

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY DEPOSITORY**  
**MONTH OF AUGUST 2006**

	MONTEREY COUNTY TREASURER			FIRST NATIONAL BANK			TOTAL
	Governmental Funds	Proprietary Funds	Subtotal	Governmental Funds	Proprietary Funds	Subtotal (1)	
<b>BEGINNING BALANCE</b>	\$6,121,350.53	\$5,692,414.59	\$11,813,765.12	\$58,403.43	\$41,996.57	\$100,400.00	\$11,914,165.12
<b>RECEIPTS:</b>							
<b>Reported in Detail by Fund     on Pages 2-7</b>	105,863.96	937,191.10	1,043,055.06	33,529.15		33,529.15	1,076,584.21
<b>Transfers In from County Treasury</b>				237,039.99	717,782.89	954,822.88	954,822.88
Subtotal	105,863.96	937,191.10	1,043,055.06	270,569.14	717,782.89	988,352.03	2,031,407.09
<b>DISBURSEMENTS:</b>							
<b>Reported in Detail by Fund     on Pages 2-7</b>				237,270.56	717,869.04	955,139.60	955,139.60
<b>Transfers Out to First National Bank</b>	237,039.99	717,782.89	954,822.88				954,822.88
Subtotal	237,039.99	717,782.89	954,822.88	237,270.56	717,869.04	955,139.60	1,909,962.48
<b>INTERNAL FUND BALANCE TRANSFERS</b>			0.00			0.00	0.00
<b>ENDING BALANCE</b>	\$5,990,174.50	\$5,911,822.80	\$11,901,997.30	\$91,702.01	\$41,910.42	\$133,612.43	\$12,035,609.73

**NOTES:**

(1) Balance includes \$400.00 in Petty Cash

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FUND**  
**MONTH OF AUGUST 2006**  
**SUMMARY**

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS			TOTAL
	General Fund	Capital Outlay Fund	Subtotal	Enterprise Operations	Enterprise Capital Outlay	Subtotal	
<b>BEGINNING BALANCE</b>	\$1,396,968.20	\$4,782,785.76	\$6,179,753.96	\$2,193,154.78	\$3,541,256.38	\$5,734,411.16	\$11,914,165.12
TOTAL RECEIPTS	113,698.98	25,694.13	139,393.11	77,222.83	859,968.27	937,191.10	1,076,584.21
TOTAL DISBURSEMENTS	178,165.12	59,105.44	237,270.56	272,827.93	445,041.11	717,869.04	955,139.60
INTERNAL FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING BALANCE</b>	\$1,332,502.06	\$4,749,374.45	\$6,081,876.51	\$1,997,549.68	\$3,956,183.54	\$5,953,733.22	\$12,035,609.73
<b>ENDING BALANCE DESIGNATIONS</b>							
Operations (1)	\$748,702.06		\$748,702.06	571,349.68		\$571,349.68	\$1,320,051.74
O&M Reserve (2)	583,800.00		583,800.00	276,200.00		276,200.00	860,000.00
Rate Stabilization Fund (3)			0.00	1,150,000.00		1,150,000.00	1,150,000.00
Capital Acquisition (4)		249,374.45	249,374.45		586,183.54	586,183.54	835,557.99
Capital Outlay Reserve (5)		1,450,000.00	1,450,000.00		3,370,000.00	3,370,000.00	4,820,000.00
Special Projects Reserve (6)		3,050,000.00	3,050,000.00		0.00	0.00	3,050,000.00
<b>TOTAL</b>	\$1,332,502.06	\$4,749,374.45	\$6,081,876.51	\$1,997,549.68	\$3,956,183.54	\$5,953,733.22	\$12,035,609.73

Fund Details are provided on pages 4 through 7.

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT  
STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**MONTH OF AUGUST 2006**

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**NOTES:**

- (1) Most of the revenues are allocated to the District by the County twice a year in December and April. The majority of the revenues are first deposited into the Governmental General Fund and the Enterprise Operations Fund. Subsequently revenues in excess of anticipated O & M expenditures are transferred into the various reserve funds based on the criteria established in the District Long-Term Financial Plan.
- (2) **O&M Reserve:** Established at 10% of the District's annual operating budget to finance unforeseen and extraordinary expenditures or to provide temporary financing as may be required as a result of the uneven revenue flow to the District explained in above Note 1. If and when used during the fiscal year, it is replenished to meet the 10% criteria as soon as sufficient revenue is available.
- (3) **Rate Stabilization:** Designated to allow the District to balance short-term fluctuations in revenues and to help offset the impact of significant increases in wastewater service rates on ratepayers. Established at 50% of the amount budgeted for wastewater operations.
- (4) **Capital Acquisition:** Designated to finance capital projects and acquisition of capital equipment included in the current fiscal year's budget.
- (5) **Capital Outlay Reserve:** Designated to finance the future capital outlays for the District's required responsibilities identified in the District Long-Term Capital Outlay Program.
- (6) **Special Projects Reserve:** Designated to finance special projects such as Water System Improvements for Fire Protection. Revenue is available to this fund after all requirements of the Capital Outlay Reserve Fund have been met.

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**MONTH OF AUGUST 2006**  
**GOVERNMENTAL FUNDS**

	General Fund	Capital Outlay Fund	Total
<b>BEGINNING BALANCE</b>	<b>\$1,396,968.20</b>	<b>\$4,782,785.76</b>	<b>\$6,179,753.96</b>
<b>I. RECEIPTS</b>			
Property Taxes	46,691.84		46,691.84
Fire Service Special Tax	732.80		732.80
Earnings from Matured Custom Investments		25,694.13	25,694.13
DMFF Office Rent Jan - Jun 06	1,200.00		1,200.00
Refund of Retired Employees' Defined Benefit Plan Life Insurance Cash Value from Lincoln Life	33,529.15		33,529.15
Open Meeting Act Related State Mandated Costs Reimb Jul 1997 to Jun 2001	12,641.00		12,641.00
Fireworks Permit & Application Fee	426.00		426.00
Other Revenues & Receipts	100.92		100.92
Stale dated Uncashed Warrant #13341	7,000.00		7,000.00
<b>SUBTOTAL</b>	<b>102,321.71</b>	<b>25,694.13</b>	<b>128,015.84</b>
<b>REIMBURSEMENTS RECEIVED:</b>			
Aromas / Cypress / Carmel Highlands/So Monterey Co: Division Chief Expense Reimb FY 2005-06	4,761.03		4,761.03
Cypress / Carmel Highlands FPD: Battalion Training Program Expense Reimb Apr - Jun 06	3,484.37		3,484.37
DMFF : Admin/Finance Support Svc Jan-Jun 06	2,655.11		2,655.11
ACWA-JPIA: Reimb for Dist Finance Officer's svc on Jul 24, 2006	465.76		465.76
Smoke Detector Sale	11.00		11.00
<b>SUBTOTAL</b>	<b>11,377.27</b>	<b>0.00</b>	<b>11,377.27</b>
<b>TOTAL RECEIPTS</b>	<b>113,698.98</b>	<b>25,694.13</b>	<b>139,393.11</b>
<b>II. DISBURSEMENTS</b>			
Operations & Maintenance	127,523.37		127,523.37
Fire Protection Svc (Schedule A) Final Pmt Apr-Jun 06	16,828.28		16,828.28
Retired Employees' Life Insurance Surrender Value Deposit into District Pension Plan	33,529.15		33,529.15
Fire Dept Equipment		16,736.08	16,736.08
Admin Office Equipment		12,504.03	12,504.03
Information Systems Development		10,000.00	10,000.00
Fourth Priority Water System Improvements		19,865.33	19,865.33
<b>SUBTOTAL</b>	<b>177,880.80</b>	<b>59,105.44</b>	<b>236,986.24</b>
<b>REIMBURSABLE DISBURSEMENTS</b>			
Fire Protection Shared Funding Prg	219.60		219.60
DMFF: Indian Village Security Camera Chgs	64.72		64.72
<b>SUBTOTAL</b>	<b>284.32</b>	<b>0.00</b>	<b>284.32</b>
<b>TOTAL DISBURSEMENTS</b>	<b>178,165.12</b>	<b>59,105.44</b>	<b>237,270.56</b>
<b>ENDING BALANCE</b>	<b>\$1,332,502.06</b>	<b>\$4,749,374.45</b>	<b>\$6,081,876.51</b>
<b>ENDING BALANCE DESIGNATIONS</b>			
Operations	\$748,702.06		\$748,702.06
O&M Reserve	583,800.00		583,800.00
Capital Acquisition		249,374.45	249,374.45
Capital Outlay Reserve		1,450,000.00	1,450,000.00
Special Project Reserve		3,050,000.00	3,050,000.00
<b>TOTAL</b>	<b>\$1,332,502.06</b>	<b>\$4,749,374.45</b>	<b>\$6,081,876.51</b>

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**MONTH OF AUGUST 2006**  
**PROPRIETARY FUNDS**  
**WASTEWATER**

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
<b>BEGINNING BALANCE</b>	<b>\$2,185,812.01</b>	<b>\$3,953,733.73</b>	<b>\$6,139,545.74</b>
<b>I. RECEIPTS</b>			
Property Taxes	15,563.95		15,563.95
Sewer Service Chg	2,456.16		2,456.16
Earnings from Matured Custom Investments		18,895.87	18,895.87
Sewer Connection & Permit Fees	6,897.20		6,897.20
Plumbers Registration	25.00		25.00
SUBTOTAL	<u>24,942.31</u>	<u>18,895.87</u>	<u>43,838.18</u>
<b>REIMBURSEMENTS RECEIVED</b>			
DMFF: Indian Village Maintenance Services Jan-Jun 06	1,242.24		1,242.24
SUBTOTAL	<u>1,242.24</u>	<u>0.00</u>	<u>1,242.24</u>
<b>TOTAL RECEIPTS</b>	<u><u>26,184.55</u></u>	<u><u>18,895.87</u></u>	<u><u>45,080.42</u></u>
<b>II. DISBURSEMENTS</b>			
Collection System Operations & Maintenance	65,916.85		65,916.85
Treatment Plant O/M & Admin Estimated Chgs	85,000.00		85,000.00
Treatment Plant O/M & Admin Final Chgs FY 2005-06 06	58,677.00	6,442.95	64,119.95
2006 Sewer Replacement Prj		19,315.30	19,315.30
Utility Truck PB-4 Accessories			0.00
SUBTOTAL	<u>209,593.85</u>	<u>25,758.25</u>	<u>235,352.10</u>
<b>TOTAL DISBURSEMENTS</b>	<u><u>209,593.85</u></u>	<u><u>25,758.25</u></u>	<u><u>235,352.10</u></u>
<b>III. TRANSFERS</b>			
<b>TOTAL TRANSFERS</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
<b>ENDING BALANCE</b>	<b>\$2,002,402.71</b>	<b>\$3,946,871.35</b>	<b>\$5,949,274.06</b>
<b>ENDING BALANCE DESIGNATIONS</b>			
Operations	\$576,202.71		\$576,202.71
O&M Reserve	276,200.00		276,200.00
Rate Stabilization Reserve	1,150,000.00		1,150,000.00
Capital Acquisition		576,871.35	576,871.35
Capital Outlay Reserve		3,370,000.00	3,370,000.00
TOTAL	<u><u>\$2,002,402.71</u></u>	<u><u>\$3,946,871.35</u></u>	<u><u>\$5,949,274.06</u></u>

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**MONTH OF AUGUST 2006**  
**PROPRIETARY FUNDS**  
**SOLID WASTE**

	<u>Operations</u>
<b>BEGINNING BALANCE</b>	<b>\$57,892.56</b>
<b>I. RECEIPTS</b>	
Residential Garbage Basic Service Charges	2,292.30
Garbage Franchise Fees 5% Supplemental & Commercial Services Apr-Jun 06	11,330.94
<b>TOTAL RECEIPTS</b>	<b>13,623.24</b>
<b>II. DISBURSEMENTS</b>	
One Time Landfill Disposal Fee Increase Offset Payment Jan-Jun 06	23,836.29
<b>TOTAL DISBURSEMENTS</b>	<b>23,836.29</b>
<b>ENDING BALANCE</b>	<b>\$47,679.51</b>
<b>ENDING BALANCE DESIGNATIONS</b>	
Operations	\$47,679.51
<b>TOTAL</b>	<b>\$47,679.51</b>

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**MONTH OF AUGUST 2006**  
**PROPRIETARY FUNDS**  
**RECLAMATION**

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
<b>BEGINNING BALANCE</b>	(\$50,549.79)	(\$412,477.35)	(\$463,027.14)
<b>I. REIMBURSEMENTS RECEIVED</b>			
PBC: Forest Lake Reservoir Prj May & Jun 06		841,072.40	841,072.40
Reclam Prj: O&M Expenses Jun 06	37,415.04		37,415.04
<b>TOTAL RECEIPTS</b>	<u>37,415.04</u>	<u>841,072.40</u>	<u>878,487.44</u>
<b>II. REIMBURSABLE DISBURSEMENTS</b>			
Operations & Maintenance	39,397.79		39,397.79
Forest Lake Construction Partial Retention Release		407,941.86	407,941.86
Forest Lake Reservoir Engineering Jul 06		11,341.00	11,341.00
<b>TOTAL DISBURSEMENTS</b>	<u>39,397.79</u>	<u>419,282.86</u>	<u>458,680.65</u>
<b>III. TRANSFERS</b>			
<b>TOTAL TRANSFERS</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>ENDING BALANCE</b>	(\$52,532.54)	\$9,312.19	(\$43,220.35)
<b>ENDING BALANCE DESIGNATIONS</b>			
Operations	(\$52,532.54)		(\$52,532.54)
Capital Acquisition		\$9,312.19	\$9,312.19
<b>TOTAL</b>	(\$52,532.54)	\$9,312.19	(\$43,220.35)

**NOTE:**

A negative ending balance indicates the amount loaned by the General Fund until the Reclamation Project reimbursements are received.