

# Statement of Receipts & Disbursements

OCTOBER 2024



**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**

**STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**(BY DEPOSITORY)**

**OCTOBER 2024**

	MONTEREY COUNTY TREASURY			CHASE BANK			TOTAL
	Governmental Funds	Proprietary Funds	Subtotal	Governmental Funds	Proprietary Funds	Subtotal (1)	
<b>BEGINNING CASH BALANCE</b>	\$14,205,610	\$15,357,244	\$29,562,854	\$168,177	\$82,152	\$250,329	\$29,813,183
<b>RECEIPTS:</b>							
Reported in Detail by Fund on Pages 5-9	84,325	246,798	331,123	13	-	13	331,136
Transfers In from Monterey County Treasury				2,335,493	1,452,218	3,787,711	3,787,711
Subtotal	84,325	246,798	331,123	2,335,506	1,452,218	3,787,724	4,118,847
<b>DISBURSEMENTS:</b>							
Reported in Detail by Fund on Pages 5-9	-	-	-	2,335,510	1,452,218	3,787,728	3,787,728
Transfers Out to Chase Bank				2,335,493	1,452,218	3,787,711	3,787,711
Subtotal	2,335,493	1,452,218	3,787,711	2,335,510	1,452,218	3,787,728	7,575,439
<b>ENDING CASH BALANCE</b>	\$11,954,442	\$14,151,824	\$26,106,266	\$168,173	\$82,152	\$250,325	\$26,356,591

Note: (1) Balance includes petty cash: \$319



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

**(BY FUND)**  
**OCTOBER 2024**  
**SUMMARY**

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS			TOTAL
	General Fund	Capital Outlay Fund	Subtotal	Operations Fund	Capital Outlay Fund	Subtotal	
<b>BEGINNING CASH BALANCE</b>	<b>\$2,654,667</b>	<b>\$11,719,120</b>	<b>\$14,373,787</b>	<b>\$3,323,891</b>	<b>\$12,115,505</b>	<b>\$15,439,396</b>	<b>\$29,813,183</b>
TOTAL RECEIPTS	66,086	18,252	84,338	73,007	173,791	246,798	331,136
TOTAL DISBURSEMENTS	407,855	1,927,655	2,335,510	678,311	773,907	1,452,218	3,787,728
<b>ENDING CASH BALANCE</b>	<b>\$2,312,898</b>	<b>\$9,809,717</b>	<b>\$12,122,615</b>	<b>\$2,718,587</b>	<b>\$11,515,389</b>	<b>\$14,233,976</b>	<b>\$26,356,591</b>
<b>ENDING CASH BALANCE DESIGNATIONS</b>							
Operations (1)	\$1,097,898		\$1,097,898	\$553,587		\$553,587	\$1,651,485
O&M Reserve (2)	1,215,000		1,215,000	365,000		365,000	1,580,000
Rate Stabilization Reserve (3)				1,800,000		1,800,000	1,800,000
Capital Acquisition (4)		\$263,717	263,717		\$2,893,389	2,893,389	3,157,106
Capital Outlay Reserve (5)		5,210,000	5,210,000		8,622,000	8,622,000	13,832,000
Special Projects Reserve (6)		4,336,000	4,336,000				4,336,000
<b>TOTAL</b>	<b>\$2,312,898</b>	<b>\$9,809,717</b>	<b>\$12,122,615</b>	<b>\$2,718,587</b>	<b>\$11,515,389</b>	<b>\$14,233,976</b>	<b>\$26,356,591</b>

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**OCTOBER 2024**

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**NOTES:**

- (1) Most 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 (LTFP).
- (2) **O&M Reserve**: Established by the Board of Directors (Board) at 10% of the District's annual operating budget to be used in case of a natural disaster; or catastrophic and unforeseen events. If the O&M Reserve is used during the fiscal year, it is replenished to meet the 10% criteria as soon as sufficient revenue is available.
- (3) **Rate Stabilization Reserve**: Designated by the Board 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 by the Board to finance capital projects and acquisition of capital equipment included in the current fiscal year's budget.
- (5) **Capital Outlay Reserve**: Designated by the Board to finance the future capital outlays for the District's required responsibilities. Amount is determined based on a methodology provided in the District's Long-Term Financial Plan (LTFP).
- (6) **Special Projects Reserve**: Designated by the Board to finance special projects such as Water System Improvements for Fire Protection and Undergrounding Utilities. Revenue is available to this fund after all requirements of the Capital Outlay Reserve have been met.

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**OCTOBER 2024**  
**GOVERNMENTAL FUNDS**

	General Fund	Capital Outlay Fund	Total
<b>BEGINNING CASH BALANCE</b>	<b>\$ 2,654,667</b>	<b>\$ 11,719,120</b>	<b>\$ 14,373,787</b>
<b>I. RECEIPTS</b>			
Garbage Franchise Fees 9% Commercial & Supplemental Svc Jul-Sep 2024	29,863		29,863
DMFPO & DMFC Office Rent & Support Svcs Jul-Sep 2024	2,309		2,309
CAL FIRE Reimb (D4601) during Aero Fire (6/17-6/22/24)	1,841		1,841
Zombie Race Registrations	1,020		1,020
Miscellaneous Revenue & Refunds	22		22
<b>SUBTOTAL</b>	<b>35,055</b>	<b>-</b>	<b>35,055</b>
<b>REIMBURSEMENTS RECEIVED</b>			
<b>Cypress Fire Protection District:</b>			
Zombie Race Support Contribution	7,500		7,500
Div Chief / Batt Trg / Paramedic / Prev & Fire Defense Inspection Prgs (37.5%) Jun 2024 Suppl	11,708	18,252	29,960
Water Rescue Prg (33.5%) Jun 2024 Suppl	629	-	629
Other Shared Batt Operations Exp Jun 2024 Suppl	88	-	88
Auto Vehicle Locator (AVL/PulsePoint) Prg Jun 2024 Suppl	4,520	-	4,520
<b>Carmel Highlands Fire Protection District:</b>			
Zombie Race Support Contribution	5,000		5,000
City of Soledad: AVL/PulsePoint Prg Exp Reimb Jun 2024 Suppl	1,226	-	1,226
DMFC: Operating Exp Reimb Jul-Sep 2024	360		360
<b>SUBTOTAL</b>	<b>31,031</b>	<b>18,252</b>	<b>49,283</b>
<b>TOTAL RECEIPTS</b>	<b>66,086</b>	<b>18,252</b>	<b>84,338</b>
<b>II. DISBURSEMENTS</b>			
Operations & Maintenance	337,084		337,084
CHP Suppl Law Enforcement Svc Aug 2024	36,112		36,112
Undergrounding Utilities Phase 3 & Phase 4 Project		559,861	559,861
Facility Improvements Prj		318	318
Fire Ladder Truck 22 & Equipment		1,354,944	1,354,944
Fire Base Radios & Microphones (2)		9,838	9,838
Fire RTV 22 Rapid Response Vehicle Sales Tax		2,694	2,694
<b>SUBTOTAL</b>	<b>373,196</b>	<b>1,927,655</b>	<b>2,300,851</b>
<b>REIMBURSABLE DISBURSEMENTS</b>			
Fire Protection Cost Shared Expenses	34,578	-	34,578
DMFC & Other Expenses	81		81
<b>SUBTOTAL</b>	<b>34,659</b>	<b>-</b>	<b>34,659</b>
<b>TOTAL DISBURSEMENTS</b>	<b>407,855</b>	<b>1,927,655</b>	<b>2,335,510</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 2,312,898</b>	<b>\$ 9,809,717</b>	<b>\$ 12,122,615</b>

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**OCTOBER 2024**  
**GOVERNMENTAL FUNDS**

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Total</u>
<b>ENDING CASH BALANCE DESIGNATIONS</b>			
Operations	\$ 1,097,898		\$ 1,097,898
O&M Reserve	1,215,000		1,215,000
Capital Acquisition		\$ 263,717	263,717
Capital Outlay Reserve		5,210,000	5,210,000
Special Project Reserve		4,336,000	4,336,000
<b>TOTAL</b>	<b>\$ 2,312,898</b>	<b>\$ 9,809,717</b>	<b>\$ 12,122,615</b>

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

**OCTOBER 2024  
PROPRIETARY FUNDS  
WASTEWATER**

	<u>Operations Fund</u>	<u>Capital Outlay Fund</u>	<u>Total</u>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 3,484,611</b>	<b>\$ 12,289,296</b>	<b>\$ 15,773,907</b>
<b>I. RECEIPTS</b>			
Sewer Connection & Permit Fees	5,525		5,525
Plumber Registration Fees	50		50
<b>SUBTOTAL</b>	<b>5,575</b>	<b>-</b>	<b>5,575</b>
<b>REIMBURSEMENTS RECEIVED</b>			
CAL FIRE Fuel Usage Reimb Apr-Jun 2024	11,658		11,658
CDTFA: Diesel Fuel Tax Refund Apr-Jun 2024	714		714
DMFC Indian Village Maint Svc Jul-Sep 2024	2,050		2,050
<b>SUBTOTAL</b>	<b>14,422</b>	<b>-</b>	<b>14,422</b>
<b>TOTAL RECEIPTS</b>	<b>19,997</b>	<b>-</b>	<b>19,997</b>
<b>II. DISBURSEMENTS</b>			
Operations & Maintenance	110,666		110,666
Treatment Plant O&M Final Pmt FY 2023-24	464,245		464,245
2023-24 Sewer Replacement Prj		4,565	4,565
Wastewater Pump Stations P1 & P2 Rehab Prj		323	323
Wastewater Pump Station P4 Rehab		2,965	2,965
CAWD Treatment Plant Capital Outlays (1/3 PBCSD Share)		718,597	718,597
Wastewater Smart Cover Level Transmitters (2)		10,307	10,307
<b>SUBTOTAL</b>	<b>574,911</b>	<b>736,757</b>	<b>1,311,668</b>
<b>REIMBURSABLE DISBURSEMENTS</b>			
CAL FIRE: Fire Dept Estimated Fuel Usage	2,431		2,431
<b>SUBTOTAL</b>	<b>2,431</b>	<b>-</b>	<b>2,431</b>
<b>TOTAL DISBURSEMENTS</b>	<b>577,342</b>	<b>736,757</b>	<b>1,314,099</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 2,927,266</b>	<b>\$ 11,552,539</b>	<b>\$ 14,479,805</b>
<b>ENDING CASH BALANCE DESIGNATIONS</b>			
Operations	\$ 762,266		\$ 762,266
O&M Reserve	365,000		365,000
Rate Stabilization Reserve	1,800,000		1,800,000
Capital Acquisition		\$ 2,930,539	2,930,539
Capital Outlay Reserve		8,622,000	8,622,000
<b>TOTAL</b>	<b>\$ 2,927,266</b>	<b>\$ 11,552,539</b>	<b>\$ 14,479,805</b>



**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**OCTOBER 2024**  
**PROPRIETARY FUNDS**  
**SOLID WASTE**

	<b>Operations Fund</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ (171,934)</b>
<b>I. RECEIPTS</b>	
<b>TOTAL RECEIPTS</b>	<b>-</b>
<b>II. DISBURSEMENTS</b>	
Household Hazardous Waste / E-Waste Collection Event	1,045
<b>TOTAL DISBURSEMENTS</b>	<b>1,045</b>
<b>ENDING CASH BALANCE*</b>	<b>\$ (172,979)</b>
<b>ENDING CASH BALANCE DESIGNATIONS</b>	
Operations	\$ (172,979)
O&M Reserve	-
<b>TOTAL</b>	<b>\$ (172,979)</b>

\* A negative ending balance indicates the amount temporarily transferred from O&M Reserves (\$120,000) and the amount loaned by the General Fund (\$172,979) until user fees are received on property tax rolls.

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**OCTOBER 2024**  
**PROPRIETARY FUNDS**  
**RECLAMATION**

	<u>Operations Fund</u>	<u>Capital Outlay Fund</u>	<u>Total</u>
<b>BEGINNING CASH BALANCE</b>	<b>\$ 11,214</b>	<b>\$ (173,791)</b>	<b>\$ (162,577)</b>
<b>I. REIMBURSEMENTS RECEIVED</b>			
Operations & Maintenance Sep 2024	53,010		53,010
Capital Outlays Sep 2024		173,791	173,791
<b>TOTAL RECEIPTS</b>	<b>53,010</b>	<b>173,791</b>	<b>226,801</b>
<b>II. REIMBURSABLE DISBURSEMENTS</b>			
Operations & Maintenance Oct 2024	35,740		35,740
Capital Outlays Oct 2024		37,150	37,150
Reclam Source Water Treatment FY 2023-24	64,184		64,184
<b>TOTAL DISBURSEMENTS</b>	<b>99,924</b>	<b>37,150</b>	<b>137,074</b>
<b>ENDING CASH BALANCE*</b>	<b>\$ (35,700)</b>	<b>\$ (37,150)</b>	<b>\$ (72,850)</b>
<b>ENDING CASH BALANCE DESIGNATIONS</b>			
Operations	\$ (35,700)		\$ (35,700)
Capital Acquisition		\$ (37,150)	(37,150)
<b>TOTAL</b>	<b>\$ (35,700)</b>	<b>\$ (37,150)</b>	<b>\$ (72,850)</b>

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