

MORGAN STANLEY - DEAN WITTER (District)	G/L 01-1180	Water & Surcharge
Account 136-022962	G/L 01-1189	FMV Adjustments
12/31/08 BALANCE	274,982.57	
Deposit -		
Transfer from Wells Fargo		
Interest adjustment for Nov. 08(01-1189)	0.00	
Interest adjustment for Nov. 08	0.00	
Transfer from MS Waterman Gap	0.00	
Transfer from MS COP	0.00	
Disbursements		
Transfer to Wells Fargo (for A/P)	0.00	
1/31/09 BALANCE	274,982.57	

MORGAN STANLEY - DEAN WITTER		
Equipment Reserve Fund	G/L 01-1181	
12/31/08 BALANCE	219,744.65	
Deposit -		
Transfer from M.S. District		
Interest adjustment for Nov. 08	0.00	
Disbursements		
1/31/09 BALANCE	219,744.65	

MORGAN STANLEY - DEAN WITTER		
Waterman Gap	G/L 01-1182	
12/31/08 BALANCE	9,035,833.59	
Deposit -		
Transfer from Wells Fargo		
Interest adjustment for Nov. 08	0.00	
Disbursements		
Purchase of Little Property	0.00	
1/31/09 BALANCE	9,035,833.59	

MORGAN STANLEY - DEAN WITTER		
COP Fund	G/L 01-1183	
12/31/08 BALANCE	291,500.17	
Deposit -		
Transfer from Wells Fargo	0.00	
Interest adjustment for Nov. 08	0.00	
Disbursements		
Transfer to M.S. District (cover COP A/P)	0.00	
1/31/09 BALANCE	291,500.17	

TOTAL MORGAN - STANLEY		
1/31/09 BALANCE	9,822,060.98	

TOTAL ALL FUNDS	10,960,151.33	
------------------------	----------------------	--

LOCAL AGENCY INVESTMENT FUND	
Account 90-44-001	G/L 01-1150, 1171, and 02-1171
(\$49466.66 needed for District equipment funds)	
(\$4538.21 needed for B.C. equipment funds)	
12/31/08 BALANCE	139,893.16
Deposits -	
Transfer from Wells Fargo	0.00
Interest from LAIF	1,033.80
Transfer from LAIF COP	0.00
Transfer from LAIF NBC (Union Bank)	0.00
Transfer from LAIF Waterman Gap	0.00
Disbursements	
Transfer to LAIF COP	0.00
Transfer to LAIF Waterman Gap	0.00
Transfer to LAIF (NBC) - Tax Revenue	(58,533.00)
Transfer to Wells Fargo to cover A/P	0.00
1/31/09 BALANCE	82,393.96

LOCAL AGENCY INVESTMENT FUND	
North Boulder Creek Assessment	G/L 01-1151&1160
12/31/08 BALANCE	380,024.12
Deposit -	
Interest from LAIF	2,426.60
Transfer from LAIF-District (Prop. Taxes)	58,533.00
Transfer from LAIF-Waterman Gap (Prop. Taxes)	0.00
Disbursements	
Transfer to LAIF-District (Union Bank)	0.00
Transfer to Wells Fargo to cover A/P	0.00
1/31/09 BALANCE	440,983.72

LOCAL AGENCY INVESTMENT FUND	
1998 Certificate of Participation Issue	G/L 01-1158
12/31/08 BALANCE	24.68
Deposit -	
Interest from LAIF	0.16
Transfer from LAIF (District)	0.00
Disbursements	
Transfer to LAIF-District	0.00
1/31/09 BALANCE	24.84

LOCAL AGENCY INVESTMENT FUND	
Waterman Gap	G/L 01-1170
12/31/08 BALANCE	313,884.10
Deposit -	
Interest from LAIF	4,204.59
Transfer from LAIF - District	0.00
Transfer from Wells Fargo	0.00
Disbursements	
Transfer to Wells Fargo (for A/P)	(210,000.00)
Transfer to LAIF-NBC (for property taxes)	0.00
Transfer to LAIF-District (for Equipment reserve)	0.00
1/31/09 BALANCE	108,088.69

TOTAL LAIF	
1/31/09 BALANCE	631,491.21

BANK RECONCILIATION
MONTH ENDING JANUARY 31, 2009

LIBERTY BANK	
Checking Account 02-000187	G/L 01-1110
12/31/08 BALANCE	1,678.32
Deposit - Transfers	
From Liberty Bank Savings	303,000.00
From Wells Fargo	0.00
Disbursements	
Payroll	(233,110.47)
Transfers -	
To Wells Fargo Bank	(70,000.00)
1/31/09 BALANCE	1,567.85

LIBERTY BANK	
Savings Account 02-113128	G/L 01-1201
12/31/08 BALANCE	105,189.28
Deposits	
Water Revenue	310,090.47
Tax Revenue	0.00
Connection Deposit	0.00
Transfer from Wells Fargo Chkg	22,000.00
Other (Deposits & Misc)	3,042.86
Quarterly Interest(less fees)	0.00
	335,133.33
Disbursements	
Transfers-	
To Liberty Bank Checking	(303,000.00)
Returned Checks	(455.25)
	(303,455.25)
1/31/09 BALANCE	136,867.36

WELLS FARGO BANK	
Checking Account 8672481358	G/L 01-1111
12/31/08 BALANCE	10,323.08
Deposits -	
Transfer From Liberty Checking	70,000.00
Tax Revenue	318,608.48
Transfer from LAIF (District)	0.00
Transfer from LAIF (Waterman Gap)	210,000.00
Transfer from LAIF (NBC)	0.00
Transfer from Morgan Stanley (District)	0.00
Transfer from Morgan Stanley (Waterman Gap)	0.00
	598,608.48
Disbursements -	
Checks	(221,127.83)
Transfers to LAIF(District)	0.00
Transfers to LAIF(NBC)	0.00
Transfers to LAIF(Waterman Gap)	0.00
Voids/Staledates	2,412.49
Transfer to Liberty Checking	(22,000.00)
Bank Charges	(52.29)
	(240,767.63)
1/31/09 BALANCE	368,163.93

TOTAL BANK ACCOUNTS	
1/31/09 BALANCE	506,599.14

**INCOME & EXPENSES
PERIOD ENDING JANUARY 2009**

REVENUE - WATER FUND	REVENUE	BUDGET	YTD %
Water Service Fees	2,241,478	3,700,000	60.58
Surcharge Interest	94	32,000	0.29
Assessment Bonds	63,957	120,000	53.30
Property Taxes	273,297	500,000	54.66
Connection Fees	20,733	60,000	34.56
Charges & Penalties	22,360	35,000	63.89
Investment Interest Earned	5,498	5,000	109.96
COP Issue Interest (LAIF)	0	15,000	0.00
Waterman Gap Interest(LAIF)	9,818	400,000	2.45
MSDW-Gains,Losses,Interest	301,281	0	#DIV/0!
Account Establish Charge	3,540	0	#DIV/0!
Miscellaneous	14,165	46,300	30.59
Sale of Surplus Property	0	30,000	0.00
Transfer COP Funds	155,442	40,000	388.61
Transfer from Equipment Reserve	0	35,000	0.00
Johnson Property Rents	5,600	0	#DIV/0!
Manana Woods Reimbursement	0	450,000	0.00
TOTAL REVENUE	3,117,263	5,468,300	57.01

EXPENSE - WATER FUND	EXPENSE	BUDGET	YTD %
Salary & Benefits	1,414,754	2,370,850	59.67
Contract & Professional Sv.	318,192	323,000	98.51
Materials & Supplies	72,206	163,000	44.30
Building Maintenance	13,235	28,500	46.44
Utilities	257,766	410,700	62.76
Insurance	58,902	60,000	98.17
Vehicle & Equipment Maint.	61,045	99,500	61.35
Travel, Meals & Conferences	3,519	17,000	20.70
Auto Allowance	2,450	4,200	58.33
Office Supplies	45,785	64,750	70.71
Rentals, Permits & Leases	16,675	39,500	42.22
Debt Service	572,187	1,055,700	54.20
Capital Expense	1,984,160	728,800	272.25
COP Issue Projects	149,119	147,500	101.10
Collection Fees & Charges	619	2,200	28.14
Miscellaneous	3,581	2,500	143.24
Water Conservation Program	19,940	30,000	66.47
Road Maintenance	6,113	5,000	122.26
Equipment Replacement	0	0	#DIV/0!
Education Program	5,921	17,500	33.83
Election Fees	0	0	#DIV/0!
Lafco Fees	5,685	5,700	99.74
TOTAL EXPENSE	5,011,854	5,575,900	89.88
NET INCOME (LOSS)	(1,894,591)	(107,600)	1760.77

REVENUE - SEWER FUND	REVENUE	BUDGET	YTD %
Wastewater	40,478	80,000	50.60
Property Assessments	0	0	#DIV/0!
Misc. Revenue	0	0	#DIV/0!
Transfer Water Fund Loan	0	0	#DIV/0!
Charges for Treatment Plant	0	0	#DIV/0!
TOTAL REVENUE	40,478	80,000	50.60

EXPENSE - SEWER FUND	EXPENSE	BUDGET	YTD %
Salaries & Benefits	19,766	24,350	81.17
Contract & Professional Sv	13,881	25,500	54.44
Materials & Supplies	1,957	1,500	130.47
Building Maintenance	0	500	0.00
Utilities	4,994	7,500	66.59
Insurance	559	0	#DIV/0!
Vehicle Maintenance	443	750	59.07
Office Supplies	240	400	60.00
Rentals Leases & Permits	4,969	4,500	110.42
Debt Service	0	0	#DIV/0!
Equipment Replacement	0	0	#DIV/0!
Administrative Overhead	0	4,000	0.00
Capital Expense	0	0	#DIV/0!
TOTAL EXPENSE	46,809	69,000	67.84
NET INCOME (LOSS)	(6,331)	11,000	-57.55

**SAN LORENZO VALLEY WATER DISTRICT
 CASH FLOW
 January 2009**

Description	Connection Fees	Customer Deposits	Water Reserve Surcharge	Equipment Reserve Fund	Water Fund	Bear Creek General OPS	Bear Creek Equip. Reserve	District Funds	Waterman Gap	N.B.C. Fund	C.O.P. Fund	TOTAL FUNDS
CASH ON HAND 12/31/08	144,560	25,845	1,028,136	269,209	(486,350)	(234,130)	4,538	751,811	9,349,717	380,025	291,524	10,773,077
Revenue	0	1,350	0	0	311,277		0	312,627	0	0	0	312,627
S.C. County Taxes	0	0	0	0	260,075	0	0	260,075	0	58,533	0	318,608
Deposits & Interest Applied	0	0	0	0	0	0	0	0	0	0	0	0
Morgan Stanley Interest/Gains/Loss FMV	0	0	0	0	0	0	0	0	0	0	0	0
LAIF Qtrly Interest	0	0	45	1,047	(58)	0	0	0	4,204	2,427	0	7,665
TOTAL CASH MONTH	0	1,350	45	1,047	571,294	0	0	573,736	4,204	60,960	0	638,900
Disbursements	0	0	0	0	(322)	(7,396)	0	(7,718)	(210,000)	0	(998)	(218,716)
Payroll	0	0	0	0	(228,774)	(4,336)	0	(233,110)	0	0	0	(233,110)
TOTAL DISBURSEMENTS	0	0	0	0	(229,096)	(11,732)	0	(240,828)	(210,000)	0	(998)	(451,826)
CASH ON HAND 1/31/09	144,560	27,195	1,028,181	270,256	(144,152)	(245,862)	4,538	1,084,719	9,143,921	440,985	290,526	10,960,151