

**LOS TRANCOS COUNTY WATER DISTRICT  
NOTICE OF REGULAR MEETING  
Thursday May 1, 2008 7:30 PM**

**Room 1001  
Corte Madera School  
4575 Alpine Rd  
Portola Valley Ca**



**AGENDA**

**0) Public Comment**

*Members of the public may address the Board on District relevant issues not listed on the agenda. Comments on matters that are listed on the agenda may be made at the time the Board is considering each item. Each speaker is allowed a maximum of three (3) minutes.*

**1) Approval of Minutes (5 min) – April 3rd, 2008 meeting**

**2) Subcommittee Reports:**

- A. Emergency Preparedness (20 min, Krenz, Uridel, Ward)– Review of collaborations with emergency preparation teams.
- B. Lands Management (20 min, Smernoff, Krenz) - Update on program status: Lake Rd encroachment permit, fuel load reduction on District lands.
- C. Water Use Efficiency (10 min, Ward, Gage) – Update on program status.
- D. Communications (10 min, Krenz, Smernoff, Ward) – Website revision planning.

**3) Discussion of District involvement in the completion of the LTW Sewer project (10 min, Uridel, Smernoff) – Report from ad-hoc sub-committee on LTCWD assistance to sewer project.**

**4) Discussion of the District’s possible involvement in storm water runoff issues (10 min, Uridel)**

**5) Resolution in support of water conservation, efficiency and recycling rather than increased diversions from the Tuolumne River (10 min, Smernoff)**

**6) Finances & Business - Secretary’s financial report. Update from finance committee (10 min, Krenz, Ward)**

**7) Correspondence - as received**

**8) Date, time, and place of next meeting: June 5, 2008**

## Emergency Preparedness meeting, 4/30/08

### New Repeaters

- Vista Verde repeater is currently at Rich Tryce's house.
- Both repeaters will be permanently installed near the water tank.
- The batteries have 72 A-hr capacity, which should hold up for approximately 48 hr during an emergency (depending on traffic load).
- Does the battery back-up for the new repeaters have a generator input?

### Scale of stability of communications media in an emergency:

1. texting (most reliable)
2. hard / land telephone lines
3. Cell phones (unreliable)

What assumptions should we make about the availability of broadband Internet access? If we believe we may have broadband in a subset of emergencies (e.g. in a fire but not in an earthquake), is this something we should contemplate relying on?

### Main issues for neighborhood drills:

1. Community participation (the major deficiency in Los Trancos Woods)
2. Communications protocols and logistics (main Vista Verde issue)
3. Generally, defining a hierarchy of issues we should be concerned about and act on.

### Kenwood radios action / decision items

1. Currently have 24 of the new Kenwood radios between the two neighborhoods -- (LTW has 8). A license is required to use the Kenwood radios.
2. Methodology for deciding how to distribute them.
3. Protocols for storage in individual houses -- should location be accessible to others in event the homeowner isn't home?
4. Cost-benefit analysis as to additional number to purchase. At \$300 per unit, probably not cost effective to purchase one for each household.
5. Alternative: have the water district subsidize the private purchase of the radios, to assure that the owners are personally invested in operating and maintaining them.
6. Think through how to assure the radio channels are not abused by inappropriate or superfluous traffic.
7. Proposal: have a monthly radio check-in for all radio holders (both Kenwood and standard two-way radios), with a defined protocol and a consistent time that people can calendar. This will encourage people to learn how to use them, know where they are, and keep them charged.

### Lessons from emergency situations/exercises:

- There are 3 different ham radios at the EOCs that are hard to operate. Need to get new identical radios that are easy to operate.

- "Sociology" of emergency situations. Prioritizing incidents. Dealing with the pressure of multiple individuals who insist on priority treatment. Understanding the communications styles of the people involved in emergency response.
- A lesson from the exercises is that incidents come in too fast to write down. We need to investigate text-based packet communications that use a modem along with radios. San Mateo County doesn't yet have this capability. Would this be a useful capability between EOCs?
- FEMA has "after-accident reports" that may be worth researching. Los Altos Hills Purissima and Foster City currently run model programs with high participation and organization -- may be useful for VV and LTW to arrange a visit to observe one of their drills.
- Google Earth and one of the SJ high-tech companies have teamed up to show the location of emergency facilities and supplies in Google Earth.

Participation: Neighborhood survey to ask the reasons people do not participate. (Need to distinguish between those who choose not to, and those who are willing but lack time or availability.)

- There are a number of people in our neighborhoods who are simply reclusive.
- The drills are not seen as a high-priority by people who have some familiarity with the process (not going to learn anything new).
- Drills are at inconvenient times (fairly early on Saturday morning, or on a Friday evening)
- Drills are drudgery for those doing neighborhood walk -- insufficient follow-up or post-drill review to provide context for their participation.

Suggestions:

- Make the drills more of a social event and introduce some fun or competitive element, like hidden treasure or a scavenger-hunt element.
- Tie to the neighborhood picnic, which is a day that people already perceive as a social / neighborhood day.
- Tie the publicity to some recent and preferably local emergency situation that people can identify with.
- Create a dedicated emergency preparedness email group, or figure out some other way to make our message rise above the spam and noise that is the bulk of the traffic on our current neighborhood email groups.
- Phone calls to cajole people into showing up, rather than relying on signs, fliers and email. Use guilt (but that only goes so far).
- Instead of trying to get mass participation, work to create a smaller but more dedicated group in each neighborhood that will be willing to meet frequently and spend consistent time on preparedness projects. This will create a more solid infrastructure and assure that more people are adequately trained to take a leadership role in an emergency. Start with neighborhood leaders -- cross train them in EOC operations.
- More feedback after the drills, more incentives to show up and look forward to the after-drill activities. Debriefing to make every participant understand how their work fit into the mechanics of the drill as a whole.

Proposal for water board investment: emergency kits for each house, possibly fully stocked but more likely with a few items and a list of other items for the residents to assemble in order to complete the kit. Put a sticker on the bin with a list, dates to re-stock, radio instructions -- so people know the place to look for the basic information.

Stickers to put on the FRS and Kenwood radios would be very useful to tell people where to tune. The channel list on the Kenwood radios is a helpful example. One page laminated radio instructions might also be useful.

Other Proposals:

- Combine VV and LTW phone books (i.e., have each neighborhood's phone list in each neighborhood's book).
- Working televisions in each EOC.
- Backup power sources in each EOC.

Follow up:

- Mike W. re information about packet radio systems.
- Mike, Michael, and Lauren take trip to scope out newer, easier-to-use model that can be placed in all 3 locations.

**Projected Lands Budget FY '08, FY '09, FY '10**

<b>Item</b>	<b>FY '08 (K)</b>	<b>FY '09 (K)</b>	<b>FY '10 (K)</b>	<b>Notes</b>
Survey District properties	8	0	0	Est. for 3 parcels, may range up to 10K
Routine maintenance	8	8	8	costs could decrease over time (ca. 5K ongoing?)
Legal expenses	8	6	2	Higher initial costs for easements and possible land transfe
Restoration supplies, equipment	5	5	2	Plants, irrigation, misc. expenses
Fuel load reduction	10	3	0	in later years, included as part of routine maintenance
Establish conservation easements	3	7	0	08 baseline documents, '09 endowment for monitoring
Debris removal	3	0	0	old pipes, fencing, public hazards
Environmental review, documentation	3	3	2	Review projects, biological surveys, other
<b>Total</b>	<b>48</b>	<b>32</b>	<b>14</b>	

**COMPARISON OF ORIGINAL BUDGET VERSUS PROJECTED EXPENSES**

Dated May 1, 2008

<b>Category</b>	<b>Budget</b>	<b>Estimated</b>	<b>Delta</b>	<b>Explanation of Difference</b>
Trail Head	2,900	3,200	300	Increased cost of split rail fencing and add'l boulder
Red Shed Area	4,700	10,385	5,685	Additional area, gravel removal, use of eucalyptus logs
Viewing Area	4,900	11,500	6,600	New design, nice benches
Planting	5,000	-	(5,000)	No planting this year
Environmental	3,000	5,000	2,000	Add'l nesting survey and frog/turtle survey
Signs at breaks	1,200	1,200	-	No change
Other	-	1,650	1,650	Eucalyptus tree removal (\$1500) and toilet for work (\$150)
<b>TOTAL</b>	<b>21,700</b>	<b>32,935</b>	<b>11,235</b>	

Tom Uridel and I had a meeting Wednesday with Sandy Sloan.

We discussed the sewer project and how the District might support the sewer group. She is willing to provide advice to the group and believes it is within the District's jurisdiction to do so. She also reported back that a conflict of interest occurs if less than 10% of households benefit from the activity. The 60 members of the sewer group constitute about 23% of District households.

Thus, we recommend that the Board provide funds to support legal advice to the group, in an amount not to exceed \$2,500, about 10 hours of time.

If approved by the Board, the group will provide Sandy with a copy of the contract signed with West Bay Sanitary District (WBSD) and a copy of the permit fees associated with lateral hookups.

The group will work together to provide a very specific set of questions to ask Sandy, and have 2-3 members schedule a meeting with her to review the information, obtain her advice and bring the information back to the full group.

Some of the questions we outlined to Sandy include:

1. What is the legal framework surrounding the contract, and the requirement that we connect within 100 days of acceptance of the mains in the WBSD system. Can the connection period be extended? If yes, on what basis(es), and for how long?
2. Might WBSD or the County provide some relief on fees? For example, for those who made good faith payments in 2002 or 2003, can the connection fees applicable during those periods be granted?
3. What would be the process for de-annexation from WBSD, is it feasible, legal, what are the consequences related to the bond and our collective re-payment of it?

As a further step, we discussed the potential role of the Water Board as a liaison with WBSD. Sandy recommended that the proposed "liaison function be defined for Board consideration; approval for the adoption of that function be obtained, and then one or more Water Board member (s) authorized to make a presentation to the WBSD Board about the District, and the role we'd like to play in representing existing and potential new members of the sewer group. She felt it could be a very positive interaction and encouraged us to pursue it.

## David and Tom



## **DRAFT—FOR DISCUSSION ONLY**

### **Los Trancos County Water District Overview of Proposed Waste Water Movement and Control Project**

#### **Goal of proposed project:**

*To ensure that surface and subsurface waste water movement within the Los Trancos watershed is sufficiently understood and controlled so as to reasonably ensure water-related public safety and public health; water quality; and the protection of native habitat within that watershed, particularly its Vista Verde and Los Trancos Woods sub-areas.*

#### **Goal-related objectives of proposed project:**

- ⇒ Improved understanding of the hydrology and dynamics of surface and subsurface wastewater movement patterns within the watershed, including a mapping of the current surface drainage patterns and systems, particularly in its Vista Verde and Los Trancos Woods sub-areas.
- ⇒ Improved understanding of how those wastewater movement patterns might negatively impact public safety (e.g., heightened slope instability, land sliding and flooding potential); public health (e.g., widespread dissemination of e-coli bacteria and related diseases); water quality (e.g., e-coli contamination of periodic springs and waterways, and, ultimately, conveyance of multiple contaminants into Los Trancos Creek; and habitat well-being within the watershed, particularly in its Los Vista Verde and Los Trancos Woods sub-areas.
- ⇒ Improved ongoing collaborative relationships between the LTCWD and key public agencies, such as those of San Mateo County, and others with major responsibility for ensuring safe wastewater movement and control, public health and water quality, and habitat protection within the Los Trancos watershed.
- ⇒ Development and implementation of a multi-agency, prioritized long term plan for ensuring safe wastewater movement and control and mitigation of identified risks to public safety and health, water quality and native habitat.

#### **Overview of proposed project design:**

The proposed project would be carried out in three (3) interrelated phases:

- **Phase I:** Consultant directed mapping and analysis of surface/subsurface wastewater generation and movement (see below for elaboration of proposed Phase I approach).

- **Phase II:** Consultant directed Development of a prioritized long-term risk mitigation/wastewater movement and control improvement plan and accompanying implementation strategy.
- **Phase III:** Implementation of approved **Phase II** plan.

For final development and implementation of all phases of the proposed project, the active involvement/collaboration of relevant public agencies and others would be obtained and fully integrated into the conduct of all board-authorized activities. Each proposed phase would require specific prior review and approval by the LTCWD Board of Directors, and all results achieved would be documented and described to retain confidentiality of features and issues on private property.

**Possible Phase I approach:**

The consultant would provide the following services throughout the Vista Verde and Los Trancos Woods neighborhoods in unincorporated San Mateo County. See map for exact project location.

1. Review San Mateo County records for storm water system maps, records of maintenance, maintenance schedule, etc. Review current County procedures for evaluating adequacy of storm water system elements and planning for improvements.
2. Develop a baseline map of project area to include:
  - a. Topography/ Geology
  - b. Hydrology (lakes, streams, natural drainages)
  - c. Roads
  - d. Parcel map??
  - e. Storm water system elements (culverts, natural and man-made drainages)
  - f. Past landslides and potentially hazardous areas.
3. Perform analysis of storm water flows to pinpoint areas of concern, and provide an overall conclusion as to the adequacy of the existing system.
4. Include analysis of septic water input to system. District to provide current records of water use in project area. Analyze impact, if any, of 60 households going off septic systems in summer of 2008 and how this may affect hillside stability, erosion, water quality, health issues. Project impact of additional households moving to sewers on the above.
5. Develop a prioritized list of storm water system features requiring maintenance, replacement, etc.
6. Retain confidentiality of all features and issues on private property
7. Present findings to Board of Directors and public at Board meeting.

# **LOS TRANCOS COUNTY WATER DISTRICT FINANCIAL PROCEDURES MANUAL 4-25-08**

## **INTENDED AUDIENCE AND SCOPE**

This manual is designed to document the District's expectations of its finance manager. It covers the procedures that are to be followed every week, every month, every quarter and every year. It also covers security and document storage measures that are to be observed.

It does not at this time cover the details of making the appropriate entries in Quick Books, our financial accounting package.

For security purposes, only the last 3 digits of account numbers are recorded here. Passwords are not to be recorded in this document.

## **WEEKLY EVENTS**

### **CHECK MAIL BOX FOR BILLS**

A mail box key is to be issued to the finance manager. Each week, on Friday, the finance manager is to retrieve any bills for the district's mail box at 162 Los Trancos Circle.

### **PAY BILLS**

After retrieving the bills, the Finance manager is to review each invoice, and pay as needed. Some judgment will be required here:

- Recurring bills from utilities, law firms and the like are to be paid with out consultation with a board member. ... so long as they are not over \$xxx
- Bills that are atypical and-non recurring should be checked with the responsible board member prior to payment per the following:
  - Water conservation consulting etc: Mike Ward
  - Lands management: David Smernoff or Charles Krenz
  - Emergency preparedness: Perry Blackmon or Thom Uridel
  - Other bills: Finance committee members, Mike Ward and Charlie Krenz

As each check is written, the finance manager is to also fill out the "stub" in the check book. These stubs are part of the district's permanent financial records.

### **MAKE ENTRIES IN QUICK BOOKS – AND MONITOR CASH BALANCES.**

After each check is written, the finance manager is to make a corresponding entry in quick books and then observe whether adequate cash balances are available to cover the check. (Menu Paths: Banking > Write checks and Banking > Use Register, to determine balance.)

### **ADJUST BALANCES AS NEEDED**

If adequate funds are not available to cover the check they are not to be mailed or delivered until the situation has been rectified using one of the following procedures:

- 1) Check to see if the county has deposited funds in to the commercial account. Log into [www.UnionBankBlahBlah.com](http://www.UnionBankBlahBlah.com) to see if deposits have been made. If yes, make the appropriate entries in quick books and verify that the adjusted balance will cover the check. If yes, release the payment. (ck note: paper work for online banking has been submitted, perhaps we'll have access by 5/2)
- 2) If adequate funds have not been deposited by the county, first attempt to transfer funds from the related money market account. Again, log into [www.UnionBankBlahBlah.com](http://www.UnionBankBlahBlah.com) to make the transfer.
- 3) If adequate funds are still unavailable, call the LAIF account manger at 916,xxx-xxxx and request that the funds be transferred to Union Bank of California, Account ~XXX. Typically these transfers become effective the next business day, but the clerk should

be asked when the funds will be available. Checks are not to be released until this date.

## **MONTHLY EVENTS**

### **PREPARE FINANCIAL STATEMENTS**

The board meets on the first Thursday of each month. For this meeting the following statements should be prepared:

Income statement

Balance sheet

(ck note: we need some brainstorming here... some context for our reporting is appropriate eg expenditures by "class" compared to budget, this year vs last year )

Statements are accessible via the Reports>Company & Financial menu path.

The statements should include all of the previous month's deposits from San Mateo County.

Because the month's closing statement is typically mailed several days after the end of the month it will be necessary to go to [www.UnionBankBlahBlah.com](http://www.UnionBankBlahBlah.com) to determine if the county has made any more deposits into the District's checking account.

Statements are to be electronically delivered to all board members at least 24 hours prior to the 7:30 pm meeting time. For those days in which the first Thursday of the month falls on the 1<sup>st</sup>. statements are to be electronically delivered to all board members by 5:00 pm on the day of the meeting.

The board president will compile these statements with the remaining handouts the board is to consider that evening. One comprehensive pdf will then be posted by 5:30 pm. A link to the document will then be sent out via the yahoo groups.

### **RECONCILE STATEMENT**

Within a week of receiving the monthly statements from Union Bank of California, the accounts are to be reconciled using the Quick Books reconciliation facility. (menu path: Banking>Reconcile)

### **BACK UP FILES**

After financial statements are created each month, the Finance manager is to back up the Quick books data files using the district's external hard drive. The external hard drive is not to be stored with or near the computer system.

### **QUARTERLY EVENT**

At the beginning of each quarter, the finance manager is to email the members of the finance committee a copy of the Districts quick books data files:

Los Trancos County Water District.QBW

Los Trancos County Water District.QBW.nd

Los Trancos County Water District.QBW.TLG

If file transfer problems occur because these files have grown excessively large, the files may be burned on to a dvd or cd and delivered to the finance committee members at the first meeting of each quarter.

## **ANNUAL EVENTS**

### **AUDIT SUBMITTAL**

Each year in the month of ??? our accounting firm, ??? will require a submittal consisting of the following:

- An electronic quick books file containing data for all financial transactions that took place in the previous year.
- All banking statements for the previous year
- All invoices, sorted alphabetically by payee and then by date for vendors that have submitted more than one bill.

CK note: we should set up with a meeting with the accountant... What do you want from us each year? Do you have thoughts on how we should manage our quickbooks?

### **SECURITY PROCEDURES**

Account numbers, PIN's, passwords etc are to be kept secure.

When corresponding electronically with Union Bank of California or any other entity or person, only the last 3 digits of any account number are to be used.

Passwords are even more critical. It is the responsibility of the Finance manager to devise his or her own system for keeping these numbers secure. Under no circumstances is the Finance manager to disclose these passwords to anyone other than board members on the finance committee.

### **DOCUMENT STORAGE**

To facilitate the occasional system review by members of the finance committee, the manager is to maintain a hard plastic files storage box or brief case containing the following items:

- Files and documents
  - The current year's bank statements
  - The current year's bills
- Computer system
  - HP Lap top
  - Charger

Additionally, the finance manger is to maintain a file cabinet drawer or drawers that contain the Financial records for previous years.

# LOS TRANCOS COUNTY WATER DISTRICT

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Cel (650) 291-4100 charleskrenz@sbcglobal.net

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Board:

Your finance committee has a lot of financial information for you today... too much, but this should be a temporary situation as we transition to Quick Books.

Here's a summary:

Los Trancos Water District, Budget vs Actual 2007-2008 – This old familiar report is now based on information from Quick Books. For clarity, and conciseness, this report will be hard to beat. Unfortunately, it is generated manually.

Profit and Loss Detail – this report shows where our expenditures have been made... if you could review the areas you are responsible with an eye to the proper categorization of expenditures, this will be helpful.

Balance sheet – This is really a statement of bank balances as we have no debt or equity in the traditional sense of the word.

Chart of accounts, and proposed changes. – Our first chart of accounts was based largely on systems used by for profit businesses. The proposed changes will enable us to more easily budget and report on our “business” which is a goodly bit different than the one Intuit had in mind when they designed their system. We've tried to make changes only where necessary, preserving the more standard account structure where we can. We've also left gaps in the account number ranges so that other programs can be fit in.

Finance Committee  
5-1-08

LOS TRANCOS COUNTY WATER DISTRICT  
BUDGET vs ACTUAL 2007- 2008

	July	August	September	October	November	December	January	February	March (5)	April (5)	May	June	Total YTD	FY 2007- 2008 Budget
<b>INCOME</b>														
PROPERTY TAXES	6,167.26	368.24	10,257.00	88.09	19,187.31	102,883.94	31,557.88	7,904.89		53,929.09				173,000.00
INTEREST					36.45	15.32								4,000.00
OTHER														
<b>TOTAL INCOME</b>	<b>6,167.26</b>	<b>368.24</b>	<b>10,257.00</b>	<b>88.09</b>	<b>19,223.76</b>	<b>102,899.26</b>	<b>31,557.88</b>	<b>7,904.89</b>	<b>0.00</b>	<b>53,929.09</b>	<b>0.00</b>	<b>0.00</b>	<b>232,395.47</b>	<b>177,000.00</b>
<b>EXPENSES</b>														
<b>FIXED EXPENSES</b>														
INSURANCE (1)		3,239.87						1,195.00	154.68					5,000.00
LEGAL	200.25		811.50	1,641.75			11.25	874.50	2,025.00					3,000.00
CONTRACTS (2)		200.00	200.00	400.00	200.00	200.00	200.00	200.00	200.00	200.00				4,000.00
OFFICE EXPENSES (3)	54.11	121.57		25.32			1,084.96	187.74						2,000.00
GENERAL DUES				360.00					351.00					1,000.00
OTHER							367.17		1,859.99	7.96				1,000.00
<b>Subtotal Fixed Expenses</b>	<b>254.36</b>	<b>3,561.44</b>	<b>1,011.50</b>	<b>2,427.07</b>	<b>200.00</b>	<b>200.00</b>	<b>1,663.38</b>	<b>2,457.24</b>	<b>4,590.67</b>	<b>207.96</b>	<b>0.00</b>	<b>0.00</b>	<b>16,573.62</b>	<b>16,000.00</b>
<b>COST OFFSET PROGRAM</b>														
General program expenses including 2% fee		30,000.00				30,000.00			1,371.90	30,000.00				82,000.00
<b>Subtotal Cost Offsets</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,371.90</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>91,371.90</b>	<b>82,000.00</b>
<b>PROPERTY MANAGEMENT (4)(6)</b>														
General program expenses	321.74	48.18	306.35			3,440.28	5,116.18	14.18	3,355.54	11,864.36				60,700.00
<b>Subtotal Property Management</b>	<b>321.74</b>	<b>48.18</b>	<b>306.35</b>	<b>0.00</b>	<b>0.00</b>	<b>3,440.28</b>	<b>5,116.18</b>	<b>14.18</b>	<b>3,355.54</b>	<b>11,864.36</b>	<b>0.00</b>	<b>0.00</b>	<b>24,466.81</b>	<b>60,700.00</b>
<b>EMERGENCY PREPAREDNESS (4)</b>														
General program expenses		7,383.00		432.71				5,970.42	27.01	22,621.65				15,000.00
<b>Subtotal Emergency Preparedness</b>	<b>0.00</b>	<b>7,383.00</b>	<b>0.00</b>	<b>432.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,970.42</b>	<b>27.01</b>	<b>22,621.65</b>	<b>0.00</b>	<b>0.00</b>	<b>36,434.79</b>	<b>15,000.00</b>
<b>WATER CONSERVATION (4)</b>														
General program expenses	8,177.54	1,050.00	2,232.58	3,075.00		1,523.59	1,707.81		1,670.00					31,000.00
<b>Subtotal Water Conservation</b>	<b>8,177.54</b>	<b>1,050.00</b>	<b>2,232.58</b>	<b>3,075.00</b>	<b>0.00</b>	<b>1,523.59</b>	<b>1,707.81</b>	<b>0.00</b>	<b>1,670.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,436.52</b>	<b>31,000.00</b>
<b>al Expenses (Fixed and Program)</b>	<b>8,753.64</b>	<b>42,042.62</b>	<b>3,550.43</b>	<b>5,934.78</b>	<b>200.00</b>	<b>35,163.87</b>	<b>8,487.37</b>	<b>8,441.84</b>	<b>11,015.12</b>	<b>64,693.97</b>	<b>0.00</b>	<b>0.00</b>	<b>188,283.64</b>	<b>204,700.00</b>
<b>Net Cash Flow</b>	<b>(2,586.38)</b>	<b>(41,674.38)</b>	<b>6,706.57</b>	<b>(5,846.69)</b>	<b>19,023.76</b>	<b>67,735.39</b>	<b>23,070.51</b>	<b>(536.95)</b>	<b>(11,015.12)</b>	<b>(10,764.88)</b>	<b>0.00</b>	<b>0.00</b>	<b>44,111.83</b>	<b>(27,700.00)</b>
Checking Account Balance	182,245.12	(8,514.75)	5,793.74	(74.34)	18,949.42	86,684.81	107,228.36	106,802.68	10,659.56	11,894.68				
Money Market Account Balance	0.00	50,137.12	40,277.25	40,318.39	40,354.84	15,370.16	15,381.23	15,389.84	47,265.71	265.71				153,288.76
Certificates of Deposit	90,546.27	190,000.00	190,000.00	190,811.56	190,811.56	190,811.56	190,811.56	190,811.56	190,811.56	190,811.56				88,504.43
LAIF									248,000.00	283,000.00				
<b>Total Cash</b>	<b>272,791.39</b>	<b>231,622.37</b>	<b>236,070.99</b>	<b>231,055.61</b>	<b>250,115.82</b>	<b>292,866.53</b>	<b>313,421.15</b>	<b>313,004.08</b>	<b>305,925.27</b>	<b>295,160.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>241,793.19</b>

(1) Insurance (D&O 1.5K, Liability 3.5K)  
(2) Contracts (Audit 2K, Secretary 2K)  
(3) Includes administrative expenses (e.g bank fees)  
(4) See separate program budgets for details  
(5) Bank balances reflect all expenses, not just those cleared at bank  
(6) Includes 10k for fuel load reduction, 5k for surveying of lake rd  
Notes:  
Taxes est. by ca. 6% increase over FY07

**Los Trancos County Water District**  
**Profit & Loss Detail**  
**April 2008**

Type	Date	Num	Name	Memo	Class	Cir	Split
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>43400 · Direct Public Support</b>							
<b>43405 · Property Tax Revenue</b>							
Deposit	4/17/2008		County of San Mateo	Deposit			Bank of Califor...
Total 43405 · Property Tax Revenue							
Total 43400 · Direct Public Support							
Total Income							
<b>Expense</b>							
<b>60900 · Business Expenses</b>							
<b>60905 · Offset Program</b>							
Check	4/7/2008	2886	Cal Water		10 - Offs...		Bank of Califor...
Total 60905 · Offset Program							
<b>60908 · Emergency Preparedness</b>							
Check	4/7/2008	2885	CERP, Vista Verde ...		40 - Eme...		Bank of Califor...
Check	4/7/2008	2887	Michael Ward	stamps/cards ...	40 - Eme...		Bank of Califor...
Check	4/16/2008	2891	Redwood Trading Post		40 - Eme...		Bank of Califor...
Check	4/30/2008	2896	Portola Valley Hardw...		40 - Eme...		Bank of Califor...
Total 60908 · Emergency Preparedness							
Total 60900 · Business Expenses							
<b>62100 · Contract Services</b>							
<b>62101 · Recording Secretary</b>							
Check	4/17/2008	2892	Craig Breon		80 - Admi...		Bank of Califor...
Total 62101 · Recording Secretary							
<b>62150 · Outside Contract Services</b>							
Check	4/30/2008	2895	Don Cox		20 - Land...		Bank of Califor...
Total 62150 · Outside Contract Services							
Total 62100 · Contract Services							
<b>62800 · Facilities and Equipment</b>							
<b>62801 · Restoration Supplies, Plants</b>							
Check	4/9/2008	2888	Sierra Pacific Tree S...		20 - Land...		Bank of Califor...
Check	4/11/2008	2890	Sierra Pacific Tree S...		20 - Land...		Bank of Califor...
Check	4/17/2008	2894	Sierra Pacific Tree S...		20 - Land...		Bank of Califor...
Total 62801 · Restoration Supplies, Plants							
<b>62890 · Utilities - Water</b>							
Check	4/9/2008	2889	Cal Water		20 - Land...		Bank of Califor...
Total 62890 · Utilities - Water							
Total 62800 · Facilities and Equipment							
<b>65000 · Operations</b>							
<b>65040 · Supplies</b>							
Check	4/30/2008	2897	Tom Uridel	Keys for red s...	80 - Admi...		Bank of Califor...
Total 65040 · Supplies							
Total 65000 · Operations							

10:44 AM

05/01/08

Accrual Basis

**Los Trancos County Water District**  
**Profit & Loss Detail**  
**April 2008**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Cir</u>	<u>Split</u>
<b>65100 · Other Types of Expenses</b>							
<b>65160 · Other Costs</b>							
Check	4/17/2008	2893	Void		80 - Admi...		Bank of Califor...
Total 65160 · Other Costs							
Total 65100 · Other Types of Expenses							
Total Expense							
Net Ordinary Income							
<b>Net Income</b>							

10:44 AM  
 05/01/08  
 Accrual Basis

## Los Trancos County Water District Profit & Loss Detail April 2008

Amount	Balance
53,929.09	53,929.09
53,929.09	53,929.09
53,929.09	53,929.09
53,929.09	53,929.09
30,000.00	30,000.00
30,000.00	30,000.00
21,000.00	21,000.00
63.50	21,063.50
778.75	21,842.25
779.40	22,621.65
22,621.65	22,621.65
52,621.65	52,621.65
200.00	200.00
200.00	200.00
336.00	336.00
336.00	336.00
536.00	536.00
1,500.00	1,500.00
6,250.00	7,750.00
3,750.00	11,500.00
11,500.00	11,500.00
28.36	28.36
28.36	28.36
11,528.36	11,528.36
7.96	7.96
7.96	7.96
7.96	7.96

10:44 AM  
05/01/08  
Accrual Basis

**Los Trancos County Water District**  
**Profit & Loss Detail**  
April 2008

<u>Amount</u>	<u>Balance</u>
	0.00
<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>
<u>64,693.97</u>	<u>64,693.97</u>
<u>-10,764.88</u>	<u>-10,764.88</u>
<u><b>-10,764.88</b></u>	<u><b>-10,764.88</b></u>

8:46 AM  
05/01/08  
Accrual Basis

**Los Trancos County Water District**  
**Balance Sheet**  
**As of May 1, 2008**

	<u>May 1, 08</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Bank of California - Checking	11,894.68
Bank of California - Money Mkt	265.71
LAIF Mutual fund	<u>283,000.00</u>
<b>Total Checking/Savings</b>	<u>295,160.39</u>
<b>Total Current Assets</b>	<u>295,160.39</u>
<b>TOTAL ASSETS</b>	<b><u>295,160.39</u></b>
<b>LIABILITIES &amp; EQUITY</b>	0.00

# CURRENT CHART OF ACCOUNTS

Account	Type
<b>Bank of California - Checking</b>	Bank
<b>Bank of California - Money Mkt</b>	Bank
<b>CD 6479027010</b>	Bank
<b>CD 6479027028</b>	Bank
<b>CD 6479027945</b>	Bank
<b>LAIF Mutual fund</b>	Bank
<b>11000 . Accounts Receivable</b>	Accounts Receivable
<b>12000 . Undeposited Funds</b>	Other Current Asset
<b>15000 . Furniture and Equipment</b>	Fixed Asset
<b>18000 . Marketable Securities</b>	Other Asset
<b>18600 . Other Assets</b>	Other Asset
<b>18700 . Security Deposits Asset</b>	Other Asset
<b>20000 . Accounts Payable</b>	Accounts Payable
<b>27200 . Other Liabilities</b>	Long Term Liability
<b>30000 . Opening Balance Equity</b>	Equity
<b>31300 . Perm. Restricted Net Assets</b>	Equity
<b>31500 . Temp. Restricted Net Assets</b>	Equity
<b>32000 . Unrestricted Net Assets</b>	Equity
<b>43400 . Direct Public Support</b>	Income
43405 . Property Tax Revenue	Income
43410 . Corporate Contributions	Income
43440 . Gifts in Kind - Goods	Income
43450 . Individ, Business Contributions	Income
<b>44800 . Indirect Public Support</b>	Income
<b>45000 . Investments</b>	Income
45030 . Interest-Savings, Short-term CD	Income
<b>46400 . Other Types of Income</b>	Income
46430 . Miscellaneous Revenue	Income
<b>47200 . Program Income</b>	Income
<b>60900 . Business Expenses</b>	Expense
60901 . WUE Rebate - Interior	Expense
60902 . WUE Rebate - Exterior	Expense
60904 . WUE - Other	Expense
60905 . Offset Program	Expense
60908 . Emergency Preparedness	Expense
60910 . Bad Debts	Expense
60920 . Business Registration Fees	Expense
<b>62100 . Contract Services</b>	Expense
62101 . Recording Secretary	Expense
62110 . Accounting Fees	Expense
62140 . Legal Fees	Expense
62150 . Outside Contract Services	Expense
<b>62800 . Facilities and Equipment</b>	Expense
62801 . Restoration Supplies, Plants	Expense
62802 . Restoration Supplies, Irrigrn.	Expense
62804 . Engineering /Env. Consulting	Expense
62806 . Fees and Permits	Expense
62810 . Depr and Amort - Allowable	Expense

62830 . Donated Facilities	Expense
62840 . Equip Rental and Maintenance	Expense
62870 . Property Insurance	Expense
62890 . Utilities - Water	Expense
<b>65000 . Operations</b>	Expense
65010 . Books, Subscriptions, Reference	Expense
65020 . Postage, Mailing Service	Expense
65030 . Printing and Copying	Expense
65040 . Supplies	Expense
65050 . Telephone, Telecommunications	Expense
65060 . Technology	Expense
<b>65100 . Other Types of Expenses</b>	Expense
65105 . Insurance, Liability	Expense
65120 . Insurance - D and O	Expense
65150 . Memberships and Dues	Expense
65160 . Other Costs	Expense
65170 . Staff Development	Expense
68300 . Travel and Meetings	Expense
68310 . Conference, Convention, Meeting	Expense
<b>68320 . Travel</b>	Expense
<b>80000 . Ask My Accountant</b>	Other Expense
<b>80200 . Payments to Affiliates</b>	Other Expense
<b>80300 . Additions to Reserves</b>	Other Expense

# PROPOSED NEW CHART OF ACCOUNTS

Account	Type
<b>Bank of California - Checking</b>	Bank
<b>Bank of California - Money Mkt</b>	Bank
<b>CD 6479027010</b>	Bank
<b>CD 6479027028</b>	Bank
<b>CD 6479027945</b>	Bank
<b>LAIF Mutual fund</b>	Bank
<b>11000 . Accounts Receivable</b>	Accounts Receivable
<b>12000 . Undeposited Funds</b>	Other Current Asset
<b>15000 . Furniture and Equipment</b>	Fixed Asset
<b>18000 . Marketable Securities</b>	Other Asset
<b>18600 . Other Assets</b>	Other Asset
<b>18700 . Security Deposits Asset</b>	Other Asset
<b>20000 . Accounts Payable</b>	Accounts Payable
<b>27200 . Other Liabilities</b>	Long Term Liability
<b>30000 . Opening Balance Equity</b>	Equity
<b>31300 . Perm. Restricted Net Assets</b>	Equity
<b>31500 . Temp. Restricted Net Assets</b>	Equity
<b>32000 . Unrestricted Net Assets</b>	Equity
<b>43400 . Direct Public Support</b>	Income
43405 . Property Tax Revenue	Income
43410 . Corporate Contributions	Income
43440 . Gifts in Kind - Goods	Income
43450 . Individ, Business Contributions	Income
<b>44800 . Indirect Public Support</b>	Income
<b>45000 . Investments</b>	Income
45030 . Interest-Savings, Short-term CD	Income
<b>46400 . Other Types of Income</b>	Income
46430 . Miscellaneous Revenue	Income
<b>47200 . Program Income</b>	Income
<b>60900 . Business Expenses</b>	Expense
60910 . Bad Debts	Expense
60920 . Business Registration Fees	Expense
<b>61100 . Water Use Efficiency</b>	Expense
61102 . WUE Rebate - Interior	Expense
61104 . WUE Rebate - Exterior	Expense
61106 . WUE - Other	Expense
<b>61200 . Emergency Preparedness</b>	Expense
61202 . E-Prep Water	Expense
61204 . E-Prep - Communications	Expense
61206 . E-Prep - Prevention	Expense
<b>61900 . Offset Program</b>	Expense
<b>62100 . Contract Services</b>	Expense
62101 . Recording Secretary	Expense
62110 . Accounting Fees	Expense
62140 . Legal Fees	Expense
62150 . Outside Contract Services	Expense
<b>62800 . Lands</b>	Expense
62801 . Restoration Supplies, Plants	Expense

62802 . Restoration Supplies, Irrigrtn.	Expense
62804 . Engineering /Env. Consulting	Expense
62806 . Fees and Permits	Expense
62810 . Depr and Amort - Allowable	Expense
62830 . Donated Facilities	Expense
62840 . Equip Rental and Maintenance	Expense
62870 . Property Insurance	Expense
62890 . Utilities - Water	Expense
<b>65000 . Operations</b>	Expense
65010 . Books, Subscriptions, Reference	Expense
65020 . Postage, Mailing Service	Expense
65030 . Printing and Copying	Expense
65040 . Supplies	Expense
65050 . Telephone, Telecommunications	Expense
65060 . Technology	Expense
<b>65100 . Other Types of Expenses</b>	Expense
65105 . Insurance, Liability	Expense
65120 . Insurance - D and O	Expense
65150 . Memberships and Dues	Expense
65160 . Other Costs	Expense
65170 . Staff Development	Expense
68300 . Travel and Meetings	Expense
68310 . Conference, Convention, Meeting	Expense
<b>68320 . Travel</b>	Expense
<b>80000 . Ask My Accountant</b>	Other Expense
<b>80200 . Payments to Affiliates</b>	Other Expense
<b>80300 . Additions to Reserves</b>	Other Expense