

**FINAL****ESTIMATED REVENUE**

ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED REVENUE	SWRE	WTRE	GENE	LTGE
821110	PROPERTY TAXES-CURRENT SECURED	\$ 1,830.00			\$ 1,830.00	
821120	PROPERTY TAXES-CURRENT UNSECURED					
821220	PROPERTY TAXES-PRIOR UNSECURED					
821310	SUPPLEMENTAL ROLL	\$ 335.00			\$ 335.00	
821700	OTHER TAXES					
824100	INVESTMENT EARNINGS	\$ 2,500.00			\$ 2,500.00	
824199	INVESTMENT EARNINGS-RESTRICTED					
825190	OTHER STATE IN-LIEU TAXES					
825485	HOMEOWNERS PROPERTY TAX RELIEF	\$ 620.00			\$ 620.00	
825490	STATE-OTHER					
825502	STATE-MANDATED COST REIMBURSEMENT					
825670	FEDERAL-OTHER					
825710	OTHER IN-LIEU					
825800	AID FROM OTHER GOVERNMENT AGENCIES					
826115	SPECIAL ASSESSMENTS					
826311	SERVICE-RESIDENT WATER	\$ 503,976.00		\$ 503,976.00		
826312	SERVICE-BUSINESS WATER	\$ 365,924.00		\$ 365,924.00		
826316	SERVICE-RESIDENT SANITATION	\$ 383,940.00	\$ 383,940.00			
826317	SERVICE-BUSINESS SANITATION	\$ 31,305.00	\$ 31,305.00			
826320	STREET LIGHTING	\$ 18,351.00				\$ 18,351.00
826399	PENALTIES	\$ 11,510.00	\$ 4,048.00	\$ 7,271.00		\$ 191.00
827600	OTHER SALES					
827700	OTHER INCOME					
827715	DONATION					
827740	INSURANCE PROCEEDS					
828100	SALE OF FIXED ASSETS					
	SUBTOTAL	\$ 1,320,291.00				
828200	OPERATING TRANSFER IN FROM FUND 470					
	REIMBURSEMENT OF OPERATING FUNDS					
	FOR ENGINEERING FUNDS SPENT ON PROJECT	\$ 91,860.00	\$ 45,930.00	\$ 45,930.00		
	<b>TOTAL REVENUE</b>	<b>\$ 1,412,151.00</b>	<b>\$ 465,223.00</b>	<b>\$ 923,101.00</b>	<b>\$ 5,285.00</b>	<b>\$ 18,542.00</b>

## FUND BALANCES AND USE 2009-10

FUND		Balances	Transfer for Sewer Asset Expences	Transfer for Water Assel Expences
<b>472</b>	<b>SEWER CONSTRUCTION FUND</b>			
	BEGINNING OF YEAR	\$ (116,762.00)		
	Restricted/Designated Cash			
	RESTRICTED CASH END OF MAY, 2009	\$ (116,762.00)		
	<b>TOTAL (As of May 31, 2009)</b>	<b>\$ (116,762.00)</b>		
<b>471</b>	<b>WATER CONSTRUCTION FUND</b>			
	BEGINNING OF YEAR	\$ 439,420.00		\$ 250,000.00
	Restricted/Designated Cash			
	RESTRICTED CASH END OF MAY, 2009	\$ 439,420.00		
	<b>TOTAL (As of May 31, 2009)</b>	<b>\$ 439,420.00</b>	<b>\$ -</b>	<b>\$ 250,000.00</b>
<b>470</b>	<b>ESPARTO CSD USDA, Original Fund replaced with 471 &amp; 472</b>			
	FUND BALANCE	\$ 56,289.00	\$ 56,289.00	
	<b>TOTAL (As of May 31, 2009)</b>	<b>\$ 56,289.00</b>	<b>\$ 56,289.00</b>	
<b>469</b>	<b>DEVELOPMENT FEE RESTRICTED</b>			
	BEGINNING OF YEAR	\$ (56,596.00)		
	Restricted/Designated Cash			
	RESTRICTED CASH END OF MAY, 2009	\$ (56,596.00)		
	<b>TOTAL (As of May 31, 2009)</b>	<b>\$ (56,596.00)</b>		
<b>466</b>	<b>ESPARTO CSD GENERAL FUND</b>			
	BEGINNING OF YEAR	\$ 402,695.00		
	Restricted/Designated Cash	\$ 340,788.00	\$ 36,961.00	\$ 6,000.00
	RESTRICTED CASH END OF MAY, 2009	\$ 82,750.00		
	<b>TOTAL (As of May 31, 2009)</b>	<b>\$ 826,233.00</b>	<b>\$ 36,961.00</b>	<b>\$ 6,000.00</b>
	<b>TOTAL OF ALL FUNDS</b>	<b>\$ 1,148,584.00</b>		
2009-10	TRANSFER TO FUND 466 OPERATING BUDGET	\$ 349,250.00	\$ 93,250.00	\$ 256,000.00
	<b>BALANCE AFTER 2009 - 10 BUDGET YEAR</b>	<b>\$ 799,334.00</b>		

**TOTAL ESTIMATED ECSD FUNDS BALANCE JUNE 30,2010**  
**FUND BALANCES AND USE 2009-10**

TOTAL REVENUE	\$ 1,412,151.00
TOTAL ASSET FINANCING SOURCES (FUNDS 472,471,470,469,466)	\$ 1,148,584.00
TOTAL PROPOSED 2009-2010 BUDGET	\$ (1,763,901.00)
TOTAL TRANSFERRED FUNDS FOR CAPITAL OUTLAY	\$ (349,250.00)
EXPECTED CARRYOVERS FROM 2009 - 10 BUDGET	\$ 98,699.79
FUND 472	\$ 116,762.00
FUND 471	\$ 189,420.00
FUND 470	\$ -
FUND 469	\$ (56,596.00)
FUND 466	\$ 780,272.00
BUDGETED CONTINGENCY (SET ASIDE) TO FINANC. SOURCES	\$ 57,181.00
<b>ESTIMATED BALANCE OF ALL FUNDS JUNE 30, 2010</b>	<b>\$ 1,633,322.79</b>

# 2009-2010 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2009-10 TOTAL APPROPRIATIONS	ADME	SWRE	WTRE	LTGE
861101	REGULAR EMPLOYEES	299,265.35	299,265.35	147,839.68	146,336.67	1,568.00
861101	EXTRA HELP	5,000.00	5,000.00	2,500.00	2,500.00	
861103	OVERTIME	3,500.00	3,500.00	1,750.00	1,750.00	
861104	STANDBY	19,188.00	19,188.00	9,594.00	9,594.00	
861107	PAYOFF LIABILITY	20,500.00	20,500.00	10,250.00	10,250.00	
861201	RETIREMENT	62,502.90	62,502.90	31,251.45	31,251.45	
861202	O A S D I	18,709.45	18,709.45	9,354.72	9,354.73	
861203	MEDICARE TAX	4,375.00	4,375.00	2,187.50	2,187.50	
861300	EMPLOYEE GROUP INSURANCE	69,146.61	69,146.61	34,573.31	34,573.30	
861400	UNEMPLOYMENT INSURANCE	3,177.90	3,177.90	1,588.95	1,588.95	
861500	WORKERS COMPENSATION INSURANCE	12,500.00	12,500.00	6,250.00	6,250.00	
861600	OTHER FRINGE BENEFITS	3,600.00	3,600.00	1,800.00	1,800.00	
CONTINGENCY FOR BENEFITS-COLA NEGOTIATION		2,500.00	2,500.00	1,250.00	1,250.00	
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>523,965.21</b>	<b>523,965.21</b>	<b>261,988.61</b>	<b>261,188.60</b>	

ACCOUNT NUMBER	ACCOUNT NAME	2009-2010 GENE APPROPRIATIONS	ADME	SWRE	WTRE	LTGE
862010	AGRICULTURAL SUPPLIES Weed Spray					
862050	CLOTHING & PERSONAL SUPPLIES Uniforms, Gloves	2,000.00	2,000.00	500.00	500.00	
852090	COMMUNICATIONS Telephone, Cell Phones, etc.	8,000.00	8,000.00	2,000.00	2,000.00	
862130	FOOD	400.00	400.00	200.00	200.00	
862170	HOUSEHOLD EXPENSE Paper goods, Cleaning products, etc.	2,500.00	2,500.00			
862202	INSURANCE- PUBLIC LIABILITY	17,686.00	17,686.00	8,843.00	8,843.00	
862271	MAINT.-EQUIPMENT Safety Light Bar and Inverter, Repairs, Servicing, Tires, Etc.	11,830.00		5,000.00	6,830.00	
862272	MAINT.-BLDG & IMPROVEMENTS 1. Sand, Gravel & Asphalt 2. Replacement Parts, 3. Parts for new services and repairs 5. Weed Sprays and Sewer Chemicals 6. Fire Hydrant Replacements (3 per year)	44,500.00		3,000.00	10,000.00	7,000.00
862300	LAB TESTS/ PHYSICALS	500.00	500.00			
862330	MEMBERSHIPS AWWA, CWEA, Certification Renewals	3,000.00	3,000.00	1,500.00	1,500.00	
862360	MISCELLANEOUS	500.00	500.00			

## 2009-2010 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2009-2010 GENE APPROPRIATIONS	ADME	SWRE	WTRE	LTGE
862390	OFFICE EXPENSE	10,000.00	7,500.00	3,750.00	3,750.00	
	Monthly Security Monitoring		1,500.00	750.00	750.00	
	Credit / Debit Machine and Web Site Payments		1,000.00	500.00	500.00	
862391	OFFICE EXPENSE- POSTAGE	4,500.00	4,500.00	2,250.00	2,250.00	
	Billing & Consumer Confidence Report (CCR)					
862421	AUDITING & FISCAL SERVICES	15,000.00	15,000.00			
862422	INFORMATION TECHNOLOGY	10,000.00	10,000.00	500.00	500.00	
862423	LEGAL SERVICES	65,000.00	65,000.00	32,500.00	32,500.00	
862424	ARCH. ENGINEERING, PLANNING SERVICES	6,000.00	6,000.00	3,000.00	3,000.00	
862425	LABORATORY SERVICES	17,260.00		15,000.00	2,260.00	
	Water & Sewer Lab testing					
862429	PROFESSIONAL & SPECIALIZED SERVICES	10,000.00	10,000.00			
	Web Site and Security System start up					
862460	PUBLICATIONS & LEGAL NOTICES	1,000.00	1,000.00	500.00	500.00	
	Consumer Confidence Report (CCR) and 218 Publications					
862491	RENTS & LEASES-EQUIPMENT	2,500.00		1,500.00	1,000.00	
862520	SMALL TOOLS & MINOR EQUIPMENT	15,000.00				
	A. Tap Machine Parts, File cabinets,			3,750.00	3,750.00	
	B. Computers and upgrades for District offices		7,500.00			
862548	TRAINING EXPENSE	15,000.00				
	A. Training to satisfy contact hours for Certification, etc.		10,000.00	5,000.00	5,000.00	
	B. Director Training/Conferances		5,000.00	2,500.00	2,500.00	
862559	SPECIAL DEPARTMENT EXPENSE	2,500.00	2,500.00	250.00	2,250.00	
862610	TRANSPORTATION & TRAVEL	16,000.00				
	A. Travel for training, meetings and conferances		5,000.00	2,500.00	2,500.00	
	B. Fuel use for equipment		11,000.00	5,500.00	5,500.00	
	C. Managers Car Allowance.			X	X	
862613	VEHICLE FUEL EXPENSE	X		X	X	X
862640	UTILITIES	141,332.00		20,355.00	101,770.00	19,207.00
869900	GENERAL OPERATION & MAINT. CONTINGENCY	98,699.79	98,699.79			
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>520,707.79</b>	<b>295,785.79</b>	<b>66,855.00</b>	<b>152,610.00</b>	<b>19,207.00</b>
	<b>TOTAL OPERATION &amp; MAINTENANCE</b>	<b>1,044,673.00</b>	<b>819,751.00</b>	<b>66,855.00</b>	<b>152,610.00</b>	<b>19,207.00</b>

# 2009-2010 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2009-10 GENE APPROPRIATIONS	ADME	SWRE	WTRE	LTGE
863102	PAYMENTS TO OTHER GOVERNMENT AGENCIES	12,500.00				
	Water Permit		2,500.00		2,500.00	
	Sewer Plant Permit		10,000.00	10,000.00		
863360	CAPITAL LEASES	78,788.00				
	Water Tank Lease Purchase		\$25,541.00		25,541.00	
	Truck Purchase Principal & Interest		\$8,600.00	8,600.00		
	USDA Water Loan Principle		\$28,510.00		28,510.00	
	USDA Sewer Loan Principle		\$16,137.00	16,137.00		
863500	INTEREST EXPENSE-LONG TERM DEPT	220,009.00				
	Water Tank Lease Purchase		7,035.00		7,035.00	
	USDA Water Loan Interest		147,840.00		147,840.00	
	USDA Sewer Loan Interest		65,134.00	65,134.00		
863800	TAXES & ASSESSMENTS	1,500.00	1,500.00	750.00	750.00	
	<b>TOTAL FINANCE EXPENSES/ OTHER CHARGES</b>	<b>312,797.00</b>	<b>312,797.00</b>			

ACCOUNT NUMBER	ACCOUNT NAME	2009-10 GENE APPROPRIATIONS	ADME	SWRE	WTRE	LTGE
864100	LAND					
	Purchase of Lot in front of the Office/Control Building or Purchase of Easement only CONTINGENCY	32,500.00	32,500.00			
864200	BUILDINGS & IMPROVEMENTS	315,750.00				
	1. Small Storage Building and Concrete with Cover		5,000.00		5,000.00	
	2. Fence around Original Pond System		40,000.00	40,000.00		
	3. Redrilling of Well #4 with Chlorine Equipment		250,000.00		250,000.00	
	7. Gravel for Roads at Ponds		10,000.00	10,000.00		
	8. Cobble Rock for pond levees (State Required)		10,000.00	10,000.00		
	9. Emergency Shower and Eye Wash Station		750.00	750.00		
864300	EQUIPMENT	1,000.00				
	Cutoff Saw		1,000.00		1,000.00	
	<b>TOTAL FIXED ASSETS</b>	<b>349,250.00</b>	<b>349,250.00</b>			

869900	APPROPRIATIONS FOR CONTINGENCIES	APPROPRIATIONS	ADME	SWRE	WTRE	LTGE
	ADDITIONS TO GENERAL RESERVE	10,000.00		5,000.00	5,000.00	
	ADDITIONS TO EQUIPMENT RESERVE	10,000.00		5,000.00	5,000.00	
	ADDITIONS TO BUILDING AND LAND RESERVE	10,000.00		5,000.00	5,000.00	
	USDA WATER LOAN PAYMENT RESERVE	17,466.00			17,466.00	
	USDA SEWER LOAN PAYMENT RESERVE	8,127.00		8,127.00		
	LIGHTING ANNUAL PAYMENT RESERVE	1,588.00				1,588.00
	<b>TOTAL RESERVE SET ASIDE</b>	<b>57,181.00</b>		<b>23,127.00</b>	<b>32,466.00</b>	<b>1,588.00</b>

	<b>TOTAL FIXED ASSETS &amp; OTHER CHGS.</b>	<b>719,228.00</b>	<b>662,047.00</b>	<b>23,127.00</b>	<b>32,466.00</b>	<b>1,588.00</b>
--	---	-------------------	-------------------	------------------	------------------	-----------------

**NUMBERS THAT ARE LIGHTER ARE ACCOUNTED FOR IN THE ADME COLUMN BECAUSE THEY ARE SPREAD TO THE COST FUNCTION AT THE END OF THE YEAR.**

