

Wallace Community Services District

P. O. Box 398, Wallace, Ca 95254 - 209 763-2882

Historic Wallace School House

7999 Ward Avenue, Wallace

Thursday, May 20, 2010

Regular Meeting of the Board of Directors

Meeting Notice & Agenda

7:00 PM

AGENDA

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting please contact WCSD Office at 763-2882. Notification in advance of the meeting will enable WCSD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the board, before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items will be made available for review or purchase at \$0.15 a page.

- No information included in Director's Packet

CALL TO ORDER AND ROLL CALL

Directors; Patsy Bailey, Larry Howen, Cathryn Jackson, David Reyner, and Jerry Zedlitz.

New Business

1. Report Field Activities

Teresa Tanaka, Deputy Director of Utilities has supplied the Board with her written report.

2. Report General Manager *

General Manager, Bill Perley, including discussion/action on repairs needed to bring the plants into compliance.

3. Public Comment

At this time, members of the public may address the Board on any non-agendized item. Please keep your comments brief as no action can be taken on matters not on the agenda.

4. Auditor RFP

Discussion/Action approving RFP for Auditor

5. Water/Sewer rates. *

Discussion/Action, approving of water/sewer rates. The Board will discuss and vote on water/sewer rates for next Fiscal Year,

6. Budget FY 2010-2011

Discussion/Action, The Board will review/approve the draft budget presented by Chairman of Finance Committee, Gerald Zedlitz.

7 Clean-Up by Cal-Fire crews.*

Discussion/Action, The Board will discuss possible next steps in completion of clean-up.

8. Committee Reports

- a. Finance Committee (Jerry Zedlitz)
Discussion/Action, approving Funds Transfer.
- b. Gates and Open Space (David Reyner)
- c. Roads and Utilities (Larry Howen)
- d. Inter-Agency and Collections (Cathryn Jackson)

9. Letter of thanks to CCWD*

Discussion/Action, approval of draft thank you letter to CCWD Board of Directors.

10. Storage Bin*

Discussion/Action, The Board will consider alternatives to rental of storage bin.

11. Director's Comments*

12. Bills for Payment **

Discussion/Action, approval of WCSSD bills for payment. (Discussion/Action)

13. Approval of Minutes*

The Board will review, correct, and approve the minutes of the April 15, 2010 Regular meeting. (Discussion/Action)

14. Correspondence*

15. Adjournment

The next regular meeting will be June 17, 2010.

**** Copies of the Bills for Payment available at the meeting.**

Wallace Community Services District
Financial Summary
For The Nine Month Period Ending March 31, 2010

Sewer System: - The Sewer System Operation for the period from July 1, 2009 through December 31, 2009 before debt payments and depreciation reflected an operational loss of \$6,146.07. For the three-month period, January 1, 2010 through March 31, 2010, the system reflected net income of \$5,119.74 before compliance related costs, extra-ordinary adjustments, debt payments and depreciation.

Water System: - The Water System Operation for the period from July 1, 2009 through December 31, 2009 before debt payments and depreciation reflected an operational loss of \$20,511.45. For the three-month period, January 1, 2010 through March 31, 2010, the system reflected a net income of \$3,924.04 before compliance related costs, extra-ordinary adjustments, debt payments and depreciation.

The outstanding past due sewer and water system customer receivables underwent a fairly thorough examination necessitating the establishment of a bad debt reserve of \$6,645.17 for customer balances that are deemed questionable at this time. The establishment of this reserve will negatively impact the sewer and water income for this fiscal year.

Other Service Programs: - The Road, Lighting, Open Space, And Administrative Programs for the period from July 1, 2009 through December 31, 2009 before debt payments and depreciation reflected an operational gain of \$ 15,361.87. For the three-month period, January 1, 2010 through March 31, 2010, the programs reflected a net gain of \$12,302.12 before compliance related costs, extra-ordinary adjustments, debt payments and depreciation.

The District has undertaken corrective actions on various State and County compliance issues that were unresolved as of December 31, 2009 and those discovered thereafter. However, the District has not yet received notice from the appropriate agencies that the District will not be subject to financial penalties on these non-compliance issues.

Overall Observations: - Since January 1, 2010 considerable progress has been made in aligning the sewer and water systems normal operating costs with sewer and water income. Once the compliance issues have been totally resolved the sewer and water systems may be begin to generate net income before depreciation expense allowing the District to accumulate balances for future system repairs or improvements.

However, the District's financial flexibility is still severely restricted by the District's 2009 expenditure of \$245,500.00 to install an Equalization Basin for expansion purposes that is currently of limited or no practical use to the district. The expenditure of District Capital funds and the \$150,000 in debt assumption to finance this project essentially eliminated the financial flexibility the District needed to proceed with road repairs or other improvements. Until the District can significantly increase its unrestricted cash assets it does not seem probable that any significant road repairs can be made in the near future.

Gerald O. Zedlitz
Chairperson, Finance Committee

Wallace Community Services Dist

Balance Sheet

As of March 31, 2010

Mar 31, 10

ASSETS

Current Assets

Checking/Savings

Bank of the West-General Acct	33,977.57
Bank of the West-Payroll Acct	640.98
Calaveras County Deposits	
Repair & Maintenance Fund(2806)	186.99
General Acct (2801)	152,961.81
Water Capital (2802)	1,080.94
Sewer Capital (2803)	138,590.81
Wallace Lake Archit Comm (2804)	9,928.17
Developer Deposits (2805)	
Al-Ruosan Development	3,248.52
Foundation Homes Plan Check	0.53
Reynen Mokelumne Oaks	0.94
Reynen Remainder Parcel	5,116.89
Reynen Remainder Plan Check	9,156.32
Reynen Encroachment	1,137.73
Sterling Builders	600.47
Total Developer Deposits (2805)	19,261.40

Total Calaveras County Deposits 322,010.12

Total Checking/Savings 356,628.67

Accounts Receivable

Calaveras Cty-WCSD Property Fee	17,789.07
Customer Utility Receivables	28,998.08
Other Receivables	923.39

Total Accounts Receivable 47,710.54

Other Current Assets

Prepaid Expense	4,804.40
Prepaid Insurance	1,615.26

Total Other Current Assets 6,419.66

Total Current Assets 410,758.87

Fixed Assets

Land	481,002.00
Property, Plant, & Equipment	2,760,353.37
Less: Accum. Depreciation	-983,660.00

Total Fixed Assets 2,257,695.37

TOTAL ASSETS

2,668,454.24

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	
Accounts Payable	15,897.48
Total Accounts Payable	15,897.48

Other Current Liabilities

Wallace Lake Architectural Comm	8,368.43
West America Bank Note Payment	4,812.43
Accrued Expense	4,342.98
Developer Deposits	
Dep-Al-Ruosan Dev	3,248.52
Dep-Reynen Remaindar Parcel	5,116.89
Dep-Reynen Remainder Plan Check	9,156.32
Dep-Reynen Encroachment	1,137.73
Dep-Sterling Builders	600.47

Total Developer Deposits 19,259.93

Total Other Current Liabilities 36,783.77

Total Current Liabilities 52,681.25

Long Term Liabilities

Wallace Community Services Dist

Balance Sheet

As of March 31, 2010

	Mar 31, 10
Note Payable	143,306.15
Total Long Term Liabilities	143,306.15
Total Liabilities	195,987.40
Equity	
Net Assets - Unrestricted	99,431.64
Net Assets - Restricted	289,257.00
Net Assets - Inv In Cap Assets	2,168,168.00
Net Income	-84,389.80
Total Equity	2,472,466.84
TOTAL LIABILITIES & EQUITY	<u>2,668,454.24</u>



Request for Audit Proposal

**For Fiscal Years Ending June 30, 2010
June 30, 2011 And June 30, 2012**

Date of Issuance: May 20, 2010

Submittal Deadline: June 15, 2010

Wallace Community Services District

RFP for Audit Services

I. Introduction

A. General Information

The Wallace Community Services District (the District) is requesting proposals from qualified certified public accountant firms to audit its financial statements for the fiscal years ending June 30, 2010, 2011, and 2012. These audits are to be performed in accordance with all applicable and generally accepted auditing standards including: the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing: Standards, including GASB 34 requirements, U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations; State of California Controller's Minimum Audit Requirements for California Special Districts. More detailed information on the District and its finances can be found in the June 30, 2009, Financial Statements and is available upon request as background information.

The District reserves the right to reject any or all proposals submitted.

Review Process. During the evaluation process the District reserves the right to request additional information, or to allow corrections of errors or omissions.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

It is anticipated the selection of a firm will be completed July 15, 2010.

A. Term of Engagement

A three-year agreement is contemplated. The final selection and award will be made by the District Board of Directors.

II. Nature Of Services Required

A. Scope of Work to be Performed

1. Financial Statements

The District desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles and including tests of the accounts, records and procedures the firm considers necessary to express such an opinion. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

2. State Controllers Report

The auditor shall include as a component the preparation and transmittal of the Annual Reports of Financial Transactions to the State Controller for each year.

3. Management Report

The auditor shall communicate in a letter any reportable conditions found during the audit. A reportable condition shall be defined as a deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the President of the Board of Directors and the General Manager.

B. Special Considerations

1. Typical Audit Schedule And Performance of Field Work

The District anticipates and expects the fieldwork for the District to begin on or near September 1st of each year. This does not include preliminary fieldwork that may occur shortly after the end of the Fiscal Year.

The auditor shall provide to the 2 draft copies of the audit report and management letter in adequate time to meet the October 15th final report submission each year. Report preparation and printing of the General Purpose Financial Statements is the responsibility of the AUDITOR. It is expected that the audit firm will deliver 8 copies, (including 1 photo ready copy). Typically this has been completed by October 28 of each year in order to present to the District Board of Directors at the November board meeting.

2. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request by any of the following parties or their designees:

Wallace Community Services District Parties designated by State or Federal Government and/or agencies thereof. Auditors of entities that the District is a sub-recipient of grant funds. Parties designated by the Federal or State governments or by the District as part of an audit quality review process.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. Name and Telephone Number of Principal Contact:

The auditor's principal contacts with the District will be the District's Finance Chairperson, Gerald O. Zedlitz, who will coordinate the assistance to be provided by the District to the auditor. He can be reached at (209) 763-2746 or e-mail: gzedlitz@caltel.com.

A. Background Information:

Situated at the western side of the Calaveras County and in Wallace, California, the Wallace Community Services District provides water and wastewater conveyance, treatment and disposal services to the Wallace Lake Estates subdivision and certain residents and business in Wallace, California. The total annual revenues of the District approximate \$250,000 annually.

B. Budgetary Practices

The District prepares its budgets on a basis consistent with generally accepted accounting principles,

C. Pension Plans

The does not currently have any permanent employees or pension plans.

D. Current Financial Software:

The District currently uses QuickBooks for general financial statement preparation and American Business Software Utility Billing System for customer billing services.

Availability of Prior Audit Reports and Working Papers.

A copy of the most recent audit is available to Interested Firms who wish to review prior years' audit reports and management letters. Please contact Gerald O. Zedlitz, the District's Finance Chair. The District will use its best efforts to make prior audit reports available to firms to aid their response to this request for proposals.

IV. Assistance To The Auditor And Report Preparation

A. Statements and Schedules to be Prepared by the Staff of the District

The District will provide and assist in the necessary schedules and provide documents such as invoices, checks, Board minutes, etc.: Additionally, the District will respond to any questions that may arise during the audit process. The District has only one part-time bookkeeper and contracts with Calaveras County Water District for all water and sewer treatment services.

B. Work Area, Telephones, Photocopying and Fax Machines:

The District has only limited office space available on site and this space should be inspected as to adequacy for audit use.

C. Report Preparation:

Report preparation and printing for the Annual Financial Report shall be the responsibility of the auditor.

Selection Process And Criteria

A. Selection Process

The selection process will involve the review of the proposals by the Finance Chair of the Board and the General Manager for compliance with the requirements of the RFP. The experience of assigned personnel with similar engagements, qualifications of the firm and its approach to the engagement will be evaluated. Cost will also be considered, however, this will not be a sole selection criteria. Based upon the review of the written proposals, those determined to most closely meet the needs of the District may be interviewed. A final recommendation will be made to the full Board of Directors, which will award the agreement.

VI. Proposal Requirements

A. General Requirements:

1. Submission of Proposals:

The proposal should respond to the following to be considered:

- a. Copies Six (6) copies and one unbound copy of the proposal.
- b. Transmittal Letter: A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period and a statement that the proposal is a firm and irrevocable offer for 60 days.
- c. General Requirements
The Proposal should demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Wallace Community Services District and address all the points outlined in the request for proposals.

d. License to Practice in California

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in California.

e. Firm Qualifications and Experience

The size of the firm, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.

The firm is also required to submit a statement regarding status of the report on its most recent external quality control review.

The firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as any pending or settled litigation within the past three (3) years.

f. Qualifications and Experience

Staff Qualifications and Experience should be included. Identify the principal staff member(s) who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in California. Similar Engagements with other Governmental Entities may be listed with the telephone number of the principal client contact for a specific engagement.

g. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed.

h. Dollar Cost

The proposal should include the cost to complete the proposal as per the above requirements in this Request for Proposal for each of the three years requested.

The District will not be responsible for expenses incurred in preparing and submitting this proposal

i. Out-of-Pocket Expenses

All expenses should be incorporated in within the Annual Fee.

j. Sample copies of your Management Representation Letter and your Management, Discussion, and Analysis Report are requested in the RFP

Wallace Community Service District
Financial Summary*

Nine Month Period Ending March 31, 2010 With FY2010 Budget And FY2011 Draft Budget

Description	FY 2010			FY 2010			FY 2010			Budget	Draft Budget
	July-December	January	February	March	July-March	July-March	July-March	July-March	FY2010	FY2011	
Total System Operations											
Total Income	\$117,334.53	\$18,168.05	\$17,967.04	\$17,614.92	\$171,084.54	\$171,084.54	\$171,084.54	\$171,084.54	\$240,489.00	\$219,771.00	
Total Expense	\$128,630.18	\$11,635.09	\$11,778.35	\$8,990.67	\$161,034.29	\$161,034.29	\$161,034.29	\$161,034.29	\$230,664.00	\$165,850.00	
Net Income Before Depreciation & Adjustments	(\$11,295.65)	\$6,532.96	\$6,188.69	\$8,624.25	\$10,050.25	\$10,050.25	\$10,050.25	\$10,050.25	\$9,825.00	\$53,921.00	
Compliance Expense	\$0.00	\$272.24	\$5,159.74	\$5,189.66	\$10,821.64	\$10,821.64	\$10,821.64	\$10,821.64	\$0.00	\$0.00	
Extraordinary Adjustments	\$0.00	\$0.00	\$0.00	\$9,371.23	\$9,371.23	\$9,371.23	\$9,371.23	\$9,371.23	\$0.00	\$0.00	
Depreciation Expense	\$47,124.00	\$7,854.00	\$7,854.00	\$7,854.00	\$70,686.00	\$70,686.00	\$70,686.00	\$70,686.00	\$94,248.00	\$93,336.00	
Net Income Including Depreciation & Adjustments	(\$58,419.65)	(\$1,593.28)	(\$6,825.05)	(\$13,790.64)	(\$80,628.62)	(\$80,628.62)	(\$80,628.62)	(\$80,628.62)	(\$84,423.00)	(\$39,415.00)	
District Component Descriptions											
Sewer System Operations											
Sewer System Income	\$44,434.10	\$7,605.47	\$7,580.30	\$7,319.07	\$66,938.94	\$66,938.94	\$66,938.94	\$66,938.94	\$93,919.00	\$78,311.00	
Sewer System Expense	\$50,560.17	\$5,112.14	\$5,910.11	\$6,362.85	\$67,965.27	\$67,965.27	\$67,965.27	\$67,965.27	\$110,147.00	\$78,750.00	
Net Before Depreciation & Adjustments	(\$6,146.07)	\$2,493.33	\$1,670.19	\$956.22	(\$1,026.33)	(\$1,026.33)	(\$1,026.33)	(\$1,026.33)	(\$16,228.00)	(\$439.00)	
Compliance Expense	\$0.00	\$136.12	\$0.00	\$0.00	\$136.12	\$136.12	\$136.12	\$136.12	\$0.00	\$0.00	
Extraordinary Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Depreciation Expense	\$30,450.00	\$5,075.00	\$5,075.00	\$5,075.00	\$45,675.00	\$45,675.00	\$45,675.00	\$45,675.00	\$60,900.00	\$60,900.00	
Net Change Including Depreciation & Adjustments	(\$36,596.07)	(\$2,717.79)	(\$3,404.81)	(\$4,118.78)	(\$46,837.45)	(\$46,837.45)	(\$46,837.45)	(\$46,837.45)	(\$77,128.00)	(\$61,339.00)	
Water System Operations											
Water System Income	\$44,216.82	\$5,761.00	\$5,620.07	\$5,497.24	\$61,095.13	\$61,095.13	\$61,095.13	\$61,095.13	\$88,750.00	\$70,260.00	
Water System Expense	\$64,728.27	\$4,836.66	\$4,909.68	\$3,207.93	\$77,682.54	\$77,682.54	\$77,682.54	\$77,682.54	\$85,297.00	\$69,250.00	
Net Before Depreciation & Adjustments	(\$20,511.45)	\$924.34	\$710.39	\$2,289.31	(\$16,587.41)	(\$16,587.41)	(\$16,587.41)	(\$16,587.41)	\$3,453.00	\$1,010.00	
Compliance Expense	\$0.00	\$136.12	\$5,159.74	\$5,189.66	\$10,485.52	\$10,485.52	\$10,485.52	\$10,485.52	\$0.00	\$0.00	
Extraordinary Adjustments	\$0.00	\$0.00	\$0.00	\$9,657.00	\$9,657.00	\$9,657.00	\$9,657.00	\$9,657.00	\$0.00	\$0.00	
Depreciation Expense	\$16,218.00	\$2,703.00	\$2,703.00	\$2,703.00	\$24,327.00	\$24,327.00	\$24,327.00	\$24,327.00	\$32,436.00	\$32,436.00	
Net Change Including Depreciation & Adjustments	(\$36,729.45)	(\$1,914.78)	(\$7,152.35)	(\$15,260.35)	(\$61,056.93)	(\$61,056.93)	(\$61,056.93)	(\$61,056.93)	(\$28,983.00)	(\$31,426.00)	
Road Maintenance-Lighting-Open Space-Administrative Programs											
Income	\$28,683.61	\$4,801.58	\$4,766.67	\$4,798.61	\$43,050.47	\$43,050.47	\$43,050.47	\$43,050.47	\$57,820.00	\$71,200.00	
Expense	\$13,321.74	\$1,686.29	\$958.56	(\$580.11)	\$15,386.48	\$15,386.48	\$15,386.48	\$15,386.48	\$35,220.00	\$17,850.00	
Net Before Depreciation & Adjustments	\$15,361.87	\$3,115.29	\$3,808.11	\$5,378.72	\$27,663.99	\$27,663.99	\$27,663.99	\$27,663.99	\$22,600.00	\$53,350.00	
Compliance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Extraordinary Adjustments	\$0.00	\$0.00	\$0.00	(\$285.77)	(\$285.77)	(\$285.77)	(\$285.77)	(\$285.77)	\$0.00	\$0.00	
Depreciation Expense	\$456.00	\$76.00	\$76.00	\$76.00	\$684.00	\$684.00	\$684.00	\$684.00	\$912.00	\$0.00	
Net Change Including Depreciation & Adjustments	\$14,905.87	\$3,039.29	\$3,732.11	\$5,568.49	\$27,265.76	\$27,265.76	\$27,265.76	\$27,265.76	\$21,688.00	\$53,350.00	

*All data is subject to verification during the end of year financial audit.

Sewer System Operations Summary

	FY 2010		FY 2010		FY 2010		FY 2010		Budget FY2010	Draft Budget FY2011
	July-December	January 2010	February 2010	March 2010	July-March					
Sewer System Income										
Service Fees	\$39,688.86	\$6,689.36	\$6,823.86	\$6,387.82	\$59,589.90	\$82,719.00	\$76,261.00			
Water Volumetric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Temporary Water Usage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Late Fees	\$966.78	\$172.58	\$172.06	\$166.96	\$1,478.38	\$1,500.00	\$1,000.00			
County CSD Assessments	\$3,499.98	\$583.33	\$583.33	\$583.33	\$5,249.97	\$7,000.00	\$300.00			
Other Income	\$55.47	\$0.00	\$0.00	\$0.00	\$55.47	\$400.00	\$300.00			
Interest Income	\$223.01	\$160.20	\$1.05	\$180.96	\$565.22	\$2,000.00	\$750.00			
Misc Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00			
Total General Income	\$44,434.10	\$7,605.47	\$7,580.30	\$7,319.07	\$66,938.94	\$93,919.00	\$78,311.00			
Sewer System Expense										
Personnel Salaries-GM/Other	\$10,335.71	\$505.70	\$207.96	\$169.83	\$11,219.20	\$14,814.00	\$2,100.00			
Personnel Salaries-JOL Contract	\$8,916.40	\$0.00	\$0.00	\$0.00	\$8,916.40	\$22,352.00	\$0.00			
Personnel Related Costs	\$2,057.65	\$56.41	\$23.18	\$18.92	\$2,156.16	\$2,751.00	\$250.00			
'CCWD Contract-Operations	\$0.00	\$1,398.60	\$1,920.42	\$1,927.92	\$5,246.94	\$0.00	\$23,400.00			
Ground Water Monitoring	\$6,250.02	\$1,041.67	\$1,041.67	\$1,041.67	\$9,375.03	\$12,500.00	\$12,000.00			
Operational Expense	\$20,527.56	\$1,741.03	\$2,354.35	\$2,834.21	\$27,457.15	\$54,730.00	\$36,000.00			
Utilities-PG&E	\$2,492.83	\$368.73	\$362.53	\$370.30	\$3,594.39	\$3,000.00	\$5,000.00			
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sewer Sys Expense Bef Depreciation/Adjustments	\$50,580.17	\$5,112.14	\$5,910.11	\$6,362.85	\$67,965.27	\$110,147.00	\$78,750.00			
Compliance Expense	\$0.00	\$136.12	\$0.00	\$0.00	\$136.12	\$0.00	\$0.00			
Extraordinary Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Depreciation Expense	\$30,450.00	\$5,075.00	\$5,075.00	\$5,075.00	\$45,675.00	\$60,900.00	\$60,900.00			
Total Sewer System Expense	\$81,030.17	\$10,323.26	\$10,985.11	\$11,437.85	\$113,776.39	\$171,047.00	\$139,650.00			
Net Income (Loss)	(\$36,596.07)	(\$2,717.79)	(\$3,404.81)	(\$4,118.78)	(\$46,837.45)	(\$77,128.00)	(\$61,339.00)			

Water System Operations Summary

	FY 2010		FY 2010		FY 2010		FY 2010		Budget FY2010	Draft Budget FY2011
	July-December	January 2010	February	March	July-March					
Water System Income										
Service Fees	\$28,028.40	\$4,725.00	\$4,772.25	\$4,329.20	\$41,854.85	\$57,267.00	\$54,150.00			
Water Volumetric	\$11,059.77	\$72.66	\$44.14	\$189.54	\$11,368.11	\$20,083.00	\$14,360.00			
Temporary Sales	\$283.50	\$47.25	\$47.25	\$47.25	\$425.25	\$300.00	\$0.00			
Late Fees	\$966.75	\$172.57	\$172.06	\$166.96	\$1,478.34	\$1,500.00	\$1,000.00			
County CSD Assessments	\$3,499.98	\$583.33	\$583.33	\$583.33	\$5,249.97	\$7,000.00	\$0.00			
Other Income	\$155.47	\$0.00	\$0.00	\$0.00	\$155.47	\$0.00	\$0.00			
Interest Income	\$222.95	\$160.19	\$1.04	\$180.96	\$565.14	\$2,000.00	\$750.00			
Misc Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00			
Total Water System Income	\$44,216.82	\$5,761.00	\$5,620.07	\$5,497.24	\$61,095.13	\$86,750.00	\$70,260.00			
Water System Expense										
Personnel Salaries-GM/Other	\$10,335.71	\$505.70	\$207.96	\$169.83	\$11,219.20	\$14,814.00	\$2,100.00			
Personnel Salaries-JOL Contract	\$8,416.40	\$0.00	\$0.00	\$0.00	\$8,416.40	\$22,352.00	\$0.00			
Personnel Related Costs	\$2,057.78	\$56.36	\$23.20	\$18.94	\$2,156.28	\$2,751.00	\$250.00			
CWD Contract-Operations	\$0.00	\$1,398.61	\$1,920.43	\$1,927.93	\$5,246.97	\$0.00	\$23,400.00			
Ground Water Monitoring	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Operational Expense	\$41,874.34	\$2,758.99	\$1,719.31	\$803.96	\$47,156.60	\$40,580.00	\$40,000.00			
Utilities-PG&E	\$2,044.04	\$117.00	\$111.00	\$287.27	\$2,559.31	\$4,800.00	\$3,500.00			
Fusselman Connection	\$0.00	\$0.00	\$927.78	\$0.00	\$927.78	\$0.00	\$0.00			
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Total Exp Before Depreciation & Adjustments	\$64,728.27	\$4,836.66	\$4,909.68	\$3,207.93	\$77,682.54	\$85,297.00	\$69,250.00			
Compliance Expense	\$0.00	\$136.12	\$5,159.74	\$5,189.66	\$10,485.52	\$0.00	\$0.00			
Extraordinary Adjustments	\$0.00	\$0.00	\$0.00	\$9,657.00	\$9,657.00	\$0.00	\$0.00			
Depreciation Expense	\$16,218.00	\$2,703.00	\$2,703.00	\$2,703.00	\$24,327.00	\$32,436.00	\$32,436.00			
Total Expense	\$80,946.27	\$7,675.78	\$12,772.42	\$20,757.59	\$122,152.06	\$117,733.00	\$101,686.00			
Net Income (Loss)	(\$36,729.45)	(\$1,914.78)	(\$7,152.35)	(\$15,260.35)	(\$61,056.93)	(\$28,983.00)	(\$31,426.00)			

Road Maintenance-Lighting-Open Space-Administrative Operations Summary

	FY 2010				FY 2010 July-March	Budget FY2010	Draft Budget FY2011
	January 2010	February	March				
Road Maintenance-Lighting-Open Space-Adm							
County CSD Assessments	\$28,600.02	\$4,766.67	\$4,766.67	\$4,766.67	\$42,900.03	\$57,200.00	\$71,200.00
Impact Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gate Income	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00	\$120.00	\$0.00
Other Income	\$35.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-Operating Interest Income	\$48.59	\$34.91	\$31.94	\$0.00	\$115.44	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Income	\$28,683.61	\$4,801.58	\$4,798.61	\$4,766.67	\$43,050.47	\$57,820.00	\$71,200.00
Road Maintenance-Lighting Expense							
Personnel Salaries-GM/Other	\$918.55	\$103.98	\$84.92	\$0.00	\$1,360.30	\$4,232.00	\$2,100.00
Personnel Salaries-JOL Contract	\$4,208.20	\$0.00	\$0.00	\$0.00	\$4,208.20	\$11,176.00	\$0.00
Personnel Related Costs	\$225.72	\$28.19	\$9.47	\$0.00	\$274.98	\$678.00	\$250.00
*CCWD Contract-Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ground Water Monitoring	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operational Expense	\$6,139.91	\$521.41	(\$999.26)	\$0.00	\$6,745.84	\$15,334.00	\$12,000.00
Utilities-PG&E	\$179.20	\$25.55	\$28.50	\$258.76	\$258.76	\$0.00	\$0.00
Utilities-PG&E-Street Lights	\$1,650.16	\$295.96	\$296.02	\$296.02	\$2,538.40	\$3,800.00	\$3,500.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Exp Before Depreciation & Adjustments	\$13,321.74	\$1,686.29	(\$580.11)	\$958.56	\$15,386.48	\$35,220.00	\$17,850.00
Compliance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Adjustments	\$0.00	\$0.00	(\$285.77)	\$0.00	(\$285.77)	\$0.00	\$0.00
Depreciation Expense	\$456.00	\$76.00	\$76.00	\$76.00	\$684.00	\$912.00	\$0.00
Total Expense	\$13,777.74	\$1,762.29	(\$789.86)	\$1,034.56	\$15,784.71	\$36,132.00	\$17,850.00
Net Income (Loss)	\$14,905.87	\$3,039.29	\$5,588.49	\$3,732.11	\$27,265.78	\$21,688.00	\$53,350.00

Sewer - Water Capital Outlay Programs

	FY 2010		FY 2010		FY 2010		FY 2010		Budget FY2010	Draft Budget FY2011
	July-December	January	February	March	July-March	March	July-March			
Sewer System Capital Income										
Sewer Connection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,150.00	\$0.00	\$0.00
Interest Income	\$844.76	\$600.18	\$0.00	\$540.49	\$1,985.43	\$0.00	\$0.00	\$4,400.00	\$2,500.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Income	\$844.76	\$600.18	\$0.00	\$540.49	\$1,985.43	\$0.00	\$0.00	\$13,550.00	\$2,500.00	\$0.00
Sewer Systems Capital Expense										
Equalization Basin Addition Debt Payment	\$4,124.95	\$687.49	\$687.49	\$687.49	\$6,187.42	\$0.00	\$0.00	\$0.00	\$14,943.84	(\$7,082.00)
Less: Principal Payments - Debt Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Sewer System Capital Expense	\$4,124.95	\$687.49	\$687.49	\$687.49	\$6,187.42	\$0.00	\$0.00	\$0.00	\$7,881.84	\$0.00
Net Income (Loss)	(\$3,280.19)	(\$87.31)	(\$687.49)	(\$147.00)	(\$4,201.99)	\$0.00	\$0.00	\$13,550.00	(\$5,381.84)	\$0.00
Water System Capital Income										
Water Connection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,150.00	\$0.00	\$0.00
Interest Income	\$220.01	\$123.81	\$0.00	\$96.99	\$440.81	\$0.00	\$0.00	\$2,350.00	\$1,000.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Income	\$220.01	\$123.81	\$0.00	\$96.99	\$440.81	\$0.00	\$0.00	\$11,500.00	\$1,000.00	\$0.00
Water System Capital Expense										
System Debt Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Less: Principal Payments - Debt Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Water System Capital Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Income (Loss)	\$220.01	\$123.81	\$0.00	\$96.99	\$440.81	\$0.00	\$0.00	\$11,500.00	\$1,000.00	\$0.00
Combined Capital Outlay Net Income (Loss)	(\$3,060.18)	\$36.50	(\$687.49)	(\$50.01)	(\$3,761.18)	\$0.00	\$0.00	\$25,050.00	(\$4,381.84)	\$0.00