

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

	MONTEREY COUNTY TREASURER			FIRST NATIONAL BANK			TOTAL
	Governmental Funds	Proprietary Funds	Subtotal	Governmental Funds	Proprietary Funds	Subtotal (1)	
BEGINNING BALANCE	\$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
RECEIPTS:							
Reported in Detail by Fund on Pages 2-7	245,051.07	90,844.55	335,895.62			0.00	335,895.62
Transfers In from County Treasury				145,196.00	536,903.13	682,099.13	682,099.13
Subtotal	245,051.07	90,844.55	335,895.62	145,196.00	536,903.13	682,099.13	1,017,994.75
DISBURSEMENTS:							
Reported in Detail by Fund on Pages 2-7				178,494.58	534,198.60	712,693.18	712,693.18
Transfers Out to First National Bank	145,196.00	536,903.13	682,099.13				682,099.13
Subtotal	145,196.00	536,903.13	682,099.13	178,494.58	534,198.60	712,693.18	1,394,792.31
INTERNAL FUND TRANSFERS:							
Indirect Expense Allocation FY 2005- 06 between Funds	411,844.00	(411,844.00)	0.00				0.00
Interfund Transfers to Correct Prior Period Entries	3,247.65	(3,247.65)	0.00				0.00
Subtotal	415,091.65	(415,091.65)	0.00	0.00	0.00	0.00	0.00
ENDING BALANCE	\$6,505,121.22	\$5,050,672.57	\$11,555,793.79	\$58,403.43	\$44,614.95	\$103,018.38	\$11,658,812.17

NOTES:

(1) Balance includes \$399.33 in Petty Cash

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

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS			TOTAL
	General Fund	Capital Outlay Fund	Subtotal	Enterprise Operations	Enterprise Capital Outlay	Subtotal	
BEGINNING BALANCE	\$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
TOTAL RECEIPTS	197,391.15	47,659.92	245,051.07	58,281.13	32,563.42	90,844.55	335,895.62
TOTAL DISBURSEMENTS	143,369.58	35,125.00	178,494.58	305,633.69	228,564.91	534,198.60	712,693.18
INTERNAL FUND TRANSFERS	419,314.83	(4,223.18)	415,091.65	(421,246.54)	6,154.89	(415,091.65)	0.00
ENDING BALANCE	\$1,805,838.46	\$4,757,686.19	\$6,563,524.65	\$1,328,950.58	\$3,766,336.94	\$5,095,287.52	\$11,658,812.17
ENDING BALANCE DESIGNATIONS							
Operations (1)	\$1,222,038.46		\$1,222,038.46	(97,249.42)		(\$97,249.42)	\$1,124,789.04
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)		257,686.19	257,686.19		396,336.94	396,336.94	654,023.13
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
TOTAL	\$1,805,838.46	\$4,757,686.19	\$6,563,524.65	\$1,328,950.58	\$3,766,336.94	\$5,095,287.52	\$11,658,812.17

Fund Details are provided on pages 4 through 7.

PEBBLE BEACH COMMUNITY SERVICES DISTRICT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
MONTH OF SEPTEMBER 2006

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 SEPTEMBER 2006
GOVERNMENTAL FUNDS

	General Fund	Capital Outlay Fund	Total
BEGINNING BALANCE	\$1,332,502.06	\$4,749,374.45	\$6,081,876.51
I. RECEIPTS			
Prior Year Property Taxes	30,159.29		30,159.29
Interest Earnings - Custom Investment		33,856.78	33,856.78
Interest Earnings - Pooled Investments Apr-Jun 06	29,573.00	13,803.14	43,376.14
Proposition 172 Funds	136,717.00		136,717.00
Other Revenues & Receipts	11.98		11.98
SUBTOTAL	<u>196,461.27</u>	<u>47,659.92</u>	<u>244,121.19</u>
REIMBURSEMENTS RECEIVED:			
San Benito FPD: Division Chief Expense Reimb FY 2005-06	414.00		414.00
Cypress FPD: Battalion Trg Prg Exp Reimb Apr-Jun 06 Suppl	267.60		267.60
2005 Sunridge Pines Fire Hazard Abatement Reimb (Final)	248.28		248.28
SUBTOTAL	<u>929.88</u>	<u>0.00</u>	<u>929.88</u>
TOTAL RECEIPTS	<u><u>197,391.15</u></u>	<u><u>47,659.92</u></u>	<u><u>245,051.07</u></u>
II. DISBURSEMENTS			
Operations & Maintenance	136,632.50		136,632.50
Information Systems Development		10,000.00	10,000.00
Third Priority Water System Improvements		8,400.00	8,400.00
Fourth Priority Water System Improvements		16,725.00	16,725.00
SUBTOTAL	<u>136,632.50</u>	<u>35,125.00</u>	<u>171,757.50</u>
REIMBURSABLE DISBURSEMENTS			
Fire Protection Shared Funding Prg	2,372.57		2,372.57
2006 Sunridge Pines Fire Hazard Abatement	4,300.00		4,300.00
DMFF: Indian Village Security Camera Chgs	64.51		64.51
SUBTOTAL	<u>6,737.08</u>	<u>0.00</u>	<u>6,737.08</u>
TOTAL DISBURSEMENTS	<u><u>143,369.58</u></u>	<u><u>35,125.00</u></u>	<u><u>178,494.58</u></u>
III. TRANSFERS			
Admin/Engineering Indirect Exp Allocation to Proprietary Funds FY 2005-06	411,844.00		411,844.00
Transfer (to) / from Wastewater Fund to correct prior period entries	8,903.51	(4,223.18)	4,680.33
Transfer (to) / from Reclamation Fund to correct prior period entries	(1,432.68)		(1,432.68)
TOTAL TRANSFERS	<u>419,314.83</u>	<u>(4,223.18)</u>	<u>415,091.65</u>
ENDING BALANCE	\$1,805,838.46	\$4,757,686.19	\$6,563,524.65
ENDING BALANCE DESIGNATIONS			
Operations	\$1,222,038.46		\$1,222,038.46
O&M Reserve	583,800.00		583,800.00
Capital Acquisition		257,686.19	257,686.19
Capital Outlay Reserve		1,450,000.00	1,450,000.00
Special Project Reserve		3,050,000.00	3,050,000.00
TOTAL	<u><u>\$1,805,838.46</u></u>	<u><u>\$4,757,686.19</u></u>	<u><u>\$6,563,524.65</u></u>

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

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
BEGINNING BALANCE	\$2,002,402.71	\$3,946,871.35	\$5,949,274.06
I. RECEIPTS			
Prior Year Property Taxes	10,053.10		10,053.10
Interest Earnings - Custom Investment		22,891.83	22,891.83
Interest Earnings - Pooled Investments Apr-Jun 06	28,781.98	9,671.59	38,453.57
Sewer Connection & Permit Fees	5,049.60		5,049.60
Plumbers Registration	25.00		25.00
SUBTOTAL	<u>43,909.68</u>	<u>32,563.42</u>	<u>76,473.10</u>
REIMBURSEMENTS RECEIVED			
ACWA-JPIA: Utility Dump Truck PB-6 Accident Insurance Claim Payment	1,194.90		1,194.90
SUBTOTAL	<u>1,194.90</u>	<u>0.00</u>	<u>1,194.90</u>
TOTAL RECEIPTS	<u><u>45,104.58</u></u>	<u><u>32,563.42</u></u>	<u><u>77,668.00</u></u>
II. DISBURSEMENTS			
Collection System Operations & Maintenance 06	59,615.71		59,615.71
Treatment Plant O/M & Admin Final Chgs FY 2005-06	85,000.00		85,000.00
2006 Sewer Replacement Prj		7,951.00	7,951.00
Pump Station P7 Rehabilitation		4,065.76	4,065.76
Maintenance Equipment/Vehicles		3,093.09	3,093.09
		13,107.86	13,107.86
SUBTOTAL	<u>152,566.71</u>	<u>20,266.71</u>	<u>172,833.42</u>
TOTAL DISBURSEMENTS	<u><u>152,566.71</u></u>	<u><u>20,266.71</u></u>	<u><u>172,833.42</u></u>
III. TRANSFERS			
Admin/Engineering Indirect Exp Allocation FY 2005-06	(376,492.00)		(376,492.00)
Transfer (to) / from Governmental Fund to correct prior period entries	(8,903.51)	4,223.18	(4,680.33)
Transfer (to) / from Reclamation Fund to correct prior period entries	(3,854.96)		(3,854.96)
TOTAL TRANSFERS	<u>(389,250.47)</u>	<u>4,223.18</u>	<u>(385,027.29)</u>
ENDING BALANCE	\$1,505,690.11	\$3,963,391.24	\$5,469,081.35
ENDING BALANCE DESIGNATIONS			
Operations	\$79,490.11		\$79,490.11
O&M Reserve	276,200.00		276,200.00
Rate Stabilization Reserve	1,150,000.00		1,150,000.00
Capital Acquisition		593,391.24	593,391.24
Capital Outlay Reserve		3,370,000.00	3,370,000.00
TOTAL	<u><u>\$1,505,690.11</u></u>	<u><u>\$3,963,391.24</u></u>	<u><u>\$5,469,081.35</u></u>

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

	<u>Operations</u>
BEGINNING BALANCE	\$47,679.51
I. RECEIPTS	
TOTAL RECEIPTS	0.00
II. DISBURSEMENTS	
Payment to Waste Management for Residential Garbage Basic Services Jul - Sep 06	115,108.74
TOTAL DISBURSEMENTS	115,108.74
III. TRANSFERS	
Admin/Engineering Indirect Expense Allocation FY 2005-06	(35,352.00)
TOTAL TRANSFERS	(35,352.00)
ENDING BALANCE	(\$102,781.23)
ENDING BALANCE DESIGNATIONS	
Operations	(\$102,781.23)
TOTAL	(\$102,781.23)

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 SEPTEMBER 2006
PROPRIETARY FUNDS
RECLAMATION

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
BEGINNING BALANCE	(\$52,532.54)	\$9,312.19	(\$43,220.35)
I. REIMBURSEMENTS RECEIVED			
Reclam Prj: O&M Expenses Jul 06	13,176.55		13,176.55
TOTAL RECEIPTS	<u>13,176.55</u>	<u>0.00</u>	<u>13,176.55</u>
II. REIMBURSABLE DISBURSEMENTS			
Operations & Maintenance	37,958.24		37,958.24
Forest Lake Construction Final Retention Release		200,000.00	200,000.00
Forest Lake Reservoir Engineering Aug 06		8,298.20	8,298.20
TOTAL DISBURSEMENTS	<u>37,958.24</u>	<u>208,298.20</u>	<u>246,256.44</u>
III. TRANSFERS			
Internal fund transfer to correct prior year entries	(1,931.71)	1,931.71	0.00
entries	3,854.96		3,854.96
Transfer from Govt Fund to correct prior year entries	1,432.68		1,432.68
TOTAL TRANSFERS	<u>3,355.93</u>	<u>1,931.71</u>	<u>5,287.64</u>
ENDING BALANCE	(\$73,958.30)	(\$197,054.30)	(\$271,012.60)
ENDING BALANCE DESIGNATIONS			
Operations	(\$73,958.30)		(\$73,958.30)
Capital Acquisition		(\$197,054.30)	(\$197,054.30)
TOTAL	<u>(\$73,958.30)</u>	<u>(\$197,054.30)</u>	<u>(\$271,012.60)</u>

NOTE:

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