

PEBBLE BEACH COMMUNITY SERVICES DISTRICT
STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY DEPOSITORY
MONTH OF DECEMBER 2005

	MONTEREY COUNTY TREASURER			FIRST NATIONAL BANK			TOTAL
	Governmental Funds	Proprietary Funds	Subtotal	Governmental Funds	Proprietary Funds	Subtotal (1)	
BEGINNING BALANCE	\$6,890,221.74	\$2,915,317.70	\$9,805,539.44	\$63,123.96	\$37,176.04	\$100,300.00	\$9,905,839.44
RECEIPTS:							
Reported in Detail by Fund on Pages 2-7	3,624,577.74	1,851,912.12	5,476,489.86				5,476,489.86
Transfers In from County Treasury				183,362.38	712,111.19	895,473.57	895,473.57
Subtotal	3,624,577.74	1,851,912.12	5,476,489.86	183,362.38	712,111.19	895,473.57	6,371,963.43
DISBURSEMENTS:							
Reported in Detail by Fund on Pages 2-7	11,429.36	4,701.03	16,130.39	181,476.07	713,997.50	895,473.57	911,603.96
Transfers Out to First National Bank	183,362.38	712,111.19	895,473.57				895,473.57
Subtotal	194,791.74	716,812.22	911,603.96	181,476.07	713,997.50	895,473.57	1,807,077.53
FUND TRANSFERS			0.00			0.00	0.00
ENDING BALANCE	\$10,320,007.74	\$4,050,417.60	\$14,370,425.34	\$65,010.27	\$35,289.73	\$100,300.00	\$14,470,725.34

NOTES:

(1) Includes \$400.00 in Petty Cash

PEBBLE BEACH COMMUNITY SERVICES DISTRICT

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FUND

MONTH OF DECEMBER 2005

SUMMARY

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS			TOTAL
	General Fund	Capital Outlay Fund	Subtotal	Enterprise Operations	Enterprise Capital Outlay	Subtotal	
BEGINNING BALANCE	\$654,898.58	\$6,298,447.12	\$6,953,345.70	\$96,087.71	\$2,856,406.03	\$2,952,493.74	\$9,905,839.44
TOTAL RECEIPTS	3,621,589.99	2,987.75	3,624,577.74	1,196,974.78	654,937.34	1,851,912.12	5,476,489.86
TOTAL DISBURSEMENTS	112,869.23	80,036.20	192,905.43	257,567.38	461,131.15	718,698.53	911,603.96
FUND TRANSFERS	0.00	0.00	0.00	7,924.00	(7,924.00)	0.00	0.00
ENDING BALANCE	\$4,163,619.34	\$6,221,398.67	\$10,385,018.01	\$1,043,419.11	\$3,042,288.22	\$4,085,707.33	\$14,470,725.34
ENDING BALANCE DESIGNATIONS							
Operations (1)	\$3,621,750.34		\$3,621,750.34	835,288.11		\$835,288.11	\$4,457,038.45
O&M Reserve (2)	541,869.00		541,869.00	208,131.00		208,131.00	750,000.00
Capital Acquisition (3)		163,581.13	163,581.13		202,288.22	202,288.22	365,869.35
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	\$4,163,619.34	\$6,221,398.67	\$10,385,018.01	\$1,043,419.11	\$3,042,288.22	\$4,085,707.33	\$14,470,725.34

Fund Details are provided on pages 4 through 7.

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

MONTH OF DECEMBER 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 DECEMBER 2005
GOVERNMENTAL FUNDS

	General Fund	Capital Outlay Fund	Total
BEGINNING BALANCE	\$654,898.58	\$6,298,447.12	\$6,953,345.70
I. RECEIPTS			
Secured Property Taxes	3,163,498.76		3,163,498.76
UnSecured Property Taxes	240,988.63		240,988.63
Supplemental Property Taxes	100,828.15		100,828.15
Fire Service Special Tax	111,651.20		111,651.20
Elections Poll Rent Nov 05	25.00		25.00
SUBTOTAL	<u>3,616,991.74</u>	<u>0.00</u>	<u>3,616,991.74</u>
REIMBURSEMENTS RECEIVED:			
Sunridge Pines Fire Hazard Clearance	2,979.36		2,979.36
Cypress FPD: Battalion Trg Exp Jul-Sep 05	1,618.89	2,987.75	4,606.64
SUBTOTAL	<u>4,598.25</u>	<u>2,987.75</u>	<u>7,586.00</u>
TOTAL RECEIPTS	<u><u>3,621,589.99</u></u>	<u><u>2,987.75</u></u>	<u><u>3,624,577.74</u></u>
II. DISBURSEMENTS			
Operations & Maintenance	111,800.53		111,800.53
Water Systems Imprv 3rd Priority Pipeline Prj		53,179.29	53,179.29
Fire Prevention Utility Vehicle		24,574.41	24,574.41
Admin Office GIS/Information Systems Development		2,282.50	2,282.50
SUBTOTAL	<u>111,800.53</u>	<u>80,036.20</u>	<u>191,836.73</u>
REIMBURSABLE DISBURSEMENTS			
Fire Protection Shared Funding Prg	685.26		685.26
DMFF: IV Phone/DSL Chgs & Misc Consulting Fees	383.44		383.44
SUBTOTAL	<u>1,068.70</u>	<u>0.00</u>	<u>1,068.70</u>
TOTAL DISBURSEMENTS	<u><u>112,869.23</u></u>	<u><u>80,036.20</u></u>	<u><u>192,905.43</u></u>
ENDING BALANCE	\$4,163,619.34	\$6,221,398.67	\$10,385,018.01
ENDING BALANCE DESIGNATIONS			
Operations	\$3,621,750.34		\$3,621,750.34
O&M Reserve	541,869.00		541,869.00
Capital Acquisition		163,581.13	163,581.13
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>\$4,163,619.34</u></u>	<u><u>\$6,221,398.67</u></u>	<u><u>\$10,385,018.01</u></u>

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

	Operations	Capital Outlay	Total
BEGINNING BALANCE	\$224,695.96	\$2,856,482.03	\$3,081,177.99
I. RECEIPTS			
Secured Property Taxes	794,042.59	260,457.00	1,054,499.59
Property Tax Shifted to State (Proposition 1A)	(423,575.60)		(423,575.60)
UnSecured Property Taxes	80,329.54		80,329.54
Supplemental Property Taxes	33,609.38		33,609.38
Sewer Service Charges	412,725.85		412,725.85
SUBTOTAL	897,131.76	260,457.00	1,157,588.76
REIMBURSEMENTS RECEIVED			
State BOE: Diesel Fuel Tax Refund Apr 04 - Jun 05	1,096.31		1,096.31
SUBTOTAL	1,096.31	0.00	1,096.31
TOTAL RECEIPTS	898,228.07	260,457.00	1,158,685.07
II. DISBURSEMENTS			
Operations & Maintenance	65,248.77		65,248.77
Treatment Plant O/M & Admin Est Chgs	80,000.00		80,000.00
2005 Sewer Line Replacement Prj		68,514.41	68,514.41
Pump Station P3 Rehabilitation		5,851.40	5,851.40
SUBTOTAL	145,248.77	74,365.81	219,614.58
REIMBURSABLE DISBURSEMENTS			
CDF: Fire Dept Estimated Fuel Usage	0.00		0.00
SUBTOTAL	0.00	0.00	0.00
TOTAL DISBURSEMENTS	145,248.77	74,365.81	219,614.58
ENDING BALANCE	\$977,675.26	\$3,042,573.22	\$4,020,248.48
ENDING BALANCE DESIGNATIONS			
Operations	\$769,544.26		\$769,544.26
O&M Reserve	208,131.00		208,131.00
Capital Acquisition		202,573.22	202,573.22
Capital Outlay Reserve		2,840,000.00	2,840,000.00
TOTAL	\$977,675.26	\$3,042,573.22	\$4,020,248.48

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

	<u>Operations</u>
BEGINNING BALANCE	(\$92,938.32)
I. RECEIPTS	
Garbage Basic Service Chgs	271,000.80
TOTAL RECEIPTS	271,000.80
II. DISBURSEMENTS	
Garbage Basic Svc Oct-Dec 05	107,553.44
TOTAL DISBURSEMENTS	107,553.44
ENDING BALANCE	\$70,509.04
ENDING BALANCE DESIGNATIONS	
Operations	\$70,509.04
TOTAL	\$70,509.04

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 DECEMBER 2005
PROPRIETARY FUNDS
RECLAMATION

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
BEGINNING BALANCE	(\$35,669.93)	(\$76.00)	(\$35,745.93)
I. REIMBURSEMENTS RECEIVED			
PBC: Forest Lake Reservoir Prj Exp Dec 05		394,480.34	394,480.34
Reclam Prj: O&M Expense Reimb Sep 05	11,722.81		11,722.81
Reclam Prj: O&M Expense Reimb Oct 05	6,823.83		6,823.83
Reclam Prj: O&M Expense Reimb Nov 05	9,199.27		9,199.27
TOTAL RECEIPTS	<u>27,745.91</u>	<u>394,480.34</u>	<u>422,226.25</u>
II. REIMBURSABLE DISBURSEMENTS			
Operations & Maintenance	4,765.17		4,765.17
Forest Lake Reservoir Construction		334,297.22	334,297.22
Forest Lake Reservoir Engineering		51,822.39	51,822.39
Forest Lake Reservoir Misc Construction Exp		645.73	645.73
TOTAL DISBURSEMENTS	<u>4,765.17</u>	<u>386,765.34</u>	<u>391,530.51</u>
III. TRANSFERS			
Transfer to reclassify expenses between O&M and Capital Outlay Funds	7,924.00	(7,924.00)	0.00
TOTAL TRANSFERS	<u>7,924.00</u>	<u>(7,924.00)</u>	<u>0.00</u>
ENDING BALANCE	(\$4,765.19)	(\$285.00)	(\$5,050.19)
ENDING BALANCE DESIGNATIONS			
Operations	(\$4,765.19)		(\$5,050.19)
Capital Acquisition		(\$285.00)	\$0.00
TOTAL	(\$4,765.19)	\$0.00	(\$5,050.19)

NOTE:

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