

FUND: 466

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS	SWRE	WTRE	ADME	LTGE
861101	REGULAR EMPLOYEES	\$279,413			\$277,825	\$1,588
861101	VACATION LIABILITY	\$20,067			\$20,067	
861101	SICK LEAVE LIABILITY	\$13,159			\$13,159	
861101	EXTRA HELP	\$5,000			\$5,000	
861103	OVERTIME	\$5,000			\$5,000	
861104	STANDBY	\$9,000			\$9,000	
861201	RETIREMENT	\$58,965			\$58,965	
861202	O A S D I	\$15,000			\$15,000	
861203	MEDICARE TAX	\$4,000			\$4,000	
861300	EMPLOYEE GROUP INSURANCE	\$64,623			\$64,623	
861400	UNEMPLOMENT INSURANCE	\$2,971			\$2,971	
861500	WORKERS COMPENSATION INSURANCE	\$12,500			\$12,500	
861600	OTHER FRINGE BENEFITS	\$3,600			\$3,600	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$493,298</b>	<b>\$0</b>	<b>\$0</b>	<b>\$491,710</b>	<b>\$1,588</b>

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS	SWRE	WTRE	ADME	LTGE
862010	AGRICULTURAL SUPPLIES Weed Spray	\$1,500	\$1,500			
862050	CLOTHING & PERSONAL SUPPLIES Uniforms, Gloves	\$2,000	\$1,000	\$1,000		
852090	COMMUNICATIONS Telephone, Cell Phones, etc.	\$6,000	\$3,000	\$3,000		
862170	HOUSEHOLD EXPENSE Paper goods, Cleaning products, etc.	\$3,200			\$3,200	
862202	INSURANCE- PUBLIC LIABILITY	\$17,200			\$17,200	
862271	MAINT.-EQUIPMENT	\$10,000	\$5,000	\$5,000		
862272	MAINT.-BLDGS & IMPROVEMENTS Sand, Gravel & Asphalt, Well Dripper Oil Chlorine, Replacement System Parts, Parts for new services and repairs/Chemicals	\$45,000	\$30,000	\$15,000		
862330	LAB TESTS/ PHYSICALS	\$500			\$500	
862330	MEMBERSHIPS AWWA, CWEA, Certification Renewals	\$1,300			\$1,300	

SCHEDULE - A  
 ESPARTO COMMUNITY SERVICES DISTRICT  
 BUDGET WORKSHEET  
 FISCAL YEAR 2008-2009

JULY 10, 2008

FUND: 466

862360	MISCELLANEOUS		\$100				\$100
862390	OFFICE EXPENSE		\$7,500			\$7,500	
862391	OFFICE EXPENSE- POSTAGE		\$6,000			\$5,750	\$250
862392	OFFICE EXPENSE- PRINTING		\$500			\$500	
862421	AUDITING & FISCAL SERVICES		\$15,000			\$15,000	
862422	INFORMATION TECHNOLOGY		\$16,100			\$16,100	
862423	LEGAL SERVICES		\$65,000			\$65,000	
862424	ARCH.,ENGINEERING, PLANNING SERVICES		\$3,000	\$1,500	\$1,500		
862425	LABORATORY SERVICES Water & Sewer Lab testing		\$15,000	\$9,000	\$6,000		
862429	PROFESSIONAL & SPECIALIZED SERVICES		\$12,900	\$10,000	\$2,900		
862460	PUBLICATIONS & LEGAL NOTICES Consumer Confidence Report (CCR) and 218 Publications		\$1,000			\$1,000	
862491	RENTS & LEASES-EQUIPMENT		\$5,000	\$4,500	\$500		
862520	SMALL TOOLS & MINOR EQUIPMENT Pipe Locator, Tap Macine Parts, File cabinets, Computers and upgrades for District offices		\$15,000	\$5,500	\$5,500	\$4,000	
862548	TRAINING EXPENSE Training to satisfy contact hours for Certification Director Training/Conferances		\$5,000	\$2,500	\$2,500		\$5,000
862559	SPECIAL DEPARTMENT EXPENSE		\$1,400				\$1,400
862610	TRANSPORTATION & TRAVEL Travel for training, meetings and conferances		\$6,500				\$11,500
862613	VEHICLE FUEL EXPENSE		\$11,500	\$5,000	\$5,000		\$1,500
862640	UTILITIES		\$80,000	\$57,360	\$11,920		\$10,720
	<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>\$358,200</b>	<b>\$135,860</b>	<b>\$59,820</b>	<b>\$156,450</b>	<b>\$11,070</b>
<b>TOTAL OPERATION &amp; MAINTENANCE</b>			<b>\$851,498</b>	<b>\$135,860</b>	<b>\$59,820</b>	<b>\$648,160</b>	<b>\$12,658</b>

FUND: 466

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS	SWRE	WTRE	ADME	LTGE
863360	<b>CAPITAL LEASES</b>		\$78,788	\$24,737	\$54,051	
	Water Tank Lease Purchase	325,311				
	Truck Purchase Principal & Interest	59,000				
	USDA Water Loan Principle	600,540				
	USDA Sewer Loan Principle	1,151,937				
863500	<b>INTEREST EXPENSE-LONG TERM DEPT</b>		\$220,009	\$65,134	\$154,875	
	Water Tank Lease Purchase	57,000				
	USDA Water Loan Interest	214,000				
	USDA Sewer Loan Interest	49,009				
863800	<b>TAXES &amp; ASSESSMENTS</b>		\$1,500			\$1,500
	<b>TOTAL FINANCE EXPENSES/ OTHER CHARGES</b>		<b>\$300,297</b>	<b>\$89,871</b>	<b>\$390,166</b>	<b>\$1,500</b>

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS	SWRE	WTRE	ADME	LTGE
864100	<b>LAND</b>		\$0	\$0	\$0	
864200	<b>BUILDINGS &amp; IMPROVEMENTS</b>		\$19,500		\$19,500	
	Sm Building and Chlorine Equip. for Wells #1a					
	Fence Around Well #5					
864300	<b>EQUIPMENT</b>		\$50,150	\$24,650	\$25,500	
	Small Sewer Lateral Cleaning Machine	41,000				
	Root Cutter for Main Line Jet Machine	5,000				
	Replace Hose and Leader Hose on Jet Main Cleaner	32,500				
	Used Tractor to replace old Massey	10,000				
	Radio Read Equipment for Meters	22,650				
	<b>TOTAL FIXED ASSETS</b>		<b>\$69,650</b>	<b>\$24,650</b>	<b>\$45,000</b>	

		APPROPRIATIONS	SWRE	WTRE	ADME	LTGE
869900	<b>APPROPRIATIONS FOR CONTINGENCIES</b>					
	ADDITIONS TO GENERAL RESERVE		\$20,000	\$20,000	\$20,000	
	ADDITIONS TO EQUIPMENT RESERVE		\$25,000	\$25,000		
	ADDITIONS TO BUILDING AND LAND RESERVE		\$20,000	\$20,000		
	USDA WATER LOAN PAYMENT RESERVE			\$17,466		
	USDA SEWER LOAN PAYMENT RESERVE		\$8,127			
	LIGHTING ANNUAL PAYMENT RESERVE					\$1,588
	<b>NOTE ALL RESERVE SET ASIDES WILL BE FROM USDA REIMBURSEMENTS</b>					
	<b>TOTAL RESERVE SET ASIDE</b>		<b>\$177,181</b>	<b>\$73,127</b>	<b>\$82,466</b>	<b>\$1,588</b>

	<b>TOTAL FIXED ASSETS &amp; OTHER CHGS.</b>		<b>\$547,128</b>	<b>\$187,648</b>	<b>\$508,295</b>	<b>\$1,588</b>
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	<b>BUDGET TOTALS</b>		<b>\$1,398,626</b>	<b>\$323,508</b>	<b>\$568,115</b>	<b>\$649,660</b>	<b>\$14,246</b>
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SCHEDULE - A  
ESPARTO COMMUNITY SERVICES DISTRICT  
BUDGET WORKSHEET  
FISCAL YEAR 2008-2009

JULY 10, 2008

FUND: 466

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*Amel D. Garcia*  
*B. Garcia*

## FIXED ASSETS, FINANCES AND RESERVES AND BUDGET TOTALS AND BALANCES

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS	PROPOSED BUDGET
	<b>FINANCE EXPENSES AND OTHER CHARGES</b>		
863360	<b>CAPITAL LEASES</b>		<b>\$76,766</b>
	Water Tank Lease Purchase	\$25,541.00	
	Truck Lease Purchase	\$8,600.00	
	USDA Water Loan Principle	\$28,510.00	
	USDA Sewer Loan Principle	\$16,115.00	
863500	<b>INTEREST EXPENSE-LONG TERM DEPT</b>		<b>\$220,009</b>
	Water Tank Lease Purchase Interest	\$7,127	
	USDA Water Loan Interest	\$117,543	
	USDA Sewer Loan Interest	\$95,339	
863800	<b>TAXES &amp; ASSESSMENTS</b>		<b>\$1,500</b>
	<b>TOTAL FINANCE EXPENSES &amp; OTHER CHARGES</b>		<b>\$300,297</b>

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS	PROPOSED BUDGET
	<b>FIXED ASSETS</b>		
864100	<b>LAND</b>		<b>\$0.00</b>
864200	<b>BUILDINGS &amp; IMPROVEMENTS</b>		<b>\$19,500.00</b>
	Sm Building and Chlorine Equipment for Well #1a and Well #4	\$4,500.00	
	Fence Around Well #5 Eq.	\$15,000.00	
864300	<b>EQUIPMENT</b>		<b>\$50,150.00</b>
	Small Sewer Lateral Cleaning Machine	\$2,500.00	
	Root Cutter for Jet Main Line Cleaner	\$1,850.00	
	Replace Hose and Leader on Jet Sewer Main Cleaner	\$2,500.00	
	Used Tractor to Replace old Massey	\$10,000.00	
	Radio Read Equipment for Meters	\$25,500.00	
	<b>TOTAL FIXED ASSETS</b>		<b>\$69,650.00</b>

<b>TOTAL FIXED ASSETS, FINANCE &amp; OTHER CHGS.</b>	<b>\$309,947.00</b>
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ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS	PROPOSED BUDGET
869900	<b>APPROPRIATION FOR CONTINGENCIES</b>		
	ADDITIONS TO GENERAL OPERATION RESERVE	\$60,000.00	<b>\$60,000.00</b>
	ADDITIONS TO EQUIPMENT RESERVE (Water)	\$25,000.00	<b>\$25,000.00</b>
	ADDITIONS TO EQUIPMENT RESERVE (Sewer)	\$25,000.00	<b>\$25,000.00</b>
	ADDITIONS TO BUILDING AND LAND RESERVE (Water)	\$20,000.00	<b>\$20,000.00</b>
	ADDITIONS TO BUILDING AND LAND RESERVE (Sewer)	\$20,000.00	<b>\$20,000.00</b>
	USDA WATER LOAN PAYMENT RESERVE	\$17,466.00	<b>\$17,466.00</b>
	USDA SEWER LOAN PAYMENT RESERVE	\$8,127.00	<b>\$8,127.00</b>
	LIGHTING ANNUAL PAYMENT RESERVE	\$1,588.00	<b>\$1,588.00</b>
	<b>TOTAL RESERVE SET ASIDE</b>	<b>\$177,181.00</b>	<b>\$177,181.00</b>

<b>BUDGET TOTAL</b>	<b>\$1,398,626.00</b>
<b>REVENUES</b>	<b>\$1,401,248.56</b>
<b>DIFFERENCE extra or (short)</b>	<b>\$2,622.56</b>

## REVENUES, RESERVES AND FUND BALANCES

ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED REVENUE	SWRE	WTRE	ADME	LTGE
821110	PROPERTY TAXES - CURRANT SECURED	\$1,830.00			\$1,830.00	
821120	PROPERTY TAXES - CURRANT UNSECURED					
821220	PROPERTY TAXES- PRIOR UNSECURED					
821310	SUPPLEMENTAL ROLL	\$1,200.00			\$335.00	
824100	INTEREST					
825485	HOMEOWNERS PROPERTY TAX RELIEF					
826311	SERVICE-RESIDENT WATER	\$568,824.00		\$499,380.00		
826312	SERVICE-BUSINESS WATER	\$159,472.20		\$68,676.00		
826316	SERVICE-RESIDENT SANITATION	\$380,426.52	\$343,650.60			
826317	SERVICE-BUSINESS SANITATION	\$46,076.04	\$30,494.52			
826320	STREET LIGHTING	\$18,259.80				\$18,248.04
826399	PENALTIES	\$13,500.00				
828100	SALE OF FIXED ASSETS	\$0.00				
828200	OPERATING TRANSFER IN FROM FUND 469	\$69,800.00				
	REIMBURSEMENT OF OPERATING FUNDS	\$50,000.00	25000	25000		
	FOR ENGINEERING	\$91,860.00				
	<b>TOTAL REVENUES</b>	<b>\$1,401,248.56</b>	<b>\$399,145.12</b>	<b>\$593,056.00</b>	<b>\$2,165.00</b>	<b>\$18,248.04</b>

## TRANSFERS OF FUNDS

CAPITAL FINANCING TRANSFERS					
828150	REVENUE TRANSFER	\$69,800.00			
	Sh. Building Wells #1a and 4 For Chlorine Eg			\$4,500.00	
	Sm Lateral Sewer Machine		\$3,500.00		
	Root Cutter for Sewer Jet Machine		\$1,500.00		
	Repalaca Hose and Leader on Jet Machine		\$2,500.00		
	Used Tractor to Replace Old Massey		\$18,000.00		
	Fence Around Well #5			\$15,000.00	
	Meter Reading System			\$25,500.00	
828150	REVENUE TRANSFER REIMBURSEMENT	\$69,800.00			
	<b>TOTAL FINANCING TRANSFERS</b>	<b>\$69,800.00</b>	<b>\$24,800.00</b>	<b>\$45,000.00</b>	<b>\$100,000.00</b>

2008-2009 BALANCES AVAIL. FOR FUNDING FUND 466					
010000	ESTIMATED CASH BALANCE AVAILABLE	\$5,778.54	\$2,484.77	\$2,715.91	\$577.85
020000	IMPREST CASH	\$1,000.00			\$1,000.00
030000	LAND-COSTS/SPEC. DISTRICT	\$287,474.75			
040000	RESTRICTED CASH-DEVEL. FEES	\$2,512,887.82	\$1,206,186.15	\$1,306,701.67	
040010	RESTRICTED CASH EQUIP REPL RESERVE	\$203,100.69	\$121,860.41	\$81,240.28	
040102	RESTRICTED CDGB RESERVE	\$197,984.23	\$179,609.00		
NEW	RESTRICTED LIGHTING RESERVE	\$1,588.00			\$1,588.00
	<b>TOTAL FINANCING SOURCES</b>	<b>\$3,209,814.03</b>	<b>\$1,510,140.33</b>	<b>\$1,390,657.86</b>	<b>\$1,577.85</b>