

PEBBLE BEACH COMMUNITY SERVICES DISTRICT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
MONTH OF OCTOBER 2005
SUMMARY

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS			TOTAL
	General Fund	Capital Outlay Fund	Subtotal	Enterprise Operations	Enterprise Capital Outlay	Subtotal	
BEGINNING BALANCE	\$923,126.98	\$6,373,955.91	\$7,297,082.89	\$366,984.43	\$3,352,875.30	\$3,719,859.73	\$11,016,942.62
TOTAL RECEIPTS	49,656.24	55,294.00	104,950.24	34,889.46	1,581,330.79	1,616,220.25	1,721,170.49
TOTAL DISBURSEMENTS	193,805.67	7,066.11	200,871.78	160,317.65	1,942,767.13	2,103,084.78	2,303,956.56
FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING BALANCE	\$778,977.55	\$6,422,183.80	\$7,201,161.35	\$241,556.24	\$2,991,438.96	\$3,232,995.20	\$10,434,156.55
ENDING BALANCE DESIGNATIONS							
Operations (1)	\$237,108.55		\$237,108.55	33,425.24		\$33,425.24	\$270,533.79
O&M Reserve (2)	541,869.00		541,869.00	208,131.00		208,131.00	750,000.00
Capital Acquisition (3)		364,366.26	364,366.26		151,438.96	151,438.96	515,805.22
Capital Outlay Reserve (4)		1,117,817.54	1,117,817.54		2,840,000.00	2,840,000.00	3,957,817.54
Special Projects Reserve (5)		4,940,000.00	4,940,000.00		0.00	0.00	4,940,000.00
TOTAL	\$778,977.55	\$6,422,183.80	\$7,201,161.35	\$241,556.24	\$2,991,438.96	\$3,232,995.20	\$10,434,156.55

Fund Details are provided on pages 3 through 6.

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

MONTH OF OCTOBER 2005

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) **Capital Acquisition:** Designated to finance capital projects and acquisition of capital equipment included in the current fiscal year's budget.
- (4) **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.
- (5) **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 OCTOBER 2005
GOVERNMENTAL FUNDS

	General Fund	Capital Outlay Fund	Total
BEGINNING BALANCE	\$923,126.98	\$6,373,955.91	\$7,297,082.89
I. RECEIPTS			
Prior Year Secured Property Taxes	36,740.42		36,740.42
Interest on Pooled Investments Jul-Sep 05	12,194.23	55,294.00	67,488.23
Prior Year Fire Svc Special Tax	721.59		721.59
SUBTOTAL	<u>49,656.24</u>	<u>55,294.00</u>	<u>104,950.24</u>
TOTAL RECEIPTS	<u><u>49,656.24</u></u>	<u><u>55,294.00</u></u>	<u><u>104,950.24</u></u>
II. DISBURSEMENTS			
General Operations: Admin & Fire	103,164.36		103,164.36
Advanced Life Support Paramedic Svc Jul-Sep 05	88,933.90		88,933.90
Pescadero Canyon Fire Road Improv		2,311.61	2,311.61
Carmel Hill Station Equipment Jul-Sep 05		3,174.00	3,174.00
Water Systems Imprv 3rd Priority Pipeline Prj		1,580.50	1,580.50
SUBTOTAL	<u>192,098.26</u>	<u>7,066.11</u>	<u>199,164.37</u>
REIMBURSABLE DISBURSEMENTS			
Fire Protection Shared Funding Prg	1,707.41		1,707.41
SUBTOTAL	<u>1,707.41</u>	<u>0.00</u>	<u>1,707.41</u>
TOTAL DISBURSEMENTS	<u><u>193,805.67</u></u>	<u><u>7,066.11</u></u>	<u><u>200,871.78</u></u>
III. TRANSFERS			
TOTAL TRANSFERS	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
ENDING BALANCE	\$778,977.55	\$6,422,183.80	\$7,201,161.35
ENDING BALANCE DESIGNATIONS			
Operations	\$237,108.55		\$237,108.55
O&M Reserve	541,869.00		541,869.00
Capital Acquisition		364,366.26	364,366.26
Capital Outlay Reserve		1,117,817.54	1,117,817.54
Special Project Reserve		4,940,000.00	4,940,000.00
TOTAL	<u><u>\$778,977.55</u></u>	<u><u>\$6,422,183.80</u></u>	<u><u>\$7,201,161.35</u></u>

PEBBLE BEACH COMMUNITY SERVICES DISTRICT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
MONTH OF OCTOBER 2005
PROPRIETARY FUNDS
WASTEWATER

	Operations	Capital Outlay	Total
BEGINNING BALANCE	\$486,703.67	\$3,352,875.30	\$3,839,578.97
I. RECEIPTS			
Prior Year Secured Property Taxes	12,246.81		12,246.81
Interest on Pooled Investments Jul-Sep 05	6,422.92	24,726.26	31,149.18
Prior Year Sewer Service Chgs	2,375.68		2,375.68
Sewer Permits & Inspections	90.00		90.00
SUBTOTAL	<u>21,135.41</u>	<u>24,726.26</u>	<u>45,861.67</u>
REIMBURSEMENTS RECEIVED			
CDF: Fuel Usage Apr - Jun 05	3,749.25		3,749.25
SUBTOTAL	<u>3,749.25</u>	<u>0.00</u>	<u>3,749.25</u>
TOTAL RECEIPTS	<u><u>24,884.66</u></u>	<u><u>24,726.26</u></u>	<u><u>49,610.92</u></u>
II. DISBURSEMENTS			
Operations & Maintenance	63,373.23		63,373.23
Treatment Plant O/M & Admin Est Chgs	80,000.00		80,000.00
2005 Sewer Line Replacement Prj		385,990.85	385,990.85
Equipment: TV Truck Bid Notice		171.75	171.75
SUBTOTAL	<u>143,373.23</u>	<u>386,162.60</u>	<u>529,535.83</u>
REIMBURSABLE DISBURSEMENTS			
CDF: Fire Dept Estimated Fuel Usage	2,624.19		2,624.19
SUBTOTAL	<u>2,624.19</u>	<u>0.00</u>	<u>2,624.19</u>
TOTAL DISBURSEMENTS	<u><u>145,997.42</u></u>	<u><u>386,162.60</u></u>	<u><u>532,160.02</u></u>
III. TRANSFERS			
TOTAL TRANSFERS	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
ENDING BALANCE	\$365,590.91	\$2,991,438.96	\$3,357,029.87
ENDING BALANCE DESIGNATIONS			
Operations	\$157,459.91		\$157,459.91
O&M Reserve	208,131.00		208,131.00
Capital Acquisition		151,438.96	151,438.96
Capital Outlay Reserve		2,840,000.00	2,840,000.00
TOTAL	<u><u>\$365,590.91</u></u>	<u><u>\$2,991,438.96</u></u>	<u><u>\$3,357,029.87</u></u>

PEBBLE BEACH COMMUNITY SERVICES DISTRICT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
MONTH OF OCTOBER 2005
PROPRIETARY FUNDS
SOLID WASTE

	<u>Operations</u>
BEGINNING BALANCE	(\$102,553.44)
I. RECEIPTS	
Prior Year Garbage Basic Service Chgs	2,065.43
TOTAL RECEIPTS	2,065.43
II. DISBURSEMENTS	
Operations & Maintenance	5,000.00
TOTAL DISBURSEMENTS	5,000.00
III. TRANSFERS	
TOTAL TRANSFERS	0.00
ENDING BALANCE	(\$105,488.01)
ENDING BALANCE DESIGNATIONS	
Operations	(\$105,488.01)
TOTAL	(\$105,488.01)

NOTE:

A negative ending balance indicates the amount loaned by the General Fund until the receipt of user fees in December and April.

PEBBLE BEACH COMMUNITY SERVICES DISTRICT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
MONTH OF OCTOBER 2005
PROPRIETARY FUNDS
RECLAMATION

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
BEGINNING BALANCE	(\$17,165.80)	\$0.00	(\$17,165.80)
I. REIMBURSEMENTS RECEIVED			
Reclamation: O/M & Personnel Exp Aug 05	7,939.37		7,939.37
PBC: Forest Lake Reservoir Prj Exp Oct 05		1,556,604.53	1,556,604.53
TOTAL RECEIPTS	<u>7,939.37</u>	<u>1,556,604.53</u>	<u>1,564,543.90</u>
II. REIMBURSABLE DISBURSEMENTS			
Operations & Maintenance	9,320.23		9,320.23
Forest Lake Reservoir Construction		1,457,029.30	1,457,029.30
Forest Lake Reservoir Engineering		99,575.23	99,575.23
TOTAL DISBURSEMENTS	<u>9,320.23</u>	<u>1,556,604.53</u>	<u>1,565,924.76</u>
III. TRANSFERS			
			0.00
TOTAL TRANSFERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
ENDING BALANCE	(\$18,546.66)	\$0.00	(\$18,546.66)
ENDING BALANCE DESIGNATIONS			
Operations	(\$18,546.66)		(\$18,546.66)
Capital Acquisition		\$0.00	\$0.00
TOTAL	(\$18,546.66)	\$0.00	(\$18,546.66)

NOTE:

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