

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
042-0100-0420-7216	Bond Discount	45,300	-	-	-	-
042-0100-0420-7226	Printing	50	-	-	-	-
042-0100-0420-7245	Contractual Services	-	-	-	-	-
042-0100-0420-7372	Office Supplies & Materials	-	-	-	-	-
042-0100-0420-7397	Postage	-	-	-	-	-
042-0100-0420-7601	Bond Interest Expense	99,002	66,909	63,700	60,294	56,717
042-0100-0420-7603	Bond Principal Retirement	1,565,000	66,800	71,500	75,300	78,900
042-0100-0420-7900	Miscellaneous Expense	-	-	-	-	-
042-0100-5990-9000	Transfer Out	44,262	2,399	-	338	-
TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT F		\$ 1,815,091	\$ 151,337	\$ 155,608	\$ 159,022	\$ 159,557

FUND 43 RIVERVIEW POINT-BOND RESERVE

043-0100-5990-9000	Transfers Out	177,126	-	-	300	300
TOTAL RIVERVIEW POINT BOND RESERVE FUND		\$ 177,126	\$ -	\$ -	\$ 300	\$ 300

FUND 45 SUMMERSET IMPROVEMENT

045-0100-5990-9000	Transfers Out	-	-	-	-	-
TOTAL SUMMERSET IMPROVEMENT		\$ -	\$ -	\$ -	\$ -	\$ -

FUND 46 SUMMERSET ASSESSMENT DISTRICT

046-0100-0460-7001	Salaries & Wages	3,143	4,021	6,398	-	-
046-0100-0460-7005	Overtime	313	182	34	-	-
046-0100-0460-7103	Dental Insurance	83	107	173	-	-
046-0100-0460-7105	Health Insurance	583	827	1,247	-	-
046-0100-0460-7108	Life Insurance	10	24	38	-	-
046-0100-0460-7109	Employee Assistance Program	1	2	2	-	-
046-0100-0460-7110	Vision Insurance	7	9	14	-	-
046-0100-0460-7117	PERS Retirement	565	730	1,026	-	-
046-0100-0460-7119	Social Security/FICA	266	308	450	-	-
046-0100-0460-7124	Workers Comp. Insurance	354	619	553	-	-
046-0100-0460-7125	Unemployment Insurance	0	10	6	-	-
046-0100-0460-7128	Car Allowance	25	2	-	-	-
046-0100-0460-7201	Accounting & Auditing	136	205	48	-	-
046-0100-0460-7203	Administrative Exp.	8,443	4,073	-	-	-
046-0100-0460-7226	Printing	20	-	-	-	-
046-0100-0460-7601	Bond Interest Expense	17,113	4,648	-	-	-
046-0100-0460-7603	Bond Principal Retirement	110,000	125,000	-	-	-
046-0100-5990-9000	Transfer Out	-	1,280	-	-	-
TOTAL SUMMERSET ASSESSMENT DISTRICT FUND		\$ 141,062	\$ 142,047	\$ 9,990	\$ -	\$ -

FUND 47 SUMMERSET LANDSCAPE & LIGHTING DISTRICT

047-0100-0470-7001	Salaries & Wages	3,143	4,021	6,398	8,138	8,138
047-0100-0470-7005	Overtime	313	182	-	44	44
047-0100-0470-7103	Dental Insurance	83	107	173	225	234
047-0100-0470-7105	Health Insurance	583	827	1,247	1,619	1,748
047-0100-0470-7108	Life Insurance	10	24	38	48	48
047-0100-0470-7109	Employee Assistance Program	1	2	2	3	3
047-0100-0470-7110	Vision Insurance	7	9	14	19	19
047-0100-0470-7117	PERS Retirement	565	730	1,026	1,496	1,585

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
047-0100-0470-7119	Social Security/FICA	266	308	450	572	579
047-0100-0470-7124	Workers Comp. Insurance	354	619	553	214	576
047-0100-0470-7125	State Unemployment Insurance	0	10	6	-	-
047-0100-0470-7128	Car Allowance	25	2	-	-	-
047-0100-0470-7201	Accounting & Auditing	767	850	78	88	91
047-0100-0470-7203	Administrative Expense	12,634	13,138	14,500	14,700	15,025
047-0100-0470-7213	Legal Fees	-	300	1,523	1,500	1,500
047-0100-0470-7226	Printing	40	-	-	-	-
047-0100-0470-7245	Contractual Services	138,883	99,883	227,040	215,000	215,000
047-0100-0470-7307	Liability Insurance	1,765	1,553	1,136	235	935
047-0100-0470-7340	Legal Notices/Publications	-	60	-	75	75
047-0100-0470-7372	Office Supplies & Materials	-	-	-	-	-
047-0100-0470-7458	Utilities - PG&E	-	-	5,415	60,141	61,604
047-0100-5990-9000	Transfer Out	-	4,333	-	-	-
TOTAL SUMMERSET LANDSCAPE & LIGHTING DIST		\$ 159,440	\$ 126,959	\$ 259,600	\$ 304,116	\$ 307,204

FUND 48 SUMMERSET BOND RESERVE

048-0100-5990-9000	Transfer Out	-	77,624	-	-	-
TOTAL SUMMERSET BOND RESERVE		\$ -	\$ 77,624	\$ -	\$ -	\$ -

FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1

049-0100-0135-7201	Accounting & Auditing	8,513	4,775	3,672	3,787	3,900
049-0100-0135-7203	Administrative Expense	197,021	29,499	32,000	32,650	33,294
049-0100-0135-7601	Bond Interest Expense	861,545	853,399	844,291	833,955	822,328
049-0100-0135-7603	Bond Principal Retirement	250,000	255,000	265,000	275,000	285,000
049-0100-0490-7001	Salaries & Wages	3,143	4,021	6,398	8,138	8,138
049-0100-0490-7005	Overtime	313	182	-	44	44
049-0100-0490-7103	Dental Insurance	83	107	173	225	234
049-0100-0490-7105	Health Insurance	583	827	1,247	1,619	1,748
049-0100-0490-7108	Life Insurance	10	24	38	48	48
049-0100-0490-7109	Employee Assistance Prg.	1	2	2	3	3
049-0100-0490-7110	Vision Insurance	7	9	14	19	19
049-0100-0490-7117	PERS Retirement	565	730	1,026	1,496	1,585
049-0100-0490-7119	Social Security/FICA	266	308	450	572	579
049-0100-0490-7124	Workers Comp. Insurance	354	619	553	214	576
049-0100-0490-7125	Unemployment Insurance	0	10	6	-	-
049-0100-0490-7128	Car Allowance	25	2	-	-	-
049-0100-0490-7213	Legal Fees	-	2,221	6,128	-	-
049-0100-0490-7226	Printing	100	-	-	-	-
049-0100-0490-7245	Contractual Services	-	-	-	-	-
049-0100-0490-7372	Office Supplies & Materials	-	-	-	-	-
049-0100-5990-9000	Transfers Out	-	153,726	-	344	-
TOTAL COMMUNITY FACILITIES DISTRICT 2004-1 FU		\$ 1,322,531	\$ 1,305,462	\$ 1,160,999	\$ 1,158,114	\$ 1,157,496

FUND 50 STORM DRAIN

050-0300-0500-7226	Printing	44	54	39	-	-
050-0300-0500-7245	Contractual Services	3,890	455	-	6,000	6,000
050-0300-0500-7352	M & R Machinery & Equipment	-	-	-	2,000	2,000
050-0300-0500-7355	M & R Real Property	1,474	214	4,520	5,000	5,000

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
050-0300-0500-7367	Misc. Services & Supplies	801	152	78	1,078	1,078
050-0300-0500-7372	Office Supplies & Materials	-	-	-	-	-
050-0300-0500-7397	Postage	229	332	221	-	-
050-0300-0500-7905	Capital Outlay-Equipment	-	-	-	-	-
050-0300-5990-9000	Transfers Out	-	-	-	7,539	7,836
TOTAL STORM DRAIN FUND		\$ 6,438	\$ 1,207	\$ 4,858	\$ 21,617	\$ 21,914

FUND 53 ROADWAY IMPACT

053-0300-0530-7245	Contractual Services	443	-	-	-	-
053-0300-5990-9000	Transfer Out	-	100,000	75,000	4,280	4,280
TOTAL ROADWAY IMPACT FUND		\$ 443	\$ 100,000	\$ 75,000	\$ 4,280	\$ 4,280

FUND 54 PARKS & RECREATION

054-0300-0540-7205	Advertising	-	-	-	-	-
054-0300-0540-7226	Printing	-	-	-	-	-
054-0300-0540-7245	Contractual Services	53,648	-	-	-	-
054-0300-0540-7340	Legal Notices/Publications	-	-	-	-	-
054-0300-5990-9000	Transfer Out	-	28,709	100,000	49,360	49,360
TOTAL PARKS & RECREATION FUND		\$ 53,648	\$ 28,709	\$ 100,000	\$ 49,360	\$ 49,360

FUND 56 MUNICIPAL IMPROVEMENT

056-0300-0560-7245	Contractual Services	57,086	58,253	-	-	-
056-0300-0560-7397	Postage	84	-	-	-	-
056-0300-5990-9000	Transfers Out	-	76,833	-	80,042	80,042
056-0300-5990-9000	Transfers Out	217,494	76,833	171,833	76,883	76,883
TOTAL MUNICIPAL IMPROVEMENTS FUND		\$ 274,663	\$ 211,919	\$ 171,833	\$ 156,925	\$ 156,925

FUND 60 HAZARDOUS WASTE

060-0300-0600-7001	Salaries & Wages	12,031	12,023	10,914	10,669	10,669
060-0300-0600-7005	Overtime	-	-	-	190	190
060-0300-0600-7103	Denial Insurance	410	482	540	560	582
060-0300-0600-7105	Health Insurance	2,441	4,478	4,213	4,215	4,552
060-0300-0600-7108	Life Insurance	49	111	120	120	120
060-0300-0600-7109	Employee Assistance Program	4	4	4	3	3
060-0300-0600-7110	Vision Insurance	33	41	44	47	47
060-0300-0600-7117	PERS Retirement	2,223	2,174	1,932	2,223	2,346
060-0300-0600-7119	Social Security/FICA	920	920	835	772	772
060-0300-0600-7124	Workers Comp Insurance	967	1,456	923	280	756
060-0300-0600-7125	Unemployment	90	2,250	1,944	-	-
060-0300-0600-7205	Advertising	-	205	405	750	750
060-0300-0600-7213	Legal Fees	-	300	116	120	-
060-0300-0600-7226	Printing	384	-	-	-	-
060-0300-0600-7235	Conferences & Meetings	-	-	-	-	-
060-0300-0600-7245	Contractual Services	30,979	42,257	33,460	66,538	69,633
060-0300-0600-7272	Equipment Rental	667	-	-	283	-
060-0300-0600-7277	Fuel & Mileage	69	26	-	-	-
060-0300-0600-7367	Misc Services & Supplies	1,885	631	-	-	-

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
060-0300-0600-7385	Permits & Licenses	-	-	49	50	-
060-0300-0600-7397	Postage	35	-	-	-	-
TOTAL HAZARDOUS WASTE FUND		\$ 53,190	\$ 67,357	\$ 55,499	\$ 86,820	\$ 90,420

FUND 65 LANDFILL CLOSURE

065-0300-0650-7245	Contractual Services	22,572	30,536	38,922	43,418	35,600
065-0300-0650-7367	Misc Services & Supplies	-	340	-	-	-
065-0300-0650-7385	Permits and Licenses	11,660	15,337	17,489	15,421	15,421
065-0300-5990-9000	Transfers Out	-	-	-	26,947	37,965
TOTAL LANDFILL CLOSURE FUND		\$ 34,232	\$ 46,213	\$ 56,411	\$ 85,786	\$ 88,986

FUND 75 BUSINESS PARK

075-0200-0750-7001	Salaries & Wages	28,214	17,998	12,114	12,623	12,656
075-0200-0750-7005	Overtime	565	178	129	408	408
075-0200-0750-7101	Clothing & Work Boots	6	7	4	16	16
075-0200-0750-7103	Dental Insurance	617	410	432	470	489
075-0200-0750-7105	Health Insurance	4,501	3,661	2,853	3,346	3,614
075-0200-0750-7108	Life Insurance	87	102	96	101	101
075-0200-0750-7109	Employee Assistance Program	10	9	4	4	4
075-0200-0750-7110	Vision Insurance	59	39	35	40	40
075-0200-0750-7117	PERS Retirement	5,654	3,295	2,056	2,394	2,543
075-0200-0750-7119	Social Security/FICA	2,178	1,463	810	911	924
075-0200-0750-7124	Workers Comp. Insurance	2,400	2,337	1,033	331	897
075-0200-0750-7125	State Unemployment Insurance	2	68	628	585	-
075-0200-0750-7128	Car Allowance	810	68	-	-	-
075-0200-0750-7213	Legal Fees	12,739	6,844	3,563	14,159	2,600
075-0200-0750-7226	Printing	1,006	-	-	2,012	312
075-0200-0750-7235	Conferences & Meetings	-	-	-	-	-
075-0200-0750-7245	Contractual Services	6,908	933	3,000	7,750	4,750
075-0200-0750-7272	Equipment Rental	3,718	3,509	3,241	3,241	3,241
075-0200-0750-7277	Fuel & Mileage	697	-	-	-	-
075-0200-0750-7298	Flood & Fire Insurance	942	696	709	766	796
075-0200-0750-7307	Liability Insurance	-	829	608	126	501
075-0200-0750-7355	M & R Real Property	7	-	-	-	-
075-0200-0750-7367	Misc. Services & Supplies	-	340	-	-	-
075-0200-0750-7372	Office Supplies & Materials	18	-	-	-	-
075-0200-0750-7458	Utilities - PG&E	2,949	3,604	2,500	2,763	2,763
075-0200-0750-7802	Depreciation Expense	-	13,883	-	-	-
075-0200-5990-9000	Transfer Out	-	-	-	49,121	64,513
TOTAL BUSINESS PARK FUND		\$ 74,088	\$ 60,271	\$ 33,815	\$ 101,167	\$ 101,167

FUND 76 ARMY BASE

076-0200-0760-7205	Advertising	-	-	123	-	-
076-0200-0760-7213	Legal Fees	5,988	8,107	5,200	28,500	-
076-0200-0760-7245	Contractual Services	5,805	-	2,500	77,800	-
076-0200-0760-7272	Equipment Rental	3,813	3,813	3,813	3,814	3,814
076-0200-0760-7307	Liability Insurance	1,540	1,355	991	205	818
076-0200-0760-7367	Misc. Services & Supplies	761	2,673	-	9,500	-

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
076-0200-0760-7397	Postage	20	-	-	-	-
076-0200-5990-9000	Transfers Out	-	-	-	4,472	-
TOTAL ARMY BASE REUSE FUND		\$ 17,926	\$ 15,948	\$ 12,627	\$ 124,291	\$ 4,632

FUND 80 WATER SYSTEM

080-0300-0800-7001	Salaries & Wages	266,906	219,801	163,608	212,487	212,913
080-0300-0800-7005	Overtime	21,911	13,012	8,810	19,092	19,092
080-0300-0800-7101	Clothing & Work Boots	234	253	125	512	512
080-0300-0800-7103	Dental Insurance	7,352	6,786	5,816	7,595	7,899
080-0300-0800-7105	Health Insurance	47,669	44,120	38,135	59,528	64,291
080-0300-0800-7108	Life Insurance	1,034	1,726	1,478	1,813	1,813
080-0300-0800-7109	Employee Assistance Prg.	87	89	61	68	70
080-0300-0800-7110	Vision Insurance	701	659	542	718	718
080-0300-0800-7117	PERS Retirement	45,486	38,907	27,466	41,712	44,620
080-0300-0800-7119	Social Security/FICA	21,011	19,127	13,000	16,426	18,876
080-0300-0800-7124	Workers Comp. Insurance	21,232	30,671	13,985	5,580	15,083
080-0300-0800-7125	State Unemployment Insurance	308	1,148	1,755	1,145	-
080-0300-0800-7128	Car Allowance	2,013	63	-	-	-
080-0300-0800-7201	Accounting & Auditing	-	4,143	8,177	8,433	8,686
080-0300-0800-7203	Administrative Exp	-	-	-	-	-
080-0300-0800-7205	Advertising	-	-	50	-	-
080-0300-0800-7213	Legal Fees	11,298	4,792	20,000	18,000	15,000
080-0300-0800-7226	Printing	819	1,765	570	3,230	3,230
080-0300-0800-7228	Chemicals & Gases	18,468	20,241	24,000	30,000	31,200
080-0300-0800-7235	Conferences & Meetings	515	940	500	1,665	1,665
080-0300-0800-7245	Contractual Services	78,172	68,798	180,702	51,030	17,847
080-0300-0800-7272	Equipment Rental	285	164	250	2,046	2,046
080-0300-0800-7273	Equipment (Non-Capital, <\$5,000)	1,250	-	2,058	1,300	2,000
080-0300-0800-7277	Fuel & Mileage	7,672	7,500	5,450	8,000	8,000
080-0300-0800-7298	Flood & Fire Insurance	8,411	8,401	8,555	9,239	9,608
080-0300-0800-7307	Liability Insurance	11,401	10,033	7,477	1,517	6,048
080-0300-0800-7337	Laboratory Testing	19,744	16,489	18,000	23,000	24,000
080-0300-0800-7340	Legal Notices & Publications	-	-	1,481	250	250
080-0300-0800-7352	M & R Machinery & Equipment	16,352	17,812	12,000	25,600	24,900
080-0300-0800-7355	M & R Real Property	28,613	45,446	40,000	35,000	40,000
080-0300-0800-7356	M & R Vehicles	1,280	3,594	1,000	2,000	2,000
080-0300-0800-7365	Membership Dues	115	75	115	115	115
080-0300-0800-7367	Misc. Services & Supplies	13,508	(3,067)	15,000	18,000	21,000
080-0300-0800-7380	Computer Hardware	-	-	2,500	-	500
080-0300-0800-7372	Office Supplies & Materials	-	523	500	500	500
080-0300-0800-7385	Permits & Licenses	14,832	20,158	19,500	19,500	19,500
080-0300-0800-7397	Postage	3,888	6,639	4,950	17,280	17,280
080-0300-0800-7409	Safety Equipment	38	145	-	-	-
080-0300-0800-7421	Bad Debt Expense	-	-	-	-	-
080-0300-0800-7432	Telephone	3,794	3,901	4,083	4,300	4,300
080-0300-0800-7458	Utilities - PG&E	217,395	208,974	233,623	234,243	245,955
080-0300-0800-7802	Depreciation Expense	-	493,793	-	-	-
080-0300-0800-7900	Miscellaneous Expense	102,522	-	100,000	100,000	100,000
080-0300-0895-7213	Legal Fees	5,996	-	-	-	-
080-0300-0895-7245	Contractual Services	-	-	-	-	-
080-0300-0800-7905	Capital Outlay - Mach & Equip	-	-	144,000	2,970,000	1,200,000

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
080-0300-0800-7920	Capital Outlay - Infrastructure	-	-	120,500	-	-
080-0300-5990-9000	Transfer Out	-	-	79,564	39,002	465,740
TOTAL WATER SYSTEM FUND		\$ 1,002,312	\$ 1,317,619	\$ 1,329,386	\$ 3,989,928	\$ 2,657,256
FUND 81 WATER CONSTRUCTION						
081-0300-0810-7213	Legal Fees	-	-	-	-	-
081-0300-5990-9000	Transfer Out	-	-	-	21,317	18,134
TOTAL WATER CONSTRUCTION FUND		\$ -	\$ -	\$ -	\$ 21,317	\$ 18,134
FUND 82 WATER FIXED ASSETS						
082-0300-5990-9000	Transfer Out	-	-	-	1,100	1,100
TOTAL WATER FIXED ASSET REPLACEMENT FUND		\$ -	\$ -	\$ -	\$ 1,100	\$ 1,100
FUND 84 AIRPORT						
084-0300-0840-7001	Salaries & Wages	46,861	37,392	38,208	52,236	52,845
084-0300-0840-7005	Overtime	1,916	725	2,825	7,407	7,407
084-0300-0840-7101	Clothing & Work Boots	51	28	100	102	102
084-0300-0840-7103	Dental Insurance	1,203	927	1,510	1,610	1,674
084-0300-0840-7105	Health Insurance	10,878	8,996	10,256	11,395	12,306
084-0300-0840-7108	Life Insurance	215	294	335	345	345
084-0300-0840-7109	Employee Assistance Program	41	17	14	17	17
084-0300-0840-7110	Vision Insurance	146	112	123	136	136
084-0300-0840-7117	PERS Retirement	8,706	6,508	6,173	10,290	11,023
084-0300-0840-7119	Social Security/FICA	3,779	2,972	2,976	4,300	4,423
084-0300-0840-7124	Workers Comp. Insurance	10,051	5,771	3,284	3,585	3,740
084-0300-0840-7125	State Unemployment Insurance	775	786	741	4,842	-
084-0300-0840-7128	Car Allowance	71	6	-	-	-
084-0300-0840-7205	Advertising	-	-	130	500	500
084-0300-0840-7213	Legal Fees	11,079	15,706	2,471	1,200	1,000
084-0300-0840-7226	Printing	130	19	-	500	500
084-0300-0840-7228	Chemicals & Gases	941	3,683	2,875	2,550	2,550
084-0300-0840-7245	Contractual Services	8,026	11,120	18,658	1,848	1,848
084-0300-0840-7272	Equipment Rental	1,352	182	100	100	100
084-0300-0840-7273	Equipment, (non-capital <\$5,000)	-	3,258	-	1,200	-
084-0300-0840-7277	Fuel & Mileage	3,388	667	301	350	350
084-0300-0840-7298	Flood & Fire Insurance	1,612	1,610	1,640	1,770	1,841
084-0300-0840-7307	Liability Insurance	8,311	7,587	7,959	6,744	6,879
084-0300-0840-7322	Interest Expense	16,008	10,463	7,713	5,877	3,959
084-0300-0840-7330	Janitorial Supplies	17	154	-	240	264
084-0300-0840-7340	Legal Notices/Publications	-	113	-	100	100
084-0300-0840-7352	M & R Machinery & Equipment	2,280	3,493	3,050	2,150	2,150
084-0300-0840-7355	M & R Real Property	894	2,856	7,226	3,500	4,000
084-0300-0840-7356	M & R Vehicles	179	58	-	75	75
084-0300-0840-7365	Membership Dues	-	58	-	120	120
084-0300-0840-7367	Misc. Services & Supplies	13,209	13,142	10,564	11,228	11,228
084-0300-0840-7372	Office Supplies & Materials	78	4	69	100	100
084-0300-0840-7385	Permits & Licenses	4,024	1,680	1,785	1,680	1,680
084-0300-0840-7397	Postage	98	-	-	100	100
084-0300-0840-7409	Safety Equipment	-	-	-	-	-
084-0300-0840-7402	Principal Expense	-	-	42,759	44,595	46,513
084-0300-0840-7415	Signs	265	-	-	-	-
084-0300-0840-7432	Telephone	4,996	4,922	6,000	3,500	3,570

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
084-0300-0840-7458	Utilities - PG&E	23,025	23,533	29,099	34,981	36,242
084-0300-0840-7802	Depreciation Expense	-	256,703	-	-	-
084-0300-0840-7900	Miscellaneous Expense	-	-	-	105,263	157,500
084-0300-0840-7905	Capital Outlay - Mach & Equip	5,025	-	-	-	-
084-0300-5990-9000	Transfer Out	10,000	-	-	8,127	12,112
TOTAL MUNICIPAL AIRPORT		\$ 199,629	\$ 425,544	\$ 208,945	\$ 334,662	\$ 389,301

FUND 85 BEACH DRIVE SEWER SYSTEM AND PLANT

SEWER SYSTEM

085-0100-0135-7201	Accounting & Auditing	-	-	6,516	6,720	6,922
085-0100-0135-7203	Administrative Expense	-	-	4,606	4,722	4,817
085-0100-0135-7602	Bond Admin. Fee	-	-	3,447	3,447	3,447
085-0100-0135-7604	Amortization Expense	-	-	5,111	5,111	5,111
085-0300-0850-7001	Salaries & Wages	-	-	46,628	63,673	64,520
085-0300-0850-7005	Overtime	-	-	1,956	4,157	4,157
085-0300-0850-7101	Clothing & Work Boots	-	-	50	196	196
085-0300-0850-7103	Dental Insurance	-	-	1,623	2,231	2,320
085-0300-0850-7105	Health Insurance	-	-	10,693	18,098	19,546
085-0300-0850-7108	Life Insurance	-	-	437	554	554
085-0300-0850-7109	Employee Assistance Program	-	-	18	20	21
085-0300-0850-7110	Vision Insurance	-	-	161	219	219
085-0300-0850-7117	PERS Retirement	-	-	7,723	12,663	13,557
085-0300-0850-7119	Social Security/FICA	-	-	3,675	5,141	5,224
085-0300-0850-7124	Workers Comp. Insurance	-	-	3,973	1,672	4,571
085-0300-0850-7125	State Unemployment Insurance	-	-	6,206	1,426	-
085-0300-0850-7205	Advertising	-	-	20	-	-
085-0300-0850-7213	Legal Fees	-	-	500	-	-
085-0300-0850-7245	Contractual Services	-	-	84,086	101,802	102,010
085-0300-0850-7272	Equipment Rental	-	-	1,631	-	-
085-0300-0850-7273	Equipment (Non-Capital, <\$5,000)	-	-	300	300	300
085-0300-0850-7277	Fuel & Mileage	-	-	1,186	4,000	4,000
085-0300-0850-7298	Flood & Fire Insurance	-	-	1,800	1,944	2,022
085-0300-0850-7307	Liability Insurance	-	-	1,686	319	1,272
085-0300-0850-7352	M & R Machinery & Equipment	-	-	30,000	38,661	27,661
085-0300-0850-7355	M&R Real Property	-	-	25,500	35,000	35,000
085-0300-0850-7356	M&R Vehicles	-	-	1,750	-	-
085-0300-0850-7365	Membership Dues	-	-	75	75	75
085-0300-0850-7367	Misc. Services & Supplies	-	-	1,500	1,500	1,500
085-0300-0850-7372	Office Supplies & Materials	-	-	500	500	500
085-0300-0850-7385	Permits & Licenses	-	-	3,000	3,000	3,000
085-0300-0850-7397	Postage	-	-	-	-	-
085-0300-0850-7432	Telephone	-	-	2,826	2,904	2,991
085-0300-0850-7458	Utilities - PG&E	-	-	52,182	55,000	56,650
085-0300-0850-7601	Bond Interest Expense	-	-	15,000	-	-
085-0300-0850-7603	Bond Principal Retirement	-	-	31,417	-	-
085-0300-0850-7900	Misc. Expense	-	-	50,000	-	-
085-0300-0850-7905	CIP - Machinery & Equipment	-	-	137,300	-	-
085-0300-0850-7920	CIP -Infrastructure	-	-	50,000	-	-
TOTAL SEWER SYSTEM		-	-	595,082	375,057	372,164

SEWER TREATMENT PLANT

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
085-0300-0855-7001	Salaries & Wages	-	-	15,289	24,582	25,039
085-0300-0855-7005	Overtime	-	-	-	483	483
085-0300-0855-7103	Dental Insurance	-	-	584	863	897
085-0300-0855-7105	Health Insurance	-	-	3,261	6,846	7,394
085-0300-0855-7108	Life Insurance	-	-	130	185	185
085-0300-0855-7109	Employee Assistance Program	-	-	6	8	8
085-0300-0855-7110	Vision Insurance	-	-	48	73	73
085-0300-0855-7117	PERS Retirement	-	-	2,653	5,073	5,467
085-0300-0855-7119	Social Security/FICA	-	-	1,143	2,525	2,602
085-0300-0855-7124	Workers Comp. Insurance	-	-	1,330	646	1,774
085-0300-0855-7125	State Unemployment Insurance	-	-	532	373	-
085-0300-0855-7213	Legal Fees	-	-	8,000	15,000	15,000
085-0300-0855-7226	Printing	-	-	561	-	-
085-0300-0855-7228	Chemicals & Gases	-	-	146,000	130,000	135,000
085-0300-0855-7245	Contractual Services	-	-	661,431	628,962	612,482
085-0300-0855-7272	Equipment Rental	-	-	5,000	2,046	2,046
085-0300-0855-7273	Equipment (Non-Capital, <\$5,000)	-	-	55,178	-	-
085-0300-0855-7298	Flood & Fire Insurance	-	-	12,417	13,410	13,947
085-0300-0855-7307	Liability Insurance	-	-	10,659	2,203	8,778
085-0300-0855-7340	Legal Notices & Publications	-	-	256	-	-
085-0300-0855-7352	M & R Machinery & Equipment	-	-	10,000	79,444	73,444
085-0300-0855-7355	M & R Real Property	-	-	504	504	504
085-0300-0855-7372	Office Supplies & Materials	-	-	190	-	2,400
085-0300-0855-7385	Permits & Licenses	-	-	3,220	2,400	2,400
085-0300-0855-7397	Postage	-	-	5,000	5,760	5,760
085-0300-0855-7432	Telephone	-	-	4,061	4,171	4,296
085-0300-0855-7458	Utilities - PG&E	-	-	106,136	100,000	115,754
085-0300-0855-7601	Bond Interest Expense	-	-	74,390	72,658	70,890
085-0300-0855-7603	Bond Principal Retirement	-	-	35,000	35,000	35,000
085-0300-0855-7900	Miscellaneous Expense	-	-	50,000	100,000	100,000
085-0300-0855-7905	Capital Oulay - Mach & Equip	-	-	53,578	624,093	618,418
085-0300-5990-9000	Transfer Out	-	-	-	18,271	116,823
TOTAL SEWER TREATMENT PLANT		-	-	1,266,557	1,875,579	1,976,863
TOTAL BEACH DRIVE SEWER SYSTEM AND PLANT		\$ -	\$ -	\$ 1,861,639	\$ 2,250,636	\$ 2,349,027

FUND 86 NW SEWER SYSTEM AND PLANT**SEWER SYSTEM**

086-0100-0135-7201	Accounting & Auditing	-	-	4,456	4,596	4,733
086-0300-0860-7001	Salaries & Wages	-	-	18,588	35,694	36,542
086-0300-0860-7005	Overtime	-	-	218	883	883
086-0300-0860-7101	Clothing & Work Boots	-	-	6	56	56
086-0300-0860-7103	Dental Insurance	-	-	681	1,253	1,304
086-0300-0860-7105	Health Insurance	-	-	3,945	11,206	12,102
086-0300-0860-7108	Life Insurance	-	-	160	277	277
086-0300-0860-7109	Employee Assistance Program	-	-	8	11	12
086-0300-0860-7110	Vision Insurance	-	-	59	110	110
086-0300-0860-7117	PERS Retirement	-	-	3,173	7,214	7,807
086-0300-0860-7119	Social Security/FICA	-	-	1,410	2,920	3,003
086-0300-0860-7124	Workers Comp. Insurance	-	-	1,716	937	2,589
086-0300-0860-7125	State Unemployment Insurance	-	-	6,026	490	-

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
086-0300-0860-7205	Advertising	-	-	25	-	-
086-0300-0860-7213	Legal Fees	-	-	-	-	-
086-0300-0860-7226	Printing	-	-	-	-	-
086-0300-0860-7245	Contractual Services	-	-	37,249	57,000	57,208
086-0300-0860-7273	Equipment (Non-Capital,<\$5,000)	-	-	300	250	200
086-0300-0860-7277	Fuel & Mileage	-	-	2,000	4,500	4,500
086-0300-0860-7298	Flood & Fire Insurance	-	-	1,800	1,944	2,022
086-0300-0860-7307	Liability Insurance	-	-	1,686	319	1,272
086-0300-0860-7352	M & R Machinery & Equipment	-	-	7,500	10,956	10,956
086-0300-0860-7356	M&R Vehicles	-	-	1,750	250	250
086-0300-0860-7365	Membership Dues	-	-	75	75	75
086-0300-0860-7367	Misc. Services & Supplies	-	-	1,800	1,800	1,800
086-0300-0860-7372	Office Supplies & Materials	-	-	500	500	500
086-0300-0860-7385	Permits & Licenses	-	-	1,190	1,600	1,600
086-0300-0860-7432	Telephone	-	-	541	538	554
086-0300-0860-7458	Utilities - PG&E	-	-	15,945	21,195	22,255
086-0300-0860-7905	Capital Outlay - Mach & Equip	-	-	128,250	-	-
TOTAL SEWER SYSTEM		-	-	241,057	166,576	172,609
SEWER TREATMENT PLANT						
086-0300-0865-7001	Salaries & Wages	-	-	15,222	24,516	24,973
086-0300-0865-7005	Overtime	-	-	-	481	481
086-0300-0865-7103	Dental Insurance	-	-	581	859	894
086-0300-0865-7105	Health Insurance	-	-	3,243	6,824	7,370
086-0300-0865-7108	Life Insurance	-	-	129	184	184
086-0300-0865-7109	Employee Assistance Program	-	-	6	8	8
086-0300-0865-7110	Vision Insurance	-	-	48	73	73
086-0300-0865-7117	PERS Retirement	-	-	2,542	5,059	5,453
086-0300-0865-7119	Social Security/FICA	-	-	1,137	2,521	2,597
086-0300-0865-7124	Workers Comp. Insurance	-	-	1,334	644	1,769
086-0300-0865-7125	State Unemployment Insurance	-	-	532	373	-
086-0300-0865-7213	Legal Fees	-	-	8,000	-	-
086-0300-0865-7226	Printing	-	-	561	-	-
086-0300-0865-7228	Chemicals & Gases	-	-	10,275	10,275	10,275
086-0300-0865-7245	Contractual Services	-	-	551,000	424,259	424,259
086-0300-0865-7272	Equipment Rental	-	-	10,000	2,046	2,046
086-0300-0865-7273	Equipment (Non-Capital,<\$5,000)	-	-	69,611	-	-
086-0300-0865-7277	Fuel & Mileage	-	-	1,373	-	2,022
086-0300-0865-7298	Flood & Fire Insurance	-	-	12,417	13,410	13,947
086-0300-0865-7307	Liability Insurance	-	-	10,651	2,203	8,778
086-0300-0865-7340	Legal Notices & Publications	-	-	256	-	-
086-0300-0865-7352	M & R Machinery & Equip	-	-	20,000	98,756	95,756
086-0300-0865-7355	M & R Real Property	-	-	504	504	504
086-0300-0865-7372	Office Supplies & Materials	-	-	200	-	-
086-0300-0865-7385	Permits & Licenses	-	-	4,414	2,700	2,800
086-0300-0865-7397	Postage	-	-	5,000	5,760	5,760
086-0300-0865-7432	Telephone	-	-	16,264	1,500	1,500
086-0300-0865-7458	Utilities - PG&E	-	-	157,493	160,000	163,000
086-0300-0865-7900	Miscellaneous Expense	-	-	50,000	50,000	50,000
086-0300-0865-7905	Capital Outlay - Mach & Equip	-	-	1,500	15,400	105,400
086-0300-5590-9000	Transfer Out	-	-	-	367,992	303,713
TOTAL SEWER TREATMENT PLANT		-	-	954,293	1,196,346	1,233,560

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
TOTAL NW SEWER SYSTEM AND PLANT FUND		\$ -	\$ -	\$ 1,195,350	\$ 1,362,922	\$ 1,406,169
FUND 87 SEWER FIXED ASSET REPLACEMENT						
087-0300-5990-9000	Transfer Out	-	-	-	1,200	1,200
TOTAL SEWER FIXED ASSET REPLACEMENT		\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
FUND 88 SEWER SYSTEM AND PLANT						
SEWER SYSTEM						
088-0100-0135-7201	Accounting & Auditing	-	7,211	-	-	-
088-0100-0135-7203	Administrative Expense	1,393	4,752	-	-	-
088-0100-0135-7602	Bond Admin. Fee	3,447	3,447	-	-	-
088-0100-0135-7604	Amortization Expense	5,111	5,111	-	-	-
088-0300-0880-7001	Salaries & Wages	95,635	73,347	-	-	-
088-0300-0880-7005	Overtime	4,881	2,470	-	-	-
088-0300-0880-7101	Clothing & Work Boots	83	77	-	-	-
088-0300-0880-7103	Dental Insurance	2,694	2,346	-	-	-
088-0300-0880-7105	Health Insurance	17,854	18,045	-	-	-
088-0300-0880-7108	Life Insurance	384	625	-	-	-
088-0300-0880-7109	Employee Assistance Program	33	40	-	-	-
088-0300-0880-7110	Vision Insurance	260	234	-	-	-
088-0300-0880-7117	PERS Retirement	16,938	13,197	-	-	-
088-0300-0880-7119	Social Security/FICA	7,327	6,306	-	-	-
088-0300-0880-7124	Workers Comp. Insurance	7,932	14,077	-	-	-
088-0300-0880-7125	State Unemployment Insurance	459	11,860	-	-	-
088-0300-0880-7128	Car Allowance	883	4	-	-	-
088-0300-0880-7213	Legal Fees	6,287	233	-	-	-
088-0300-0880-7226	Printing	174	-	-	-	-
088-0300-0880-7228	Chemicals & Gases	96	-	-	-	-
088-0300-0880-7235	Conferences & Meetings	500	-	-	-	-
088-0300-0880-7245	Contractual Services	15,883	38,217	-	-	-
088-0300-0880-7272	Equipment Rental	-	-	-	-	-
088-0300-0880-7273	Equipment (Non-Capital,<\$5,000)	260	-	-	-	-
088-0300-0880-7277	Fuel & Mileage	4,331	4,833	-	-	-
088-0300-0880-7298	Flood & Fire Insurance	3,539	3,535	-	-	-
088-0300-0880-7307	Liability Insurance	4,805	4,228	-	-	-
088-0300-0880-7340	Legal Notices/Publications	-	295	-	-	-
088-0300-0880-7352	M & R Machinery & Equipment	2,732	9,566	-	-	-
088-0300-0880-7355	M&R Real Property	23,729	20,443	-	-	-
088-0300-0880-7356	M&R Vehicles	1,299	2,604	-	-	-
088-0300-0880-7365	Membership Dues	75	75	-	-	-
088-0300-0880-7367	Misc. Services & Supplies	8,421	3,839	-	-	-
088-0300-0880-7372	Office Supplies & Materials	-	1,115	-	-	-
088-0300-0880-7385	Permits & Licenses	5,584	5,827	-	-	-
088-0300-0880-7397	Postage	689	1,617	-	-	-
088-0300-0880-7409	Safety Equipment	68	-	-	-	-
088-0300-0880-7421	Bad Debt Expense	-	-	-	-	-
088-0300-0880-7432	Telephone	3,270	3,977	-	-	-
088-0300-0880-7458	Utilities - PG&E	34,373	22,594	-	-	-
088-0300-0880-7802	Depreciation Expense	-	563,397	-	-	-

EXPENDITURES

Account Number	Account Name	2009-10				
		2007-08 Actuals	2008-09 Actuals	Estimated Actuals	2010-11 Budget	2011-12 Budget
TOTAL SEWER SYSTEM		281,428	849,543	-	-	-
SEWER TREATMENT PLANT						
088-0300-0885-7001	Salaries & Wages	57,040	38,640	-	-	-
088-0300-0885-7005	Overtime	825	211	-	-	-
088-0300-0885-7103	Dental Insurance	1,617	1,140	-	-	-
088-0300-0885-7105	Health Insurance	9,966	7,809	-	-	-
088-0300-0885-7108	Life Insurance	204	263	-	-	-
088-0300-0885-7109	Employee Assistance Program	20	18	-	-	-
088-0300-0885-7110	Vision Insurance	138	104	-	-	-
088-0300-0885-7117	PERS Retirement	10,746	6,447	-	-	-
088-0300-0885-7119	Social Security/FICA	4,052	2,879	-	-	-
088-0300-0885-7124	Workers Comp. Insurance	5,071	5,728	-	-	-
088-0300-0885-7125	State Unemployment Insurance	4	465	-	-	-
088-0300-0885-7128	Car Allowance	1,544	56	-	-	-
088-0300-0885-7203	Administrative Expense	3,220	-	-	-	-
088-0300-0885-7213	Legal Fees	16,686	20,534	-	-	-
088-0300-0885-7226	Printing	1,349	1,733	-	-	-
088-0300-0885-7228	Chemicals & Gases	74,899	-	-	-	-
088-0300-0885-7245	Contractual Services	1,738,405	1,386,057	-	-	-
088-0300-0885-7272	Equipment Rental	19,598	17,772	-	-	-
088-0300-0885-7273	Equipment (Non-Capital, <\$5,000)	-	-	-	-	-
088-0300-0885-7298	Flood & Fire Insurance	24,416	24,388	-	-	-
088-0300-0885-7307	Liability Insurance	33,114	29,142	-	-	-
088-0300-0885-7352	M & R Machinery & Equipment	30,677	6,102	-	-	-
088-0300-0885-7355	M & R Real Property	5,484	5,531	-	-	-
088-0300-0885-7387	Misc. Services & Supplies	182,494	(144,864)	-	-	-
088-0300-0885-7385	Permits & Licenses	6,394	4,212	-	-	-
088-0300-0885-7397	Postage	6,430	9,663	-	-	-
088-0300-0885-7432	Telephone	18,019	18,408	-	-	-
088-0300-0885-7458	Utilities - PG&E	262,241	235,797	-	-	-
088-0300-0885-7601	Bond Interest Expense	77,040	75,608	-	-	-
088-0300-0885-7603	Bond Principal Retirement	-	-	-	-	-
088-0300-0885-7900	Miscellaneous Expense	-	-	-	-	-
088-0300-0885-7213	Legal Fees	15,564	-	-	-	-
088-0300-0885-7245	Contractual Services	-	-	-	-	-
TOTAL SEWER TREATMENT PLANT		2,607,258	1,754,043	-	-	-
TOTAL SEWER SYSTEM AND PLANT FUND		\$ 2,888,686	\$ 2,603,586	\$ -	\$ -	\$ -
FUND 89 SEWER CONSTRUCTION						
089-0300-5990-9000	Transfer Out	304,657	784,785	-	11,317	10,634
TOTAL SEWER CONSTRUCTION		\$ 304,657	\$ 784,785	\$ -	\$ 11,317	\$ 10,634
TOTAL EXPENDITURES ALL FUNDS		\$ 18,018,720	\$ 15,877,232	\$ 15,337,344	\$ 18,120,875	\$ 16,145,181