

**DIABLO COMMUNITY SERVICE DISTRICT
PO BOX 321
DIABLO CA 94528
MINUTES OF SPECIAL MEETING
BOARD OF DIRECTORS
DIABLO ROOM DIABLO COUNTRY CLUB
February 19, 2015 at 7:30 p.m.**

CALL TO ORDER: President Ray Brant called the meeting to order at: 7:30 p.m.

ROLL CALL: Secretary Richard J. Breitwieser called the roll as follows:

Directors Present: BRANT, TORRU, HOFFMAN, MINI, CHOW
Directors Absent: None

COMMENTS FROM THE AUDIENCE: There were no comments from the audience.

CONSENT CALENDAR. On motion of Director Torru, second by Director Chow, the following items on the consent calendar were unanimously approved.

1. Payment of Big O Tires invoice NO 005073-37525 Order NO 37525 in the amount of \$57.31
2. Payment of MCE invoice NO. 1501030 in the amount of \$300.00 for removal of downed tree on Diablo Road and bill owner of property from which tree fell.
3. Payment of MCE invoice 1401031 in the amount of \$1,163.80 for emergency call on January 2, 2015.
4. Payment of MCE invoice 1412135 in the amount of \$1,945.51 for Storm Patrol November 28, 2014 through December 15, 2104.
5. Payment to Vavrinek, Trine, Day & Co., LLP (CPA) in the amount of \$2,500 for Auditing services through December 2014.
6. Reimbursement to Richard J. Breitwieser \$97.58 for honorarium for retiring director Jeff Haug.
7. Payment of \$757.54 to Elections office for costs of DCSD November 2014 election.
8. The proposal of David W. Enke, L.S. to mark the existing Trail Easement between Alameda Diablo and Mount Diablo Scenic Blvd. For \$4500 and payment of said sum upon completion of the contract by Mr. Enke.

COMMENTS BY DIRECTORS: There was no specific comment by any director.

REPORTS.

SECURITY:

DIRECTOR BRANT

1. President Brant and Deputy Sheriff Buergi presented the security Report for the month of January. Deputy Sheriff Buergi reported that the incidence of criminal activity has decreased by 15% to 20% notwithstanding an increase in traffic.

BRIDGES & CULVERTS:

DIRECTOR HOFFMAN/MINI

Don Hoffman and Jeff Mini reported that:

1. The Entry bridge is ready for gunnite and minor repair.
2. Alameda Diablo, on the Diablo Road side at the bridge is settling and should be repaired.
3. Jeff Mini will work on the design and construction of the "JIM STONE" Plaque.
4. The cost of the striping at the intersection of Calle Arroyo and Club House road will be established.
5. The cost of the striping at the intersection of Alameda Diablo and Avenida Nueva will be established.
6. A proposal for the limits of truck length and weight will be presented at the March meeting.
7. The cost of removal of a tree root on Canada Via will be presented at the Mach meeting.
8. American Asphalt will reconstruct the berm at the intersection of Club House /road and Calle Arroyo to eliminate drainage problems caused by the present design.
9. Proposed weight and length limits for trucks in Diablo will be presented at the March meeting.

FINANCIAL REPORT:

DIRECTOR TORRU

1. Director Torru presented the Financial Report for month of February 2015.
2. Director Torru reminded Board members that Budget requirements for FY 2015 - 16 must be submitted by April 14, 2015.

ADJOURNMENT The president adjourned the meeting at 7:45 p.m. and called the next meeting for March 10, 2015 at 7:30 p.m. at the Diablo Country Club.

Diablo Community Service District
By

Richard J. Breitwieser, Secretary

Diablo Community Service District
Profit and Loss Statement
7 months ended January 31, 2015

	July	August	September	October	November	December	January	YTD	Prior YTD	Budget
<i>Income</i>										
Ad Valorem Taxes	\$0	\$0	\$0	\$0	\$11,273	\$189,956	\$0	\$201,229	\$181,933	\$181,500
Road & Security Fees	0	0	0	0	0	124,153	0	124,153	178,706	120,124
Traffic Fines	84	239	21	39	0	1,089	449	1,921	3,715	2,800
Interest Income	21	21	19	20	17	9	6	113	162	88
Total Income	105	260	40	59	11,290	315,207	455	327,416	364,516	304,512
<i>Expenses</i>										
Sheriff Security	27,450	27,750	30,364	28,475	23,138	28,122	24,709	190,008	181,612	194,250
Auto Repairs	196	0	0	49	0	0	0	245	4,261	2,500
Cell Phone	0	0	0	0	200	0	0	200	100	200
Other	0	0	0	0	0	0	0	0	9	61,550
Road Maintenance	0	552	8,479	85,800	496,405	16,070	3,409	610,715	290,902	565,000
Bridge Maintenance	0	0	22,279	39,000	0	0	0	61,279	0	88,000
Bridge/Culvert Engineering	0	0	0	0	0	0	0	0	975	10,000
Storm Drain Maintenance	0	0	0	0	0	0	0	0	420	12,000
Tree, Bush and Weed Trimming	0	0	0	0	0	0	0	0	4,423	2,500
Gardener	0	0	0	800	0	0	0	800	900	700
Trail and Creek Maintenance	0	0	0	0	0	0	0	0	4,929	2,500
Entrance & Island Maint	0	0	0	0	6,000	0	0	6,000	0	0
General Manager	1,750	1,750	1,750	1,750	1,750	1,750	1,750	12,250	12,250	12,250
Legal Retainer	1,850	1,850	1,850	1,850	1,850	1,850	1,850	12,950	12,950	12,950
Records Storage	0	0	0	0	0	0	0	0	1,128	1,150
Audit	0	0	0	0	0	0	2,500	2,500	0	0
Legal Notices and Fees	0	0	0	0	0	1,500	0	1,500	42	100
Assessors Roll	0	0	54	0	0	0	0	54	0	375
Insur Director and Officers	0	0	0	0	0	0	8,889	8,889	8,421	8,500
Insur Commercial and Auto	0	0	0	3,552	0	0	0	3,552	3,444	3,500
Insur Excess General Liability	0	0	0	4,125	0	0	0	4,125	4,125	4,150
DMAC Operating Expenses	0	0	0	92	0	0	0	92	148	125
Administrative	5	66	-2	6	56	40	5	176	555	500
Depreciation Expense	132	132	132	132	132	132	132	924	6,733	1,771
Miscellaneous	0	0	0	0	0	1,971	288	2,259	5,425	3,250
Total Expenses	31,383	32,100	64,906	165,631	529,531	51,435	43,532	918,518	543,752	987,821
Net Income	-31,278	-31,840	-64,866	-165,572	-518,241	263,772	-43,077	-591,102	-179,236	-683,309

Diablo Community Service District
Balance Sheet
January 31, 2015

	July	August	September	October	November	December	January
ASSETS							
Current Assets							
Wells Fargo Checking Acct	\$475,461	\$496,655	\$427,102	\$299,603	\$530,081	\$548,741	\$488,562
Wells Fargo Money Market 2	830,645	780,665	780,685	780,705	480,721	230,730	230,736
Accounts Receivable	0	0	0	1,143	1,143	1,143	1,143
Total Current Assets	1,306,106	1,277,320	1,207,787	1,081,451	1,011,945	780,614	720,441
Property and Equipment							
Computer Equip	5,917	5,917	5,917	5,917	5,917	5,917	5,917
Automobile	63,610	63,610	63,610	63,610	63,610	63,610	63,610
Accumulated Depreciation	-65,316	-65,448	-65,579	-65,711	-65,842	-65,974	-66,106
Total Property and Equipment	4,211	4,079	3,948	3,816	3,685	3,553	3,421
Other Assets							
Automobile Sinking Fund	62,833	62,833	62,833	62,833	62,833	62,833	62,833
Bridge Sinking Fund	65,000	70,000	75,000	80,000	85,000	90,000	95,000
Total Other Assets	127,833	132,833	137,833	142,833	147,833	152,833	157,833
Total Assets	1,438,150	1,414,232	1,349,568	1,228,100	1,163,463	937,000	881,695
LIABILITIES AND CAPITAL							
Current Liabilities							
Accounts Payable*	59,990	62,914	58,114	97,518	550,734	50,888	33,659
Accrued Expenses	300	300	300	0	0	0	0
Total Current Liabilities	60,290	63,214	58,414	97,518	550,734	50,888	33,659
Long-Term Liabilities							
Other Liabilities	127,833	132,833	137,833	142,833	147,833	152,833	157,833
Total Long-Term Liabilities	127,833	132,833	137,833	142,833	147,833	152,833	157,833
Total Liabilities	188,123	196,047	196,247	240,351	698,567	203,721	191,492
Capital							
Opening Balance Equity	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979	1,239,979
Retained Earnings	41,324	41,324	41,324	41,324	41,324	41,324	41,324
Net Income	-31,278	-63,117	-127,983	-293,555	-816,408	-548,025	-591,102
Total Capital	1,250,025	1,218,186	1,153,320	987,748	464,895	733,278	690,201
Total Liabilities & Capital	1,438,148	1,414,233	1,349,567	1,228,099	1,163,462	936,999	881,693

Diablo Community Service District
Cash Flow Statement
7 months ended January 31, 2015

	July	August	September	October	November	December	January	Year to Date
<i>Cash Flows from operating activities</i>								
Net Income	\$ (31,278)	\$ (31,840)	\$ (64,866)	\$ (165,572)	\$ (518,241)	\$ 263,772	\$ (43,077)	\$ (591,102)
Adjustments to reconcile net income to net cash provided by operating activities								
Accumulated Depreciation	132	132	132	132	132	132	132	924
Accounts Receivable				-1,143				-1,143
Accounts Payable	27,646	2,923	-4,800	39,404	448,604	-495,234	-17,229	1,315
Accrued Expenses	0	0		-300				-300
Total Adjustments	27,778	3,055	-4,668	38,094	448,736	-495,102	-17,097	796
Net Cash provided by Operations	-3,500	-28,785	-69,534	-127,478	-69,505	-231,330	-60,174	-590,306
<i>Cash Flows from investing activities</i>								
Used For								
Automobile Sinking Fund								0
Bridge Sinking Fund	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-60,000
Net cash used in investing	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-60,000
<i>Cash Flows from financing activities</i>								
Proceeds From								
Other Liabilities	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Used For								
Net cash used in financing	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Net increase <decrease> in cash	-3,500	-28,785	-69,534	-127,478	-69,505	-231,330	-60,174	-590,306
<i>Summary</i>								
Cash Balance at End of Period	1,306,106	1,277,320	1,207,787	1,080,308	1,010,802	779,471	719,298	719,298
Cash Balance at Beg of Period	-1,309,606	-1,306,106	-1,277,320	-1,207,787	-1,080,308	-1,010,802	-779,471	-1,309,606
Net Increase <Decrease> in Cash	\$ (3,500)	\$ (28,786)	\$ (69,533)	\$ (127,479)	\$ (69,506)	\$ (231,331)	\$ (60,173)	\$ (590,308)