$ - | \$ 25,905 | \$ 56,595 | |
| Expenditures | | | | | | |
| 11.59101.01.0 | SALARIES - POOL | 6,500 | - | 3,868 | - | |
| 11.59300.01.0 | OPERATING SUPPLIES & REPAIRS - POOL | 6,500 | 15 | 624 | 5,876 | |
| 11.59302.01.0 | OFFICE SUPPLIES & EXP - POOL | - | - | - | - | |
| 11.59305.01.0 | UTILITIES & PHONE - POOL | 30,000 | 3,613 | 7,556 | 22,444 | |
| 11.59306.01.0 | OUTSIDE SERVICES - POOL | 55,000 | 13,603 | 55,701 | (701) | |
| 11.59307.01.0 | PRINTING/PUBLIC/LEGAL NOTICES - POOL | - | - | - | - | |
| 11.59308.01.0 | CHEMICALS | 7,000 | - | - | 7,000 | |
| 11.59312.01.0 | TRAINING & EDUCATION - POOL | 9,000 | - | - | 9,000 | |
| 11.59315.01.0 | SAFETY SUPPLIES / EXPENSE | 500 | 10 | 84 | 416 | |
| 11.59317.01.0 | WATER/SEWER - POOL | 3,000 | 887 | 887 | 2,113 | |
| 11.59401.01.0 | GENERAL INSURANCE - POOL | 1,800 | - | 1,769 | 31 | |
| 11.59405.01.0 | LEGAL FEES - POOL | - | - | - | - | |
| 11.59501.01.0 | PAYROLL TAXES - POOL | 1,000 | 57 | 392 | 608 | |
| 11.59502.01.0 | EMPLOYEE BENEFITS (RET/MED) - POOL | 50 | 77 | 110 | (60) | |
| 11.59505.01.0 | EMPLOYMENT COSTS - POOL | - | - | - | - | |
| 11.59801.01.0 | BLDGS & IMPROVEMENTS - POOL | 11,100 | - | - | 11,100 | POOL WIFI |
| 11.59802.01.0 | AUTO & OTHER EQUIP EXP - POOL | 1,500 | - | - | 1,500 | |
| 01 (POOL) | Total Expenditures | \$ 132,950 | \$ - | \$ 70,990 | \$ 1,500 | |
| Excess of Revenues over Expenditures | | \$ (50,450) | \$ - | \$ (45,085) | \$ 55,095 | |
| | Depreciation Expense | | | | | |
| | Loan from Admin | (9,271) | | (9,271) | | |
| | Transfer from Other Departments | 59,721 | | | | |
| | | 0 | | (54,356) | | |

General Fund 11

Period Ending 08/29/24

02 (PARKS)

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---------------------|--|------------------------|----------------|-----------------|------------------|-------------------|----------|
| Revenues | | | | | | | |
| 11.45151.02.0 | PARK RESERVATION ADMIN FEE - HOH | 200 | - | - | 0% | 200 | |
| 11.45160.02.0 | PLAN CHECK FEE REVENUE - PARKS | - | - | - | 0% | - | |
| 11.45420.02.0 | WATER TOWER RENTALS | 60,000 | - | 6,638 | 11% | 53,362 | |
| 11.45431.02.0 | TRANSFER OUT - SAFETY FUNDS | (500) | - | - | 0% | (500) | |
| 11.45810.02.0 | CSA 69 TAX REVENUE - PARKS | 4,000 | - | - | 0% | 4,000 | |
| 11.49300.02.0 | CURR SECURED TAXES - PARKS | 106,000 | - | - | 0% | 106,000 | |
| 11.49301.02.0 | CURR UNSECURED TAXES - PARKS | - | - | - | 0% | - | |
| 02 (PARKS) | Total Revenues | \$ 169,700 | \$ - | \$ 6,638 | | \$ 163,062 | |
| Expenditures | | | | | | | |
| 11.59101.02.0 | SALARIES - PARK | 18,753 | 802 | 1,408 | 8% | 17,345 | |
| 11.59102.02.0 | OVERHEAD - ADMIN SALARIES/BENEFITS | 19,384 | - | - | 0% | 19,384 | |
| 11.59103.02.0 | OVERHEAD - ADMIN EXPENSES | 4,650 | - | - | 0% | | |
| 11.59104.02.0 | OVERHEAD - ENGINEERING | 4,396 | - | - | 0% | | |
| 11.59110.02.0 | SALARIES OT - PARK | 200 | - | - | 0% | 200 | |
| 11.59300.02.0 | OPERATING SUPPLIES & REPAIRS - PARKS | 8,500 | 13 | 1,555 | 18% | 6,945 | |
| 11.59301.02.0 | LICENSES / DUES - PARK EMPLOYEES | 200 | - | - | 0% | 200 | |
| 11.59302.02.0 | OFFICE SUPPLIES AND EXPENSE - OH PARKS | 100 | - | - | 0% | 100 | |
| 11.59303.02.0 | GAS & OIL - PARKS | 2,000 | 10 | 80 | 4% | 1,920 | |
| 11.59305.02.0 | UTILITIES & PHONE - PARK | 1,500 | 87 | 131 | 9% | 1,369 | |
| 11.59306.02.0 | OUTSIDE SERVICES - PARKS | 16,000 | 1,893 | 4,029 | 25% | 11,971 | |
| 11.59307.02.0 | PRINTING/PUBLIC/LEGAL NOTICES - PARKS | 100 | - | - | 0% | 100 | |
| 11.59308.02.0 | HERBICIDES/PESTICIDES | 400 | - | 12 | 3% | 388 | |
| 11.59309.02.0 | SMALL TOOLS - PARKS | 250 | 4 | 4 | 2% | 246 | |
| 11.59310.02.0 | UNIFORMS - PARKS | 250 | 4 | 9 | 3% | 241 | |
| 11.59312.02.0 | TRAINING & EDUCATION - PARKS | 100 | - | - | 0% | 100 | |
| 11.59315.02.0 | SAFETY SUPPLIES / EXPENSE - PARKS | 250 | 15 | 17 | 7% | 233 | |
| 11.59317.02.0 | IRRIGATION EXPENSE - PARKS | 30,000 | 17,137 | 17,137 | 57% | 12,863 | |
| 11.59320.02.0 | POSTAGE & SHIPPING - PARKS | - | - | - | 0% | - | |
| 11.59325.02.0 | DIRECT ASSESSMENTS - PARKS | 500 | - | - | 0% | 500 | |

General Fund 11

Period Ending 08/29/24

02 (PARKS)

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|-------------------|---|------------------------|--------------------|--------------------|------------------|-------------------|----------|
| 11.59401.02.0 | GENERAL INSURANCE - PARKS | 8,853 | - | 8,853 | 100% | (0) | |
| 11.59402.02.0 | WORKERS' COMP INSURANCE - PARKS | 1,054 | - | 1,074 | 102% | (20) | |
| 11.59404.02.0 | COMPUTER SERVICES - PARKS (OLIVEHURST) | 4,000 | 11 | 22 | 1% | 3,978 | |
| 11.59405.02.0 | LEGAL FEES - PARKS | 1,500 | 1,382 | 1,382 | 92% | 118 | |
| 11.59501.02.0 | PAYROLL TAXES - PARKS | 907 | 63 | 110 | 12% | 797 | |
| 11.59502.02.0 | EMPLOYEE BENEFITS (RET/MED) - PARKS | 7,347 | 100 | 175 | 2% | 7,172 | |
| 11.59505.02.0 | EMPLOYMENT COSTS - OH PARKS | 100 | - | - | 0% | 100 | |
| 11.59551.02.0 | BOARD COMMUNITY OUTREACH | 75 | - | - | 0% | 75 | |
| 11.59600.02.0 | CAPITAL OUTLAY - PARKS | 26,000 | - | - | 0% | 26,000 | |
| 11.59700.02.0 | RENTS & LEASES - PARKS | 1,000 | - | - | 0% | 1,000 | |
| 11.59801.02.0 | BLDGS & IMPROVEMENTS - PARKS | 10,000 | - | - | 0% | 10,000 | |
| 11.59802.02.0 | AUTO & OTHER EQUIP EXP - PARKS | 10,000 | - | - | 0% | 10,000 | |
| 11.59805.02.0 | VEHICLE REPLACEMENT - OH PARKS | 2,330 | - | - | 0% | 2,330 | |
| 11.59807.02.0 | VEHICLE MAINTENANCE - PARKS | 500 | - | - | 0% | 500 | |
| 11.65704.02.0 | DEPRECIATION EXPENSE - PARKS | 10,000 | - | 10,000 | 100% | - | |
| 11.65800.02.0 | REPAIR AND EQUIP REPLACEMENT - OH PARKS | 5,000 | - | - | 0% | 5,000 | |
| 02 (PARKS) | Total Expenditures | \$ 196,249 | \$ 21,522 | \$ 45,998 | | \$ 141,205 | |
| | Excess of Revenues over Expenditures | \$ (26,549) | \$ (21,522) | \$ (39,360) | | \$ 21,857 | |
| | Cash Reserves | - | | - | | | |
| | Transfers-Out | | | | | | |
| | Reserve: | 26,549 | | | | | |
| | | \$ - | | \$ (39,360) | | | |

General Fund 11

Period Ending

08/29/24

03 (CSA 66 PARKS)

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|---------------------------------------|--|------------------------------|-------------------|-----------------|------------------------|---------------------|
| Revenues | | | | | | |
| 11.45103.03.0 | MISC. REVENUE - CSA 66 PARKS | - | - | 1,911 | 0% | 1,911- |
| 11.45151.03.0 | PARK RESERVATION ADMIN FEE - CSA 66 | 3,000 | - | 350 | 12% | 2,650 |
| 11.45431.03.0 | TRANSFER OUT - SAFETY FUNDS | (4,000) | - | - | 0% | 4,000- |
| 11.45800.03.0 | CSA 66 TAX REVENUE - PARKS | 735,000 | - | - | 0% | 735,000 |
| 11.45850.03.0 | CFD 2005-2 PARK MAINTENANCE | 385,000 | - | - | 0% | 385,000 |
| 11.49500.03.0 | GAIN/LOSS ON ACQUISITION OF EQUIPMENT-PA | - | - | - | 0% | 0 |
| 03 (CSA 66 PARI Total Revenues | | \$ 1,119,000 | \$ - | \$ 2,261 | | \$ 1,116,739 |
| Expenditures | | | | | | |
| 11.59101.03.0 | SALARIES - CSA 66 PARKS | 181,941 | 10,568 | 21,168 | 12% | 160,773 |
| 11.59102.03.0 | OVERHEAD - ADMIN SALARIES/BENEFITS | 38,768 | - | - | 0% | 38,768 |
| 11.59103.03.0 | OVERHEAD - ADMIN EXPENSES | 9,300 | - | - | 0% | 9,300 |
| 11.59104.03.0 | OVERHEAD - ENGINEERING | 41,003 | - | - | 0% | 41,003 |
| 11.59110.03.0 | SALARIES OT - CSA 66 PARKS | 847 | 83 | 332 | 39% | 515 |
| 11.59300.03.0 | OPERATING SUPPLIES & REPAIRS - CSA 66 PAR | 38,000 | 1,287 | 10,204 | 27% | 27,796 |
| 11.59301.03.0 | LICENSES / DUES - CSA 66 PARK EMPLOYEES | 1,000 | - | - | 0% | 1,000 |
| 11.59302.03.0 | OFFICE SUPPLIES & EXPENSES - CSA 66 PARKS | 1,000 | - | - | 0% | 1,000 |
| 11.59303.03.0 | GAS & OIL - CSA 66 PARKS | 18,000 | 155 | 1,250 | 7% | 16,750 |
| 11.59304.03.0 | FEES & DUES - CSA 66 PARKS | 1,000 | - | - | 0% | 1,000 |
| 11.59305.03.0 | UTILITIES & PHONE | 40,000 | 4,772 | 9,861 | 25% | 30,139 |
| 11.59306.03.0 | OUTSIDE SERVICES - CSA 66 PARKS | 220,000 | 29,657 | 63,268 | 29% | 156,732 |
| 11.59307.03.0 | PRINTING/PUBLIC/LEGAL NOTICES - CSA 66 PAF | 100 | - | - | 0% | 100 |
| 11.59308.03.0 | HERBICIDES/PESTICIDES - CSA 66 PARKS | 3,000 | - | 192 | 6% | 2,808 |
| 11.59309.03.0 | SMALL TOOLS - CSA 66 PARKS | 2,500 | 69 | 69 | 3% | 2,431 |
| 11.59310.03.0 | UNIFORMS - CSA 66 PARKS | 2,500 | 63 | 171 | 7% | 2,329 |
| 11.59312.03.0 | TRAINING & EDUCATION - CSA 66 PARKS | 500 | - | - | 0% | 500 |
| 11.59315.03.0 | SAFETY SUPPLIES / EXPENSE - PLUMAS LAKE F | 2,500 | 233 | 259 | 10% | 2,241 |
| 11.59317.03.0 | IRRIGATION EXPENSE - CSA 66 PARKS | 100,000 | 33,699 | 33,699 | 34% | 66,301 |
| 11.59320.03.0 | POSTAGE & SHIPPING - PL PARKS | 100 | - | - | 0% | 100 |
| 11.59325.03.0 | DIRECT ASSESSMENTS - CSA 66 PARKS | 5,000 | - | - | 0% | 5,000 |
| 11.59401.03.0 | GENERAL INSURANCE - CSA 66 PARKS | 41,189 | - | 40,808 | 99% | 381 |
| 11.59402.03.0 | WORKERS' COMP INSURANCE - CSA 66 PARKS | 16,513 | - | 16,822 | 102% | 309- |
| 11.59404.03.0 | COMPUTER SERVICES - PARKS (PLUMAS LAKE) | 13,000 | 172 | 344 | 3% | 12,656 |
| 11.59405.03.0 | LEGAL FEES - CSA 66 PARKS | 6,000 | - | - | 0% | 6,000 |

General Fund 11

Period Ending

08/29/24

03 (CSA 66 PARKS)

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|--|---|------------------------------|--------------------|---------------------|------------------------|-------------------|
| 11.59501.03.0 | PAYROLL TAXES - CSA 66 PARKS | 14,202 | 804 | 1,629 | 11% | 12,573 |
| 11.59502.03.0 | EMPLOYEE BENEFITS (RET/MED) - CSA 66 PARKS | 80,287 | 1,414 | 2,724 | 3% | 77,563 |
| 11.59505.03.0 | EMPLOYMENT COSTS - CSA 66 PARKS | 100 | - | - | 0% | 100 |
| 11.59551.03.0 | BOARD COMMUNITY OUTREACH | 150 | - | - | 0% | 150 |
| 11.59600.03.0 | CAPITAL OUTLAY - CSA 66 PARKS | 55,000 | - | - | 0% | 55,000 |
| 11.59750.03.0 | PUBLIC WORKS OFFICE EXPENSE - CSA 66 PARKS | 500 | - | - | 0% | 500 |
| 11.59801.03.0 | BLDGS & IMPROVEMENTS - CSA 66 PARKS | 46,000 | - | 3,292 | 7% | 42,708 |
| 11.59802.03.0 | AUTO & OTHER EQUIP. EXPENSES - CSA 66 PARKS | 20,000 | 373.60 | 644 | 3% | 19,356 |
| 11.59805.03.0 | VEHICLE REPLACEMENT - PL PARKS | 34,700 | - | - | 0% | 34,700 |
| 11.59807.03.0 | VEHICLE MAINTENANCE - CSA 66 PARKS | 10,000 | - | - | 0% | 10,000 |
| 11.65704.03.0 | DEPRECIATION EXPENSE - CSA 66 PARKS | 80,000 | - | 80,000 | 100% | 0 |
| 11.65800.03.0 | REPAIR AND EQUIP REPLACEMENT - CSA 66 PARKS | 10,000 | - | - | 0% | 10,000 |
| 03 (CSA 66 PARKS) Total Expenditures | | \$ 1,134,700 | \$ 83,349 | \$ 286,737 | | \$ 847,963 |
| Excess of Revenues over Expenditures for Report | | \$ (15,700) | \$ (83,349) | \$ (284,476) | | \$ 268,776 |
| | Reserves: Maintenance of Future Park Sites | 72,101 | | | | |
| | Transfer-Out: Capital Asset Repair | (56,401) | | | | |
| | | \$ - | | \$ (284,476) | | |

OPUD
2024-25 CAPITAL BUDGET

| | | |
|--------------------------|---|-----------|
| Pool | | |
| 01 | 59801 Pool Handicap Chair / Spectrum | 11,015.11 |
| OH | | |
| 02 | 59801 Becker Park Christmas lights | 1,458.58 |
| 02 | 59801 Lindhurst Park benches replacement | 2,800.00 |
| 02 | 59801 River Glen, Trash can housing metal | 2,200.00 |
| 02 | 59801 Olivehurst Park picnic tables | 2,520.00 |
| CSA | | |
| 03 | 59801 Trees | 5,100.00 |
| 03 | 59801 Orchard Glen Park benches replacement | 6,000.00 |
| 03 | 59801 Eufay Spray Park structure feature | 7,900.00 |
| 03 | 59801 Brown Park playground bark, complete second phase | 3,900.00 |
| 03 | 59801 Joanne Aiello playground Bark | 3,900.00 |
| 03 | 59802 Eufay Park irrigation controller retro fit | 12,212.35 |
| 03 | 59801 Donahue Park Bark | 3,292.20 |
| 03 | 59801 Veterans Park Bark | 14,997.80 |
| 03 | 29802 Bear River Park irrigation controller retro fit | 12,212.35 |
| Allocated 6 / 94% | | |
| 02/03 | 59600 Ground Hog, One Man Auger, plus augers | 6,200.00 |
| 02/03 | 59802 Pole saw | 800.00 |
| 02/03 | 59805 Tool boxes for the F250. | 1,800.00 |
| 02/03 | 59805 F150 pick-up truck, Ford will call back. | 37,000.00 |

General Fund 11

Period Ending 08/29/24

04 (YOUTH CTR)

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---|-----------------------------------|------------------------|-----------------|--------------|------------------|------------------|----------|
| Revenues | | | | | | | |
| 11.45200.04.0 | YCB RENTAL INCOME | - | \$ - | - | 0% | 0 | |
| 11.45250.04.0 | PUBLIC WORKS OFFICE RENT REIMBURS | - | \$ - | - | 0% | 0 | |
| 11.45430.04.0 | TRANSFERS-IN/OUT | - | \$ - | - | 0% | 0 | |
| 04 (YOUTH CTR) | Total Revenues | - | \$ - | - | | 0 | |
| Expenditures | | | | | | | |
| 11.59305.04.0 | UTILITIES & PHONE - YCB | 5,500 | \$ 304 | 458 | 8% | 5,042 | |
| 11.59306.04.0 | OUTSIDE SERVICES - YCB | 1,500 | \$ 65 | 65 | 4% | 1,435 | YCB WIFI |
| 11.59801.04.0 | BLDGS & IMPROVEMENTS - YCB | - | \$ - | - | 0% | 0 | |
| 11.65704.04.0 | DEPRECIATION EXPENSE - YCB | - | \$ - | - | 0% | 0 | |
| 04 (YOUTH CTR) | Total Expenditures | 7,000 | \$ 369 | 523 | | 6,477 | |
| Excess of Revenues over Expenditures | | \$ (7,000) | \$ (369) | (523) | | 6,477- | |
| | Transfer in from Lighting | 7,000 | | | | | |
| | | \$ - | | | | | |

05 (LIGHTING)

| | | | | | | | |
|---|-------------------------------------|--------------------|-------------------|--------------------|-----|----------------|--|
| Revenues | | | | | | | |
| 11.45430.05.0 | TRANSFERS-IN/OUT | - | \$ - | - | 0% | 0 | |
| 11.45440.05.0 | STREET LIGHTING DISTRICT ASSESMEN | - | \$ - | - | 0% | 0 | |
| 11.49300.05.0 | CURR SECURED TAXES - ST LIGHTING | 102,000.00 | \$ - | - | 0% | 102,000 | |
| 11.49301.05.0 | CURR UNSECURED TAXES - ST LIGHTING | - | \$ - | - | 0% | 0 | |
| 11.49302.05.0 | PRIOR YEAR TAXES - ST LIGHTING | - | \$ - | - | 0% | 0 | |
| 11.49400.05.0 | SUPPLEMENTAL TAXES - STREET LIGHTII | - | \$ - | - | 0% | 0 | |
| 05 (LIGHTING) | Total Revenues | 102,000 | \$ - | - | | 102,000 | |
| 11.59300.05.0 | OPERATING SUPPLIES & REPAIRS - STRE | 1,000 | \$ - | - | 0% | 1,000 | |
| 11.59305.05.0 | UTILITIES & PHONE - ST LIGHT | 60,000 | \$ 5,453 | 10,239 | 17% | 49,761 | |
| 05 (LIGHTING) | Total Expenditures | 61,000 | \$ 5,453 | \$ 10,239 | | | |
| Excess of Revenues over Expenditures | | 41,000 | \$ (5,453) | \$ (10,239) | | | |
| | Cash Reserve | (39,100) | | | | | |
| | Transfer to Pool 01 | | | | | | |
| | | \$ 1,900.00 | | \$ (10,239) | | | |

04 (YOUTH CTR)

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING | COMMENTS |
|---|--------------------------------------|------------------------|----------------|--------------|------------------|------------------|----------|
| 06 (JOHNSON DITCH) | | | | | | | |
| Revenues | | | | | | | |
| 11.49300.06.0 | CURR SECURED TAXES - JOHNSON DITCH | 5,000 | \$ - | - | 0% | 5,000 | |
| 11.49301.06.0 | CURR UNSECURED TAXES - JOHNSON DITCH | - | \$ - | - | 0% | 0 | |
| 06 (JOHNSON DITCH) | Total Revenues | \$ 5,000 | \$ - | \$ - | | | |
| 11.59306.06.0 | OUTSIDE SERVICES - JOHNSON DITCH | 3,000 | \$ - | - | 0% | 3,000 | |
| 06 (JOHNSON DITCH) | Total Expenditures | \$ 3,000 | \$ - | \$ - | | | |
| Excess of Revenues over Expenditures | | \$ 2,000 | \$ - | \$ - | \$ - | \$ - | |
| | From/(To) Cash Surplus | | | | | | |
| | Transfer to OH Parks | | | | | | |
| | | \$ 2,000 | \$ - | \$ - | \$ - | \$ - | |

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

Period Ending

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|-----------------------|---|------------------------|----------------|------------------|------------------|-------------------|
| Revenues | | | | | | |
| 11.45103.09.0 | FIRE MISC REVENUE | 64,137 | - | - | 0% | 64,137 |
| 11.45400.09.0 | FIRE MITIGATION FEES REVENUE | 5,000 | - | 36,593 | 732% | (31,593) |
| 11.45402.09.0 | MISC GRANT REVENUE | - | - | - | 0% | - |
| 11.45403.09.0 | STRIKE TEAM REVENUE | 110,000 | - | - | 0% | 110,000 |
| 11.45410.09.0 | BURN PERMITS & COST RECOVERY | 1,000 | - | - | 0% | 1,000 |
| 11.45411.09.0 | WEED ABATEMENT - RESIDENT REIMBURSEME | - | - | - | 0% | - |
| 11.45431.09.0 | TRANSFER IN - SAFETY FUNDS | 15,000 | - | - | 0% | 15,000 |
| 11.45435.09.0 | CA HEARTLANDS ASSESSMENT REVENUE | 4,500 | - | - | 0% | 4,500 |
| 11.45800.09.0 | CSA 66 TAX REVENUE - FIRE DEPT | 29,000 | - | - | 0% | 29,000 |
| 11.45810.09.0 | CSA 69 TAX REVENUE - FIRE DEPT | 5,200 | - | - | 0% | 5,200 |
| 11.49300.09.0 | CURR SECURED TAXES - FIRE DEPT | 605,000 | - | - | 0% | 605,000 |
| 11.49301.09.0 | CURR UNSECURED TAXES - FIRE DEPT | 15,000 | - | - | 0% | 15,000 |
| 11.49310.09.0 | FIRE DEPT - PROP 172 TAXES | 180,000 | - | 16,162 | 9% | 163,838 |
| Total Revenues | 09 (FIRE DEPARTMENT) | \$ 1,033,837 | \$ - | \$ 52,755 | | \$ 916,945 |
| Expenditures | | | | | | |
| 11.59101.09.0 | SALARIES - FIRE DEPT | 293,048 | 30,462 | 62,605 | 21% | 230,443 |
| 11.59102.09.0 | OVERHEAD - ADMIN SALARIES/BENEFITS | 39,040 | - | - | 0% | 39,040 |
| 11.59103.09.0 | OVERHEAD - ADMIN EXPENSES - FIRE | 12,650 | - | - | 0% | 12,650 |
| 11.59110.09.0 | SALARIES OT - FIRE DEPT | 77,384 | 19,863 | 33,259 | 43% | 44,125 |
| 11.59111.09.0 | SALARIES - FIRE DEPT VOL | 15,000 | - | 1,339 | 9% | 13,661 |
| 11.59112.09.0 | SALARIES OT - FIRE DEPT VOL | 105,000 | 40,618 | 80,063 | 76% | 24,937 |
| 11.59300.09.0 | OPERATING SUPPLIES & REPAIRS - FIRE DEPT | 15,000 | 573 | 1,283 | 9% | 13,717 |
| 11.59301.09.0 | LICENSES AND PERMITS - FIRE DEPT | 35,000 | 1,722 | 1,722 | 5% | 33,278 |
| 11.59302.09.0 | OFFICE SUPPLIES & EXPENSES - FIRE DEPT | 4,000 | 187 | 207 | 5% | 3,793 |
| 11.59303.09.0 | GAS & OIL - FIRE DEPT | 27,500 | 1,328 | 2,987 | 11% | 24,513 |
| 11.59304.09.0 | FEES & DUES - FIRE DEPT | 400 | - | - | 0% | 400 |
| 11.59305.09.0 | UTILITIES & PHONE - FIRE DEPT | 25,000 | 2,165 | 4,802 | 19% | 20,198 |
| 11.59306.09.0 | OUTSIDE SERVICES - FIRE DEPT | 20,000 | 8,219 | 8,780 | 44% | 11,220 |
| 11.59307.09.0 | PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT | 750 | - | - | 0% | 750 |
| 11.59309.09.0 | SMALL TOOLS - FIRE DEPT | 500 | 44 | 44 | 9% | 456 |
| 11.59310.09.0 | UNIFORMS - FIRE DEPT | 10,000 | - | 31 | 0% | 9,969 |
| 11.59311.09.0 | PUBLIC EDUCATION AND OUTREACH | 1,000 | - | - | 0% | 1,000 |

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

Period Ending

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|---|---|------------------------|---------------------|----------------|------------------|-------------------|
| 11.59312.09.0 | TRAINING & EDUCATION - FIRE PREVENTION | 1,333 | - | 369 | 28% | 964 |
| 11.59315.09.0 | SAFETY SUPPLIES / EXPENSE | 2,000 | - | - | 0% | 2,000 |
| 11.59318.09.0 | WEED ABATEMENT EXPENSE | 3,000 | - | - | 0% | 3,000 |
| 11.59319.09.0 | INTERNSHIP PROGRAM EXPENSE | - | - | - | 0% | - |
| 11.59320.09.0 | POSTAGE & SHIPPING - FIRE DEPT | 400 | - | - | 0% | 400 |
| 11.59325.09.0 | DIRECT ASSESSMENTS - FIRE | 100 | - | - | 0% | 100 |
| 11.59401.09.0 | GENERAL INSURANCE - FIRE DEPT | 46,680 | - | 56,677 | 121% | (9,997) |
| 11.59402.09.0 | WORKERS' COMP - FIRE DEPT | 22,989 | - | 41,648 | 181% | (18,659) |
| 11.59403.09.0 | TRANSPORTATION & TRAVEL - FIRE DEPT | 750 | - | - | 0% | 750 |
| 11.59404.09.0 | COMPUTER SERVICES - FIRE | 18,000 | 954 | 1,908 | 11% | 16,092 |
| 11.59405.09.0 | LEGAL FEES - FIRE | 10,000 | - | - | 0% | 10,000 |
| 11.59501.09.0 | PAYROLL TAXES - FIRE DEPT | 29,330 | 7,140 | 13,966 | 48% | 15,364 |
| 11.59502.09.0 | EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT | 116,023 | 8,741 | 16,985 | 15% | 99,038 |
| 11.59505.09.0 | EMPLOYMENT COSTS - FIRE | 12,000 | 501 | 501 | 4% | 11,499 |
| 11.59600.09.0 | CAPITAL OUTLAY | - | - | - | 0% | - |
| 11.59801.09.0 | BLDGS & IMPROVEMENTS - FIRE DEPT | 15,000 | - | - | 0% | 15,000 |
| 11.59802.09.0 | AUTO & OTHER EQUIP EXP - FIRE DEPT | 15,000 | 3,317 | 3,317 | 22% | 11,683 |
| 11.59806.09.0 | FIRE EQUIPMENT | - | - | - | 0% | - |
| 11.65704.09.0 | DEPRECIATION EXPENSE - FIRE DEPT | 100,000 | 100,000 | - | 0% | 100,000 |
| Total Expenditures | | \$ 1,073,876 | \$ 225,834 | | | \$ 702,344 |
| Excess of Revenues over Expenditures | | (40,039) | (225,834) | 52,755 | | 214,601 |
| Cash Reserve | | 105,038 | | | | |
| Fire Engine Loan Payment to Administration | | (65,000) | | | | |
| Fire Command Vehicle Loan Payment to Administration | | - | | | | |
| Reserve Transfer: Equipment | | - | | 400,000 | | |
| | | - | \$ (225,834) | 452,755 | | \$ 214,601 |

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

Period Ending

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|--|--|------------------------|--------------------|--------------------|------------------|-------------------|
| 12 (FIRE DEPARTMENT) MEASURE K | | | | | | |
| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
| Revenues | | | | | | |
| 11.45400.12.0 | MEASURE K REVENUE | 240,000 | - | 26,798 | 11% | 213,202 |
| 11.45103.12.0 | MEASURE - MISC | - | - | - | 0% | - |
| Total Revenues | | \$ 240,000 | | \$ 26,798 | | \$ 213,202 |
| 11.59101.12.0 | SALARIES INTERMITTENT MEASURE K | 98,161 | 3,894 | 8,269 | | |
| 11.59501.12.0 | PAYROLL TAXES INTERMITTEN MEASURE K | 9,123 | 1,300 | 2,365 | | |
| 11.59502.12.0 | MEASURE K EMPLOYEE BENEFITS | 23,718 | 12,173 | 20,463 | | |
| 11.59600.12.0 | CAPITAL OUTLAY - MEASURE K | - | - | - | 0% | - |
| 11.59801.12.0 | BLDGS & IMPROVEMENTS - MEASURE K | - | - | - | 0% | - |
| 11.59802.12.0 | AUTO & OTHER EQUIP EXP - MEASURE K | 100,000 | 13,166 | 64,902 | 65% | 35,098 |
| 11.59806.12.0 | FIRE EQUIPMENT MEASURE K | - | - | 30,933 | 0% | (30,933) |
| Total Expenditures | | \$ 100,000 | \$ 13,166 | \$ 95,835 | | \$ 4,165 |
| Excess of Revenues over Expenditures | | 140,000 | | (69,038) | | 209,038 |
| 14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA | | | | | | |
| 11.45437.14.0 | CONTRACT REVENUE - HARD ROCK | 641,369 | - | - | | 641,369 |
| Total Revenues | | 641,369 | | | | 641,369 |
| 11.59101.14.0 | SALARIES - ER | 293,048 | 16,876 | 33,740 | 12% | 259,308 |
| 11.59110.14.0 | SALARIES OT- ER | 77,384 | - | - | 0% | 77,384 |
| 11.59501.14.0 | PAYROLL TAXES - ER | 29,330 | 1,238 | 2,483 | 8% | 26,847 |
| 11.59402.14.0 | WORKERS' COMP - ER | 22,989 | - | - | 0% | 22,989 |
| 11.59502.14.0 | EMPLOYEE BENEFITS (RET/MED) - ER | 116,023 | 4,062 | 8,311 | 7% | 107,712 |
| 11.59300.14.0 | OPERATING SUPPLIES - ER | 3,000 | - | - | 0% | 3,000 |
| 11.59302.14.0 | OFFICE SUPPLIES & EXPENSES - ER | - | - | - | 0% | - |
| 11.59303.14.0 | GAS & OIL - ER | 2,500 | - | - | 0% | 2,500 |
| 11.59307.14.0 | PRINTING/PUBLIC/LEGAL NOTICES - ER | - | - | - | 0% | - |
| 11.59310.14.0 | UNIFORMS - ER | 5,000 | - | - | 0% | 5,000 |
| 11.59312.14.0 | TRAINING & EDUCATION - FIRE PREVENTION | - | - | - | 0% | - |
| 11.59315.14.0 | SAFETY SUPPLIES / EXPENSE | 250 | - | - | 0% | 250 |
| 11.59401.14.0 | GENERAL INSURANCE - ER | 23,000 | - | - | 0% | 23,000 |
| 11.59801.14.0 | BLDGS & IMPROVEMENTS - ER | - | - | - | 0% | - |
| 11.59802.14.0 | AUTO & OTHER EQUIP EXP - ER | 5,000 | - | - | 0% | 5,000 |
| 11.59806.14.0 | FIRE EQUIPMENT | - | - | - | 0% | - |
| 11.59103.14.0 | ADMINISTRATIVE CHARGES | 64,137 | - | - | 0% | 64,137 |
| 11.65704.14.0 | DEPRECIATION EXPENSE - ER | 32,000 | - | - | 0% | 32,000 |
| Total Expenditures | | \$ 673,660 | \$ 22,175 | \$ 44,535 | | \$ 629,126 |
| Due To / (Due From) ER | | \$ (32,291) | \$ (22,175) | \$ (44,535) | \$ - | \$ 12,243 |

Water (12)

Period Ending 08/29/24

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|---------------------|---|------------------------------|-------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| 12.41100.00.0 | SALES - RESIDENTIAL - WATER | 4,498,569 | 610,171 | 1,197,195 | 27% | 3,301,374 |
| 12.41200.00.0 | SALES - BUSINESSES - WATER | - | 1,883 | 4,574 | 0% | (4,574) |
| 12.42300.00.0 | PENALTY FEES - WATER | 15,000 | (2) | 1,920 | 13% | 13,080 |
| 12.42301.00.0 | PENALTIES EXCESS WATER USE - WATER | - | 2 | 2 | 0% | - |
| 12.42400.00.0 | ADMIN AND DELINQUENT CHARGES - WATER | 35,000 | 5,277 | 9,351 | 27% | 25,649 |
| 12.42550.00.0 | BACKFLOW DEVICE REVENUE | 2,000 | - | 135 | 7% | 1,865 |
| 12.42600.00.0 | SERVICE FEES - WATER BILL COPY FEES | 3,000 | - | - | 0% | 3,000 |
| 12.45103.00.0 | MISCELLANEOUS REVENUE - WATER | - | - | - | 0% | - |
| 12.45160.00.0 | PLAN CHECK FEE REVENUE - WATER | 2,000 | - | 572 | 29% | 1,428 |
| 12.45410.00.0 | WATER METER FEE | 1,000 | - | - | 0% | 1,000 |
| 12.45431.00.0 | TRANSFER OUT - SAFETY FUNDS | (5,000) | - | - | 0% | (5,000) |
| 12.45437.00.0 | CONTRACT REVENUE - HARD ROCK | 135,000 | - | - | 0% | 135,000 |
| 12.45500.00.0 | INTEREST EARNED OPERATING - WATER | 80,000 | - | - | 0% | 80,000 |
| 12.45600.00.0 | MXU METER REIMBURSEMENT | 165,000 | 18,424 | 46,521 | 28% | 118,479 |
| 12.45700.00.0 | INSPECTION REVENUE - WATER | 45,000 | 10,528 | 37,640 | 84% | 7,360 |
| Water (12) | Total Revenues | 4,976,569 | \$ 646,282 | \$ 1,297,909 | | \$ 3,678,661 |
| Expenditures | | | | | | |
| 12.59101.00.0 | SALARIES - WATER | 660,737 | 56,146 | 108,526 | 16% | 552,211 |
| 12.59102.00.0 | OVERHEAD - ADMIN SALARIES/BENEFITS | 581,513 | - | - | 0% | 581,513 |
| 12.59103.00.0 | OVERHEAD - ADMIN EXPENSES - WATER | 70,319 | - | - | 0% | 70,319 |
| 12.59104.00.0 | OVERHEAD - ENGINEERING | 230,206 | - | - | 0% | 230,206 |
| 12.59110.00.0 | SALARIES OT - WATER | 40,000 | 3,283 | 5,871 | 15% | 34,129 |
| 12.59200.00.0 | WATER METERS AND SUPPLIES | 250,000 | - | 25,712 | 10% | 224,288 |
| 12.59300.00.0 | OPERATING SUPPLIES & REPAIRS - WATER | 120,000 | 4,692 | 27,211 | 23% | 92,789 |
| 12.59301.00.0 | LICENSES AND DUES - WATER EMPLOYEES | 5,000 | - | 1,582 | 32% | 3,418 |
| 12.59302.00.0 | OFFICE SUPPLIES & EXP - WATER | 3,000 | - | - | 0% | 3,000 |
| 12.59303.00.0 | GAS & OIL - WATER | 40,000 | 1,020 | 3,931 | 10% | 36,069 |
| 12.59304.00.0 | FEES, LICENSES & PERMITS - WATER FACILITIES | 65,000 | (211) | 1,136 | 2% | 63,864 |
| 12.59305.00.0 | UTILITIES & PHONE - WATER | 1,100,000 | 124,772 | 268,909 | 24% | 831,091 |
| 12.59306.00.0 | OUTSIDE SERVICES - WATER | 125,000 | 2,046 | 12,026 | 10% | 112,974 |
| 12.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - WATER | 1,500 | - | - | 0% | 1,500 |
| 12.59308.00.0 | LAB SUPPLIES | 4,000 | - | - | 0% | 4,000 |
| 12.59309.00.0 | SMALL TOOLS - WATER | 3,000 | - | 806 | 27% | 2,194 |
| 12.59310.00.0 | UNIFORMS - WATER | 8,500 | 507 | 994 | 12% | 7,506 |

Water (12)

Period Ending 08/29/24

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | CURRENT PERIOD | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|-------------------|--|------------------------------|-------------------|----------------|---------------------|------------------|
| 12.59311.00.0 | CUSTOMER SERVICE & BILLING | 53,000 | - | 3,543 | 7% | 49,457 |
| 12.59312.00.0 | TRAINING & EDUCATION - WATER | 2,000 | - | - | 0% | 2,000 |
| 12.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 6,000 | 258 | 514 | 9% | 5,486 |
| 12.59316.00.0 | CHLORINE EXPENSE | 210,000 | 13,056 | 48,283 | 23% | 161,717 |
| 12.59320.00.0 | POSTAGE & SHIPPING - WATER | 750 | - | - | 0% | 750 |
| 12.59325.00.0 | DIRECT ASSESSMENTS - WATER | 2,500 | - | - | 0% | 2,500 |
| 12.59339.00.0 | FINES AND PENALTIES | - | - | - | 0% | - |
| 12.59350.00.0 | LAB TESTING SERVICES - WATER | 25,000 | 147 | 147 | 1% | 24,853 |
| 12.59401.00.0 | GENERAL INSURANCE - WATER | 115,000 | - | 111,950 | 97% | 3,050 |
| 12.59402.00.0 | WORKERS' COMP - WATER | 36,735 | - | 2,411 | 7% | 34,325 |
| 12.59404.00.0 | COMPUTER SERVICES | 50,000 | 1,162 | 9,534 | 19% | 40,466 |
| 12.59405.00.0 | LEGAL FEES - WATER | 10,000 | - | - | 0% | 10,000 |
| 12.59421.00.0 | ADMIN-WATER CAPACITY FEES | - | - | - | 0% | - |
| 12.59425.00.0 | SECURITY - WATER | 2,000 | 255 | 510 | 26% | 1,490 |
| 12.59501.00.0 | PAYROLL TAXES - WATER | 55,513 | 4,550 | 8,540 | 15% | 46,973 |
| 12.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - WATER | 267,015 | 37,786 | 56,574 | 21% | 210,441 |
| 12.59505.00.0 | EMPLOYMENT COSTS - WATER | 1,000 | - | - | 0% | 1,000 |
| 12.59600.00.0 | CAPITAL OUTLAY - WATER | 2,480,000 | - | - | 0% | 2,480,000 |
| 12.59650.00.0 | RAISING IRON - WATER | 260,000 | - | - | 0% | 260,000 |
| 12.59551.00.0 | BOARD COMMUNITY OUTREACH | 500 | - | - | 0% | 500 |
| 12.59801.00.0 | BLDGS & IMPROVEMENTS - WATER | 20,000 | - | 7,368 | 37% | 12,632 |
| 12.59802.00.0 | AUTO & OTHER EQUIP EXP - WATER | 30,000 | 1,019 | 6,989 | 23% | 23,011 |
| 12.59803.00.0 | WELL & WTP EXP | 257,500 | - | 44,073 | 17% | 213,427 |
| 12.59805.00.0 | VEHICLE REPLACEMENT | 210,000 | - | - | 0% | 210,000 |
| 12.59902.00.0 | CASH SHORT/(OVER) - WATER | 250 | 30 | 30 | 12% | 220 |
| 12.59903.00.0 | MISCELLANEOUS EXP - WATER | 1,000 | - | - | 0% | 1,000 |
| 12.59952.00.0 | CONSERVATION EXPENSES | 2,500 | - | - | 0% | 2,500 |
| 12.65105.00.0 | LOAN WWTP - USDA Refinance Loan | 70,637 | - | 70,637 | 100% | - |
| 12.65704.00.0 | DEPRECIATION EXPENSE - WATER | 100,000 | - | 100,000 | 100% | - |
| Water (12) | Total Expenditures | 7,576,675 | \$ 250,518 | 927,807 | | |
| | Excess of Revenues over Expenditures for Report | (2,600,105) | \$ 395,764 | 370,103 | | |
| | Reserve: Capital Facilities | 2,600,105 | | - | | |
| | Surplus(Deficit) | - | | 370,103 | | |

2023-24 Budget

OPUD
2024-25 CAPITAL BUDGET

| Budget Description | Budgeted Cost (\$) | FUNDING | | | |
|--|--------------------|------------------|-------------------------|------------------|----------------------|
| | | Reserves | FUND 12 Service Revenue | Cap Fees | FUND 19 Fund Balance |
| Water Supply | | | | | |
| Wheeler WTP - Methane Treatment | 1,200,000 | 400,000 | | | 800,000 |
| Well #34 - PLC Replacement | 75,000 | 75,000 | | | |
| Well #31 - Pump Replacement | 50,000 | 50,000 | | | |
| Well #35 - Hydrogeology and Services during Construction | 100,000 | | | 100,000 | |
| Well #35 - Drill and Cap Well | 750,000 | | | 750,000 | |
| Plumas Lake Wall Replacement | 50,000 | 50,000 | | | |
| Well #9 - Destroy Well | 10,000 | 10,000 | | | |
| Lindhurst Well Site | 50,000 | 50,000 | | | |
| Miscellaneous Pump Replacements | 50,000 | 50,000 | | | |
| Total Water Supply | \$2,335,000 | | | | |
| Water Distribution | | | | | |
| Fire Hydrant Replacements (5 Hydrants) | 75,000 | 75,000 | | | |
| System Valve Replacements (5 Valves) | 50,000 | | 50,000 | | |
| Service Replacements | 20,000 | | 20,000 | | |
| Total Distribution | \$145,000 | | | | |
| Total Capital Outlay | \$2,480,000 | \$760,000 | \$70,000 | \$850,000 | \$800,000 |

Waste Water (13)

Period Ending

08/29/24

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|--------------------------|---|------------------------|-------------------|------------------|------------------|
| Revenues | | | | | |
| 13.41100.00.0 | SALES - RESIDENTIAL - SEWER | 4,454,458 | 775,861 | 17% | 3,678,597 |
| 13.41210.00.0 | SALES - ADA SEWER | 65,000 | 9,257 | 14% | 55,743 |
| 13.42300.00.0 | PENALTY & FEES - SEWER | 15,000 | 2,174 | 14% | 12,826 |
| 13.42400.00.0 | ADMIN AND DELINQUENT CHARGES - SEWER | 35,000 | - | 0% | 35,000 |
| 13.42600.00.0 | SERVICE FEES - SEWER BILL COPY FEE | 3,000 | - | 0% | 3,000 |
| 13.45101.00.0 | GOLD VILLAGE REIMBURSEMENT | 110,000 | - | 0% | 110,000 |
| 13.45103.00.0 | MISCELLANEOUS REVENUE - SEWER | - | - | 0% | 0 |
| 13.45160.00.0 | PLAN CHECK FEE REVENUE - SEWER | - | - | 0% | 0 |
| 13.45431.00.0 | TRANSFER OUT - SAFETY FUNDS | (5,000) | - | 0% | 5,000- |
| 13.45437.00.0 | CONTRACT REVENUE - HARD ROCK | 300,000 | - | 0% | 300,000 |
| 13.45500.00.0 | INTEREST EARNED OPERATING - SEWER | 250,000 | - | 0% | 250,000 |
| 13.45700.00.0 | INSPECTION FEES - SEWER | 10,000 | - | 0% | 10,000 |
| Waster Water (13) | Total Revenues | \$ 5,237,458 | \$ 787,292 | | 4,450,166 |
| 13.59101.00.0 | SALARIES - SEWER | 552,092 | 114,950 | 21% | 437,142 |
| 13.59102.00.0 | OVERHEAD - ADMIN EXPENSES - SEWER | 581,513 | - | 0% | 581,513 |
| 13.59103.00.0 | OVERHEAD - ADMIN EXPENSES | 70,319 | - | 0% | 70,319 |
| 13.59104.00.0 | OVERHEAD - ENGINEERING | 230,206 | - | 0% | 230,206 |
| 13.59110.00.0 | SALARIES OT - WASTE WATER | 20,000 | 4,629 | 23% | 15,371 |
| 13.59300.00.0 | OPERATING SUPPLIES & REPAIRS - SEWER | 30,000 | 3,720 | 12% | 26,280 |
| 13.59301.00.0 | LICENSES AND DUES - SEWER EMPLOYEES | 30,000 | 255 | 1% | 29,745 |
| 13.59302.00.0 | OFFICE SUPPLIES & EXP - SEWER | 5,000 | 130 | 3% | 4,870 |
| 13.59303.00.0 | GAS & OIL - SEWER | 25,000 | 2,464 | 10% | 22,536 |
| 13.59304.00.0 | FEES, LICENSES & PERMITS - SEWER FACILITIES | 50,000 | 6,892 | 14% | 43,108 |
| 13.59305.00.0 | UTILITIES & PHONE - SEWER | 1,250,000 | 197,689 | 16% | 1,052,311 |
| 13.59306.00.0 | OUTSIDE SERVICES - SEWER | 100,000 | 4,829 | 5% | 95,171 |
| 13.59307.00.0 | PRINTING/PUBLIC/LEGAL NOTICES - SEWER | 2,000 | - | 0% | 2,000 |
| 13.59308.00.0 | LAB SUPPLIES & EQUIPMENT - SEWER | 25,000 | 3,928 | 16% | 21,072 |
| 13.59309.00.0 | SMALL TOOLS - SEWER | 8,000 | 970 | 12% | 7,030 |

Waste Water (13)

Period Ending

08/29/24

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|---------------|---|------------------------|-------------------|------------------|---------------------|
| 13.59310.00.0 | UNIFORMS - SEWER | 12,000 | 1,198 | 10% | 10,802 |
| 13.59311.00.0 | CUSTOMER SERVICE & BILLING | 53,000 | 3,543 | 7% | 49,457 |
| 13.59312.00.0 | TRAINING & EDUCATION | 12,500 | 72 | 1% | 12,428 |
| 13.59315.00.0 | SAFETY SUPPLIES / EXPENSE | 15,000 | 959 | 6% | 14,041 |
| 13.59318.00.0 | CHEMICALS | 25,000 | 5,074 | 20% | 19,926 |
| 13.59319.00.0 | INTERNSHIP PROGRAM EXPENSE | - | - | 0% | 0 |
| 13.59320.00.0 | POSTAGE & SHIPPING - SEWER | 1,000 | - | 0% | 1,000 |
| 13.59325.00.0 | DIRECT ASSESSMENTS - SEWER | 3,000 | - | 0% | 3,000 |
| 13.59333.00.0 | PUMPS, MOTORS, EQUIPMENT | 50,000 | 28,198 | 56% | 21,802 |
| 13.59337.00.0 | SLUDGE DISPOSAL | 33,000 | 3,502 | 11% | 29,498 |
| 13.59350.00.0 | LAB TESTING SERVICES - SEWER | 60,000 | 50 | 0% | 59,950 |
| 13.59401.00.0 | GENERAL INSURANCE - SEWER | 133,000 | 132,763 | 100% | 237 |
| 13.59402.00.0 | WORKERS' COMP - SEWER | 47,881 | 86,106 | 180% | 38,225- |
| 13.59403.00.0 | TRANSPORTATION & TRAVEL - SEWER | 1,500 | - | 0% | 1,500 |
| 13.59404.00.0 | COMPUTER SERVICES | 45,000 | 8,911 | 20% | 36,089 |
| 13.59405.00.0 | LEGAL FEES - SEWER | 15,000 | - | 0% | 15,000 |
| 13.59425.00.0 | SECURITY - SEWER | 4,000 | - | 0% | 4,000 |
| 13.59501.00.0 | PAYROLL TAXES - SEWER | 66,375 | 8,872 | 13% | 57,503 |
| 13.59502.00.0 | EMPLOYEE BENEFITS (RET/MED) - SEWER | 289,854 | 34,571 | 12% | 255,283 |
| 13.59505.00.0 | EMPLOYMENT COSTS - SEWER | 1,250 | - | 0% | 1,250 |
| 13.59551.00.0 | BOARD COMMUNITY OUTREACH | 500 | - | 0% | 500 |
| 13.59600.00.0 | CAPITAL OUTLAY - SEWER | 2,096,038 | - | 0% | 2,096,038 |
| 13.59601.00.0 | SEWER COLLECTION CAPACITY FEES OUTLAY | - | - | 0% | 0 |
| 13.59650.00.0 | RAISING IRON - SEWER | 130,000 | - | 0% | 130,000 |
| 13.59700.00.0 | RENTS & LEASES - SEWER | 5,000 | - | 0% | 5,000 |
| 13.59801.00.0 | BLDGS & IMPROVEMENTS - SEWER | 20,000 | 604 | 3% | 19,396 |
| 13.59802.00.0 | AUTO & OTHER EQUIP EXP - SEWER | 100,000 | 221 | 0% | 99,779 |
| 13.59803.00.0 | UV FILTER REPAIR | - | - | 0% | 0 |
| 13.59805.00.0 | VEHICLE REPLACEMENT | 40,000 | - | 0% | 40,000 |
| 13.59902.00.0 | CASH SHORT/(OVER) - SEWER | 250 | 30 | 12% | 220 |
| 13.65704.00.0 | DEPRECIATION EXPENSE - SEWER | 300,000 | 300,000 | 100% | 0 |
| 13.65800.00.0 | REPAIR AND FACILITY REPLACEMENT - SEWER | - | - | 0% | 0 |
| | | \$ 6,539,278 | \$ 955,129 | | \$ 5,584,149 |

Waste Water (13)

Period Ending

08/29/24

| ACCOUNT | DESCRIPTION | 2024-25 WORKING BUDGET | YEAR TO DATE | % OF BUDGET USED | BUDGET REMAINING |
|--|---|------------------------|---------------------|------------------|------------------|
| 31 (SEWER COLLECTION) | | | | | |
| 13.59101.31.0 | SALARIES - SEWER COLLECTIONS | 248,798 | 22,892 | 9% | 225,906 |
| 13.59300.31.0 | OPERATING SUPPLIES & REPAIRS - SEWER COLL | 30,000 | 4,258 | 14% | 25,742 |
| 13.59302.31.0 | OFFICE SUPPLIES & EXP - SEWER COLLECTIONS | 500 | - | 0% | 500 |
| 13.59303.31.0 | GAS & OIL - SEWER COLLECTION | 15,000 | 2,491 | 17% | 12,509 |
| 13.59304.31.0 | FEES, LICENSES & PERMITS - COLLECTIONS | 12,000 | (211) | -2% | 12,211 |
| 13.59306.31.0 | OUTSIDE SERVICES - SEWER COLLECTIONS SYS | 60,000 | 5,296 | 9% | 54,704 |
| 13.59309.31.0 | SMALL TOOLS - SEWER COLLECTIONS | 6,000 | 1,717 | 29% | 4,283 |
| 13.59312.31.0 | TRAINING & EDUCATION | | - | 0% | 0 |
| 13.59315.31.0 | SAFETY SUPPLIES / EQUIP - COLLECTIONS | 6,000 | 1,960 | 33% | 4,040 |
| 13.59318.31.0 | CHEMICALS - SEWER COLLECTION | 1,000 | - | 0% | 1,000 |
| 13.59333.31.0 | PUMPS, MOTORS, EQUIPMENT - SEWER COLECTI | 100,000 | 30,933 | 31% | 69,067 |
| 13.59600.31.0 | CAPITAL OUTLAY - SEWER COLLECTION | 5,000 | - | 0% | 5,000 |
| 13.59700.31.0 | RENTS & LEASES - SEWER COLLECTIONS | 1,000 | - | 0% | 1,000 |
| 13.59802.31.0 | AUTO & OTHER EQUIP EXP - COLLECTIONS | 10,000 | - | 0% | 10,000 |
| 13.59805.31.0 | VEHICLE REPLACEMENT | 0 | - | | |
| 31 (SEWER COLLECTION Total Expenditures | | \$ 495,298 | \$ 46,444 | | 200,056 |
| Total Expenditures | | \$ 7,034,576 | \$ 1,001,573 | | 5,784,205 |
| Excess of Revenues over Expenditures for Report | | \$ (1,797,118) | \$ (214,281) | | |
| | Loan to Water Fund: USDA Repayment | 70,637 | | | |
| | Reserve Capital Asset Repair | | | | |
| | Reserve: Capital Facilities | 1,726,481 | | | |
| | | \$ - | \$ (214,281) | | |

OPUD
2024-25 CAPITAL BUDGET

| ** 2 | | FUNDING | | |
|--|--------------------|--------------------|------------------|------------------|
| Budget Description | Budgeted Cost (\$) | FUND 13 | | |
| | | Reserves | Service Revenue | Cap Fees |
| Treatment Plant | | | | |
| Flow Meter | 50,000 | | 50,000 | |
| Bar Screen | 400,000 | 400,000 | | |
| Bar Screen Install | 50,000 | | 50,000 | |
| New Grit System | 50,000 | | | |
| Total Treatment Plant | \$500,000 | | | |
| Lift Stations | | | | |
| LS 14 Odor Mitigation Project | 500,000 | 500,000 | | |
| LS 5 Update Wet well, 2 new pumps, valves, rail & piping, lid, vault, controls | 135,000 | 135,000 | | |
| 7 - 2 pumps, rail, piping, valves, well lid, vault controls | 75,000 | 75,000 | | |
| Total Lift Stations | \$710,000 | | | |
| Vehicles | | | | |
| Crane Truck | 200,000 | | 200,000 | |
| Mini Excavator | 200,000 | 120,974 | 79,026 | |
| Total Vehicles | \$400,000 | | | |
| Miscellaneous | | | | |
| OPUD SSO Design | 486,038 | 243,019 | | 243,019 |
| Total Miscellaneous | \$486,038 | | | |
| Total Capital Outlay | \$2,096,038 | \$1,473,993 | \$379,026 | \$243,019 |

Community Facility Districts

| | | 2022-23 | 2023-24 | 2023-24 | 2024-25 | |
|---------------------------------|-------------------------------|---------------------|----------------|---------------|--------------------|---------------------|
| | | Budget | Budget | Actual | Budget | 2024-25 Actual |
| CFD 2002-1 | | | | | | |
| 18.41000.00.0 | CFD 2002-1 REVENUE | 628,756 | 628,427 | - | 628,427 | - |
| 18.45500.00.0 | INTEREST EARNED - CFD 2002-1 | - | - | 106 | - | 106 |
| 18.59306.00.0 | CFD 2002-1 - ADMIN EXPENSE | 45,000 | 45,000 | 4,722 | 45,000 | 4,722 |
| 18.59405.00.0 | LEGAL FEES - CFD 2002-1 | - | - | - | - | - |
| 18.59412.00.0 | JUDICIAL FORECLOSURE EXPENSES | 3,000 | 3,000 | - | 3,000 | - |
| 18.59600.00.0 | CAPITAL OUTLAY | - | 113,472 | 24,398 | 113,472 | 24,398 |
| 18.65103.00.0 | INTEREST EXPENSE - CFD 2002-1 | 275,348 | 287,032 | 125,254 | 287,032 | 125,254 |
| 18.22103.00.0 | CFD 2002-1 BOND Payment | 303,400 | 292,100 | | 292,100 | |
| Surplus/(Deficit) | | \$ (112,177) | | | \$ (75,211) | \$ (154,268) |
| CFD 2005-1 | | | | | | |
| 0 19.41000.00.0 | CFD 2005-1 REVENUE | | | | - | - |
| 19.59405.00.0 | CFD 2005-1 LEGAL EXPENSE | | | | - | - |
| Surplus/(Deficit) | | | | | - | - |
| CFD 2005-2 | | | | | | |
| 0 20.41000.00.0 | CFD 2005-2 REVENUE | 175,000 | 175,000 | 102,471 | 385,000 | - |
| 20.59803.00.0 | CDF 2005-2 PARK MAINTENANCE | 175,000 | 175,000 | - | 385,000 | - |
| 20.59306.00.0 | , | 5,000 | 5,000 | 4,071 | 5,000 | 713 |
| Surplus/(Deficit) | | (5,000) | (5,000) | 98,400 | (5,000) | (713) |
| Future Park Maintenance Reserve | | | | | | |

PL WTP Filter Project

* ANNUAL CFD ASSESSMENTS ARE COLLECTED IN MAY AND JANUARY