

Los Trancos County Water District
Income Statement: Actual vs Budget by Account
May 1 through June 2, 2009

	May 1 - Jun 2, 09	Budget	Jul 1, '08 - Jun 2, 09	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
43400 · Direct Public Support					
43405 · Property Tax Revenue	12,490.02	0.00	245,566.10	225,544.00	225,544.00
Total 43400 · Direct Public Support	12,490.02	0.00	245,566.10	225,544.00	225,544.00
45000 · Investments					
45030 · Interest-Savings, Short-term CD	0.00	533.33	6,373.14	5,533.33	6,000.00
Total 45000 · Investments	0.00	533.33	6,373.14	5,533.33	6,000.00
Total Income	12,490.02	533.33	251,939.24	231,077.33	231,544.00
Expense					
61100 · Water Use Efficiency					
60904 · WUE Rebate - Exterior	2,842.97	0.00	2,922.97	0.00	
61102 · WUE Rebate - Interior	3,049.57	0.00	10,449.57	0.00	
61103 · WUE Residential Water Survey	0.00	0.00	700.00	0.00	
61106 · WUE - Other	0.00	0.00	1,667.13	0.00	
61100 · Water Use Efficiency - Other	0.00	2,284.44	0.00	23,701.12	25,700.00
Total 61100 · Water Use Efficiency	5,892.54	2,284.44	15,739.67	23,701.12	25,700.00
61200 · Emergency Preparedness					
61202 · Water related	0.00	0.00	0.00	3,000.00	3,000.00
61204 · Communications	0.00	0.00	0.00	10,000.00	10,000.00
61206 · Fire safety	3,975.00	13,333.33	66,004.42	103,333.33	115,000.00
61209 · Other	0.00	0.00	0.00	5,000.00	5,000.00
Total 61200 · Emergency Preparedness	3,975.00	13,333.33	66,004.42	121,333.33	133,000.00
61900 · Offset Program					
61901 · Offset	15,000.00	10,279.10	132,600.00	106,645.78	115,640.00
61905 · Offset admin fee	0.00	209.77	2,400.00	2,176.45	2,360.00
Total 61900 · Offset Program	15,000.00	10,488.87	135,000.00	108,822.23	118,000.00
62800 · Lands					
62801 · Restrtn Supls, Plants Irrrgtn	0.00	711.10	13,064.96	7,377.78	8,000.00
62802 · Hardware, lumber, fencing etc	0.00	0.00	29,207.34	26,000.00	26,000.00
62803 · Maintenance	0.00	1,600.00	8,260.00	16,600.00	18,000.00
62804 · Engineering /Env. Consulting	4,433.00	0.00	5,256.98	14,000.00	14,000.00
62805 · Legal, lands	0.00	0.00	0.00	8,000.00	8,000.00
62890 · Utilities - Water	27.00	0.00	157.00	0.00	
Total 62800 · Lands	4,460.00	2,311.10	55,946.28	71,977.78	74,000.00
62900 · Storm Water Run-off					
62901 · Mapping, Drafting, Engineering	0.00	0.00	3,590.00	0.00	
Total 62900 · Storm Water Run-off	0.00	0.00	3,590.00	0.00	
64800 · Contract Services					
64801 · Recording Secretary	600.00	213.33	1,700.00	2,213.33	2,400.00
64805 · Bookkeeping	1,925.00	213.33	1,925.00	2,213.33	2,400.00
64810 · Accounting Fees	0.00	0.00	0.00	2,000.00	2,000.00
64840 · Legal Fees	45.00	605.60	6,763.75	6,283.10	6,813.00
64850 · Outside Contract Services	0.00	0.00	600.00	0.00	
Total 64800 · Contract Services	2,570.00	1,032.26	10,988.75	12,709.76	13,613.00
65000 · Operations					
65020 · Postage, Mailing Service	0.00	35.55	108.12	368.89	400.00
65030 · Printing and Copying	0.00	10.67	878.62	110.67	120.00
65040 · Supplies	0.00	13.33	1,031.29	138.33	150.00
Total 65000 · Operations	0.00	59.55	2,018.03	617.89	670.00
65100 · Other Types of Expenses					
65105 · Insurance, Liability	0.00	0.00	3,213.27	3,500.00	3,500.00
65120 · Insurance - D and O	0.00	0.00	1,195.00	1,200.00	1,200.00
65150 · Memberships and Dues	0.00	0.00	0.00	720.00	720.00
65160 · Other Costs	0.00	240.00	181.15	2,490.00	2,700.00
65180 · LAFCO	0.00	0.00	153.00	0.00	
65190 · Departing Gifts	0.00	0.00	33.55	0.00	
Total 65100 · Other Types of Expenses	0.00	240.00	4,775.97	7,910.00	8,120.00
68300 · Travel and Meetings					
68310 · Conference, Convention, Meeting	0.00	0.00	2,328.84	0.00	
Total 68300 · Travel and Meetings	0.00	0.00	2,328.84	0.00	
Total Expense	31,897.54	29,749.55	296,391.96	347,072.11	373,103.00
Net Ordinary Income	-19,407.52	-29,216.22	-44,452.72	-115,994.78	-141,559.00
Net Income	-19,407.52	-29,216.22	-44,452.72	-115,994.78	-141,559.00

Los Trancos County Water District
Balance Sheet
As of June 2, 2009

	<u>Jun 2, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank of California - Checking	15,592.36
LAIF Mutual fund	224,978.66
Total Checking/Savings	<u>240,571.02</u>
Total Current Assets	<u>240,571.02</u>
TOTAL ASSETS	<u>240,571.02</u>
LIABILITIES & EQUITY	
Equity	
30000 · Opening Balance Equity	175,649.69
32000 · Unrestricted Net Assets	109,374.05
Net Income	<u>-44,452.72</u>
Total Equity	<u>240,571.02</u>
TOTAL LIABILITIES & EQUITY	<u>240,571.02</u>

FUEL LOAD REDUCTION INCENTIVES, '09-'10

Within community:

Retain:

Eucalyptus Removal program, \$2,500 one time only grant. Budget: \$15,000.

Anticipated expenditure: \$15,000

Defensible space creation program – retain this WFPD collaborative program, but add escape route integrity grant program described below. Budget 20,000

Anticipated expenditure: 12,000

Shake roof replacement: Match home owner's expenditure up to a \$2,000 max contribution from LTCWD. Max budget \$6,000. Anticipated expenditure: \$2,000... few shake roof s remain in neighborhood.

Add:

Private home owner's Escape Route Integrity Grant - Where WFPD on site assessments deem it a priority, LTCWD will pay the first \$2,000 road adjacent fuel load reduction. Budget: \$16,000 Anticipated Expenditure \$12,000

Fire Safe Landscaping Design Consultation Program – home owners receive 2 hr consultation from qualified local landscape designer. Eg Dana Breen or the local native plant expert woman David knows about. Cost/hr \$120 for Dana. Budget \$4,800 enough for 20 homes. Anticipated expenditure: \$4,000.

Discontinue:

SOD killed tree removal program – Most residents realize that they will be required to remove these trees regardless of whether there is an incentive program. Funds can be used more effectively on other programs.

Surrounding community, Escape routes

Add:

LT Road Maintenance program. Budget \$7,000 Anticipated expenditure \$5,000 – will pursue matching funds from other agencies.

Coal Mine Ridge Eucalyptus abatement program. Budget \$10,000 Anticipated expenditure 8,000– will pursue matching funds from other agencies.

SUMMARY

Sum of program budgets: \$79,000

Sum of anticipated expenditures: \$56,000

Budget request: \$70,000

Report to LTCWD Board 6-4-2009 from Saving Water committee by Mike Ward and Stan Gage

Indoor Water Efficiency progress.

Before the 'blitz' to get our Water Efficiency percentage up, we stood at 71%. With a strong, customized mailing program, and telephone follow-up, this has risen to 82%.

We have 6 folks who said they would do something that have not as yet; Mike will re-telephone them.

We have 5 WE statements that were not quite complete; didn't check for leaks; only put in one of four technologies; vs required two; or listed a non-complying washing machine or dishwasher. These folks get a letter and a copy of their WE form requesting the needed information.

These should yield a few more Water Efficient homes and raise the percentage a point or two.

Grace Period

The WE Statement deadline was extended from May 1st to June 1st (deadlines really help) -- one person who had been putting it off; had Guy Plumbing install three low flow toilets in late May!

Our contract with Cal Water asks that we get our list of qualifying Water Efficient homes in to them by July 15th. I plan on getting that information in on the 1st to give them time to enter the data. Thus, any late applicants will qualify up to then.

Open Enrollment times

What about the 18% that are not yet qualified? First, we will send a letter advising them that their water bills will go up; they can become qualified, appliance and equipment rebates are still available. We are going to provide "open enrollment" once a quarter. i.e. residents can qualify and turn in their WE statement for approval. They will then get the WE discount from that point forward -- Oct 1; Jan 1 and Apr 1. If Cal Water is not able to take in this data; we will manually track the usage data and issue individual checks until CW updates their data files. We will also let Cal Water know how to redirect any complaint calls about this to us. (Mike and Stan).

National Smart Irrigation Month

July has been deemed to be Smart Irrigation Month by the US Secretary of Agriculture. We're going to take advantage of that to kick off our Outdoor Focus program. We going to plan an event with speakers, demos, info and perhaps a tour to help the 80 or so residents that fall into the 40 or more units in the irrigation months, and the second tier that fall into the 20 or more units a month. This event will cover more than smart controllers; i.e. all of the outdoor water saving technologies and methods. Place, speakers, time to be planned. We will also reprise some of this at the community picnic (VV, LTW and Blue Oaks are invited) September 27th at Pony Tracks Ranch.

Web Site

In July, along with the above event, we are going to upgrade our section of the Web Site.

It will bring the focus to Saving Water Outdoors; have a better marketing front end with 'clickable' pictures; and still have all the rules, forms and boiler plate; but pushed further down.

**2009-2010 Options for the Water Efficiency Discount
For The Los Trancos County Water District Budget: Fiscal Year 2009-2010**

Principles

The LTCWD determines the WUE Discount and CWS implements the WUE Discount.
 The Water Use Discount is in incentive for homes that are water efficient Indoors 2009; Outdoors 2010.
 All homes receive some fixed connect fee discount; leveled because of lack of correlation of pipe size to water use.
 Water is valuable; all users should pay something
 Water Efficient homes (have tested for leaks and installed 2 of 4 water saving technologies as noted on their Water Efficiency Statement) earn a reward of discounted water for their first block of units; thereafter standard rates apply.

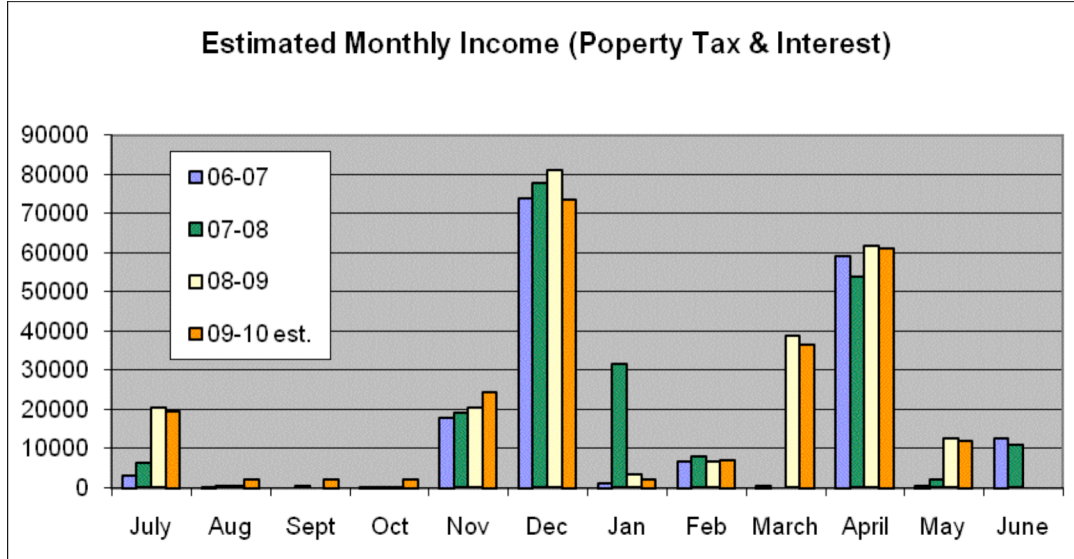
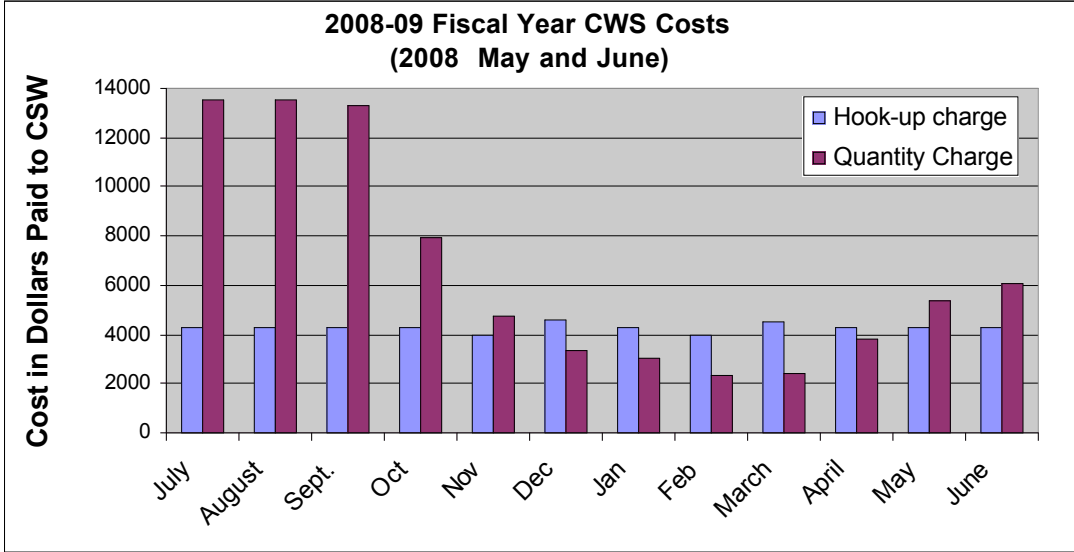
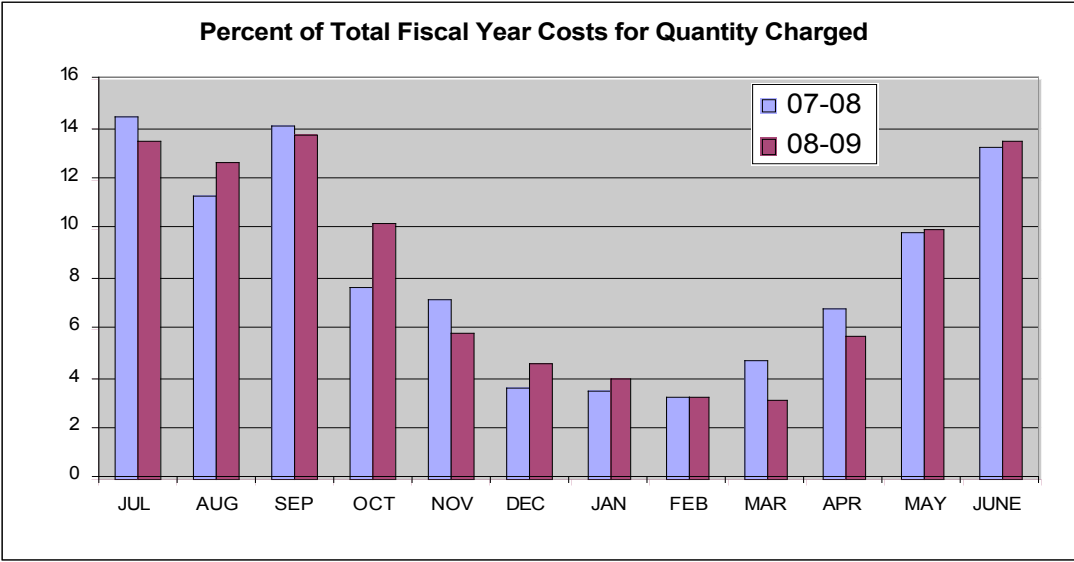
Background for CWS accounting methods for the WUE Discounts calculations

- Water bills are a function of amount of water used and size of meter connection.
 - There are five meter sizes each associated with a fixed rate.
- Water costs are billed as cubic foot of water (CCF), 1 CCF is ~750 gallons of water
- CWS service charge is 2% a year
- For FY 2008-09 the WUE Discount was setup to pay all hook-up (pipe size connection fees) and Quantity Charged of \$1.90 per CCF unit up to 250 CCF per household For FY 2008-09. This has ended..
- For FY 2009-10, the Quantity Charge discount is only available to Indoor Water Efficient qualified homes.
- For FY 2010-11 the Quantity Charge discount is only available to Indoor WE homes if they use less than 40 units in the summer months; April – Oct, and Outdoor WE Homes that use 40 or more units.
- For Fy 2011-12 the Quantity Charge discount is only available to Indoor WE homes if they use less than 20 units in the summer months; April – Oct, and Outdoor WE Homes that use 20 or more units.
- The LTCWD FY is July 1 to June 30.
- Actual calculations and formulas are on Excel spreadsheet
- CWS reads water meters and bills households every 20-30 days, therefore individual households can be billed twice in one month and billing numbers differ each month. Period billing results in some overlap between consecutive periods but seems to average out.

Month	Year	Billed No.
Sept	2008	262
Oct	2008	259
Nov	2008	250
Dec	2008	312
Jan	2009	260
Feb	2009	242
Mar	2009	294
April	2009	264
Monthly	Ave.	268

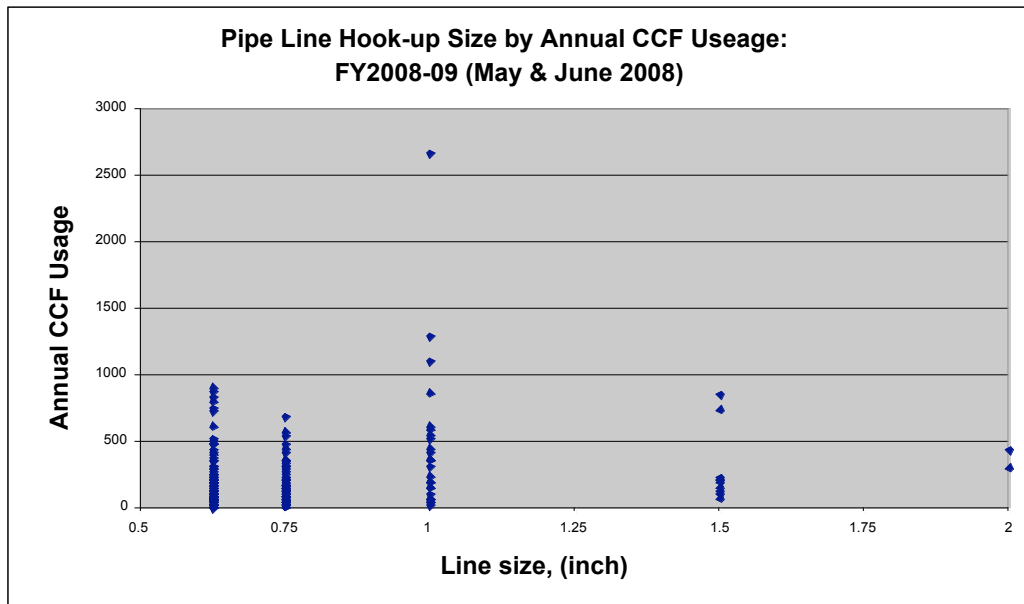
Facts about household use based available data:

- For simplicity of accounting, CWS stopped the WUE Discount the month following a household reached 250 CCF. Using this method resulted in paying over 250 CCF for the 58 households (21%) that exceeded 250 CCF cap. The total cost associated with this is estimated to be \$3880 or 4.9% of the variable charge (Quantity Charged).
- Household water distribution is highest in warm weather months and correlates with increased outdoor water use; but revenue comes in Dec and April.



For FY2008-09 the fixed fee, irrespective of size and associated cost, was fully paid by the WUE Discount and represents about 39% of total discount; thus 61% went to usage discount.

- There is no correlation with hook up fee and water use (total CCF).-



Data for calculations on Excel spreadsheet

- Monthly residential CCF numbers come from CWS's water meter readings. For this budget we used numbers corresponding to each of the 12 months, although from different years: Jun-Dec. 2008, Jan-Mar., 2009 and May-June 2006
- Revenue projections for 2009-10: \$255,300
- Discretionary Expenditures include: Contract services (QB account #64800), Operations (QB account #65000), and Other types of Expenses (QB account #65100).
- Discretionary income is the difference between estimated 2009-10 Income and discretionary expenditures
- Target for FY 2008-09 WUE Discount was 50% of discretionary income. Actual will be 50 +%
- Targets for FY 2009-2010 WUE Discount to be determined by the LTCWD board are 35% to 39% of discretionary income (requires a Resolution)
- Each household May qualify to participate in the 2009-10 WUE Discount by installing certain water saving appliances and fixtures and completing an "LTCWD Indoor WUE Statement" and being approved by the LTCWD. It is estimated that 80% of households will qualify for the 2009-10 WUE Discount Program. (note that in 2010-11; high summer usage households - >40 units per summer month - will need to qualify for Outdoor Water Use Efficiency. Some of these will not do so, reducing the percentage of qualifying households; thereby further scaling back the Water Efficiency Discount funding needed.)
- 17 out of 276 billing addresses seemed to be duplicates, therefore the total household numbers are scaled back
- Example 1: assuming WUE Discounts are set at 35% of discretionary income and setting targets at 1/3 for hookup connection fees and 2/3 quantity costs at \$1.80 per CCF and a cap of 200 this is calculated to consume appropriately \$79,000
- Example 2. Set connect fee for all households to be \$7.50 (up from \$0); keep Quantity Discount at \$1.90 per unit, and Cap at 250; would require \$84,700, or 36% discretionary income (33% total income) and

Excel Table

Offset expenditure as function of cap and variable subsidy (000's)

assumes 34% of offset is expended to defray fixed connection fees

	Annual	Cap,	(units)										
	86	150	160	170	180	190	200	210	220	230	240	250	260
	1.50	65	67	68	68	69	70	71	72	73	74	74	75
Variable	1.60	68	69	70	71	72	73	74	75	76	77	77	78
Subsidy	1.70	70	72	73	74	75	76	77	78	79	80	80	81
per unit	1.80	73	74	76	76	78	79	79	81	82	83	83	84
	1.90	75	77	78	79	80	82	82	84	85	86	86	87
	2.00	77	79	81	82	83	84	85	87	88	89	89	90
	2.10	80	82	83	84	86	87	88	90	91	92	92	93
	2.20	82	85	86	87	88	90	91	93	94	95	95	96
	2.30	85	87	89	90	91	93	94	96	97	98	98	99
	2.40	87	90	91	92	94	95	96	99	100	101	101	102

Definitions:

Quantity Charge - the variable cost paid by the District as the Water Efficiency Discount

Hook-up Charge, or Connect Fee - a periodic (20-30 days) cost for each household based on pipe line size

Abbreviations:

LTCWD - Los Trancos County Water District

CWS - The California Water Service Company

WUE - water use efficiency, often shortened to water efficiency; aka Saving Water

**Outline For Preparing The Los Trancos County Water District Budget:
Fiscal Year 2009-2010**

2008-09 LTCWD Board:

President - Mike Ward
Officer - David Smernoff
Officer - Charlie Krenz
Officer - Tom Uridel
Officer - Perry Blackmon

LTCWD Employees:

Recording Secretary - Mary McDonald
Financial Manager - Keri Tate

2009-10 FY Projects and Responsible Person(s)

WUE Discount – Mike Ward, Charlie Krenz, Keri Tate
Indoor and Outdoor WUE - Mike Ward and Stan Gage
Lands - David Smernoff
Emergency Preparedness - Charlie Krenz
Water Movement - Tom Uridel and David Smernoff

2009-10 FY Budget Outline

1. Estimated starting cash - \$200,000 (LAIF Account)
2. Estimate interest income from LAIF account -2.75%
3. Estimate property tax revenues
 - a. 2008-09 FY plus 3% growth - \$245,000
4. Estimate total income
 - a. Estimated property tax revenues plus estimated interest - \$255,400
5. Obtain itemized project estimates from district officers:
 - a. Lands – property management - \$29,000
 - b. Emergency Preparedness – Fire Safety - \$70,000
 - i. **need more detail for QB**
 - c. Water use efficiency -Water conservation - \$33,000
 - d. Water movement – Storm water runoff - **\$20,000-50,000**
 - i. **need more detail for QB**
 - e. WUE Discount
 - i. See details below section **XXXX**
6. Estimate fixed expenditures based on previous years accuracy and anticipated expenses
 - a. Contract services
 - i. Recording secretary \$200/mo. plus extra projects
 - ii. Record keeping \$300/mo. plus additional projects at \$25/hr.
 - iii. Accounting fees – annual audit \$2000
 - iv. Legal fees \$6000
 - v. LAFCO yr additional costs
 - b. Operations
 - i. Postage \$660
 - ii. Printing \$1000
 - iii. Supplies \$200
 - c. Other Types of Expenses
 - i. Insurance \$3500
 - ii. Ins D &O \$1200
 - iii. Membership fees \$400
 - iv. LAFCO \$200
 - v. Gifts \$200

Abbreviations:

LTCWD - Los Trancos County Water District
LAFCo -
WUE - water use efficiency
QB - Quickbooks

Total 65100 - Other Types of Expenses	350	3,900	0	0	0	0	200	1,200	200	0	0	0	5,850
Total Expense	27,210	31,160	27,260	22,270	19,210	17,570	19,770	17,350	16,350	17,370	18,390	19,210	253,119
Net Ordinary Income	-6,410	-28,710	-24,810	-18,920	5,290	58,930	-16,120	-12,450	20,400	47,880	-15,940	-6,960	2,181
Net Income	-6,410	-28,710	-24,810	-18,920	5,290	58,930	-16,120	-12,450	20,400	47,880	-15,940	-6,960	2,181

Notes

91,400 35-40%

up 1K/ck

-39000 at 40% all
50k storm

Los Trancos County Water District
Profit & Loss Budget Overview
July 2008 through June 2009

	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09
Income											
43400 · Direct Public Support											
43405 · Property Tax Revenue						112,772				112,772	
Total 43400 · Direct Public Support						112,772				112,772	
45000 · Investments											
45030 · Interest-Savings, Short-term CD	500	500	500	500	500	500	500	500	500	500	500
Total 45000 · Investments	500	500	500	500	500	500	500	500	500	500	500
Total Income	500	500	500	500	500	113,272	500	500	500	113,272	500
Expense											
61100 · Water Use Efficiency	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142
61200 · Emergency Preparedness											
61202 · Water related							3,000				
61204 · Communications									10,000		
61206 · Fire safety				7,500	12,500	12,500	12,500	20,000	12,500	12,500	12,500
61209 · Other									5,000		
Total 61200 · Emergency Preparedness				7,500	12,500	12,500	15,500	20,000	27,500	12,500	12,500
61900 · Offset Program											
61901 · Offset	9,637	9,637	9,637	9,637	9,637	9,637	9,637	9,637	9,637	9,637	9,637
61905 · Offset admin fee	197	197	197	197	197	197	197	197	197	197	197
Total 61900 · Offset Program	9,834	9,834	9,834	9,834	9,834	9,834	9,834	9,834	9,834	9,834	9,834
62800 · Lands											
62801 · Restrtn Supls, Plants Irrrgtn	667	667	667	667	667	667	667	667	667	667	667
62802 · Hardware, lumber, fencing etc			26,000								
62803 · Maintenance	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
62804 · Engineering /Env. Consulting				14,000							
62805 · Legal, lands						4,000	4,000				
Total 62800 · Lands	2,167	2,167	28,167	16,167	2,167	6,167	6,167	2,167	2,167	2,167	2,167
64800 · Contract Services											
64801 · Recording Secretary	200	200	200	200	200	200	200	200	200	200	200
64805 · Bookkeeping	200	200	200	200	200	200	200	200	200	200	200
64810 · Accounting Fees	0	0	0	0	0	0	2,000	0	0	0	0
64840 · Legal Fees	568	568	568	568	568	568	568	568	568	568	568
Total 64800 · Contract Services	968	968	968	968	968	968	2,968	968	968	968	968
65000 · Operations											
65020 · Postage, Mailing Service	33	33	33	33	33	33	33	33	33	33	33
65030 · Printing and Copying	10	10	10	10	10	10	10	10	10	10	10
65040 · Supplies	13	13	13	13	13	13	13	13	13	13	13
65050 · Telephone, Telecommunications	0	0	0	0	0	0	0	0	0	0	0
Total 65000 · Operations	56	56	56	56	56	56	56	56	56	56	56
65100 · Other Types of Expenses											
65105 · Insurance, Liability		3,500									
65120 · Insurance - D and O								1,200			
65150 · Memberships and Dues				360					360		
65160 · Other Costs	225	225	225	225	225	225	225	225	225	225	225
Total 65100 · Other Types of Expenses	225	3,725	225	585	225	225	225	1,425	585	225	225

Los Trancos County Water District
Profit & Loss Budget Overview
July 2008 through June 2009

	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09
Total Expense	15,392	18,892	41,392	37,252	27,892	31,892	36,892	36,592	43,252	27,892	27,892
Net Ordinary Income	-14,892	-18,392	-40,892	-36,752	-27,392	81,380	-36,392	-36,092	-42,752	85,380	-27,392
Net Income	-14,892	-18,392	-40,892	-36,752	-27,392	81,380	-36,392	-36,092	-42,752	85,380	-27,392

Los Trancos County Water District
Profit & Loss Budget Overview
July 2008 through June 2009

	TOTAL	
	Jun 09	Jul 08 - Jun 09
Income		
43400 · Direct Public Support		
43405 · Property Tax Revenue		225,544
Total 43400 · Direct Public Support		225,544
45000 · Investments		
45030 · Interest-Savings, Short-term CD	500	6,000
Total 45000 · Investments	500	6,000
Total Income	500	231,544
Expense		
61100 · Water Use Efficiency	2,142	25,704
61200 · Emergency Preparedness		
61202 · Water related		3,000
61204 · Communications		10,000
61206 · Fire safety	12,500	115,000
61209 · Other		5,000
Total 61200 · Emergency Preparedness	12,500	133,000
61900 · Offset Program		
61901 · Offset	9,637	115,644
61905 · Offset admin fee	197	2,364
Total 61900 · Offset Program	9,834	118,008
62800 · Lands		
62801 · Restrtn Supls, Plants Irrrgtn	667	8,004
62802 · Hardware, lumber, fencing etc		26,000
62803 · Maintenance	1,500	18,000
62804 · Engineering /Env. Consulting		14,000
62805 · Legal, lands		8,000
Total 62800 · Lands	2,167	74,004
64800 · Contract Services		
64801 · Recording Secretary	200	2,400
64805 · Bookkeeping	200	2,400
64810 · Accounting Fees	0	2,000
64840 · Legal Fees	568	6,816
Total 64800 · Contract Services	968	13,616
65000 · Operations		
65020 · Postage, Mailing Service	33	396
65030 · Printing and Copying	10	120
65040 · Supplies	13	156
65050 · Telephone, Telecommunications	0	0
Total 65000 · Operations	56	672
65100 · Other Types of Expenses		
65105 · Insurance, Liability		3,500
65120 · Insurance - D and O		1,200
65150 · Memberships and Dues		720
65160 · Other Costs	225	2,700
Total 65100 · Other Types of Expenses	225	8,120

Los Trancos County Water District
Profit & Loss Budget Overview
July 2008 through June 2009

	TOTAL	
	Jun 09	Jul 08 - Jun 09
Total Expense	27,892	373,124
Net Ordinary Income	-27,392	-141,580
Net Income	-27,392	-141,580

Total 65100 - Other Types of Expenses	350	3,900	0	0	0	0	200	1,200	200	0	0
Total Expense	29,710	33,660	29,760	25,280	22,730	21,600	23,800	22,400	21,400	21,400	20,992
Net Ordinary Income	-8,910	-31,210	-27,310	-21,930	1,770	54,900	-20,150	-17,500	15,350	43,850	-18,542
Net Income	-8,910	-31,210	-27,310	-21,930	1,770	54,900	-20,150	-17,500	15,350	43,850	-18,542
200000	191,090	159,880	132,570	110,640	112,410	167,310	147,160	129,660	145,011	188,861	170,319

Jun 10	Jul '09 - Jun 10
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Notes

12,250	251,000
12,250	251,000
	4,300
0	4,300
12,250	255,300

2,000	24,000
333	4,000
417	5,000
	0
2,750	33,000
	0
	0
	0
5,833	70,000
5,833	70,000

5,500	89,600
110	1,792
5,610	91,392

91,400 35-40%

417	5,000
	0
667	8,000
	0
333	4,000
250	3,000
250	3,000
417	5,000
83	1,000
2,417	29,000
	0
4,167	50,000
	0
4,167	50,000
	0
200	2,400
300	3,600
0	2,000
417	6,000
917	13,000
	1,000
	1,000
17	200
0	0
17	2,200

- 3,500
- 1,200
- 400
- 200
- 200
- 350

0	5,850
21,710	294,441
-9,460	-39,141
-9,460	-39,141
160,859	

-39000 at 40% all
50k storm

Los Trancos County Water District
Profit & Loss Budget Overview
July 2008 through June 2009

	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09
Income											
43400 · Direct Public Support											
43405 · Property Tax Revenue						112,772				112,772	
Total 43400 · Direct Public Support						112,772				112,772	
45000 · Investments											
45030 · Interest-Savings, Short-term CD	500	500	500	500	500	500	500	500	500	500	500
Total 45000 · Investments	500	500	500	500	500	500	500	500	500	500	500
Total Income	500	500	500	500	500	113,272	500	500	500	113,272	500
Expense											
61100 · Water Use Efficiency	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142
61200 · Emergency Preparedness											
61202 · Water related							3,000				
61204 · Communications								10,000			
61206 · Fire safety				7,500	12,500	12,500	12,500	20,000	12,500	12,500	12,500
61209 · Other								5,000			
Total 61200 · Emergency Preparedness				7,500	12,500	12,500	15,500	20,000	27,500	12,500	12,500
61900 · Offset Program											
61901 · Offset	9,637	9,637	9,637	9,637	9,637	9,637	9,637	9,637	9,637	9,637	9,637
61905 · Offset admin fee	197	197	197	197	197	197	197	197	197	197	197
Total 61900 · Offset Program	9,834	9,834	9,834	9,834	9,834	9,834	9,834	9,834	9,834	9,834	9,834
62800 · Lands											
62801 · Restrtn Supls, Plants Irrrgtn	667	667	667	667	667	667	667	667	667	667	667
62802 · Hardware, lumber, fencing etc			26,000								
62803 · Maintenance	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
62804 · Engineering /Env. Consulting				14,000							
62805 · Legal, lands						4,000	4,000				
Total 62800 · Lands	2,167	2,167	28,167	16,167	2,167	6,167	6,167	2,167	2,167	2,167	2,167
64800 · Contract Services											
64801 · Recording Secretary	200	200	200	200	200	200	200	200	200	200	200
64805 · Bookkeeping	200	200	200	200	200	200	200	200	200	200	200
64810 · Accounting Fees	0	0	0	0	0	0	2,000	0	0	0	0
64840 · Legal Fees	568	568	568	568	568	568	568	568	568	568	568
Total 64800 · Contract Services	968	968	968	968	968	968	2,968	968	968	968	968
65000 · Operations											
65020 · Postage, Mailing Service	33	33	33	33	33	33	33	33	33	33	33
65030 · Printing and Copying	10	10	10	10	10	10	10	10	10	10	10
65040 · Supplies	13	13	13	13	13	13	13	13	13	13	13
65050 · Telephone, Telecommunications	0	0	0	0	0	0	0	0	0	0	0
Total 65000 · Operations	56	56	56	56	56	56	56	56	56	56	56
65100 · Other Types of Expenses											
65105 · Insurance, Liability		3,500									
65120 · Insurance - D and O								1,200			
65150 · Memberships and Dues				360					360		
65160 · Other Costs	225	225	225	225	225	225	225	225	225	225	225
Total 65100 · Other Types of Expenses	225	3,725	225	585	225	225	225	1,425	585	225	225

Los Trancos County Water District
Profit & Loss Budget Overview
July 2008 through June 2009

	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09
Total Expense	15,392	18,892	41,392	37,252	27,892	31,892	36,892	36,592	43,252	27,892	27,892
Net Ordinary Income	-14,892	-18,392	-40,892	-36,752	-27,392	81,380	-36,392	-36,092	-42,752	85,380	-27,392
Net Income	-14,892	-18,392	-40,892	-36,752	-27,392	81,380	-36,392	-36,092	-42,752	85,380	-27,392

Los Trancos County Water District
Profit & Loss Budget Overview
July 2008 through June 2009

	TOTAL	
	Jun 09	Jul 08 - Jun 09
Income		
43400 · Direct Public Support		
43405 · Property Tax Revenue		225,544
Total 43400 · Direct Public Support		225,544
45000 · Investments		
45030 · Interest-Savings, Short-term CD	500	6,000
Total 45000 · Investments	500	6,000
Total Income	500	231,544
Expense		
61100 · Water Use Efficiency	2,142	25,704
61200 · Emergency Preparedness		
61202 · Water related		3,000
61204 · Communications		10,000
61206 · Fire safety	12,500	115,000
61209 · Other		5,000
Total 61200 · Emergency Preparedness	12,500	133,000
61900 · Offset Program		
61901 · Offset	9,637	115,644
61905 · Offset admin fee	197	2,364
Total 61900 · Offset Program	9,834	118,008
62800 · Lands		
62801 · Restrtn Supls, Plants Irrrgtn	667	8,004
62802 · Hardware, lumber, fencing etc		26,000
62803 · Maintenance	1,500	18,000
62804 · Engineering /Env. Consulting		14,000
62805 · Legal, lands		8,000
Total 62800 · Lands	2,167	74,004
64800 · Contract Services		
64801 · Recording Secretary	200	2,400
64805 · Bookkeeping	200	2,400
64810 · Accounting Fees	0	2,000
64840 · Legal Fees	568	6,816
Total 64800 · Contract Services	968	13,616
65000 · Operations		
65020 · Postage, Mailing Service	33	396
65030 · Printing and Copying	10	120
65040 · Supplies	13	156
65050 · Telephone, Telecommunications	0	0
Total 65000 · Operations	56	672
65100 · Other Types of Expenses		
65105 · Insurance, Liability		3,500
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Los Trancos County Water District
Profit & Loss Budget Overview
July 2008 through June 2009

	TOTAL	
	Jun 09	Jul 08 - Jun 09
Total Expense	27,892	373,124
Net Ordinary Income	-27,392	-141,580
Net Income	-27,392	-141,580

LOS TRANCOS COUNTY WATER DISTRICT SURVEY

Tell us how are we doing? What form should the future District be? (Version 6.1)

Here is the survey we promised in our State of the District report. Please take a few minutes on this survey and mail it in the stamped envelope by May 29th, 2009

It has been 3 years since our last community survey which was extremely valuable in forming the District you have today. It is time for an update from you – to see how you think we are doing for the community, and for you to advise us on your Water District's future form and programs with your ideas on the back side.

The attached Information Pamphlet describes the three choices at the bottom plus some pros and cons

Your opinion on current program performance (Please add comments on the back)					
<i>For each program;</i> Please give us your opinion on how important this program is to you and the community; let us know how well you think it is run. let us know if you think we should be doing less, the same or more, for each. Finally, if you have suggestions or comments, please add them to the back of this form. <i>When ranking, 1 is low, 5 is high, blank means no opinion</i>	Important? (1 – 5)	Well Run? (1 – 5)	We need ?		
			Less	Same	More
1. Water Efficiency Discount - The Water District currently reduces your cost of water in two ways. One, the connection fees are covered for all households, (avg. \$168) and two, for residences that state they are <u>Water Efficient</u> (currently 80%) qualify for a discount on their Cal Water bill for their first 250 units - CCF / year \$1.90 each.					
2. Fire Safety – The District helps community Emergency Prep efforts & launched a major Fuel Load Reduction program. It is aimed to make our watershed, water system and homes less susceptible to fires, and improve the safety of our exit routes in case of emergency.					
3. Saving Water – The District provides education and offers rebates on water saving appliances and equipment to help residents offset the cost of purchasing and installing them. Currently there are 10 categories of rebates for both indoor appliances and outdoor irrigation systems. Also, by becoming Water Efficient, residents qualify for a discount on their Cal Water bill –funded by the District.					
4. Land Management Services - We have 5 acres of land and one of the lakes on Lake Road plus a parcel of land along lower Ramona The District manages these, has done major cleanup and fire safety improvement, and made significant improvements permitting access and safety with a new fence, curb, etc. Maintenance is ongoing.					
5. Water Movement. This year, the District started a new program to investigate the conglomerate of storm and other water runoff systems that have grown up over the years in our community. It starts with a study to see what exists, and will highlight areas needing attention by County agencies. Possible some local remediation					

Please indicate your order of preference (top = 1st choice, 2nd and 3rd = last) for these possible directions for the District. More complete descriptions in accompanying Info Pamphlet. Check only one box per choice, no ties.

(Please add comments on the back)	1 st	2 nd	3 rd
Continue. Maintain and advance programs within the California Water Code. Exercise local control over lands and management of Water District property tax revenue. Carry out existing programs and create new ones in accordance with community input. Continue connect fee equality program and Water Efficient homes discount to Cal Water pricing.			
Transform. If legally permitted, transform district into a Special Services district. Retain tax revenue stream. Keep many existing programs and develop others as needs are defined. Requires vote of public and LAFCO approval.			
Dissolve. Find permanent stewards for District lands, or cede them to San Mateo Co. for disposition. Redirect tax revenues to local agencies for services unique to our community, or to SM Co. general fund. Resolve debt to Blue Oaks Dev. Corp. or transfer to SM Co. Cease existing community programs and Water Efficiency Discount. Requires			

Comments or suggestions for individual programs: Water Efficiency Discount, Fire Safety, Saving Water, Land Management, Water Movement

Ideas for new areas or programs that serve the community's unmet needs which the District should investigate. Some examples might be.._____

Thoughts about the future direction of the District: Continue, Transition, Dissolve

LOS TRANCOS COUNTY WATER DISTRICT SURVEY INFORMATION PAMPHLET

This following two pages of information briefly describe possible choices for major changes to the District that we want you to consider when you fill in the attached survey. See the May [State of the District](#) report for a description of current programs. Contact mike.ward@lrcwd.org if you need another copy.

As you may recall, the LAFCO recommendation three years ago, and the Civil Grand Jury this year asked that we consider different futures for the District since the we no longer deliver water. Please note that this survey is advisory only. Any major change requires a vote of the constituency (you).

The Board has defined three broad directions that the District could take. Each alternative has potential pros and cons as presented below. You may have more thoughts, and we'd like to hear them; please indicate them on the back of the survey.

Future Direction	Pros	Cons
<p>CONTINUE the District in current form, with existing programs: Saving Water, Water Efficient Discount, Fire Safety, Lands Management, and Water Movement.</p> <p>All of these programs are deemed by our legal counsel to be permissible under the CA Water Code. Modify programs as needs change, or the community will dictates.</p> <p>Take on new programs that are needed that serve the broad community, are sustainable, and are a wise investment of tax dollars.</p> <p>Retire programs that are complete.</p> <p>Keep lands and lake open space, safe and well managed</p> <p>Conservatively manage Blue Oaks debt. Perhaps pay the scheduled \$9K per year beginning in 2020.</p>	<p>Local Management of tax dollars.</p> <p>Efficient use of your money; over 90% of the tax dollars go to benefit the community, because the elected board are unpaid volunteers, and the hundreds of community volunteer hours given to lands maintenance.</p> <p>Keeps lands in the hands of the community.</p> <p>Provides local services that would not be provided otherwise.</p> <p>Blue Oaks Debt can be managed over the scheduled 70+ years at low payout and zero interest.</p>	<p>County agencies will continue to criticize, which takes time and energy to rebut each time and reduces focus on useful programs.</p> <p>Tax dollars might be better spent on other county issues.</p> <p>Programs have to fall under powers granted by CA Water Code.</p> <p>May consume community volunteers who would work on other HOA activities</p>
<p>TRANSITION to another form of district, such as Community Services. Possibly retain tax revenue. Keep many of the same programs, create others, and eliminate those that don't fit.</p> <p>Requires a majority vote by the community, and LAFCO approval.</p>	<p>Eliminate sniping by the county.</p> <p>Permits broader programs to be undertaken that do not fit under CA Water Code</p> <p>Preserves other options</p> <p>Removes restrictions from founding charter</p>	<p>Might not be possible to change and retain tax revenue.</p> <p>Might have to resolve Blue Oaks debt early.</p> <p>May jeopardize funds even for current District.</p> <p>Few precedents for this type change</p> <p>LAFCO might not approve.</p>

<p><u>DISSOLVE.</u> Gain approval of community to dissolve the District. Negotiate resolution of Blue Oaks Loan with Blue Oaks HOA (estimate \$100K on \$617K face value). Find Steward for Lands or transfer to San Mateo County. Liquidate District assets. May be able to direct tax revenues to county agencies that most serve our community but would have no long term control over such spending</p> <p>Requires a majority vote by the community and LAFCO approval.</p>	<p>Eliminates county criticism of District operations. Provides funds for county programs that are running very tight in these economic times Easy to get LAFCO approval</p>	<p>Ends all LTCWD programs, No reduction in taxes (equates to a tax increase to each household) Water bills for most homes will rise by more than a factor of two. Lose control of Lands to the County. (likely to revert to wild state) Fire Safety program may continue, but only with partner money and/or additional assessment and a proactive advocate. Blue Oaks loan will escalate in cost due to probable County desire to accelerate payoff.</p>
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