

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

Description	Water Fund Working Cash	Emergency Reserve Fund	Equipment Replacement Reserve Fund	Watershed Property Asset Reserve Fund	Capital Replacement System Improvement Reserve Fund	Water Rate Stabilization Reserve Fund	Sick/Annual Leave Reserve Fund	Connection Fees	Customer Deposits
<b>CASH ON HAND 3/31/09</b>	865,438	1,000,000	350,000	6,500,000	1,250,000	10,000	300,000	131,068	26,956
Revenue	254,452	0	0	0	0	0	0	9,466	750
S.C. County Taxes	115	0	0	0	0	0	0	0	0
Deposits & Interest Applied	495	0	0	0	0	0	0	0	(495)
Morgan Stanley Interest/Gains/Loss FMV	(226,528)	0	0	0	0	0	0	0	0
LAIF Quiry Interest	1,026	0	0	0	0	0	0	0	0
<b>TOTAL CASH MONTH</b>	<b>29,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,466</b>	<b>255</b>

Disbursements	(316,900)	0	0	0	0	0	0	0	0
Payroll	(171,615)	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	<b>(488,515)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>CASH ON HAND 4/30/09</b>	<b>406,483</b>	<b>1,000,000</b>	<b>350,000</b>	<b>6,500,000</b>	<b>1,250,000</b>	<b>10,000</b>	<b>300,000</b>	<b>140,534</b>	<b>27,213</b>
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		WASTEWATER FUNDS					
N.B.C. Fund	C.O.P. Fund	Total Water Funds	WasteWater General Operations	WasteWater Equipment Reserve	Total WasteWater Funds	TOTAL ALL FUNDS	
424,517	292,502	11,150,483	(245,216)	4,538	(240,678)	10,909,805	
0	0	264,668	13,404	0	13,404	278,072	
0	0	115	0	0	0	115	
0	0	0	0	0	0	0	
0	0	(226,528)	0	0	0	(226,528)	
2,104	0	3,130	0	0	0	3,130	
2,104	0	41,385	13,404	0	13,404	54,789	

0	0	(316,900)	(6,002)	0	0	(316,900)
0	0	(171,615)	(2,183)	0	0	(171,615)
0	0	(488,515)	(8,185)	0	0	(488,515)

426,621	292,502	10,703,353	(239,997)	4,538	(235,459)	10,467,894
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**BANK RECONCILIATION**  
**MONTH ENDING APRIL 30, 2009**

<b>LIBERTY BANK</b>	
Checking Account 02-000187	G/L 01-1110
<b>3/31/09 BALANCE</b>	<b>1,353.74</b>
<b>Deposit - Transfers</b>	
From Liberty Bank Savings	350,700.00
From Wells Fargo	0.00
<b>Disbursements</b>	
Payroll	(173,798.43)
Bank Fees	(18.93)
<b>Transfers -</b>	
To Wells Fargo Bank	(177,000.00)
<b>04/30/09 BALANCE</b>	<b>1,238.38</b>

<b>LIBERTY BANK</b>	
Savings Account 02-113128	G/L 01-1201
<b>3/31/09 BALANCE</b>	<b>112,380.73</b>
<b>Deposits</b>	
Water Revenue	262,348.11
Tax Revenue	115.42
Connection Deposit	9,466.00
Transfer from Wells Fargo Chkg	0.00
Other (Deposits & Misc)	17,707.63
Quarterly Interest(less fees)	0.00
	<b>289,837.16</b>
<b>Disbursements</b>	
<b>Transfers-</b>	
To Liberty Bank Checking	(350,700.00)
Returned Checks( )	(273.40)
	<b>(350,973.40)</b>
<b>04/30/09 BALANCE</b>	<b>51,044.49</b>

<b>WELLS FARGO BANK</b>	
Checking Account 8672481358	G/L 01-1111
<b>3/31/09 BALANCE</b>	<b>112,275.96</b>
<b>Deposits -</b>	
Transfer From Liberty Checking	177,000.00
Tax Revenue	0.00
Transfer from LAIF (District)	55,000.00
Transfer from LAIF (NBC)	0.00
Transfer from Morgan Stanley (District)	0.00
Transfer from Morgan Stanley (Waterman Gap)	0.00
	<b>232,000.00</b>
<b>Disbursements -</b>	
Checks	(322,903.56)
Transfers to LAIF(District)	0.00
Transfers to LAIF(NBC)	0.00
Voids/Staledates	0.00
Transfer to Liberty Checking	(11,000.00)
Bank Charges	(156.48)
	<b>(334,060.04)</b>
<b>04/30/09 BALANCE</b>	<b>10,215.92</b>

<b>TOTAL BANK ACCOUNTS</b>	
<b>04/30/09 BALANCE</b>	<b>62,498.79</b>

<b>LOCAL AGENCY INVESTMENT FUND</b>	
Account 90-44-001	G/L 01-1150
<b>3/31/09 BALANCE</b>	
	<b>206,974.99</b>
Deposits -	
Transfer from Wells Fargo	0.00
Interest from LAIF	1,025.98
Transfer from LAIF NBC (Union Bank )	0.00
Disbursements	
Transfer to LAIF (NBC) - Tax Revenue	0.00
Transfer to Wells Fargo to cover A/P	(55,000.00)
<b>04/30/09 BALANCE</b>	<b>153,000.97</b>

<b>LOCAL AGENCY INVESTMENT FUND</b>	
<b>North Boulder Creek Assessment</b>	G/L 01-1151&1160
<b>3/31/09 BALANCE</b>	
	<b>424,516.22</b>
Deposit -	
Interest from LAIF	2,103.91
Transfer from LAIF-District (Prop. Taxes)	0.00
Transfer from LAIF-Waterman Gap (Prop. Taxes)	0.00
Disbursements	
Transfer to LAIF-District (Union Bank)	0.00
<b>04/30/09 BALANCE</b>	<b>426,620.13</b>

<b>TOTAL LAIF</b>	
<b>04/30/09 BALANCE</b>	<b>579,621.10</b>

Agenda: 5.21.09  
Item: 9a2

<b>MORGAN STANLEY - DEAN WITTER (District)</b>		G/L 01-1180	Water & Surcharge
<b>Account 136-022962</b>		G/L 01-1189	FMV Adjustments
<b>3/31/09 BALANCE</b>		<b>345,263.02</b>	
Deposit -			
Transfer from Wells Fargo		0.00	
Interest and FMV adjustment for March 09		(226,527.58)	
Transfer from MS Waterman Gap		0.00	
Transfer from MS COP		0.00	
Disbursements			
<b>3/31/09 BALANCE</b>		<b>118,735.44</b>	

<b>MORGAN STANLEY - DEAN WITTER</b>		G/L 01-1181, 02-1181	
<b>Equipment Reserve Fund</b>			
<b>3/31/09 BALANCE</b>		<b>354,538.01</b>	
Deposit -			
Transfer from M.S. District			
<b>3/31/09 BALANCE</b>		<b>354,538.01</b>	

<b>MORGAN STANLEY - DEAN WITTER</b>		G/L 01-1182	
<b>Watershed Property Asset Reserve Fund</b>			
<b>3/31/09 BALANCE</b>		<b>6,500,000.00</b>	
Deposit -			
Transfer from Wells Fargo			
<b>3/31/09 BALANCE</b>		<b>6,500,000.00</b>	

<b>MORGAN STANLEY - DEAN WITTER</b>		G/L 01-1183	
<b>COP Fund</b>			
<b>3/31/09 BALANCE</b>		<b>292,502.86</b>	
Deposit -			
Transfer from Wells Fargo		0.00	
Disbursements			
<b>04/30/09 BALANCE</b>		<b>292,502.86</b>	

<b>MORGAN STANLEY - DEAN WITTER</b>	
<b>Emergency Reserve Fund</b>	G/L 01-1184
<b>3/31/09 BALANCE</b>	<b>1,000,000.00</b>
Deposit -	0.00
Disbursements	0.00
<b>04/30/09 BALANCE</b>	<b>1,000,000.00</b>

<b>MORGAN STANLEY - DEAN WITTER</b>	
<b>Capital Replacement System Improvement Reserve</b>	G/L 01-1185
<b>3/31/09 BALANCE</b>	<b>1,250,000.00</b>
Deposit -	0.00
<b>04/30/09 BALANCE</b>	<b>1,250,000.00</b>

<b>MORGAN STANLEY - DEAN WITTER</b>	
<b>Rate Stabilization Reserve Fund</b>	G/L 01-1186
<b>3/31/09 BALANCE</b>	<b>10,000.00</b>
Deposit -	
<b>04/30/09 BALANCE</b>	<b>10,000.00</b>

<b>MORGAN STANLEY - DEAN WITTER</b>	
<b>Sick/Annual Leave Reserve Fund</b>	G/L 01-1187
<b>3/31/09 BALANCE</b>	<b>300,000.00</b>
Deposit -	
<b>04/30/09 BALANCE</b>	<b>300,000.00</b>

<b>TOTAL MORGAN - STANLEY</b>	
<b>04/30/09 BALANCE</b>	<b>9,825,776.31</b>

<b>TOTAL ALL FUNDS</b>	<b>10,467,894.20</b>
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**INCOME & EXPENSES**  
**PERIOD ENDING APRIL 2009**

REVENUE - WATER FUND	REVENUE	BUDGET	YTD %
Water Service Fees	3,012,235	3,700,000	81.41
Surcharge Interest	94	32,000	0.29
Assessment Bonds	66,061	120,000	55.05
Property Taxes	275,809	500,000	55.16
Connection Fees	33,242	80,000	55.40
Charges & Penalties	35,840	35,000	102.40
Investment Interest Earned	6,717	5,000	134.34
COP Issue Interest (LAIF)	0	15,000	0.00
Waterman Gap Interest(LAIF)	9,818	400,000	2.45
MSDW-Gains,Losses,Interest	304,996	0	#DIV/0!
Account Establish Charge	4,280	0	#DIV/0!
Miscellaneous	21,765	48,300	47.01
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	8,800	0	#DIV/0!
Manana Woods Reimbursement	0	450,000	0.00
<b>TOTAL REVENUE</b>	<b>3,935,099</b>	<b>5,468,300</b>	<b>71.96</b>
EXPENSE - WATER FUND	EXPENSE	BUDGET	YTD %
Salary & Benefits	2,046,416	2,370,850	86.32
Contract & Professional Sv	443,570	323,000	137.33
Materials & Supplies	130,370	163,000	79.98
Building Maintenance	19,919	28,500	69.89
Utilities	363,583	410,700	88.53
Insurance	58,802	60,000	98.17
Vehicle & Equipment Maint	69,147	99,500	69.59
Travel, Meals & Conferences	7,109	17,000	41.82
Auto Allowance	3,500	4,200	83.33
Office Supplies	71,892	64,750	111.03
Rentals, Permits & Leases	25,897	39,500	65.56
Debt Service	759,853	1,055,700	71.96
Capital Expense	2,302,916	728,800	315.99
COP Issue Projects	152,852	147,500	103.63
Collection Fees & Charges	1,065	2,200	48.41
Miscellaneous	3,858	2,500	148.24
Water Conservation Program	27,780	30,000	92.60
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!
Laico Fees	5,685	5,700	99.74
<b>TOTAL EXPENSE</b>	<b>6,525,048</b>	<b>5,575,000</b>	<b>117.04</b>
<b>NET INCOME (LOSS)</b>	<b>(2,590,849)</b>	<b>(107,600)</b>	<b>2407.85</b>

REVENUE - SEWER FUND	REVENUE	BUDGET	YTD %
Wastewater	67,201	80,000	84.00
Property Assessments	0	0	#DIV/0!
Misc Revenue	825	0	#DIV/0!
Transfer Water Fund Loan	0	0	#DIV/0!
Charges for Treatment Plant	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>68,026</b>	<b>80,000</b>	<b>85.03</b>
EXPENSE - SEWER FUND	EXPENSE	BUDGET	YTD %
Salaries & Benefits	30,455	24,350	125.07
Contract & Professional Sv	22,452	25,500	88.05
Materials & Supplies	2,555	1,500	170.33
Building Maintenance	0	500	0.00
Utilities	6,330	7,500	84.40
Insurance	559	0	#DIV/0!
Vehicle Maintenance	705	750	94.00
Office Supplies	487	400	118.75
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!
<b>TOTAL EXPENSE</b>	<b>66,492</b>	<b>69,000</b>	<b>99.26</b>
<b>NET INCOME (LOSS)</b>	<b>(486)</b>	<b>11,000</b>	<b>-4.24</b>