

**DIABLO COMMUNITY SERVICE DISTRICT  
PO BOX 321  
DIABLO CA 94528  
MINUTES  
BOARD OF DIRECTORS  
DIABLO ROOM DIABLO COUNTRY CLUB  
July 8, 2014 at 7:30 p.m.**

**CALL TO ORDER:** President Jeff Haug called the meeting to order at 7:30 p.m.

**ROLL CALL:** The Secretary called the roll as follows:

**Directors present:** Haug, Headen, Brant, Torru, Hoffman  
**Directors Absent:** None

**ACTION ITEM:** Consider and act on resolution 2014-2, ordering even year Board Of Director's election; consolidation of election; specifications of the election and order.

1. After some discussion, on motion of Director Torru, second by Director Headen, Resolution 2014-2 was unanimously passed in form and content as appears as an attachment to these minutes.

**PUBLIC MEETING:**

1. **PUBLIC MEETING FOR COMMENTS ON BUDGET/RESOLUTION ON BUDGET.** The president opened the meeting for public discussion on the proposed budget. There was no public comment on the proposed budget and the president closed the public meeting.

After some discussion, on motion of Director Hoffman, second by Director Headen, Resolution 2014-3 was unanimously passed in form and content as appears as an attachment to these minutes.

2. **PUBLIC MEETING ON FEES AND CHARGES RESOLUTION ON FEES AND CHARGES.** The president invited comments from the audience regarding the proposed fees and charges to be imposed in fiscal year 2014-15. No one from the audience spoke to this issue and the president closed the meeting.

After some discussion, on motion of Director Torru, second by Director Headen, Resolution 2014-4 was unanimously passed in form and content as appears as an attachment to these minutes.

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

## **REPORTS.**

### **DPOA.**

**JEFF MINI**

#### **1. STATUS OF AVENIDA NUEVA ENTRY.**

- a. Jeff Mini reported that the county adds new requirements from time to time. Jennifer Quallick stated that she will contact the planner regarding this matter.
- b. There was some question regarding the cost of an electrical meter to light the entry sign. Counsel will contact PG&E for the approximate cost. President Haug suggested that a representative from PG&E should view the site to determine the proper location of the meter.

2. **REPORT ON JULY 4 FLAG PLACEMENT.** President Haug and all in attendance congratulated Jeff Mini and his committee for the excellent job of placing the flags in honor of July 4.

### **DIABLO COUNTRY CLUB**

**HANK SALVO**

1. **CLUB SECURITY:** Hank Salvo reported that the Diablo Country Club will use the Sheriff Dept. for security purposes in their 100<sup>th</sup> celebration. One option is for DCSD to actually hire the deputies on our account and then bill the club for the actual costs. The Board indicated that DCSD will cooperate in this option

### **CONTRA COSTA COUNTY**

**JENNIFER QUALLICK**

1. **CONTRACTORS WORK HOURS.** Jennifer Quallick stated that she will contact the Director of Planning and request that a global condition be imposed on all permits issued by Planning that the hours of work by contractors in Diablo be restricted to the hours of 7:00 a.m. to 5:00 p.m. weekdays and 8:00 a.m. to noon on Saturdays and no work be permitted on Sundays.

### **SECURITY:**

**DIRECTOR BRANT**

#### **1. ACTION ITEM: Consider and action appeals from traffic citations.**

No actions pending.

#### **2 RECEIVE SECURITY REPORT FOR THE MONTH APRIL 2014.**

Director Brant and Deputy Sheriff Burgi presented the Security Report for the month of June, 2014.

#### **3. DEPUTY SHERIFF BURGI REPORTED FIRTHER:**

- a. The torn car seat on the patrol vehicle is being repaired.
- b. The camera used by the patrol deputy needs replacement. The cost should not

exceed \$100. Deputy Burgi was authorized to purchase a new camera for \$100 or less.

- c. There have been 5 burglaries in Diablo within the last month. Four appear to be perpetrated by minors. All were facilitated by unlocked or open entrances to the property. The Sheriff's Dept. will attempt to authorize DCSD to receive reports of these and similar crimes because DCSD is the victim. Deputy Burgi also reported that the Sheriff's Dept. will use plain clothes officers and additional west side cars (When not in use elsewhere) to add additional security for Diablo.

**ROADS/HYDROLOGY/BRIDGES:**

**DIRECTOR HEADEN  
DIRECTOR HOFFMAN**

**1. ACTION ITEM: Establish scope of work to be included in 2014 DCSD Roads Project.**

After some discussion it was agreed to accept of the following bids as the scope of work for the 2014 roads project. However, there was an objecting to the use and placement of cobblestone at the entry of Calle Arroyo. On motion of Director Hoffman, second by Director Torru, the following bids for the scope of work for 2014 were accepted provided however that any one or more directors may request a special meeting to reconsider item 8, which is the use and placement of cobblestone at the entry of Calle Arroyo.

<b>a. ITEM</b>	<b>CONTRACTOR</b>
1. Reconstruct approximately 4,800 lineal feet of private road in Diablo CA, Existing pavement to be ground to a Depth of 3" and removed, then be paved with two 1-1/2" lifts (3"total) of 1/4" asphalt concrete over road fabric	American Asphalt \$46.00 per lineal foot
2. Construction of approximately 20 Speed humps	American Asphalt \$779. Each
3. Hot rubberized crack sealing of Approximately 2000 lineal feet of asphalt pavement cracks	American Asphalt \$2.25 per lineal foot
4. Slurry Seal approximately 7,000 lineal feet of approximately 18' roadway	MCE \$3.96 per lineal foot
5. Sealcrack approximately 11,000 lineal feet of approximately 18' roadway	American Asphalt \$1.57/2.35 per lineal foot
6. approximately 4000 Sq. of asphalt pavement patch	American Asphalt \$4.80 per sq. ft.

- |    |                                                                                                                                                               |                              |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| 7. | Construction of approximately 250<br>Lineal feet of 15” corrugated drain<br>drain pipe with connection & precast<br>concrete field inlet.                     | American Asphalt<br>\$13,800 |
| 8. | Construct 25’ x 18’ x 10” of decorative<br>Cobblestone concrete slab (similar<br>to cobblestone pavement at Danville<br>Clock Tower) at entry of Calle Arroyo | American Asphalt<br>\$15,630 |

Ayes:	Hoffman, Torru, Brant, Haug
Noes:	None
Abstentions:	Headen

**FINANCIAL REPORT:**

**DIRECTOR TORRU**

1. **Receive Financial Report for months of May and June.** Director Torru presented the financial report for the month of June 2014

**SECRETARY**

**RICHARD J. BREITWIESER**

1. **ACTION ITEM: Approve minutes of May 13, 2014 Regular Meeting**

On motion of Director Headen, second by director Hoffman, the minutes of the June meeting were unanimously approved.

**ADJOURNMENT/ NEXT MEETING**

There being no further business, the President adjourned the meeting at 9:30 p.m. and called the next meeting for August 12, 2014

**Diablo Community Service District  
By**

**Richard J. Breitwieser, Secretary**

of said district in accordance with the following specifications **BEFORE THE BOARD OF DIRECTORS OF THE DIABLO COMMUNITY SERVICE DISTRICT**

**Resolution 2014-2**

**RESOLUTION ORDERING EVEN YEAR BOARD OF DIRECTORS ELECTION; CONSOLIDATION OF ELECTION; SPECIFICATIONS OF THE ELECTION AND ORDER**

***WHEREAS***, California Elections Code Requires a general election be held in each district to choose a successor for each elective officer whose term will expire on the first Friday in December following the election to be held on the first Tuesday after the first Monday in November in each even numbered year; and

***WHEREAS***, other Elections may be held in whole or in part of the territory of the district and it is to the advantage of the district to consolidate pursuant to Elections Code Section 10400, and,

***WHEREAS***, Elections Code Section 10520 requires each district involved in a general election to reimburse the county for the actual costs incurred by the county elections official in conducting the election for that district; and,

***WHEREAS***, Elections Code Section 13307 requires that before the nominating period opens the district board must determine whether a charge shall be levied against each candidate submitting a candidate's statement to be sent to the voters; and,

***WHEREAS***, Elections Code Section 12112 requires the elections official of the principal county to publish a notice of the election once in a newspaper of general circulation in the district;

***NOW THEREFORE IT IS ORDERED*** that an election be held within the territory included in this district on the 4<sup>th</sup> day of November, 2014, for the purpose of electing members to the board of directors

## SPECIFICATIONS OF THE ELECTION ORDER

1. The Election shall be held Tuesday, the 4<sup>th</sup> day of November 2014. The purpose of the election is to choose members of the board of directors for the following seats:

Director	Full term
Director	Full term
Director	Full term
2. The district has determined that the Candidate will pay for the Candidate=s Statement. The Candidate Statement sill will be limited to 100 words. As a condition of having the Candidates' Statement published, the candidate shall pay the estimate cost of filing. The District accepts the Elections District estimate of cost.
3. The district directs that the County Registrar Voters of the principal county publish the notice of election in a newspaper of general circulation that is regularly circulated in the territory.
4. The district hereby requests and consents to the consolidation of this election with other elections which may be held in whole or in part of the territory of the district, as provided in the Elections Code 10400
5. The district will reimburse the county for the actual cost incurred by the county elections official in conducting the general district election upon receipt of a bill stating the amount due as determined by the elections officials.
6. The Clerk of this Board is ordered to deliver copies of this Resolution to the Registrar of Voters , and if applicable to the Registrar of Voters of any other county in which the election is to be held and to the Board of Supervisors

THE FOREGOING RESOLUTION WAS ADOPTED at a regular meeting of the Board of Directors of the Diablo Community Service on the 8<sup>th</sup> day of July, 2014 by the following vote:

Ayes:	Haug, Headen, Brant, Torru, Hoffman
Noes:	None
Absent:	None
Abstain:	None

**BEFORE THE BOARD OF DIRECTORS OF THE  
DIABLO COMMUNITY SERVICES DISTRICT**

**RESOLUTION 2014 – 3**

**A RESOLUTION ADOPTING A  
BUDGET FOR 2014 – 2015**

*California Government Code § 61110*

**WHEREAS** California Government Code Section 61110 provides among other things that a community service district must publish a notice stating all of the following:

- (1) Either that it has adopted a preliminary budget or that the General Manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice;
- (2.) The date, time, and place the Board of Directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items:

**WHEREAS** the General manager has published the notice required by California Government Code Section 61110;

**WHEREAS** the Board of Directors of this district held a public meeting on July 8, 2014 at 7:30 PM in the Diablo Room the Diablo Country Club which was the time and place specified in said notice for the purpose of hearing any person who may appear regarding any item in the budget or regarding the addition of other items;

**WHEREAS** the Board of Directors of the Diablo Community Service District has discussed and considered items to be added to or deleted from said proposed budget;

**WHEREAS** Government Code section 61110 requires a copy of the final budget be forwarded to the auditor of each country in which the district is located:

**NOW THEREFORE BE IT RESOLVED** that this board adopts the final budget in form and content as appears as an attachment to this resolution;

**BE IT FURTHER RESOLVED** that a copy of the final budget be forwarded to the auditor of Contra Costa County.

Yes:           Haug, Headen, Brant, Torru, Hoffman  
Noes:          None  
Abstentions:  None  
Absent         None

**RESOLUTION 2014 – 3**

**A RESOLUTION SETTING  
CHARGES AND DELINQUENCIES  
FOR EACH AFFECTED PARCEL OF  
REAL ESTATE IN THE DIABLO  
COMMUNITY SERVICE DISTRICT  
FOR 2014 – 2015**

*California Government Code § 61115*

**WHEREAS** California Government Code ' 61115, among other things provides that a Community Service District may by resolution establish rates or other charges for services and facilities that the district provides, that the general manager shall prepare and file with the board of directors a report that describes each affected parcel of real property and the amount of charges and delinquencies for each affected parcel for the year, that the general manager shall give notice of the filing of the report and of the time and place for a public hearing by publishing the notice pursuant to Section 6066 in a newspaper of general circulation, and by mailing the notice to the owner of each affected parcel.

**WHEREAS** a public hearing was noticed as required by California Government Code Section 61115 and held at 7:30 p.m. on July 8, 2014 in the Diablo Room of the Diablo Country Club;

**WHEREAS** no one appeared who spoke to a resolution to establish rates or other charges for services and facilities that the district provides,

**WHEREAS** all requirements of California Government Code '61115 have been met.

**NOW THEREFORE BE IT RESOLVED** that all requirement of California Government Code '61115 have been met.

**BE IT FURTHER RESOLVED** that the schedule of fees to be charged to each parcel of land in the Diablo Community Service District for the fiscal year year 2014 – 2015 shall be:

<u>Purpose</u>	<u>Improved Lot</u>	<u>Unimproved Lot</u>	<u>Diablo Country Club</u>
Security	\$350.16	\$ 67.57	\$12,360.00
<u>Road Maintenance</u>	<u>175.15</u>	<u>33.78</u>	<u>6,180.00</u>
Total	\$525.31	\$101.35	\$18,540.00

**BE IT FURTHER RESOLVED** that the General Manager shall prepare a complete report, consistent with the above charges, showing each parcel of land in the district and the amount of the Security Fee and the amount of the Road Maintenance Fee to be charged to each parcel, that said report shall be designated as the **Final Report of Charges and Delinquencies**



*for the Diablo Community Service District for the Year 2014-2015”* and that the General Manager file the *Final Report of Charges and Delinquencies for the Diablo Community Service District for the year 2014- 2015* with the Auditor of Contra Costa County on or before August 10, 2014

***BE IT RESOLVED FURTHER*** that the general manager shall file the Final Report of Charges and Delinquencies for the Diablo Community Service District for the year 2014- 2015 with the Auditor of Contra Costa County on or before August 10, 2014

***BE IT RESOLVED FURTHER*** that the Diablo Community Service District shall reimburse the County of Contra Costa for the reasonable expenses incurred pursuant to the collection of the charges and delinquencies above set forth for and on behalf of the Diablo Community Service District.

Yes:           Haug, Headen, Brant, Torru, Hoffman  
Noes:           None  
Abstentions:   None  
Absent         None

Diablo Community Service District  
Profit and Loss Statement  
12 months ended June 30, 2014

	Q1			Q2			Q3			Q4			FY2014 Act YTD	FY2013 Act YTD	FY2014 Budget
	July	August	September	October	November	December	January	February	March	April	May	June			
<i>Income</i>															
Ad Valorem Taxes	\$0	\$0	\$0	\$0	\$10,767	\$171,165	\$0	\$0	\$0	\$123,091	\$0	\$24,660	\$329,683	\$318,794	\$300,000
Road & Security Fees	0	0	0	0	0	178,706	0	0	0	129,968	0	16,234	324,908	182,103	331,829
Traffic Fines	150	0	1,043	591	841	0	1,091	1,768	464	84	182	80	6,294	7,101	2,500
Interest Income	31	31	21	23	19	19	19	17	19	16	21	20	257	202	150
<b>Total Income</b>	<b>181</b>	<b>31</b>	<b>1,064</b>	<b>614</b>	<b>11,627</b>	<b>349,890</b>	<b>1,110</b>	<b>1,785</b>	<b>483</b>	<b>253,159</b>	<b>203</b>	<b>40,995</b>	<b>661,142</b>	<b>508,200</b>	<b>634,479</b>
<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	28,286	27,881	314,092	303,260	306,000
Auto Repairs	0	0	0	4,261	0	0	0	46	0	0	46	0	4,353	2,417	5,000
Cell Phone	0	0	0	0	0	0	100	0	0	0	200	0	300	300	0
Other	0	9	0	0	0	0	0	0	0	0	0	0	9	(309)	1,200
Road Maintenance	0	290,300	0	0	203	0	399	0	0	0	7,500	7,809	306,211	33,500	449,000
Bridge Maintenance	0	0	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	0	0	976	60,027	0
Storm Drain Maintenance	0	0	0	0	0	0	420	1,349	0	0	0	0	1,769	28,409	7,500
Tree, Bush and Weed Trimming	0	1,090	523	0	0	0	2,810	393	0	0	5,084	0	9,900	3,760	5,000
Gardener	0	0	500	0	0	0	400	0	0	0	0	0	900	1,200	1,200
Trail and Creek Maintenance	0	0	0	0	0	0	4,929	0	0	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	1,750	1,750	21,000	21,000	21,000
Legal Retainer	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	22,200	22,200	22,200
Records Storage	0	0	0	0	0	0	1,128	0	0	0	0	0	1,128	1,128	1,150
Audit	0	0	0	0	0	0	0	0	5,500	0	0	2,955	8,455	0	8,500
Legal Notices	0	42	0	0	0	0	0	0	0	0	0	0	42	625	625
Assessors Roll	0	0	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	0	0	8,421	7,673	7,700
Insur Commercial and Auto	0	0	0	3,444	0	0	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	0	0	4,125	4,127	4,150
DMAC Operating Expenses	60	0	0	88	0	0	0	0	0	0	0	0	148	0	100
Administrative	0	21	69	44	66	348	7	3	13	4	1	63	639	1,246	1,000
Depreciation Expense	1,093	1,093	1,093	1,093	1,060	1,060	241	0	0	0	0	0	6,733	13,115	6,733
Miscellaneous	0	0	0	0	0	5,425	0	213	0	0	0	269	5,907	552	550
<b>Total Expenses</b>	<b>28,595</b>	<b>321,155</b>	<b>31,362</b>	<b>45,061</b>	<b>32,843</b>	<b>46,613</b>	<b>38,125</b>	<b>32,335</b>	<b>33,637</b>	<b>28,661</b>	<b>44,717</b>	<b>42,577</b>	<b>725,681</b>	<b>510,979</b>	<b>1,071,483</b>
<b>Net Income</b>	<b>(28,414)</b>	<b>(321,124)</b>	<b>(30,298)</b>	<b>(44,447)</b>	<b>(21,216)</b>	<b>303,277</b>	<b>(37,015)</b>	<b>(30,550)</b>	<b>(33,154)</b>	<b>224,498</b>	<b>(44,514)</b>	<b>(1,582)</b>	<b>(64,539)</b>	<b>(2,779)</b>	<b>(437,004)</b>

Diablo Community Service District  
Balance Sheet  
June 30, 2014

	July	August	September	October	November	December	January	February	March	April	May	June
<b>ASSETS</b>												
<b>Current Assets</b>												
Wells Fargo Checking Acct	\$93,403	(\$81,702)	\$191,208	\$120,866	\$228,707	\$532,823	\$469,743	\$466,781	\$434,401	\$556,357	\$517,096	\$479,662
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	830,603	830,624
<b>Total Current Assets</b>	<b>1,370,745</b>	<b>1,045,672</b>	<b>1,018,603</b>	<b>948,282</b>	<b>956,142</b>	<b>1,260,276</b>	<b>1,197,215</b>	<b>1,194,269</b>	<b>1,161,908</b>	<b>1,386,939</b>	<b>1,347,699</b>	<b>1,310,286</b>
<b>Property and Equipment</b>												
Computer Equip	1,180	1,180	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	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)	(64,790)	(64,790)
<b>Total Property and Equipment</b>	<b>5,640</b>	<b>4,547</b>	<b>3,454</b>	<b>2,361</b>	<b>1,301</b>	<b>241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Assets</b>												
Automobile Sinking Fund	62,833	62,833	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	55,000	60,000
<b>Total Other Assets</b>	<b>67,833</b>	<b>72,833</b>	<b>77,833</b>	<b>82,833</b>	<b>87,833</b>	<b>92,833</b>	<b>97,833</b>	<b>102,833</b>	<b>107,833</b>	<b>112,833</b>	<b>117,833</b>	<b>122,833</b>
<b>Total Assets</b>	<b>1,444,218</b>	<b>1,123,052</b>	<b>1,099,890</b>	<b>1,033,476</b>	<b>1,045,276</b>	<b>1,353,350</b>	<b>1,295,048</b>	<b>1,297,102</b>	<b>1,269,741</b>	<b>1,499,772</b>	<b>1,465,532</b>	<b>1,433,118</b>
<b>LIABILITIES AND CAPITAL</b>												
<b>Current Liabilities</b>												
Accounts Payable*	54,975	49,932	52,067	25,100	53,117	52,913	26,627	54,231	55,024	55,557	60,831	25,000
<b>Total Current Liabilities</b>	<b>54,975</b>	<b>49,932</b>	<b>52,067</b>	<b>25,100</b>	<b>53,117</b>	<b>52,913</b>	<b>26,627</b>	<b>54,231</b>	<b>55,024</b>	<b>55,557</b>	<b>60,831</b>	<b>25,000</b>
<b>Long-Term Liabilities</b>												
Other Liabilities	67,833	72,833	77,833	82,833	87,833	92,833	97,833	102,833	107,833	112,833	117,833	122,833
<b>Total Long-Term Liabilities</b>	<b>67,833</b>	<b>72,833</b>	<b>77,833</b>	<b>82,833</b>	<b>87,833</b>	<b>92,833</b>	<b>97,833</b>	<b>102,833</b>	<b>107,833</b>	<b>112,833</b>	<b>117,833</b>	<b>122,833</b>
<b>Total Liabilities</b>	<b>122,808</b>	<b>122,765</b>	<b>129,900</b>	<b>107,933</b>	<b>140,950</b>	<b>145,746</b>	<b>124,460</b>	<b>157,064</b>	<b>162,857</b>	<b>168,390</b>	<b>178,664</b>	<b>147,833</b>
<b>Capital</b>												
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	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	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)	(62,957)	(64,539)
<b>Total Capital</b>	<b>1,321,410</b>	<b>1,000,287</b>	<b>969,989</b>	<b>925,542</b>	<b>904,327</b>	<b>1,207,604</b>	<b>1,170,588</b>	<b>1,140,038</b>	<b>1,106,884</b>	<b>1,331,382</b>	<b>1,286,868</b>	<b>1,285,286</b>
<b>Total Liabilities &amp; Capital</b>	<b>1,444,218</b>	<b>1,123,052</b>	<b>1,099,889</b>	<b>1,033,475</b>	<b>1,045,277</b>	<b>1,353,350</b>	<b>1,295,048</b>	<b>1,297,102</b>	<b>1,269,741</b>	<b>1,499,772</b>	<b>1,465,532</b>	<b>1,433,118</b>

\* See AP Ledger Tab

Diablo Community Service District  
Cash Flow Statement  
12 months ended June 30, 2014

	July	August	September	October	November	December	January	February	March	April	May	June	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	\$ (44,514)	\$ (1,582)	\$ (64,539)
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	0	0	6,733
Accounts Payable	(24,549)	(5,043)	2,135	(26,967)	28,017	(203)	(26,287)	27,604	793	533	5,274	(35,831)	(54,523)
Total Adjustments	(23,456)	(3,950)	3,228	(25,874)	29,077	857	(26,046)	27,604	793	533	5,274	(35,831)	(47,790)
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	(39,240)	(37,414)	(112,329)
<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)	(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)	(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	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	5,000	5,000	5,000	5,000	5,000	60,000
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	(39,240)	(37,414)	(112,329)
<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	1,347,699	1,310,286	1,310,286
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)	(1,386,939)	(1,347,699)	(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	\$ (39,240)	\$ (37,414)	\$ (112,329)