

**DIABLO COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS MEETING  
MINUTES  
DIABLO ROOM, DIABLO COUNTRY CLUB  
August 14, 2018 7:30 p.m.**

**CALL TO ORDER:** President Ray Brant called the meeting to order at 7:30 p.m.  
**ROLL CALL:** Secretary Kathy Torru called the roll as follows:

**Directors present: Brant, Torru, Urbelis, Langon**  
**Directors absent: Watson**

**PUBLIC COMMENTS:** A handful of residents spoke about the lawsuit filed against the DCSD. Comments ranged from the lawsuit is a waste of tax payer money, to support for the lawsuit, to desire for the District to work out a settlement with the plaintiffs.

**ACTION ITEMS:**

On motion by Director Torru, second by Director Langon, the minutes of the June 12, 2018 Regular Meeting were unanimously approved by those Directors present.

On motion by Director Torru, second by Director Brant, the minutes of the July 23, 2018 Special Meeting, July 24, 2018 Town Hall (Special Meeting) and the July 31, 2018 Special Meeting were unanimously approved by those Directors present.

**INFORMATION ITEM:** Director Urbelis stated that the Ordinance Code subcommittee is reviewing the Ordinance Code comments received from residents over the last couple months. The Board is considering a Working Session Board meeting in the fall to discuss changes to the Proposed Ordinance Code. If a Working Session Board Meeting is held it will be noticed like any other DCSD Board Meeting. The Board anticipates a First Reading of the amended Ordinance Code to occur in early 2019.

**REPORTS:**

**CONTRA COSTA COUNTY:** Alicia Nuchols reported:  
No report.

**DIABLO COUNTRY CLUB:** Hank Salvo reported:  
The Club water project is still in CEQA. The Club expects the project to complete CEQA in the Fall.

The Club master plan for the club house and golf course are still in the planning phase.

**DIABLO PROPERTY OWNERS REPORT:** Don Nejedly reported:  
No report.

**ROADS:** Director Langon reported:  
Vegetation notices were mailed to residents in July and most property owners have cut back vegetation encroaching on the roads,

Resident complaint received regarding new sign installed by the Club at the end of Campo Pelota. Director Langon asked the Club to change the sign and the change was made.

The Club repainted the handicap markings at the post office and near the chalets at the Board's request.

The black thermal road paint at the base of Club House Rd was fading, exposing the old stop sign limit line. MCE reapplied the black thermal paint at no charge to the District.

The Board has received two bids for the Bella Vista Rd entry repair; A bid from APCO Paving for \$5,000, and a bid from MCE for \$23,870.

PG&E performed utility work underneath the Caballo Ranchero bridge in August. The work was scheduled to take 5 days but fortunately only took two days. Similar work will be scheduled for the Alameda Diablo entrance bridge in the future.

Director Langon met with Karen Kaiser, the Mt Diablo Challenge Race Director and discussed measures the organization will take to minimize the impact of the October 7<sup>th</sup> race on the Diablo community. The organization will station volunteers at the entrances to Diablo before, during and after the race and direct race participants to use Diablo Rd and Mt Diablo Scenic Blvd. Race check in and parking is at Monte Vista High School. The race begins at 8 am and expected to last until 1 pm. The south entrance to the State Park will be closed to guests during the race. Director Langon asked that the Mt Diablo Challenge Race Committee consider moving the staging for the race in 2019 from Monte Vista High School to Blackhawk Plaza. The new bike lanes added from Blackhawk Plaza to Mt Diablo Scenic and the services available to participants at the Blackhawk Plaza make it a natural staging location.

The owner of 1726 El Nido has been contacted about the curb on El Nido damaged during construction. The property owner will repair the curb.

**SECURITY:**

Deputy Sheriff Dan Buergi presented:

The June and July Security Reports. There were no security issues reported.

**FINANCIAL:**

Director Torru presented:

The June and July Financial Reports. The District's lawsuit legal costs were approx. \$180K as of June 30. and continue to have a material impact on the District's cash flow. At the end of July the District had a cash balance of \$220K.

**ACTION ITEM:** On motion by Director Brant and second by Director Urbelis the DCSD Directors present unanimously approved the amended DCSD 2018-19 Budget. A copy of the budget will be provided to the County Auditor along with proof of publication and Resolution 2018-4 approving the 2018-19 budget.

**COMMENTS BY DIRECTORS:** None

**CALL OF NEXT MEETING/ADJOURNMENT:**

The President called the next meeting for September 11, 2018. There being no further business, the President adjourned the meeting at 8:10 pm.

Diablo Community Services District by

Kathy Torru, Secretary

Diablo Community Service District  
Profit and Loss Statement  
12 months ended June 30, 2018

	July	August	September	October	November	December	January	February	March	April	May	June	YTD	Budget YTD	Prior YTD
<b>Income</b>															
Ad Valorem Taxes	\$ 0	0	0	0	11,082	222,237	0	45,892	0	134,477	0	30,883	444,570	\$ 425,613	\$ 424,275
Road & Security Fees	0	0	0	0	0	134,453	0	19,557	0	78,227	0	12,223	244,460	246,767	239,579
Traffic Fines	177	0	0	110	0	151	36	0	560	236	354	105	1,729	3,504	4,478
Other Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,579
Interest Income	5	3	3	3	2	2	6	6	6	6	6	6	55	72	69
<b>Total Income</b>	<b>182</b>	<b>3</b>	<b>3</b>	<b>113</b>	<b>11,084</b>	<b>356,843</b>	<b>42</b>	<b>65,455</b>	<b>566</b>	<b>212,946</b>	<b>360</b>	<b>43,217</b>	<b>690,814</b>	<b>675,956</b>	<b>677,980</b>
<b>Expenses</b>															
Sheriff Security	30,000	37,132	30,088	33,817	32,785	27,934	29,012	32,321	31,336	29,873	31,017	28,242	373,557	365,052	360,852
Auto Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0
Cell Phone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	219
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	350
Road Maintenance	0	0	0	0	0	8,200	804	0	0	0	0	0	9,004	25,000	407,392
Bridge Maintenance	0	0	0	0	0	0	0	0	0	1,980	0	200	2,180	0	0
Storm Patrol & Emerg Resp	0	0	0	0	0	0	0	0	1,766	0	0	0	1,766	5,000	3,370
Repair of Failed Culvert	0	0	0	0	0	0	0	0	0	0	0	0	0	0	185,076
Gardener	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200	1,500
Trail and Island Maintenance	0	0	0	0	0	0	0	0	0	0	0	1,264	1,264	2,500	1,700
Entrance & Island Maint	0	0	0	0	0	0	0	0	0	0	0	0	0	0	300
General Manager	1,750	1,750	1,750	1,750	1,750	1,750	1,750	2,500	2,500	2,500	2,500	2,500	24,750	21,000	21,000
Legal	1,850	2,015	2,525	2,750	5,834	2,090	1,925	11,475	20,145	21,969	40,307	114,785	227,670	22,200	25,200
Audit	0	0	3,500	0	0	5,750	0	0	0	0	0	0	9,250	9,250	9,000
Other Professional	43	398	43	43	1,816	55	55	55	55	9,170	55	-2,945	8,842	29,622	6,573
Legal Notices and Fees	0	0	0	0	0	162	0	0	0	0	0	0	162	0	432
Insur Director and Officers	0	0	0	0	0	9,084	0	0	0	0	0	0	9,084	9,200	9,084
Insur Commercial and Auto	0	0	0	3,428	0	4,009	0	0	0	0	0	0	7,437	7,000	6,517
Insur Excess General Liability	0	0	0	0	4,070	0	0	0	0	0	0	0	4,070	4,000	3,970
Administrative	17	13	2	42	15	279	647	4	208	10	4	921	2,161	425	519
Depreciation Expense	755	755	755	755	755	755	755	755	755	755	755	755	9,063	9,060	7,393
Miscellaneous	0	0	409	0	0	462	2,980	0	0	0	0	0	3,851	3,050	3,626
<b>Total Expenses</b>	<b>34,515</b>	<b>42,163</b>	<b>39,172</b>	<b>42,685</b>	<b>47,125</b>	<b>60,630</b>	<b>38,028</b>	<b>47,210</b>	<b>56,865</b>	<b>66,357</b>	<b>74,738</b>	<b>145,822</b>	<b>695,311</b>	<b>514,059</b>	<b>1,054,073</b>
<b>Net Income</b>	<b>-34,333</b>	<b>-42,160</b>	<b>-39,169</b>	<b>-42,572</b>	<b>-36,041</b>	<b>296,213</b>	<b>-37,986</b>	<b>18,245</b>	<b>-56,299</b>	<b>146,589</b>	<b>-74,378</b>	<b>-102,605</b>	<b>-4,497</b>	<b>\$ 161,897</b>	<b>(\$ 376,093)</b>

Diablo Community Service District  
Balance Sheet  
June 30, 2018

	July	August	September	October	November	December	January	February	March	April	May	June
<b>ASSETS</b>												
<b>Current Assets</b>												
Wells Fargo Checking Acct	100,534	58,971	54,960	5,223	23,378	160,233	69,516	134,960	33,269	182,442	138,006	62,316
Wells Fargo Money Market 2	128,737	128,741	128,744	100,747	50,748	250,750	250,757	250,763	250,769	250,775	250,782	250,788
Accounts Receivable	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Prepaid Expenses	173	130	86	1,840	1,797	1,742	11,687	11,632	11,578	11,523	11,468	11,413
<b>Total Current Assets</b>	<b>231,644</b>	<b>190,042</b>	<b>185,990</b>	<b>110,010</b>	<b>78,123</b>	<b>414,925</b>	<b>334,160</b>	<b>399,555</b>	<b>297,816</b>	<b>446,940</b>	<b>402,456</b>	<b>326,717</b>
<b>Property and Equipment</b>												
Computer Equip	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917	5,917
Automobile	42,817	42,817	42,817	42,817	42,817	42,817	42,817	42,817	42,817	42,817	42,817	42,817
Other Fixed Assets	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Accumulated Depreciation	-13,256	-14,011	-14,767	-15,522	-16,277	-17,032	-17,788	-18,543	-19,298	-20,054	-20,809	-21,564
<b>Total Property and Equipment</b>	<b>37,978</b>	<b>37,223</b>	<b>36,467</b>	<b>35,712</b>	<b>34,957</b>	<b>34,202</b>	<b>33,446</b>	<b>32,691</b>	<b>31,936</b>	<b>31,180</b>	<b>30,425</b>	<b>29,670</b>
<b>Other Assets</b>												
Automobile Sinking Fund	24,833	25,833	26,833	27,833	28,833	29,833	30,833	31,833	32,833	33,833	34,833	35,833
Bridge Sinking Fund	245,000	250,000	255,000	260,000	265,000	270,000	275,000	280,000	285,000	290,000	295,000	300,000
<b>Total Other Assets</b>	<b>269,833</b>	<b>275,833</b>	<b>281,833</b>	<b>287,833</b>	<b>293,833</b>	<b>299,833</b>	<b>305,833</b>	<b>311,833</b>	<b>317,833</b>	<b>323,833</b>	<b>329,833</b>	<b>335,833</b>
<b>Total Assets</b>	<b>\$ 539,455</b>	<b>\$ 503,098</b>	<b>\$ 504,290</b>	<b>\$ 433,555</b>	<b>\$ 406,913</b>	<b>748,960</b>	<b>\$ 673,439</b>	<b>\$ 744,079</b>	<b>\$ 647,585</b>	<b>\$ 801,953</b>	<b>\$ 762,714</b>	<b>\$ 692,220</b>
<b>LIABILITIES AND CAPITAL</b>												
<b>Current Liabilities</b>												
Accounts Payable	30,100	29,900	64,263	30,100	33,500	73,334	29,800	76,196	30,000	31,780	60,917	0
Accrued Expenses	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	90,027
<b>Total Current Liabilities</b>	<b>33,100</b>	<b>32,900</b>	<b>67,263</b>	<b>33,100</b>	<b>36,500</b>	<b>76,334</b>	<b>32,800</b>	<b>79,196</b>	<b>33,000</b>	<b>34,780</b>	<b>63,917</b>	<b>90,027</b>
<b>Long-Term Liabilities</b>												
Other Liabilities	269,833	275,833	281,833	287,833	293,833	299,833	305,833	311,833	317,833	323,833	329,833	335,833
<b>Total Long-Term Liabilities</b>	<b>269,833</b>	<b>275,833</b>	<b>281,833</b>	<b>287,833</b>	<b>293,833</b>	<b>299,833</b>	<b>305,833</b>	<b>311,833</b>	<b>317,833</b>	<b>323,833</b>	<b>329,833</b>	<b>335,833</b>
<b>Total Liabilities</b>	<b>302,933</b>	<b>308,733</b>	<b>349,096</b>	<b>320,933</b>	<b>330,333</b>	<b>376,167</b>	<b>338,633</b>	<b>391,029</b>	<b>350,833</b>	<b>358,613</b>	<b>393,750</b>	<b>425,860</b>

Diablo Community Service District  
Cash Flow Statement  
12 months ended June 30, 2018

	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
<i>Cash Flows from operating activities</i>													
Net Income	\$ (34,333)	\$ (42,160)	\$ (39,169)	\$ (42,572)	\$ (36,041)	\$ 296,213	\$ (37,986)	\$ 18,245	\$ (56,299)	\$ 146,589	\$ (74,378)	\$ (102,605)	\$ (4,497)
Adjustments to reconcile net income to net cash provided by operating activities													
Accumulated Depreciation	756	755	755	755	755	755	755	755	755	755	756	755	9,062
Accounts Receivable													0
Prepaid Expenses	43	44	44	(1,754)	43	55	(9,945)	55	55	55	55	55	(11,195)
Accounts Payable	(6,843)	(200)	34,363	(34,163)	3,400	39,834	(43,534)	46,396	(46,196)	1,780	29,137	(60,917)	(36,943)
Accrued Expenses												87,028	87,028
Total Adjustments	(6,044)	599	35,162	(35,162)	4,198	40,644	(52,724)	47,206	(45,386)	2,590	29,948	26,921	47,952
Net Cash provided by Operations	(40,377)	(41,561)	(4,007)	(77,734)	(31,843)	336,857	(90,710)	65,451	(101,685)	149,179	(44,430)	(75,684)	43,455
<i>Cash Flows from investing activities</i>													
Used For													
Other Fixed Assets													0
Automobile Sinking Fund	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)
Bridge Sinking Fund	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(60,000)
Net cash used in investing	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(72,000)
<i>Cash Flows from financing activities</i>													
Proceeds From													
Other Liabilities	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
Used For													
Net cash used in financing	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
Net increase <decrease> in cash	(40,377)	(41,561)	(4,007)	(77,734)	(31,843)	336,857	(90,710)	65,451	(101,685)	149,179	(44,430)	(75,684)	43,455
<i>Summary</i>													
Cash Balance at End of Period	229,271	187,712	183,704	105,970	74,126	410,983	320,273	385,723	284,038	433,217	388,788	313,104	313,104
Cash Balance at Beg of Period	(269,650)	(229,271)	(187,712)	(183,704)	(105,970)	(74,126)	(410,983)	(320,273)	(385,723)	(284,038)	(433,217)	(388,788)	(269,650)
Net Increase <Decrease> in Cash	\$ (40,379)	\$ (41,559)	\$ (4,008)	\$ (77,734)	\$ (31,844)	\$ 336,857	\$ (90,710)	\$ 65,450	\$ (101,685)	\$ 149,179	\$ (44,429)	\$ (75,684)	\$ 43,454

Diablo Community Services District  
Profit and Loss Statement  
1 month ended July 31, 2018

	<b>July</b>	<b>YTD</b>	<b>Budget YTD</b>	<b>Prior YTD</b>
Income				
Traffic Fines	29	29	100	177
Interest Income	6	6	5	5
<b>Total Income</b>	<b>35</b>	<b>35</b>	<b>105</b>	<b>182</b>
Expenses				
Sheriff Security	32,000	32,000	32,842	30,000
Gardener	100	100	100	100
General Manager	2,500	2,500	2,500	1,750
Legal	670	670	41,200	1,850
Other Professional	55	55	50	43
DMAC Operating Expenses	82	82	0	0
Administrative	13	13	100	17
Depreciation Expense	755	755	755	755
<b>Total Expenses</b>	<b>36,175</b>	<b>36,175</b>	<b>77,547</b>	<b>34,515</b>
<b>Net Income</b>	<b>(36,140)</b>	<b>(36,140)</b>	<b>(77,442)</b>	<b>(34,333)</b>

Diablo Community Services District  
Balance Sheet  
July 31, 2018

July

ASSETS

Current Assets

Wells Fargo Checking Acct	19,053
Wells Fargo Money Market 2	200,794
Accounts Receivable	2,200
Prepaid Expenses	11,358

Total Current Assets 233,405

Property and Equipment

Computer Equip	5,917
Automobile	42,817
Other Fixed Assets	2,500
Accumulated Depreciation	(22,319)

Total Property and Equipment 28,915

Other Assets

Automobile Sinking Fund	36,833
Bridge Sinking Fund	305,000

Total Other Assets 341,833

Total Assets 604,153

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	32,100
------------------	--------

Total Current Liabilities 32,100

Long-Term Liabilities

Other Liabilities	341,833
-------------------	---------

Total Long-Term Liabilities 341,833

Total Liabilities 373,933

Capital

Opening Balance Equity	1,239,979
Retained Earnings	(973,620)
Net Income	(36,140)

Total Capital 230,219

Total Liabilities & Capital 604,152

Diablo Community Services District  
Cash Flow Statement  
1 month ended July 31, 2018

	July	YTD
Cash Flows from operating activities		
Net Income	(36,140)	(36,140)
Adjustments to reconcile net income to net cash provided by operating activities		
Accumulated Depreciation	755	755
Accounts Receivable	-	-
Prepaid Expenses	55	55
Accounts Payable	32,100	32,100
Sales Tax Payable	-	-
Accrued Expenses	(90,027)	(90,027)
Total Adjustments	(57,117)	(57,117)
Net Cash provided by Operations	(93,257)	(93,257)
Cash Flows from investing activities		
Used For		
Automobile Sinking Fund	(1,000)	(1,000)
Road Sinking Fund	-	-
Bridge Sinking Fund	(5,000)	(5,000)
Other Assets	-	-
Net cash used in investing	(6,000)	(6,000)
Cash Flows from financing activities		
Proceeds From		
Other Liabilities	-	-
Other Liabilities	6,000	6,000
Opening Balance Equity	-	-
Net cash used in financing	6,000	6,000
Net increase <decrease> in cash	(93,257)	(93,257)
Summary		
Cash Balance at End of Period	219,847	219,847
Cash Balance at Beg of Period	(313,104)	(313,104)
Net Increase <Decrease> in Cash	(93,257)	(93,257)



Diablo Community Services District  
2018-2019 Draft Budget

July 1st thru June 30th	2019 Budget					Actual	Actual	Actual	Actual
	Q1	Q2	Q3	Q4	YTD	2017-2018	2016-2017	2015-2016	2014-2015
<b>Income Statement</b>									
<b>Revenue</b>									
Ad Valorem Tax	0	247,789	0	202,737	450,526	444,571	424,275	394,697	364,370
Special Tax	0	155,452	0	127,188	282,641	244,460	239,579	232,159	225,733
Traffic Fines	300	300	300	300	1,200	1,729	4,479	3,355	3,319
Other Income	0	0	0	0	0	-	9,579		
Interest Income	15	15	15	15	60	54	69	83	142
<b>Total Revenue</b>	<b>315</b>	<b>403,557</b>	<b>315</b>	<b>330,240</b>	<b>734,427</b>	<b>690,814</b>	<b>677,981</b>	<b>630,294</b>	<b>593,564</b>
<b>Expenses-Recurring</b>									
<b>Security</b>									
Security / Sheriff	98,525	98,525	98,525	98,525	394,100	373,557	360,852	352,930	328,556
Auto Repairs	0	2,500	0	0	2,500	-	-	3,418	3,598
Other (office computer/cell)	0	0	0	0	0	-	569	200	400
<b>Total Security</b>	<b>98,525</b>	<b>101,025</b>	<b>98,525</b>	<b>98,525</b>	<b>396,600</b>	<b>373,557</b>	<b>361,421</b>	<b>356,548</b>	<b>332,554</b>
<b>Road Maintenance</b>									
Road Maintenance	0	10,000	0	105,000	115,000	9,004	407,392	292,579	612,188
Bridge Maintenance	0	0	0	0	0	2,180	-	13,790	61,279
Bridge Engineering/Consulting	0	0	0	0	0	-	-	3,275	-
Storm Patrol & Emerg Response	0	1,000	4,000	0	5,000	1,766	3,370	2,320	-
Culvert Failure					0	-	185,076		
Gardener	300	300	300	300	1,200	1,200	1,500	1,440	1,520
Trail and Island maint	0	2,500	0	2,500	5,000	1,264	2,000	9,884	10,500
<b>Total Road Maintenance</b>	<b>300</b>	<b>13,800</b>	<b>4,300</b>	<b>107,800</b>	<b>126,200</b>	<b>15,414</b>	<b>599,338</b>	<b>323,288</b>	<b>685,487</b>
<b>Professional</b>									
General Manager	7,500	7,500	7,500	7,500	30,000	24,750	21,000	21,000	21,000
Legal	63,600	3,600	3,600	3,600	74,400	227,670	25,200	22,200	22,200
Audit	0	9,500	0	0	9,500	9,250	9,000	5,000	8,658
Other Professional	100	1,800	1,800	1,150	4,850	9,005	7,003	9,147	3,875
<b>Total Professional</b>	<b>71,200</b>	<b>22,400</b>	<b>12,900</b>	<b>12,250</b>	<b>118,750</b>	<b>270,675</b>	<b>62,203</b>	<b>57,347</b>	<b>55,733</b>
<b>Insurance</b>									
Insur Director and Officers	0	9,200	0	0	9,200	9,084	9,084	9,084	8,889
Insur Commercial and Auto	0	7,500	0	0	7,500	7,437	6,517	7,827	3,552
Insur Excess General Liability	0	4,200	0	0	4,200	4,070	3,970	4,175	4,125
<b>Total Insurance</b>	<b>0</b>	<b>20,900</b>	<b>0</b>	<b>0</b>	<b>20,900</b>	<b>20,591</b>	<b>19,571</b>	<b>21,086</b>	<b>16,566</b>
<b>Administrative</b>									
DMAC Operating Expenses	0	0	0	76	76	-	-	-	158
Administrative	300	300	300	300	1,200	2,163	520	305	708
Depreciation	2,266	2,266	2,266	2,266	9,063	9,060	7,394	1,953	1,582
Miscellaneous	100	0	2,850	100	3,050	3,851	3,625	2,539	2,357
<b>Total Administrative</b>	<b>2,666</b>	<b>2,566</b>	<b>5,416</b>	<b>2,742</b>	<b>13,389</b>	<b>15,074</b>	<b>11,539</b>	<b>4,797</b>	<b>4,805</b>
<b>Total Recurring Expenses</b>	<b>172,691</b>	<b>160,691</b>	<b>121,141</b>	<b>221,317</b>	<b>675,839</b>	<b>695,311</b>	<b>1,054,072</b>	<b>763,066</b>	<b>1,095,145</b>
<b>Net Income</b>	<b>(172,376)</b>	<b>242,866</b>	<b>(120,826)</b>	<b>108,923</b>	<b>58,588</b>	<b>(4,497)</b>	<b>(376,091)</b>	<b>(132,772)</b>	<b>(501,581)</b>
<b>Capital Outlays</b>									
New Sheriff Cruiser reserve	3,000	3,000	3,000	3,000	12,000				
Culvert Reserve	0	20,000	0	10,000	30,000				
Reserve for Bridge Replacement	15,000	15,000	15,000	15,000	60,000				
<b>Total Capital Outlays</b>	<b>18,000</b>	<b>38,000</b>	<b>18,000</b>	<b>28,000</b>	<b>102,000</b>				
<b>Ending Cash Position</b>	<b>52,967</b>	<b>298,099</b>	<b>179,539</b>	<b>290,728</b>	<b>290,728</b>				

Diablo Community Services District  
7 Year Budget  
FY 2019-2025

		Actual	Budget						
		2018	2019	2020	2021	2022	2023	2024	2025
<b>Beginning Cash (Less AP)</b>		229,707	223,077	290,723	260,114	100,888	36,375	125,610	201,836
<b>Cash Source</b>									
AD Valorem Tax	3%	444,571	450,526	464,042	477,963	492,302	507,071	522,283	537,952
Special Tax	3%	244,460	282,641	291,120	291,120	291,120	291,120	291,120	291,120
Traffic Fines		1,729	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Other		-							
Interest		54	55	55	55	55	55	55	55
<b>Total Revenue</b>		<b>690,814</b>	<b>734,422</b>	<b>756,417</b>	<b>770,338</b>	<b>784,677</b>	<b>799,446</b>	<b>814,658</b>	<b>830,327</b>
<b>Cash Use</b>									
Sheriff Security	5%	373,557	394,100	413,805	434,495	456,220	479,031	502,983	528,132
Auto Repairs		-	2,500	3,000	3,500	3,500	500	500	500
Other		-	-	-	-	-	-	-	-
Road Maintenance		9,004	115,000	225,000	390,000	225,000	125,000	125,000	125,000
Bridge Maintenance		2,180	-	45,000	-	-	-	-	-
Bridge Engineering/Consulting		-	-	-	-	-	-	-	-
Storm Patrol & Emerg Response		1,766	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Failed Culvert		-							
Gardener		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Trail and Island maint		1,264	5,000	5,000	5,000	5,000	5,000	5,000	5,000
General Manager *		24,750	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Legal *		227,670	74,400	15,000	15,000	16,000	16,000	18,000	18,000
Audit *		9,250	9,500	9,500	9,750	10,000	10,000	10,500	10,500
Other Professional *		9,005	4,850	7,000	7,000	7,000	7,000	7,000	7,000
Insur Director and Officers	5%	9,084	9,200	9,660	10,143	10,650	11,183	11,742	12,329
Insur Commercial and Auto	5%	7,437	7,500	7,875	8,269	8,682	9,116	9,572	10,051
Insur Excess General Liability	5%	4,070	4,200	4,410	4,631	4,862	5,105	5,360	5,628
DMAC Operating Expenses *		-	76	76	76	76	76	76	76
Administrative *		2,163	1,200	1,500	1,500	1,500	1,500	1,500	1,500
Miscellaneous *		3,851	3,050	4,000	4,000	4,500	4,500	5,000	5,000
<b>Total Costs</b>		<b>686,251</b>	<b>666,776</b>	<b>787,026</b>	<b>929,564</b>	<b>789,190</b>	<b>710,211</b>	<b>738,433</b>	<b>764,916</b>
<b>Change in Position</b>		<b>4,563</b>	<b>67,646</b>	<b>(30,609)</b>	<b>(159,225)</b>	<b>(4,513)</b>	<b>89,235</b>	<b>76,225</b>	<b>65,411</b>
<b>New Vehicle</b>		-				60,000			
<b>Prepaid Expenses</b>		(11,193)							
<b>Ending Cash Position</b>		<b>223,077</b>	<b>290,723</b>	<b>260,114</b>	<b>100,888</b>	<b>36,375</b>	<b>125,610</b>	<b>201,836</b>	<b>267,247</b>