

3. ACTION ITEM: Discussion and action on decision regarding limitation of traffic in Diablo during AMGEN race.

Director Brant reported that AMGEN failed to meet their agreement to provide sufficient volunteers to control the AMGEN traffic that used Diablo Roads.

ROADS/HYDROLOGY/BRIDGES:

**DIRECTOR HEADEN
DIRECTOR HOFFMAN**

1. Report on status of 2014 Road Project

Director Hoffman reported that he has completed his survey of Diablo roads and has prepared a preliminary bid package. Initial estimates of this work are \$550,000. The bid package includes:

- a. Calle Arroyo -
 - i. Partially grind and replace approximately 260,000 sq, ft, surface
 - ii. Have MCE install the concrete patch immediately.
 - iii. Install about 100' of cobblestone from entry
- b. Avenida Nueva –
 - i. The first 100' from entry to El Centro needs paving.
 - ii. Widen road about one foot near the apartments to alleviate the flooding at that point. At time of construction, it may be decided to install a drain to direct the overflow of water.
- c. Alameda Diablo –
 - i. Approximately 200'-300' of Alameda Diablo requires repaving.
- d. El Nido –
 - i. Needs patching and slurry seal.

2. Director Hoffman also reported that:

- a. Some EBMUD valves are approximately 3" to 4" below grade. Director Hoffman will contact EBMUD regarding this.
- b. Additional Speed humps are required on Calle Arroyo and Alameda Diablo.

c. Separate Bids.

- a. Director Torru suggested that each road should be the subject of a separate bid, Director Hoffman suggested that the total price might be less if the jobs are combined. However, he will advertise for separate bids by roads.

d. Monuments.

- a. Director Hoffman reported that the cost of replacing the monuments will be about \$550 per monument, total of \$550 but that there may be some county money. In addition, there will be a cost of \$5,500 - \$7,500 for the survey to mark the monuments. On motion of Director Brant, second by Director Headen, it was unanimously passed that his district allocate up to \$5500 for the survey to mark the monuments.

e. ACTION ITEM: Approval of following expenditures.

- a. On motion of Director Hoffman, Second by Director Brant, the following expenditures were unanimously approved:
 - i. \$19,000 for repair of the Alameda Diablo Bridge.
 - ii. \$20,000 for repair of the Caballo Ranchero Bridge.
 - iii. \$15,000 for the repair of the wing wall on the north side of the entry bridge and removal of the remaining tree stump.
 - iv. \$23,000 for repair of the retaining wall at the entry to the clubhouse of the Diablo Country club.

FINANCIAL REPORT:

DIRECTOR TORRU

1. Director Torru presented the financial report for the month of April 2014.
2. The board discussed the budget for FY 2014 – 15. Discussion of Budget FY 2014-15. Director Torru reported that our income will be approximately \$300,000 from ad valorem taxes and \$200,000 from fees. Further discussion and passage of the budget will be an agenda item for the next meeting.
3. Director Torru reported that the 2013-13 audit is complete. A copy of the audit report was distributed to all directors.

PRESIDENT:

JEFF HAUG

1. **President Haug reported:**

- a. The Contra Costa County Sheriff has made an exception for DCSD which will allow the deputy assigned to this district to avoid the reverse rotation. This means that the deputy assigned to DCSD may remain as the DSCSD deputy for up to four years rather than 18 months.

SECRETARY

RICHARD J. BREITWIESER

1. ACTION ITEM: Approve minutes of April 8, 2014 Regular Meeting

On motion of Director Headen, second by Director Hoffman, the minutes for the regular meeting held on April 8, 2014 were unanimously approved

2. Design for Entry Signs:

The secretary was requested to contact MCE and request that they submit a design for new signs at the three entrances to Diablo

ADJOURNMENT/ NEXT MEETING – June 10, 2014

Diablo Community Service District

By

Richard J. Breitwieser, Secretary

Diablo Community Service District
Profit and Loss Statement
10 months ended April 30, 2014

	Q1			Q2			Q3			Q4	FY2014	FY2013	FY2014
	July	August	September	October	November	December	January	February	March	April	Act YTD	Act YTD	Q4 Budget
<i>Income</i>													
Ad Valorem Taxes	\$0	\$0	\$0	\$0	\$10,767	\$171,165	\$0	\$0	\$0	\$123,091	\$305,023	\$263,584	\$300,000
Road & Security Fees	0	0	0	0	0	178,706	0	0	0	129,968	\$308,674	182,103	331,829
Traffic Fines	150		1,043	591	841		1,091	1,768	464	84	6,032	5,421	2,500
Interest Income	31	31	21	23	19	19	19	17	19	16	215	133	150
Total Income	181	31	1,064	614	11,627	349,890	1,110	1,785	483	253,159	619,944	451,241	634,479
<i>Expenses</i>													
Sheriff Security	23,842	25,000	25,100	28,406	27,415	27,759	24,091	26,731	24,524	25,057	257,925	253,182	306,000
Auto Repairs	0	0	0	4,261	0	0	0	46	0	0	4,307	2,417	5,000
Cell Phone	0	0	0	0	0	0	100	0	0	0	100	300	0
Other	0	9	0	0	0	0	0	0	0	0	9	221	1,200
Road Maintenance	0	290,300	0	0	203	0	399	0	0	0	290,902	32,208	449,000
Bridge Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	206,000
Bridge/Culvert Engineering	0	0	477	0	499	0	0	0	0	0	976	58,277	0
Storm Drain Maintenance	0	0	0	0	0	0	420	1,349	0	0	1,769	28,114	7,500
Tree, Bush and Weed Trimming	0	1,090	523	0	0	0	2,810	393	0	0	4,816	3,760	5,000
Gardener	0	0	500	0	0	0	400	0	0	0	900	1,200	1,200
Trail and Creek Maintenance	0	0	0	0	0	0	4,929	0	0	0	4,929	2,940	13,000
General Manager	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	17,500	17,500	21,000
Legal Retainer	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	18,500	18,500	22,200
Records Storage	0	0	0	0	0	0	1,128	0	0	0	1,128	1,128	1,150
Audit	0	0	0	0	0	0	0	0	5,500	0	5,500	0	8,500
Legal Notices	0	42	0	0	0	0	0	0	0	0	42	475	625
Assessors Roll	0	0	0	0	0	0	0	0	0	0	0	361	375
Insur Director and Officers	0	0	0	0	0	8,421	0	0	0	0	8,421	7,673	7,700
Insur Commercial and Auto	0	0	0	3,444	0	0	0	0	0	0	3,444	3,449	3,500
Insur Excess General Liability	0	0	0	4,125	0	0	0	0	0	0	4,125	4,127	4,150
DMAC Operating Expenses	60	0	0	88	0	0	0	0	0	0	148	0	100
Administrative	0	21	69	44	66	348	7	3	13	4	575	635	1,000
Depreciation Expense	1,093	1,093	1,093	1,093	1,060	1,060	241	0	0	0	6,733	13,580	6,733
Miscellaneous	0	0	0	0	0	5,425	0	213	0	0	5,638	303	550
Total Expenses	28,595	321,155	31,362	45,061	32,843	46,613	38,125	32,335	33,637	28,661	638,387	450,350	1,071,483
Net Income	(28,414)	(321,124)	(30,298)	(44,447)	(21,216)	303,277	(37,015)	(30,550)	(33,154)	224,498	(18,443)	891	(437,004)

Diablo Community Service District
Balance Sheet
April 30, 2014

	July	August	September	October	November	December	January	February	March	April
ASSETS										
Current Assets										
Wells Fargo Checking Acct	\$93,403	(\$81,702)	\$191,208	\$120,866	\$228,707	\$532,823	\$469,743	\$466,781	\$434,401	\$556,357
Wells Fargo Money Market	1,277,342	1,127,374	827,395	827,416	727,435	727,453	727,472	727,488	727,507	830,582
Total Current Assets	1,370,745	1,045,672	1,018,603	948,282	956,142	1,260,276	1,197,215	1,194,269	1,161,908	1,386,939
Property and Equipment										
Computer Equip	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
Automobile	63,610	63,610	63,610	63,610	63,610	63,610	63,610	63,610	63,610	63,610
Accumulated Depreciation	(59,150)	(60,243)	(61,336)	(62,429)	(63,489)	(64,549)	(64,790)	(64,790)	(64,790)	(64,790)
Total Property and Equipment	5,640	4,547	3,454	2,361	1,301	241	0	0	0	0
Other Assets										
Automobile Sinking Fund	62,833	62,833	62,833	62,833	62,833	62,833	62,833	62,833	62,833	62,833
Bridge Sinking Fund	5,000	10,000	15,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000
Total Other Assets	67,833	72,833	77,833	82,833	87,833	92,833	97,833	102,833	107,833	112,833
Total Assets	1,444,218	1,123,052	1,099,890	1,033,476	1,045,276	1,353,350	1,295,048	1,297,102	1,269,741	1,499,772
LIABILITIES AND CAPITAL										
Current Liabilities										
Accounts Payable*	54,975	49,932	52,067	25,100	53,117	52,913	26,627	54,231	55,024	55,557
Total Current Liabilities	54,975	49,932	52,067	25,100	53,117	52,913	26,627	54,231	55,024	55,557
Long-Term Liabilities										
Other Liabilities	67,833	72,833	77,833	82,833	87,833	92,833	97,833	102,833	107,833	112,833
Total Long-Term Liabilities	67,833	72,833	77,833	82,833	87,833	92,833	97,833	102,833	107,833	112,833
Total Liabilities	122,808	122,765	129,900	107,933	140,950	145,746	124,460	157,064	162,857	168,390
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	1,239,979	1,239,979	1,239,979
Retained Earnings	109,846	109,846	109,846	109,846	109,846	109,846	109,846	109,846	109,846	109,846
Net Income	(28,415)	(349,538)	(379,836)	(424,283)	(445,498)	(142,221)	(179,237)	(209,787)	(242,941)	(18,443)
Total Capital	1,321,410	1,000,287	969,989	925,542	904,327	1,207,604	1,170,588	1,140,038	1,106,884	1,331,382
Total Liabilities & Capital	1,444,218	1,123,052	1,099,889	1,033,475	1,045,277	1,353,350	1,295,048	1,297,102	1,269,741	1,499,772

* See AP Ledger Tab

Diablo Community Service District
Cash Flow Statement
10 months ended April 30, 2014

	July	August	September	October	November	December	January	February	March	April	Year to Date
<i>Cash Flows from operating activities</i>											
Net Income	\$ (28,414)	\$ (321,124)	\$ (30,298)	\$ (44,447)	\$ (21,216)	\$ 303,277	\$ (37,015)	\$ (30,550)	\$ (33,154)	\$ 224,498	\$ (18,443)
Adjustments to reconcile net income to net cash provided by operating activities											
Accumulated Depreciation	1,093	1,093	1,093	1,093	1,060	1,060	241	0	0	0	6,733
Accounts Payable	<u>(24,549)</u>	<u>(5,043)</u>	<u>2,135</u>	<u>(26,967)</u>	<u>28,017</u>	<u>(203)</u>	<u>(26,287)</u>	<u>27,604</u>	<u>793</u>	<u>533</u>	<u>(23,966)</u>
Total Adjustments	(23,456)	(3,950)	3,228	(25,874)	29,077	857	(26,046)	27,604	793	533	(17,233)
Net Cash provided by Operations	(51,870)	(325,074)	(27,070)	(70,321)	7,861	304,134	(63,061)	(2,946)	(32,361)	225,031	(35,676)
<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)	(5,000)	(5,000)	(5,000)	(50,000)
Net cash used in investing	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(50,000)
<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	5,000	5,000	5,000	50,000
Used For											
Net cash used in financing	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Net increase <decrease> in cash	(51,870)	(325,074)	(27,070)	(70,321)	7,861	304,134	(63,061)	(2,946)	(32,361)	225,031	(35,676)
<i>Summary</i>											
Cash Balance at End of Period	1,370,745	1,045,672	1,018,603	948,282	956,142	1,260,276	1,197,215	1,194,269	1,161,908	1,386,939	1,386,939
Cash Balance at Beg of Period	(1,422,615)	(1,370,745)	(1,045,672)	(1,018,603)	(948,282)	(956,142)	(1,260,276)	(1,197,215)	(1,194,269)	(1,161,908)	(1,422,615)
Net Increase <Decrease> in Cash	\$ (51,870)	\$ (325,073)	\$ (27,069)	\$ (70,321)	\$ 7,860	\$ 304,134	\$ (63,061)	\$ (2,946)	\$ (32,361)	\$ 225,031	\$ (35,676)