



REGULAR MEETING OF THE FINANCE ADVISORY COMMITTEE

Monday, June 30, 2014 at 5:30 p.m.
Los Osos Community Services District
2122 9th Street, Suite 102, Los Osos, CA

COMMITTEE MEMBERS

Marshall E. Ochylski, Chairperson
R. Michael Wright, Vice Chairperson
Jeff Edwards, Member
Lisa Gonzalez, Member
Gene Heyer, Member
Wallace Raynor, Member
Keith Swanson, Member
Lou Tornatzky, Alternate Member

STAFF

Kathy Kivley, General Manager
Ann Kudart, Admin/Accounting Assistant

AGENDA

1. **Opening – 5:30 p.m.**
 - A. Call to Order
 - B. Flag Salute
 - C. Roll Call
2. **Approve FAC Minutes of June 2, 2014**
Presented By: Chairperson Ochylski
3. **Review of Board Item Regarding the Warrant Register for the Month of June 2014**
Presented By: General Manager Kivley
4. **Review of Board Item Regarding Current Expenditure Reports**
Presented By: General Manager Kivley
5. **Review of Board Item Regarding an Interfund Loan from the District's Water Fund to the Vista de Oro Fund in an Amount Not to Exceed \$30,000**
Presented By: General Manager Kivley
6. **Review of Board Item Regarding Setting the Reserves for Fiscal Years 2013/14 and 2014/15**
Presented By: General Manager Kivley
7. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
8. **Schedule FAC Meeting -** FAC Meetings are normally held the Monday before Regular Board of Directors meetings at 5:30 p.m. unless otherwise noted – Monday, August 4, 2014
9. **Closing Comments by FAC Committee Members**
10. **Adjournment**

AGENDA ITEM 2

**APPROVE FAC MINUTES OF
JUNE 2, 2014**

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee
June 2, 2014 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Vice Chairperson Wright called the meeting to order at 5:32 p.m. Committee Member Gonzalez led the flag salute.</p> <p><u>Roll Call:</u> Jeff Edwards, Committee Member – Present Lisa Gonzalez, Committee Member – Present Gene Heyer, Committee Member – Absent Wallace Raynor, Committee Member – Absent Keith Swanson, Committee Member – Present Michael Wright, Vice Chairperson – Left at 7:03 p.m. Marshall Ochylski, Chairperson – Arrived at 5:34 p.m.</p> <p><u>Staff:</u> Kathy Kivley, General Manager Dale Flynn, Interim District Accountant Ann Kudart, Administrative/Accounting Assistant III</p>	
<p>2. Approve FAC Minutes of March 31, 2014, April 21, 2014 and April 28, 2014</p>	<p>Committee Member Edwards inquired as to why his written comments were not attached to the minutes. Chairperson Ochylski responded that the Board has adopted action minutes and additional written comments from the public will go to the Board but are not adopted as a part of the minutes.</p> <p>Committee Member Swanson made a motion to accept the minutes with a caveat that the audio recordings of the meetings be the actual reflection of the meetings.</p> <p>Public Comment: Richard Margetson asked if the minutes will change in the future and that they are watered-down.</p> <p>Committee Member Gonzalez seconded the motion. Without objection, Vice Chairperson Wright called for a unanimous roll call, seeing no objections, the motion was approved.</p>	<p>Action: The Committee recommended the minutes be approved with the audio recordings as the actual reflection of the meetings.</p>
<p>2. Review of Board Item Regarding the Warrant Register for the Month of May 2014</p>	<p>The Committee discussed various warrants including the desander which will come out of Capital Equipment; Charter Communications payments for internet service at the water yard and the Admin/Fire server; purchases for the Fire Department dayroom; Best, Best & Kreiger regarding water rights negotiations; and multiply billing from Wallace.</p> <p>Public Comment: Chuck Snead commented on warrants pertaining to vehicle maintenance, Miner's, and water conservation tote bags.</p> <p>Committee Member Gonzalez moved to recommend that the Board receive and file the Warrant Register. Without objection Chairperson Ochylski called for a unanimous roll call, seeing no objections, the motion was approved.</p>	<p>Action: The Committee recommended that the Board receive and file the Warrant Register</p>
<p>3. Review of Board Item Regarding Adoption of FY 2014/2015 Budget</p>	<p>General Manager Kivley reported on the Revenues and Expenditures; a Statement of Activities as requested by FAC provided on page 66; and Cost Allocations methodologies provided as requested by the Board. Ms. Kivley reported that the Board will review and provide direction on a temporary Water</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>3. Review of Board Item Regarding Adoption of FY 2014/2015 Budget (continued)</p>	<p>Fund Reserve Policy until completion of a potential new rate structure; Vista de Oro Fund 400 Revenue shortfall; \$410,000 Water Interfund loan to Wastewater Fund 600; and a Depreciation Expense Policy.</p> <p>Public Comment: Richard Margetson commented on the need for the Chairs to analyze this item with the Committee; Fund Balance Analysis; and the balanced Fire fund.</p> <p>Al Barrow commented on the need for a deadline in which a balanced budget will be presented; the need to be more efficient organization; and eliminate Fund 900.</p> <p>Committee Member Edwards moved to recommend that the Board adopt an interim budget with provisions or qualifications. There was no second.</p> <p>Committee Member Swanson moved to recommend that the Board adopt a balanced budget for Fiscal Year 2014/2015 addressing the following issues:</p> <ul style="list-style-type: none"> • Establish a policy to use the Solid Waste Reserves and consider a loan to Vista de Oro to make up the shortfall • Reduce Staffing of Water Operator Trainee, Utility Compliance Technician I, and Part-Time Administrative Assistant (2.5 FTE's) in the Water Department • Close Wastewater Fund • Provide Reserve amounts for all funds • Review of all Administrative draws with no draw from Solid Waste • Water Rate increase realization • Reduce Water Conservation reserves • Consider utilizing volunteers to staff the front desk • Present the LOCSD Financing Authority with refinancing the bond assessments to address the two interfund loans of \$410,000 and \$220,000 to Wastewater <p>Public Comment – Richard Margetson commented on the motion.</p> <p>The motion was seconded by Committee Member Gonzalez and carried with the following vote:</p> <p>Ayes: Committee Members Swanson, Gonzalez, Edwards Nays: None Abstain: None Absent: Heyer, Raynor</p>	<p>Action: The Committee recommended that the Board adopt a balanced budget for Fiscal Year 2014/2015 addressing the following issues:</p> <ul style="list-style-type: none"> - Establish a policy to use the SW Reserves and consider a loan to Vista de Oro to make up the shortfall - Reduce Staffing of Water Operator Trainee, Utility Compliance Technician I, and Part-Time Administrative Assistant (2.5 FTE's) in the Water Department - Close Wastewater Fund - Provide Reserve amounts for all fund - Review of all Administrative draws with no draw from SW - Water Rate increase realization - Reduce Water Conservation reserve - Consider utilizing volunteers to staff the front desk - Present the LOCSD Financing Authority with refinancing the bond assessments to address the two interfund loans of \$410,000 and \$220,000 to Wastewater
<p>4. Public Comments on Items Not on the Agenda</p>	<p>Al Barrow commented on Los Osos FLOW; Golden State Water Company not reporting pressure to the Fire Department; management of the basin; and meter charges.</p> <p>Richard Margetson commented on meter charges; water rate increase within \$5,000 projection; and incorrect fund analyses.</p>	
<p>5. Schedule FAC Meeting</p>	<p>A meeting of the Finance Advisory Committee will be held on Monday, June 30, 2014 at 5:30 p.m. at the District Office.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
6. 6. Closing Comments by UAC Committee Members	Committee Member Edwards requested the results of the research regarding the water rate study and consider CIP specifically Program C of the Basin Plan be placed on the next FAC agenda.	
7. Adjournment	The meeting adjourned at 7:29 p.m.	

AGENDA ITEM 3

**REVIEW BOARD ITEM REGARDING
WARRANT REGISTER FOR
JUNE 1, 2014 THROUGH JUNE 27, 2014**



June 27, 2014

agkudart

President
Craig V. Baltimore

TO: LOCSO Board of Directors

Vice President
R. Michael Wright

FROM: Ann Kudart, Administrative/Accounting Assistant

SUBJECT: Agenda Item 11C –7/3/2014 Board Meeting
Receive Warrant Register for the Period June 1, 2014
through June 27, 2014

Directors
Leonard A. Moothart
Marshall E. Ochylski
Jon-Erik G. Storm

DESCRIPTION:

Attached are the Warrant Registers, one by vendor and the other by check number. This register includes all warrants issued from this account for the period June 1, 2014 through June 27, 2014.

General Manager
Kathy A. Kivley

SUMMARY STAFF RECOMMENDATION:

Temporary District Accountant
Michael L. Doyel

Staff recommends that the Board receive and file the Warrant Register for this report.

Fire Chief
Robert Lewin

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

Battalion Chief
Phill Veneris

Motion: I move that the Board receive and file the Warrants for this report.

Attachments

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Vendor
 From 6/1/2014 Through 6/27/2014

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
ADVANCED EXERCISE EQUIPMENT	6/25/2014	23984	2,605.38	06/10/14 Exercise Bike - LIF-P
AGP VIDEO, INC	6/5/2014	23925	1,145.00	05/01-31/14 CH20 Ops & Mgmt/Video Production BOD Meeting
AIRGAS USA, LLC	6/5/2014	23926	682.16	05/21/14 Cust#1673979 Oxygen Cylinder Refill (11)
AL'S SEPTIC PUMPING SERVICE, INC.	6/19/2014	23968	2,470.00	04/28/14 Pumping Service - Septic Tank/Vista de Oro
AL'S SEPTIC PUMPING SERVICE, INC.	6/19/2014		2,850.00	05/09/14 Pumping Service - Septic Tank/Bayridge Estates
ALLIED ADMIN - DELTA DENTAL	6/11/2014	23944	1,003.74	07/01-31/14 Dental Coverage
ANN KUDART, LOCS D ADMIN PETTY CASH CUSTODIAN	6/5/2014	23938	61.64	05/01-31/14 Mileage Reimbursements
ANN KUDART, LOCS D ADMIN PETTY CASH CUSTODIAN	6/5/2014		2.42	05/01-31/14 Postage Due Reimbursements
AT&T	6/5/2014	23927	291.44	04/17/14-05/16/14 8055281329259 Long Distance Service
AUTOZONE	6/11/2014	23948	101.08	06/05/14 Trash Pump Starter Battery (16th/Paso Robles)
AUTOZONE	6/19/2014	23969	4.01	06/12/14 Valve Filter - SB Well
BAUER COMPRESSORS	6/25/2014	23985	2,507.44	06/18/14 Cust#008284 SCBA Equipment
BRENTAG PACIFIC INC.	6/19/2014	23970	740.44	06/11/14 Acct#122727 Hypochlorite (350gals)
BROWNSTEIN, HYATT, FARBER, SCHRECK	6/5/2014	23942	141.38	04/01-30/14 Contract Services - ISJ
BROWNSTEIN, HYATT, FARBER, SCHRECK	6/11/2014	23949	427.05	05/01-31/14 #036774.0231 Contract Services - ISJ
CA EMPLOYMENT DEVELOPMENT DEPT	5/30/2014	PD05302014_EDD	1,361.49	STATE PAYROLL TAXES - PAYDATE 05/30/14
CA EMPLOYMENT DEVELOPMENT DEPT	6/13/2014	PD061314_EDD	1,611.71	STATE PAYROLL TAXES - PAYDATE 06/13/14
CA EMPLOYMENT DEVELOPMENT DEPT	6/17/2014	061914_EDD	285.10	STATE PAYROLL TAXES - PAYDATE 06/17/14
CALIFORNIA STATE DISBURSEMENT UNIT (SDU)	6/11/2014	23952	173.65	05/26/14-06/08/14 Garnishment
CALIFORNIA STATE DISBURSEMENT UNIT (SDU)	6/25/2014	23987	173.65	06/09/14-06/22/14 Garnishment
CALPERS 457	5/30/2014	PD053014_CalPer...	1,184.68	05/30/14 CalPERS 457 Contributions
CALPERS 457	6/13/2014	PD061314_CalPer...	1,159.68	06/13/14 CalPERS Contributions
CHARTER COMMUNICATIONS	6/25/2014	23986	200.00	06/28/14-07/27/14 Acct#8245101120119577 Internet Service
COAST COPY, LP	6/5/2014	23929	43.09	04/19/14-05/18/14 #CFOO/3924-01 Usage-Kyocera
COASTLINE EQUIPMENT	6/11/2014	23950	51.76	05/21/14 Acct#22707 Backhoe Toggle Switch
COPY SPOT & MORE	6/19/2014	23971	118.42	06/17/14 Safety Supplies/Security Stickers, Reflective (36)
CRYSTAL SPRINGS WATER	6/11/2014	23951	47.16	05/01-30/14 Acct#057427 Water Delivery
DE LANGE LANDEN FINANCIAL SERVICES	6/19/2014	23976	375.18	06/01-30/14 Acct#630919 Lease - Sharp Copier
DEPARTMENT OF THE TREASURY	5/30/2014	PD053014_IRS	4,298.65	FEDERAL PAYROLL TAXES - PAYDATE 05/30/14
DEPARTMENT OF THE TREASURY	6/13/2014	PD061314_IRS	4,524.55	FEDERAL PAYROLL TAXES - PAYDATE 06/13/14
DEPARTMENT OF THE TREASURY	6/17/2014	PD061714_IRS	1,223.00	FEDERAL PAYROLL TAXES - PAYDATE 06/17/14_FLYNN
DYER'S DIESELRO INC	6/11/2014	23953	210.00	05/23/14 Acct#5289370805 Service Call (vacuum trailer)
ERNEST PACKAGING SOLUTIONS	6/19/2014	23973	240.16	06/03/14 Cust#LOS006W#/15 Cleaning Supplies
EXECUTIVE JANITORIAL CORP	6/25/2014	23988	69.34	05/30/14 Janitorial Supplies
EXECUTIVE JANITORIAL CORP	6/25/2014		262.00	06/01-30/14 Janitorial Service
FERGUSON ENTERPRISES, INC	6/11/2014	23954	193.39	05/29/14 Cust#725053 HDPE Pipe (300ft)
GE CAPITAL	6/5/2014	23930	93.53	06/03/14-07/02/14 ID#90136374384 Lease-Kyocera

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Vendor
 From 6/1/2014 Through 6/27/2014

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
GEMINI GROUP LLC	6/5/2014	23931	2,609.97	05/28/14 Consumer Confidence Report for 2013
HACH	6/19/2014	23974	677.66	06/11/14 Acct#270053 Chlorine Free Reagent Sets (12)
HACH	6/19/2014		125.22	06/11/14 Acct#270053 Reagent Set Case Assembly
HACH	6/19/2014		568.19	06/13/14 Acct#270053 Chlorine & Phosphate Reagent
HANSON AGGREGATES INC.	6/11/2014	23955	272.81	06/02/14 Cust#1152321 Cold Mix (2.62Tons)
Harmony Brown, LOCSO Fire Petty Cash Custodian	6/19/2014	23979	172.00	05/30/14 Michael Tindell Low Cost Signs - 2ft vinyl circles
KITZMAN WATER, INC.	6/19/2014	23975	77.50	06/01-30/14 Acct#72975 Soft Water Service
L N CURTIS	6/25/2014	23990	4,010.83	06/13/14 Cust#832 Personal Protection Equip - Turnout Coats
L N CURTIS	6/25/2014		3,757.13	06/13/14 Cust#832 Personal Protection Equip - Turnout Pants
LIFE ASSIST INC	6/11/2014	23956	60.90	05/17/14 Cust#93402CDF Paramedic Supplies
LIFE ASSIST INC	6/25/2014	23989	283.95	06/13/14 Cust#93402CDF Paramedic Supplies
LOS OSOS 76	6/5/2014	23941	699.98	05/01-31/14 Gasoline/Diesel - Fleet Vehicles
LOS OSOS COMMUNITY SERVICES DISTRICT	6/5/2014	23928	807.27	04/24/14 Debit Card/Veneris - Dell (computer)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/5/2014		635.18	05/01/14 Debit Card/Veneris - Nova Color/School Sign Proj
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014	23945	15.00	05/21/14 Debit Card/Kudart - ClerkRecorder (Lien Release)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		30.59	05/29/14 Debit Card/Kudart - GoDaddy (Domain Renewals-2)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		15.00	05/30/14 Debit Card/Kudart - ClerkRecorder (Lien Release)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		135.43	05/30/14 Debit Card/Kudart -Tribune (Legal Notice/Fire Tax)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		121.87	05/30/14 Debit Card/Kudart -Tribune (Legal Notice/Tax Roll)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		69.00	06/02/14 Debit Card/Kudart - CSDA (Training Webinar)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		208.44	06/04/14 Debit Card/Kudart - Frame Shop (2014 BOD Picture)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		34.90	06/05/14 Debit Card/Kudart - Nichols (BOD Working Meal)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		4.99	06/05/14 Debit Card/Kudart - Ralph's (BOD Working Meal)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014	23946	708.00	05/12/14 Debit Card/Falkner - Meathead Movers (services)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014	23947	425.00	05/05/14 Debit Card/Veneris - Grantwriting USA
LOS OSOS COMMUNITY SERVICES DISTRICT	6/11/2014		89.80	05/09/14 Debit Card/Veneris - Nasco (Supplies)
LOS OSOS COMMUNITY SERVICES DISTRICT	6/25/2014	23998	354.26	06/11/14 Debit Card/Brown - Kitchen Supplies
LOS OSOS COMMUNITY SERVICES DISTRICT	6/25/2014		190.54	06/11/14 Debit Card/Brown - Misc Bedding/Bath
LOS OSOS COMMUNITY SERVICES DISTRICT	6/25/2014		289.44	06/24/14 Debit Card/Brown - AMI Pipe & Supply
McAFEE, INC.	6/19/2014	23977	50.00	06/01-30/14 MFE SaaS Email Protection
MINER'S ACE HARDWARE	6/5/2014	23933	499.90	05/01-31/14 Acct#143640 Supplies/Parts/Small Tools
MINER'S ACE HARDWARE	6/11/2014	23957	234.42	05/01-31/14 Cust#121480 Misc Supplies/Parts/Small Tools
MISSION COUNTRY DISPOSAL	6/5/2014	23934	100.98	06/01-31/14 Acct#41305101854 Trash Service
MISSION COUNTRY DISPOSAL	6/5/2014	23935	270.30	05/12/14 Acct#41503184006 40yd Roll Off Dumpster
MISSION COUNTRY DISPOSAL	6/11/2014	23958	85.06	06/01-30/14 Acct#41305101023 Trash Service
MISSION LINEN SUPPLY	6/11/2014	23959	16.89	03/17/14 Acct#512050 Towel Rolls/Rags

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Vendor
 From 6/1/2014 Through 6/27/2014

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
MORE OFFICE SOLUTIONS	6/25/2014	23991	270.95	01/10/14-03/21/14 Acct#8055281053 Copier Contract
OFFICE DEPOT INC	6/11/2014	23960	1,002.16	05/01-31/14 Acct#28702448 Office Supplies
OFFICE DEPOT INC	6/19/2014	23978	371.64	05/01-31/14 Acct#28702448 Office Supplies (paper/toner/ink)
PACIFIC DATA MARKETING	6/5/2014	23936	1,365.00	04/22/14-05/13/14 Consulting Services - Abra Software
PACIFIC DATA MARKETING	6/25/2014	23992	390.00	03/28/14-04/04/14 Training/Consulting Services ABRA
PEDERSEN REALTY & PROPERTY MANAGEMENT	6/5/2014	23943	9.09	06/05/14 Overpayment of Final Billing
PETE'S MORRO BAY TIRE AND AUTO	6/5/2014	23937	680.08	05/29/14 Tires (4) - Unit H
PG&E	6/25/2014	23993	11,327.88	05/21/14-06/20/14 Acct#7954162233-2 Electric Service
PIONEER PRODUCTS, INC	6/25/2014	23994	823.87	06/05/14 Cust#32543 Supplies - Wash & Wax
PRP COMPANIES	6/11/2014	23961	421.64	06/03/14 Water Conservation Supplies (fleet magnets/banner)
PRP COMPANIES	6/25/2014	23995	1,574.51	06/23/14 Safety Supplies - Signage - No Trespassing (35)
ROBERT DIEMEL	6/19/2014	23972	90.00	06/14/14 Re-Certification - D3 Water Distribution Operator
SELECT BUSINESS SYSTEMS	6/5/2014	23939	12.45	04/29/14 Freight - Sharp Toner Cartridges (4)
SELECT BUSINESS SYSTEMS	6/5/2014		95.21	05/01-31/14 Cust#400356 Useage-Sharp Copier
SELECT BUSINESS SYSTEMS	6/5/2014		9.00	06/02/14 Freight - Sharp Toner Cartridge (1)
SHIPSEY & SEITZ INC	6/11/2014	23967	8,626.20	05/01-31/14 Legal Services
SLO COUNTY ASSESSOR'S OFFICE	6/11/2014	23963	379.60	06/05/14 Parcel Reports (6252) - Tax Rolls Prep
SLO COUNTY DEPARTMENT OF PUBLIC WORKS	6/11/2014	23965	1,973.00	06/30/14 Encroachment Permit FY 2014/15
SLO COUNTY DEPARTMENT OF PUBLIC WORKS	6/19/2014	23980	7,420.00	05/01-31/14 405R979032 Water Quality Testing
SLO COUNTY EMPLOYEES ASSOC	6/11/2014	23962	89.12	05/26/14-06/08/14 SLOCEA Dues
SLO COUNTY EMPLOYEES ASSOC	6/25/2014	23996	89.53	06/09/14-06/22/14 SLOCEA Dues
SLO COUNTY ENVIRONMENTAL HEALTH SERV DIV	6/11/2014	23964	383.60	03/01/14-04/30/14 Acct#AR0009718 Inspections (CrossConnect)
SOUTH BAY COMMUNITY CENTER, INC	6/19/2014	23981	406.25	06/05/14 BOD Regular Meeting (6.5hrs)
SWCA ENVIRONMENTAL CONSULTANTS	6/5/2014	23940	429.25	05/24/14 Environmental Services - MSS Habitat Assessment
THE GAS COMPANY	6/11/2014	23966	62.92	04/24/14-05/23/14 Acct#14941522006 Gas Service
THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	6/5/2014	23932	607.56	05/01-31/14 Acct#LOSOSOS-BL-283600 Insurance
UNDERGROUND SERVICE ALERT	6/25/2014	23997	150.00	04/01/14-05/31/14 Acct#152276 Services USAs
VERIZON WIRELESS	6/19/2014	23982	407.47	05/08/14-06/07/14 Acct#472454582-00001 Cellular Service
WALLACE GROUP	6/19/2014	23983	9,157.15	05/01-31/14 Engineering Services/Water Systems/Prop 84 SB

Report Total

100,266.90

LOS OSOS COMMUNITY SERVICES DISTRICT

Check/Voucher Register - Warrant Register by Check Number

From 6/1/2014 Through 6/27/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
061914_EDD	6/17/2014	CA EMPLOYMENT DEVELOPMENT DEPT	285.10	STATE PAYROLL TAXES - PAYDATE 06/17/14
23925	6/5/2014	AGP VIDEO, INC	1,145.00	05/01-31/14 CH20 Ops & Mgmt/Video Production BOD Meeting
23926	6/5/2014	AIRGAS USA, LLC	682.16	05/21/14 Cust#1673979 Oxygen Cylinder Refill (11)
23927	6/5/2014	AT&T	291.44	04/17/14-05/16/14 8055281329259 Long Distance Service
23928	6/5/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	807.27	04/24/14 Debit Card/Veneris - Dell (computer)
	6/5/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	635.18	05/01/14 Debit Card/Veneris - Nova Color/School Sign Proj
23929	6/5/2014	COAST COPY, LP	43.09	04/19/14-05/18/14 #CFOO/3924-01 Usage-Kyocera
23930	6/5/2014	GE CAPITAL	93.53	06/03/14-07/02/14 ID#90136374384 Lease-Kyocera
23931	6/5/2014	GEMINI GROUP LLC	2,609.97	05/28/14 Consumer Confidence Report for 2013
23932	6/5/2014	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	607.56	05/01-31/14 Acct#LOSOSOS-BL-283600 Insurance
23933	6/5/2014	MINER'S ACE HARDWARE	499.90	05/01-31/14 Acct#143640 Supplies/Parts/Small Tools
23934	6/5/2014	MISSION COUNTRY DISPOSAL	100.98	06/01-31/14 Acct#41305101854 Trash Service
23935	6/5/2014	MISSION COUNTRY DISPOSAL	270.30	05/12/14 Acct#41503184006 40yd Roll Off Dumpster
23936	6/5/2014	PACIFIC DATA MARKETING	1,365.00	04/22/14-05/13/14 Consulting Services - Abra Software
23937	6/5/2014	PETE'S MORRO BAY TIRE AND AUTO	680.08	05/29/14 Tires (4) - Unit H
23938	6/5/2014	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	61.64	05/01-31/14 Mileage Reimbursements
	6/5/2014	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	2.42	05/01-31/14 Postage Due Reimbursements
23939	6/5/2014	SELECT BUSINESS SYSTEMS	12.45	04/29/14 Freight - Sharp Toner Cartridges (4)
	6/5/2014	SELECT BUSINESS SYSTEMS	95.21	05/01-31/14 Cust#400356 Useage-Sharp Copier
	6/5/2014	SELECT BUSINESS SYSTEMS	9.00	06/02/14 Freight - Sharp Toner Cartridge (1)
23940	6/5/2014	SWCA ENVIRONMENTAL CONSULTANTS	429.25	05/24/14 Environmental Services - MSS Habitat Assessment
23941	6/5/2014	LOS OSOS 76	699.98	05/01-31/14 Gasoline/Diesel - Fleet Vehicles
23942	6/5/2014	BROWNSTEIN, HYATT, FARBER, SCHRECK	141.38	04/01-30/14 Contract Services - ISJ
23943	6/5/2014	PEDERSEN REALTY & PROPERTY MANAGEMENT	9.09	06/05/14 Overpayment of Final Billing
23944	6/11/2014	ALLIED ADMIN - DELTA DENTAL	1,003.74	07/01-31/14 Dental Coverage
23945	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	15.00	05/21/14 Debit Card/Kudart - ClerkRecorder (Lien Release)
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	30.59	05/29/14 Debit Card/Kudart - GoDaddy (Domain Renewals-2)
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	15.00	05/30/14 Debit Card/Kudart - ClerkRecorder (Lien Release)
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	135.43	05/30/14 Debit Card/Kudart -Tribune (Legal Notice/Fire Tax)

LOS OSOS COMMUNITY SERVICES DISTRICT

Check/Voucher Register - Warrant Register by Check Number

From 6/1/2014 Through 6/27/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	121.87	05/30/14 Debit Card/Kudart -Tribune (Legal Notice/Tax Roll)
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	69.00	06/02/14 Debit Card/Kudart - CSDA (Training Webinar)
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	208.44	06/04/14 Debit Card/Kudart - Frame Shop (2014 BOD Picture)
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	34.90	06/05/14 Debit Card/Kudart - Nichols (BOD Working Meal)
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	4.99	06/05/14 Debit Card/Kudart - Ralph's (BOD Working Meal)
23946	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	708.00	05/12/14 Debit Card/Falkner - Meathead Movers (services)
23947	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	425.00	05/05/14 Debit Card/Veneris - Grantwriting USA
	6/11/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	89.80	05/09/14 Debit Card/Veneris - Nasco (Supplies)
23948	6/11/2014	AUTOZONE	101.08	06/05/14 Trash Pump Starter Battery (16th/Paso Robles)
23949	6/11/2014	BROWNSTEIN, HYATT, FARBER, SCHRECK	427.05	05/01-31/14 #036774.0231 Contract Services - ISJ
23950	6/11/2014	COASTLINE EQUIPMENT	51.76	05/21/14 Acct#22707 Backhoe Toggle Switch
23951	6/11/2014	CRYSTAL SPRINGS WATER	47.16	05/01-30/14 Acct#057427 Water Delivery
23952	6/11/2014	CALIFORNIA STATE DISBURSEMENT UNIT (SDU)	173.65	05/26/14-06/08/14 Garnishment
23953	6/11/2014	DYER'S DIESELRO INC	210.00	05/23/14 Acct#5289370805 Service Call (vacuum trailer)
23954	6/11/2014	FERGUSON ENTERPRISES, INC	193.39	05/29/14 Cust#725053 HDPE Pipe (300ft)
23955	6/11/2014	HANSON AGGREGATES INC.	272.81	06/02/14 Cust#1152321 Cold Mix (2.62Tons)
23956	6/11/2014	LIFE ASSIST INC	60.90	05/17/14 Cust#93402CDF Paramedic Supplies
23957	6/11/2014	MINER'S ACE HARDWARE	234.42	05/01-31/14 Cust#121480 Misc Supplies/Parts/Small Tools
23958	6/11/2014	MISSION COUNTRY DISPOSAL	85.06	06/01-30/14 Acct#41305101023 Trash Service
23959	6/11/2014	MISSION LINEN SUPPLY	16.89	03/17/14 Acct#512050 Towel Rolls/Rags
23960	6/11/2014	OFFICE DEPOT INC	1,002.16	05/01-31/14 Acct#28702448 Office Supplies
23961	6/11/2014	PRP COMPANIES	421.64	06/03/14 Water Conservation Supplies (fleet magnets/banner)
23962	6/11/2014	SLO COUNTY EMPLOYEES ASSOC	89.12	05/26/14-06/08/14 SLOCEA Dues
23963	6/11/2014	SLO COUNTY ASSESSOR'S OFFICE	379.60	06/05/14 Parcel Reports (6252) - Tax Rolls Prep
23964	6/11/2014	SLO COUNTY ENVIRONMENTAL HEALTH SERV DIV	383.60	03/01/14-04/30/14 Acct#AR0009718 Inspections (CrossConnect)
23965	6/11/2014	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,973.00	06/30/14 Encroachment Permit FY 2014/15
23966	6/11/2014	THE GAS COMPANY	62.92	04/24/14-05/23/14 Acct#14941522006 Gas Service
23967	6/11/2014	SHIPSEY & SEITZ INC	8,626.20	05/01-31/14 Legal Services

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 6/1/2014 Through 6/27/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
23968	6/19/2014	AL'S SEPTIC PUMPING SERVICE, INC.	2,470.00	04/28/14 Pumping Service - Septic Tank/Vista de Oro
	6/19/2014	AL'S SEPTIC PUMPING SERVICE, INC.	2,850.00	05/09/14 Pumping Service - Septic Tank/Bayridge Estates
23969	6/19/2014	AUTOZONE	4.01	06/12/14 Valve Filter - SB Well
23970	6/19/2014	BRENNTAG PACIFIC INC.	740.44	06/11/14 Acct#122727 Hypochlorite (350gals)
23971	6/19/2014	COPY SPOT & MORE	118.42	06/17/14 Safety Supplies/Security Stickers, Reflective (36)
23972	6/19/2014	ROBERT DIEMEL	90.00	06/14/14 Re-Certification - D3 Water Distribution Operator
23973	6/19/2014	ERNEST PACKAGING SOLUTIONS	240.16	06/03/14 Cust#LOS006W#/15 Cleaning Supplies
23974	6/19/2014	HACH	677.66	06/11/14 Acct#270053 Chlorine Free Reagent Sets (12)
	6/19/2014	HACH	125.22	06/11/14 Acct#270053 Reagent Set Case Assembly
	6/19/2014	HACH	568.19	06/13/14 Acct#270053 Chlorine & Phosphate Reagent
23975	6/19/2014	KITZMAN WATER, INC.	77.50	06/01-30/14 Acct#72975 Soft Water Service
23976	6/19/2014	DE LANGE LANDEN FINANCIAL SERVICES	375.18	06/01-30/14 Acct#630919 Lease - Sharp Copier
23977	6/19/2014	McAFEE, INC.	50.00	06/01-30/14 MFE SaaS Email Protection
23978	6/19/2014	OFFICE DEPOT INC	371.64	05/01-31/14 Acct#28702448 Office Supplies (paper/toner/ink)
23979	6/19/2014	Harmony Brown, LOCSO Fire Petty Cash Custodian	172.00	05/30/14 Michael Tindell Low Cost Signs - 2ft vinyl circles
23980	6/19/2014	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	7,420.00	05/01-31/14 405R979032 Water Quality Testing
23981	6/19/2014	SOUTH BAY COMMUNITY CENTER, INC	406.25	06/05/14 BOD Regular Meeting (6.5hrs)
23982	6/19/2014	VERIZON WIRELESS	407.47	05/08/14-06/07/14 Acct#472454582-00001 Cellular Service
23983	6/19/2014	WALLACE GROUP	9,157.15	05/01-31/14 Engineering Services/Water Systems/Prop 84 SB
23984	6/25/2014	ADVANCED EXERCISE EQUIPMENT	2,605.38	06/10/14 Exercise Bike - LIF-P
23985	6/25/2014	BAUER COMPRESSORS	2,507.44	06/18/14 Cust#008284 SCBA Equipment
23986	6/25/2014	CHARTER COMMUNICATIONS	200.00	06/28/14-07/27/14 Acct#8245101120119577 Internet Service
23987	6/25/2014	CALIFORNIA STATE DISBURSEMENT UNIT (SDU)	173.65	06/09/14-06/22/14 Garnishment
23988	6/25/2014	EXECUTIVE JANITORIAL CORP	69.34	05/30/14 Janitorial Supplies
	6/25/2014	EXECUTIVE JANITORIAL CORP	262.00	06/01-30/14 Janitorial Service
23989	6/25/2014	LIFE ASSIST INC	283.95	06/13/14 Cust#93402CDF Paramedic Supplies
23990	6/25/2014	L N CURTIS	4,010.83	06/13/14 Cust#832 Personal Protection Equip - Turnout Coats
	6/25/2014	L N CURTIS	3,757.13	06/13/14 Cust#832 Personal Protection Equip - Turnout Pants
23991	6/25/2014	MORE OFFICE SOLUTIONS	270.95	01/10/14-03/21/14 Acct#8055281053 Copier Contract
23992	6/25/2014	PACIFIC DATA MARKETING	390.00	03/28/14-04/04/14 Training/Consulting Services ABRA
23993	6/25/2014	PG&E	11,327.88	05/21/14-06/20/14 Acct#7954162233-2 Electric Service
23994	6/25/2014	PIONEER PRODUCTS, INC	823.87	06/05/14 Cust#32543 Supplies - Wash & Wax

LOS OSOS COMMUNITY SERVICES DISTRICT

Check/Voucher Register - Warrant Register by Check Number

From 6/1/2014 Through 6/27/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
23995	6/25/2014	PRP COMPANIES	1,574.51	06/23/14 Safety Supplies - Signage - No Trespassing (35)
23996	6/25/2014	SLO COUNTY EMPLOYEES ASSOC	89.53	06/09/14-06/22/14 SLOCEA Dues
23997	6/25/2014	UNDERGROUND SERVICE ALERT	150.00	04/01/14-05/31/14 Acct#152276 Services USAs
23998	6/25/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	354.26	06/11/14 Debit Card/Brown - Kitchen Supplies
	6/25/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	190.54	06/11/14 Debit Card/Brown - Misc Bedding/Bath
	6/25/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	289.44	06/24/14 Debit Card/Brown - AMI Pipe & Supply
PD053014_CalPer...	5/30/2014	CALPERS 457	1,184.68	05/30/14 CalPERS 457 Contributions
PD053014_IRS	5/30/2014	DEPARTMENT OF THE TREASURY	4,298.65	FEDERAL PAYROLL TAXES - PAYDATE 05/30/14
PD05302014_EDD	5/30/2014	CA EMPLOYMENT DEVELOPMENT DEPT	1,361.49	STATE PAYROLL TAXES - PAYDATE 05/30/14
PD061314_CalPer...	6/13/2014	CALPERS 457	1,159.68	06/13/14 CalPERS Contributions
PD061314_EDD	6/13/2014	CA EMPLOYMENT DEVELOPMENT DEPT	1,611.71	STATE PAYROLL TAXES - PAYDATE 06/13/14
PD061314_IRS	6/13/2014	DEPARTMENT OF THE TREASURY	4,524.55	FEDERAL PAYROLL TAXES - PAYDATE 06/13/14
PD061714_IRS	6/17/2014	DEPARTMENT OF THE TREASURY	1,223.00	FEDERAL PAYROLL TAXES - PAYDATE 06/17/14_FLYNN
Report Total			100,266.90	

AGENDA ITEM 4

**REVIEW BOARD ITEM REGARDING
CURRENT EXPENDITURE REPORTS**



June 24, 2014

President
Craig V. Baltimore

Vice President
R. Michael Wright

Directors
Leonard A. Moothart
Marshall E. Ochylski
Jon-Erik G. Storm

General Manager
Kathy A. Kivley

Temporary District Accountant
Michael L. Doyel

Fire Chief
Robert Lewin

Battalion Chief
Phill Veneris

TO: LOCSO Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: Agenda Item 11D –7/3/2014 Board Meeting
Receive Current Expenditure Reports

DESCRIPTION:

Attached are the District's Expenditure Reports for the period July 1, 2013 through June 30, 2014.

SUMMARY STAFF RECOMMENDATION:

Staff recommends that the Board receive and file the Expenditure Reports.

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

Motion: I move that the Board receive and file the Expenditure Reports for this report.

Attachments

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

100 - 100 - Administration

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Revenues				
Property Taxes				
4035	17,147	0	0	0
	17,147	0	0	0
Grant Revenue				
4944	30,000	(656)	0	0
	30,000	(656)	0	0
Service Charges & Fees				
4005	0	(196)	0	0
	0	(196)	0	0
Other Revenues				
4929	11	0	0	0
4935	200	0	0	0
4989	44	32	0	0
	255	32	0	0
Use of Money & Property				
4501	(8)	0	0	0
4510	128	0	0	0
	120	0	0	0
	47,521	(821)	0	0
Equity				
9507	0	14,517	0	0
9978	21,324	0	0	0
9993	50,873	0	0	0
	72,197	14,517	0	0
	119,718	13,697	0	0
Expenditures				
Personnel				
Salaries/Wages				
7322	13,900	11,000	16,000	17,000
8018	11,616	7,031	0	0
8035	0	3,152	0	0
8045	8,699	10,360	9,600	7,503
8050	2,933	4,518	0	0
8051	1,373	1,724	0	0
8054	226,970	156,855	216,800	224,836
8056	0	343	0	0
8060	5,941	3,364	0	0
8066	155	0	0	0
8081	12,237	6,633	0	0
	283,823	204,980	242,400	249,339
Payroll Taxes & Benefits				

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

100 - 100 - Administration

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
5020 FICA - ER	862	2,696	5,700	1,054
5030 Life & Disability Insurance	3,123	1,414	2,000	1,670
5050 Medicare - ER	4,076	3,154	3,875	3,992
5060 Medical Plan - ER	26,150	14,935	16,100	24,000
5070 Retirement ER - Regular	30,326	11,928	12,800	21,788
5071 Retirement ER - Addl Pick-up	14,045	5,271	6,000	0
5075 Retirees Medical - ER	1,525	2,394	2,760	2,070
5102 CA Training Tax- ER	0	0	280	0
5120 Workers Comp Insurance - ER	4,402	2,137	4,300	2,805
5124 Retirement - ER - Tier 2	0	3,288	0	0
8511 Car Allowance	1,200	3,000	3,400	4,800
8530 Moving and Temp Living	0	7,000	7,000	0
Total Payroll Taxes & Benefits	85,709	57,217	64,215	62,179
Employment Services				
5100 Unemployment Insurance - ER	2,513	3,293	3,500	3,500
6200 EE Hiring, Advertising & Other Costs	793	1,873	1,500	500
6230 Medical Exam	0	220	220	220
6250 Temporary Agency Help	8,488	0	0	0
7347 Pension Services Expense	0	0	0	175
Total Employment Services	11,794	5,386	5,220	4,395
Total Personnel	381,326	267,583	311,835	315,913
Contract Services				
6100 Labor & Support-IT Services	24,217	24,449	20,000	15,000
6110 IT Purchased Services	3,701	19,631	12,000	5,000
7100 Copier Contract-Maint & Usage	12,450	6,924	12,000	12,000
7255 Security	720	942	750	750
7321 Janitorial Cleaning & Supplies	1,863	1,571	1,900	2,200
7342 Public Meeting Recordings	13,790	12,970	14,500	14,500
Total Contract Services	56,741	66,488	61,150	49,450
Financial Services				
7309 Late Fees	0	30	0	0
7310 Bank Service Charges	0	43	100	100
9154 Losses and Damages	307	0	0	0
Total Financial Services	307	73	100	100
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	6,035	3,913	3,779	6,000
6340 Misc Fees	0	3,121	3,200	3,200
6341 LAFCO Fees	17,229	18,256	18,256	29,977
7325 Insurance	21,231	21,355	21,355	25,000
Total Insurance, Licenses & Regulatory Fees	44,494	46,645	46,590	64,177
Legal & Professional				
7305 Auditing Services	30,800	16,450	16,400	17,900
7317 Settlements	5,000	0	0	0
7319 Other Professional Services	92	0	0	0
7320 Professional & Consulting Services	3,210	0	0	0
7326 Legal Services	70,635	42,830	75,000	85,000

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

100 - 100 - Administration

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015	
7340	Legal Notifications & Mandated Advertising	1,081	465	500	500
7343	Election Expense	283	0	0	15,000
	Total Legal & Professional	111,102	59,744	91,900	118,400
	Office/Operations				
6121	IT-Supplies & Miscellaneous	0	0	500	500
7110	Copier Supplies	0	(2)	0	0
7140	General Supplies & Minor Equipment	4,855	7,262	5,000	5,000
7160	Postage, Shipping & Mail Supplies	3,307	3,067	4,000	4,000
7165	Office Supplies	0	0	100	0
7226	Membership & Dues	4,901	5,124	5,680	5,200
7230	Misc Small Parts & Supplies	0	0	100	0
7332	Office Supplies	0	298	0	0
	Total Office/Operations	13,063	15,749	15,380	14,700
	Other Expense				
7025	Significant Value Purchase-General Use	0	917	1,000	0
8735	Misc Department Admin	858	729	300	500
	Total Other Expense	858	1,646	1,300	500
	Rents & Utilities				
6000	Cell Phones	326	0	0	0
6025	Telephone	4,063	3,911	4,300	4,300
7350	Rent - Meetings	5,063	6,582	6,000	6,000
7352	Rent - Offices & Other Structures	13,640	13,440	15,000	14,880
8610	Electric	3,163	1,652	3,000	3,600
8620	Gas Service	172	45	250	240
8630	Trash Services	0	270	0	0
	Total Rents & Utilities	26,426	25,901	28,550	29,020
	Repairs & Maintenance				
6405	R & M - Extinguishers	59	80	100	100
6750	R & M - Minor Tools & Equipment	856	95	100	200
6900	Maint-Buildings & Structures	0	95	0	0
	Total Repairs & Maintenance	915	270	200	300
	Travel & Training				
7323	Books, Publications & Subscriptions	513	199	200	0
7324	Education & Training Fees	525	207	1,300	1,000
7334	Seminar & Conference Fees	550	0	500	0
8510	Lodging & Meals - Local	1,076	585	1,000	1,000
8512	Lodging & Meals - Out of County	674	351	1,000	0
8539	Meals	39	166	200	1,000
8541	DNU-Meals- Local Area - DIR	1,210	742	0	0
8550	Mileage Reimbursement & Parking - EE	865	581	750	750
8551	Mileage Reimbursement & Parking- DIR	285	152	500	0
8563	Common Carrier Charges- DIR	822	0	0	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

100 - 100 - Administration

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Total Travel & Training	6,559	2,983	5,450	3,750
Allocation of Administrative Costs				
5132 Benefits Charges by Admin	(238)	0	0	0
5133 Benefits Charged by Water	5,644	0	0	0
5197 Benefits Billings to Other Funds	(14,070)	0	0	0
8153 Labor Charged by Water	16,268	0	0	0
8197 Labor Billings to Other Funds	(36,010)	0	0	0
8810 Admin Cost Allocation to 200	(8,604)	0	0	0
8811 Admin Cost Allocation to 301	(107,544)	0	0	0
8812 Admin Cost Allocation to 400	(3,744)	0	0	0
8813 Admin Cost Allocation to 500	(464,976)	0	0	0
8815 Admin Cost Alloc to 650	(35,892)	0	0	0
8817 Admin Cost Allocation to 800	(22,668)	0	0	0
Total Allocation of Administrative Costs	(671,833)	0	0	0
Capital Outlay				
9057 Computer Hardware- Capital	26,357	0	0	0
9059 Vehicles, Equipment, & Fixtures	15,483	13,861	14,517	5,000
Total Capital Outlay	41,840	13,861	14,517	5,000
Debt Service				
9806 Internal Loan	1,517	0	0	0
Total Debt Service	1,517	0	0	0
Reserves				
9572 *General Contingency (Operations) Reserve	20,873	0	0	0
9574 *Year-end Fund Reservation(contra to 3200)	14,517	0	0	0
9981 *Information Tech Reserve	30,000	0	0	0
9982 *Septic System Maintenance Reserve	17,300	0	0	0
9987 *Investment Income Reserve	128	0	0	0
Total Reserves	82,819	0	0	0
Transfers				
9410 Transfer In	0	0	(705,597)	(626,310)
9465 Transfer in from SW	(44,748)	0	0	0
9511 Interfund Transfer Out	25,000	0	25,000	25,000
Total Transfers	(19,748)	0	(680,597)	(601,310)
Total Expenditures	76,385	500,942	(103,625)	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

200 - 200 - Bayridge

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Revenues				
Property Taxes				
4035	6,731	5,047	6,688	6,731
	6,731	5,047	6,688	6,731
Special Taxes & Assessments				
4550	29,547	39,791	54,831	54,831
	29,547	39,791	54,831	54,831
Use of Money & Property				
4501	(4)	0	0	0
	(4)	0	0	0
	36,274	44,838	61,519	61,562
Equity				
9990	11,512	0	0	0
	11,512	0	0	0
	47,786	44,838	61,519	61,562
Expenditures				
Personnel				
Salaries/Wages				
8054	0	0	6,200	6,200
	0	0	6,200	6,200
Payroll Taxes & Benefits				
5010	0	0	2,480	2,480
	0	0	2,480	2,480
	0	0	8,680	8,680
Contract Services				
7250	650	165	750	850
	650	165	750	850
Equipment & Tools				
7242	0	111	0	100
	0	111	0	100
Financial Services				
7310	0	0	0	0
	0	0	0	0
Insurance, Licenses & Regulatory Fees				
6342	760	970	1,000	800
6345	257	260	260	260
	1,017	1,230	1,260	1,060
Legal & Professional				
7320	840	450	500	500
7326	451	0	0	0
	1,291	450	500	500

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

200 - 200 - Bayridge

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Office/Operations				
7160	64	0	64	70
7249	0	30	0	0
	<u>64</u>	<u>30</u>	<u>64</u>	<u>70</u>
Rents & Utilities				
6000	169	129	160	160
8610	2,911	2,344	3,200	3,200
8645	5,500	6,240	12,000	12,000
8670	4,587	4,308	6,100	6,100
	<u>13,167</u>	<u>13,020</u>	<u>21,460</u>	<u>21,460</u>
Repairs & Maintenance				
6405	12	18	12	12
6640	13	100	0	100
6750	27	51	30	100
6800	7,490	0	7,000	11,000
6900	2,175	457	3,000	3,223
	<u>9,718</u>	<u>626</u>	<u>10,042</u>	<u>14,435</u>
Vehicle Maintenance & Repairs				
7211	484	438	400	500
7220	647	601	700	800
	<u>1,131</u>	<u>1,039</u>	<u>1,100</u>	<u>1,300</u>
Allocation of Administrative Costs				
5133	3,127	0	0	0
5197	122	0	0	0
8153	7,705	0	0	0
8801	8,604	0	0	0
	<u>19,558</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay				
9006	0	0	7,701	7,700
	<u>0</u>	<u>0</u>	<u>7,701</u>	<u>7,700</u>
Transfers				
9511	0	0	6,798	5,407
	<u>0</u>	<u>0</u>	<u>6,798</u>	<u>5,407</u>
	<u>46,595</u>	<u>16,671</u>	<u>58,355</u>	<u>61,562</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Revenues				
Property Taxes				
4035	1,518,765	1,304,390	1,575,925	1,607,443
	Total Property Taxes	1,304,390	1,575,925	1,607,443
Grant Revenue				
4955	18,415	7,549	8,000	1,500
4957	14,399	0	0	0
	Total Grant Revenue	7,549	8,000	1,500
Special Taxes & Assessments				
4015	23,358	0	22,500	22,500
4050	487,467	131,541	498,910	506,710
	Total Special Taxes & Assessments	131,541	521,410	529,210
Other Revenues				
4000	65,088	49,470	65,818	67,134
4055	0	749	10,000	4,000
4655	10,000	1,000	1,000	0
4935	0	62	135	0
	Total Other Revenues	51,281	76,953	71,134
Use of Money & Property				
4501	(103)	(18)	5	5
4510	4,267	136	235	235
4934	0	72,000	72,000	0
	Total Use of Money & Property	72,117	72,240	240
	Total Revenues	1,566,878	2,254,528	2,209,527
Equity				
9507	582,824	6,902	(0)	0
9993	61,270	0	0	0
9996	40,000	0	0	0
	Total Equity	6,902	(0)	0
	Total Revenues & Budgeted Equity Carry-Forward	1,573,780	2,254,528	2,209,527
Expenditures				
Personnel				
Salaries/Wages				
8290	207	0	450	450
8295	7,263	5,779	3,000	3,330
8310	4,129	7,639	7,000	7,770
8330	64	241	100	100
8340	71,251	63,850	73,859	88,000

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015	
8345	Resv FF-Special Projects	4,072	3,611	3,500	3,500
8355	Resv FF- Training & Drills	16,974	12,220	14,359	12,000
8360	Resv FF-Weed Abatement	582	1,075	1,500	1,500
	Total Salaries/Wages	104,542	94,415	103,768	116,650
	Payroll Taxes & Benefits				
5021	FICA - Fire - ER	5,130	4,448	6,323	7,590
5030	Life & Disability Insurance	2,223	153	2,950	3,000
5051	Medicare - Reserves - ER	1,352	1,365	1,479	1,775
5120	Workers Comp Insurance - ER	5,486	4,230	7,200	5,104
	Total Payroll Taxes & Benefits	14,191	10,196	17,952	17,469
	Employment Services				
5000	Medical Exams & Procedures	638	145	145	1,300
5101	Unemp. Costs - Reserves	5,375	5,406	8,680	8,680
6200	EE Hiring, Advertising & Other Costs	70	69	300	0
6230	Medical Exam	2,730	4,110	4,100	3,100
	Total Employment Services	8,813	9,730	13,225	13,080
	Total Personnel	127,547	114,342	134,945	147,199
	Clothing & Uniforms				
7246	Uniform & Gear	2,352	2,212	2,000	2,500
7248	Uniform Safety Boots	8,504	1,159	1,000	1,000
	Total Clothing & Uniforms	10,856	3,371	3,000	3,500
	Contract Services				
6110	IT Purchased Services	0	1,084	0	0
7100	Copier Contract-Maint & Usage	791	1,354	1,700	480
7202	Building Alarms & Security	756	334	450	450
7204	Cleaning Supplies, Laundry & Towel Service	3,187	2,379	2,500	2,700
7222	Hazardous Materials CW JPA Cost	0	0	1,050	1,050
7499	CSA 9-I Payments for Services to Area Served	23,358	0	0	0
7500	Schedule A Charges	1,600,618	1,110,765	1,647,499	1,709,966
	Total Contract Services	1,628,709	1,115,917	1,653,199	1,714,646
	Equipment & Tools				
6055	Radios -Non Capital	7,549	1,078	4,070	1,750
6440	Fire Personal Protection Equipment	18,629	2,513	10,394	14,198
6460	Self-Contained Breathing Apparatus	4,936	0	4,500	5,500
6610	Rescue - Extrication Equipment	0	648	1,500	1,500
6630	Rope & Climbing Equipment	876	105	1,000	500
7234	Oxygen Supplies & Cylinder Rent	4,297	4,866	4,600	3,200
7238	Paramedic & EMT Small Tools & Supplies	14,820	11,497	11,500	14,500
7242	Minor Tools, Accessories & Field Machines	2,185	217	1,000	1,000
7252	Misc Hardware	0	0	0	8,800

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
7307 Office Tools, Accessories & Machines	584	135	135	0
Total Equipment & Tools	<u>53,876</u>	<u>21,059</u>	<u>38,699</u>	<u>50,948</u>
Financial Services				
7310 Bank Service Charges	0	39	100	100
7401 Discounts Taken	(9)	0	0	0
8734 Commissions & Other Sales Expenses	0	5,040	5,040	0
Total Financial Services	<u>(9)</u>	<u>5,079</u>	<u>5,140</u>	<u>100</u>
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	1,960	1,637	1,880	2,000
6340 Misc Fees	0	0	100	100
6345 Property Taxes & Assessments Costs	1,407	1,408	2,400	2,400
7325 Insurance	<u>16,534</u>	<u>20,354</u>	<u>21,000</u>	<u>21,000</u>
Total Insurance, Licenses & Regulatory Fees	<u>19,900</u>	<u>23,400</u>	<u>25,380</u>	<u>25,500</u>
Legal & Professional				
7320 Professional & Consulting Services	2,404	1,220	1,220	200
7326 Legal Services	598	1,549	1,800	1,800
7340 Legal Notifications & Mandated Advertising	376	438	440	440
Total Legal & Professional	<u>3,378</u>	<u>3,207</u>	<u>3,460</u>	<u>2,440</u>
Office/Operations				
6121 IT-Supplies & Miscellaneous	579	0	0	0
7140 General Supplies & Minor Equipment	2,516	2,390	2,356	3,320
7160 Postage, Shipping & Mail Supplies	179	400	400	400
7200 Batteries - Common Sizes	930	544	600	600
7216 Fire Prevention Education Materials	2,042	812	800	1,200
7226 Membership & Dues	0	1,175	1,300	1,300
7230 Misc Small Parts & Supplies	861	669	1,500	1,500
7240 Propane	<u>393</u>	<u>330</u>	<u>650</u>	<u>650</u>
Total Office/Operations	<u>7,500</u>	<u>6,320</u>	<u>7,606</u>	<u>8,970</u>
Other Expense				
7016 Significant Value Purchase-Field Use	3,439	1,951	1,951	0
7025 Significant Value Purchase-General Use	2,433	0	3,349	0
7201 Bedding	497	0	500	500
7209 District Operating Center Expense	0	407	450	450
7218 Food/Drink	306	161	350	350
7224 Kitchen Supplies - Dishes, Pots	523	11	500	500
7345 Outreach- Program Give-away Items	1,132	91	100	0
8735 Misc Department Admin	<u>500</u>	<u>1,550</u>	<u>1,050</u>	<u>0</u>
Total Other Expense	<u>8,829</u>	<u>4,172</u>	<u>8,250</u>	<u>1,800</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Rents & Utilities				
6000	2,409	2,308	3,000	2,500
6025	2,961	3,316	4,800	3,800
8610	3,874	3,867	6,300	6,000
8620	1,092	958	1,600	1,600
8630	1,088	1,021	1,100	1,100
8640	2,159	2,744	1,800	3,300
8670	120	114	100	100
	<u>13,703</u>	<u>14,326</u>	<u>18,700</u>	<u>18,400</u>
Repairs & Maintenance				
6400	0	337	500	500
6405	339	368	400	400
6422	0	0	150	0
6640	621	1,648	1,000	3,000
		Non-Structural Fixed Assets		
6750	4,457	1,768	2,100	2,100
6775	765	765	800	800
		Equip		
6800	247	223	700	700
		R & M - Grounds & Collection Systems		
6900	6,516	6,579	5,000	5,000
		Maint-Buildings & Structures		
	<u>12,945</u>	<u>11,687</u>	<u>10,650</u>	<u>12,500</u>
Travel & Training				
6300	0	0	200	200
7141	0	0	300	300
7323	215	215	300	300
		Books, Publications & Subscriptions		
7324	375	434	800	800
8405	1,170	5,479	2,500	6,000
8410	184	726	400	400
8510	0	0	300	300
		Lodging & Meals - Local		
	<u>1,944</u>	<u>6,854</u>	<u>4,800</u>	<u>8,300</u>
Allocation of Administrative Costs				
8801	107,544	0	0	0
		Admin Cost Allocation		
	<u>107,544</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Allocation of Administrative Costs		
Capital Outlay				
9074	479,911	2,728	6,072	0
9076	0	0	35,000	20,000
9086	66,809	2,973	0	0
		Fire Engine Equipment & Accessories		
	<u>546,720</u>	<u>5,700</u>	<u>41,072</u>	<u>20,000</u>
Reserves				
9504	175,754	66,960	161,059	86,100
9571	30,219	0	0	0
9572	23,518	0	0	0
		*Vehicle Replacement Reserve		
		*Capital Outlay Reserve		
		*General Contingency (Operations) Reserve		

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
9573	*Year-end Encumbrance(contra to 3200)	6,902	0	0	0
9987	*Investment Income Reserve	<u>4,267</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Reserves	240,660	66,960	161,059	86,100
	Transfers				
9511	Interfund Transfer Out	<u>0</u>	<u>0</u>	<u>103,158</u>	<u>109,124</u>
	Total Transfers	<u>0</u>	<u>0</u>	<u>103,158</u>	<u>109,124</u>
	Total Expenditures	<u>2,784,103</u>	<u>1,402,393</u>	<u>2,219,118</u>	<u>2,209,527</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

400 - 400 - Vista de Oro

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Special Taxes & Assessments				
4550	15,768	10,718	15,768	15,768
	Lighting & Septic Assessments			
	<u>15,768</u>	<u>10,718</u>	<u>15,768</u>	<u>15,768</u>
	Total Special Taxes & Assessments			
	<u>15,768</u>	<u>10,718</u>	<u>15,768</u>	<u>15,768</u>
	Total Revenues			
	<u>15,768</u>	<u>10,718</u>	<u>15,768</u>	<u>15,768</u>
Equity				
9990	19,940	0	0	0
	*Beg FBA Used to Fund Budget Deficiency			
	<u>19,940</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Equity			
	<u>19,940</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues & Budgeted Equity Carry-Forward	10,718	15,768	15,768
	<u>35,708</u>	<u>10,718</u>	<u>15,768</u>	<u>15,768</u>
Expenditures				
Personnel				
Salaries/Wages				
8054	0	0	2,500	2,500
	Salaries & Wages - Regular			
	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
	Total Salaries/Wages			
	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
Payroll Taxes & Benefits				
5010	0	0	900	900
	Total Fringe Benefits			
	<u>0</u>	<u>0</u>	<u>900</u>	<u>900</u>
	Total Payroll Taxes & Benefits			
	<u>0</u>	<u>0</u>	<u>900</u>	<u>900</u>
	Total Personnel			
	<u>0</u>	<u>0</u>	<u>3,400</u>	<u>3,400</u>
Contract Services				
7250	650	165	730	840
	Water Quality Testing			
7342	0	100	200	0
	Public Meeting Recordings			
	<u>0</u>	<u>100</u>	<u>200</u>	<u>0</u>
	Total Contract Services			
	<u>650</u>	<u>265</u>	<u>930</u>	<u>840</u>
Equipment & Tools				
7242	0	111	120	50
	Minor Tools, Accessories & Field Machines			
	<u>0</u>	<u>111</u>	<u>120</u>	<u>50</u>
	Total Equipment & Tools			
	<u>0</u>	<u>111</u>	<u>120</u>	<u>50</u>
Financial Services				
7310	0	3	0	0
	Bank Service Charges			
	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>
	Total Financial Services			
	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>
Insurance, Licenses & Regulatory Fees				
6342	760	970	1,000	1,000
	Fees - Regulatory			
6345	18	18	20	20
	Property Taxes & Assessments Costs			
	<u>760</u>	<u>970</u>	<u>1,000</u>	<u>1,000</u>
	<u>18</u>	<u>18</u>	<u>20</u>	<u>20</u>
	Total Insurance, Licenses & Regulatory Fees			
	<u>778</u>	<u>988</u>	<u>1,020</u>	<u>1,020</u>
Legal & Professional				
7320	840	0	500	500
	Professional & Consulting Services			
7326	522	0	0	0
	Legal Services			
	<u>522</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Legal & Professional			
	<u>1,362</u>	<u>0</u>	<u>500</u>	<u>500</u>
Office/Operations				
7160	33	0	0	0
	Postage, Shipping & Mail Supplies			
7249	0	30	0	0
	Safety Supplies			
	<u>0</u>	<u>30</u>	<u>0</u>	<u>0</u>
	Total Office/Operations			
	<u>33</u>	<u>30</u>	<u>0</u>	<u>0</u>
Other Expense				

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

400 - 400 - Vista de Oro

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
7016 Significant Value Purchase-Field Use	780	0	0	0
Total Other Expense	780	0	0	0
Rents & Utilities				
6000 Cell Phones	169	129	155	200
8610 Electric	315	293	300	300
8645 Septage Handling	7,445	4,690	6,600	7,500
8670 Street Lighting	1,647	1,683	1,680	2,000
Total Rents & Utilities	9,576	6,795	8,735	10,000
Repairs & Maintenance				
6405 R & M - Extinguishers	12	18	12	12
6750 R & M - Minor Tools & Equipment	0	6	0	0
6800 R & M - Grounds & Collection Systems	8,808	25	3,000	3,000
6900 Maint-Buildings & Structures	25	0	0	0
Total Repairs & Maintenance	8,845	50	3,012	3,012
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	242	219	240	300
7220 Gasoline	323	300	300	700
Total Vehicle Maintenance & Repairs	565	520	540	1,000
Allocation of Administrative Costs				
5133 Benefits Charged by Water	3,237	0	0	0
8153 Labor Charged by Water	7,656	0	0	0
8801 Admin Cost Allocation	3,744	0	0	0
Total Allocation of Administrative Costs	14,637	0	0	0
Debt Service				
9807 Interfund Loan Proceeds	(1,517)	0	0	0
Total Debt Service	(1,517)	0	0	0
Transfers				
9511 Interfund Transfer Out	0	0	9,502	5,428
Total Transfers	0	0	9,502	5,428
Total Expenditures	35,708	8,760	27,759	25,250

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Revenues				
Property Taxes				
4035	176,269	128,058	180,000	180,000
	Total Property Taxes	176,269	180,000	180,000
Service Charges & Fees				
4030	1,703,073	1,506,578	1,820,000	1,850,000
4102	0	18,270	0	0
4103	0	39,376	0	0
4104	0	2,920	0	0
4111	0	891	1,000	1,000
4112	0	1,625	2,000	0
4114	0	33,592	35,000	0
4931	12,350	6,735	14,000	14,000
4932	36,577	31,106	36,000	35,000
4933	0	5,180	1,400	5,400
4937	0	250	0	0
	Total Service Charges & Fees	1,752,000	1,909,400	1,905,400
Other Revenues				
4928	30	0	200	300
4929	383	0	0	0
4930	6,638	514	5,000	5,000
4935	430	58	100	100
4936	1,066	1,417	2,000	2,000
	Total Other Revenues	8,547	7,300	7,400
Use of Money & Property				
4500	580	0	1,000	0
4501	255	150	200	0
4510	3,015	0	0	0
4934	3,800	0	2,000	1,000
	Total Use of Money & Property	7,651	3,200	1,000
	Total Revenues	1,944,466	2,099,900	2,093,800
Equity				
9506	33,600	0	0	0
9507	152,702	46,008	(0)	0
9992	21,000	0	0	0
9993	222,540	0	0	0
9994	67,500	0	0	0
9996	25,000	0	0	0
	Balances			

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015	
Total Equity	<u>522,342</u>	<u>46,008</u>	<u>(0)</u>	<u>0</u>	
Total Revenues & Budgeted Equity Carry-Forward	<u>2,466,808</u>	<u>1,822,727</u>	<u>2,099,900</u>	<u>2,093,800</u>	
Expenditures					
Personnel					
Salaries/Wages					
8012	Call Back Pay	1,025	138	1,000	1,000
8018	Holiday Pay	11,832	13,194	0	0
8045	Overtime Pay	2,247	3,577	6,690	17,728
8051	Floating Holiday Pay	2,056	1,853	0	0
8054	Salaries & Wages - Regular	224,452	265,859	355,110	375,852
8056	Retroactive Pay	0	348	0	0
8060	Sick Leave Pay	9,894	11,745	0	0
8063	Standby Pay	17,052	14,913	17,330	17,446
8066	Comp Time Used	14,146	12,585	0	0
8081	Vacation Pay	10,590	10,951	0	0
	Total Salaries/Wages	<u>293,293</u>	<u>335,163</u>	<u>380,130</u>	<u>412,026</u>
Payroll Taxes & Benefits					
5010	Total Fringe Benefits	0	0	(7,680)	(7,680)
5030	Life & Disability Insurance	4,107	4,686	5,064	5,061
5050	Medicare - ER	4,117	4,846	6,682	5,050
5060	Medical Plan - ER	39,654	54,217	61,844	73,500
5070	Retirement ER - Regular	33,232	34,103	38,700	43,642
5071	Retirement ER - Addl Pick-up	14,997	14,850	15,000	0
5075	Retirees Medical - ER	1,395	3,295	3,966	690
5102	CA Training Tax- ER	0	0	490	0
5120	Workers Comp Insurance - ER	18,440	15,938	13,170	13,863
5124	Retirement - ER - Tier 2	39	3,177	2,000	0
	Total Payroll Taxes & Benefits	<u>115,981</u>	<u>135,114</u>	<u>139,236</u>	<u>134,126</u>
Employment Services					
5100	Unemployment Insurance - ER	2,537	5,107	3,038	0
6200	EE Hiring, Advertising & Other Costs	0	0	50	100
6230	Medical Exam	0	270	300	200
6250	Temporary Agency Help	19,261	2,321	2,500	2,500
7347	Pension Services Expense	0	0	0	100
	Total Employment Services	<u>21,797</u>	<u>7,698</u>	<u>5,888</u>	<u>2,900</u>
	Total Personnel	<u>431,071</u>	<u>477,975</u>	<u>525,254</u>	<u>549,052</u>
Clothing & Uniforms					
7246	Uniform & Gear	1,712	2,243	2,600	3,000
	Total Clothing & Uniforms	<u>1,712</u>	<u>2,243</u>	<u>2,600</u>	<u>3,000</u>
Contract Services					
6100	Labor & Support-IT Services	14,249	6,370	10,023	10,000
6110	IT Purchased Services	1,199	3,453	5,000	5,000
6142	GIS Maps/Data/Upgrades	860	0	0	0
7204	Cleaning Supplies, Laundry & Towel Service	370	46	300	300

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
7250	Water Quality Testing	33,637	33,591	42,000	50,000
7255	Security	4,907	4,907	9,000	9,000
7301	Contract Maint Services	0	0	10,000	10,000
7321	Janitorial Cleaning & Supplies	1,599	1,882	2,200	1,800
7342	Public Meeting Recordings	575	0	600	0
	Total Contract Services	57,396	50,248	79,123	86,100
	Equipment & Tools				
7242	Minor Tools, Accessories & Field Machines	5,426	1,407	1,500	3,000
7253	Rent - Equipment	0	2,190	3,000	3,000
7256	Meters Purchases & Replacements	4,128	17,591	18,200	18,000
	Total Equipment & Tools	9,554	21,188	22,700	24,000
	Financial Services				
7310	Bank Service Charges	0	33	100	200
7401	Discounts Taken	(288)	(217)	0	0
7600	Prior Year Expense Refunded/Adjustmt	(1,000)	0	0	0
9153	Bad Debt Expense	0	2,368	3,000	3,000
	Total Financial Services	(1,288)	2,184	3,100	3,200
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	3,625	4,408	5,050	5,000
6340	Misc Fees	1,373	0	3,000	3,000
6342	Fees - Regulatory	13,113	9,113	6,000	6,000
6343	Lien & Notary Fees	137	60	100	100
6345	Property Taxes & Assessments Costs	2,135	2,144	2,300	3,000
7325	Insurance	17,501	15,683	18,500	20,000
	Total Insurance, Licenses & Regulatory Fees	37,884	31,408	34,950	37,100
	Legal & Professional				
7318	Professional & Consulting Srvcs-ISJ	9,930	3,517	15,000	15,000
7319	Other Professional Services	250	5,786	11,000	15,000
7320	Professional & Consulting Services	26,158	35,292	44,678	45,000
7326	Legal Services	9,794	9,557	12,000	12,000
7336	Legal Services- ISJ	17,318	37,546	8,000	0
7340	Legal Notifications & Mandated Advertising	221	0	500	500
9155	ISJ - Inter-Agency Cost Sharing	68,001	28,252	40,000	45,000
	Total Legal & Professional	131,673	119,949	131,178	132,500
	Office/Operations				
6121	IT-Supplies & Miscellaneous	0	0	500	1,000
6130	Computer Hardware	0	369	2,000	3,000
6140	Computer Software	0	336	1,200	1,800
7140	General Supplies & Minor Equipment	1,890	2,437	2,700	3,000
7160	Postage, Shipping & Mail Supplies	13,184	14,808	16,000	15,000

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
7170	Special Purpose Forms and Printing	444	0	0	0
7180	Billing Supplies, Forms & Printing	370	431	500	500
7225	Mapping Costs	123	0	0	0
7226	Membership & Dues	413	80	250	200
7230	Misc Small Parts & Supplies	2,212	2,921	4,000	4,200
7237	Process Control & Treatment Supplies	3,046	5,246	5,000	6,000
7239	Water Treatment Chemicals	7,803	10,640	13,000	13,000
7249	Safety Supplies	2,600	1,724	2,100	3,000
	Total Office/Operations	32,085	38,991	47,250	50,700
	Other Expense				
7016	Significant Value Purchase-Field Use	18,663	0	0	0
7330	Misc Operating Expenses	0	0	300	100
7348	Water Conservation Program	760	9,318	30,000	12,080
8650	Clean-Up Costs	642	0	0	0
8735	Misc Department Admin	0	768	1,000	1,000
	Total Other Expense	20,065	10,087	31,300	13,180
	Rents & Utilities				
6000	Cell Phones	1,886	1,546	1,700	1,700
6025	Telephone	6,362	6,004	6,000	6,000
7352	Rent - Offices & Other Structures	5,280	8,880	7,200	8,000
8610	Electric	92,992	86,728	112,000	130,000
8620	Gas Service	265	202	450	400
8630	Trash Services	1,207	1,212	1,200	1,500
8644	Disposal Services	0	375	31,316	30,000
8670	Street Lighting	262	267	350	650
	Total Rents & Utilities	108,255	105,215	160,216	178,250
	Repairs & Maintenance				
6405	R & M - Extinguishers	236	328	400	400
6422	R & M - Hydrants	0	57	0	100
6640	Maint - Equip & Other Non-Structural Fixed Assets	7,206	6,107	15,000	20,000
6641	R & M - Wells	13,523	29,976	43,394	60,000
6750	R & M - Minor Tools & Equipment	4,914	510	1,000	2,000
6800	R & M - Grounds & Collection Systems	350	2,085	1,800	2,000
6900	Maint-Buildings & Structures	8,490	8,917	9,000	10,000
7241	Maint-Water Distribution System	12,060	10,386	10,000	12,000
	Total Repairs & Maintenance	46,779	58,366	80,594	106,500
	Travel & Training				
7323	Books, Publications & Subscriptions	0	50	0	50
7324	Education & Training Fees	60	114	500	500
8410	Certifications	60	265	500	500
8510	Lodging & Meals - Local	0	0	500	0
8539	Meals	0	52	0	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
8541 DNU-Meals- Local Area - DIR	0	21	0	0
8550 Mileage Reimbursement & Parking - EE	130	353	500	500
Total Travel & Training	<u>250</u>	<u>855</u>	<u>2,000</u>	<u>1,550</u>
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	3,952	2,938	5,000	5,500
7220 Gasoline	4,107	4,194	5,500	6,000
7228 Markings & Other Misc Services	1,151	1,059	1,500	1,000
7232 Vehicle Repairs - Parts, Tires & Lubricants	0	6,149	7,500	7,500
Total Vehicle Maintenance & Repairs	<u>9,210</u>	<u>14,340</u>	<u>19,500</u>	<u>20,000</u>
Allocation of Administrative Costs				
5132 Benefits Charges by Admin	8,139	0	0	0
5197 Benefits Billings to Other Funds	(16,867)	0	0	0
8152 Labor Charged by Admin	20,387	0	0	0
8197 Labor Billings to Other Funds	(42,744)	0	0	0
8801 Admin Cost Allocation	464,976	0	0	0
Total Allocation of Administrative Costs	<u>433,892</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay				
9000 Building, Structures & Improvements	146,432	2,850	3,000	10,000
9006 Infrastructures	9,585	0	0	90,000
9058 System & Software - Capital	0	21,285	23,390	0
9059 Vehicles, Equipment, & Fixtures	52,038	33,857	25,500	5,000
Total Capital Outlay	<u>208,056</u>	<u>57,992</u>	<u>51,890</u>	<u>105,000</u>
Debt Service				
9022 Debt Service - Principal	134,335	138,432	138,432	142,655
9023 Debt Service -Interest & Adm	144,871	140,308	140,308	135,607
Total Debt Service	<u>279,206</u>	<u>278,741</u>	<u>278,740</u>	<u>278,262</u>
Reserves				
9504 *Vehicle Replacement Reserve	38,800	0	0	0
9571 *Capital Outlay Reserve	199,619	0	65,000	65,000
9572 *General Contingency (Operations) Reserve	25,000	0	25,000	25,000
9573 *Year-end Encumbrance(contra to 3200)	39,398	0	0	0
9574 *Year-end Fund Reservation(contra to 3200)	6,610	0	0	0
9980 *Basin Management Reserve	39,200	0	0	0
9983 *Water Conservation Reserve	25,000	0	0	0
9987 *Investment Income Reserve	3,015	0	0	0
9988 *Water Rate Stabilization Reserve	32,000	0	32,000	32,000
Total Reserves	<u>408,642</u>	<u>0</u>	<u>122,000</u>	<u>122,000</u>
Transfers				
9505 Transfers In/Out - Other Funds	0	0	10,000	0
9511 Interfund Transfer Out	0	0	452,758	383,406
Total Transfers	<u>0</u>	<u>0</u>	<u>462,758</u>	<u>383,406</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual
500 - 500 - Water
From 7/1/2013 Through 6/30/2014
(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Total Expenditures	<u>2,214,441</u>	<u>1,269,781</u>	<u>2,055,153</u>	<u>2,093,800</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

550 - 550 - CDPH-Nitrate Removal

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Revenues				
Grant Revenue				
4949	0	42,023	645,980	0
	0	42,023	645,980	0
	0	42,023	645,980	0
Total Revenues & Budgeted Equity Carry-Forward				
	0	42,023	645,980	0
Expenditures				
Legal & Professional				
7319	0	32,930	70,415	70,415
	0	32,930	70,415	70,415
Capital Outlay				
9000	0	0	252,277	252,574
	0	0	252,277	252,574
Transfers				
9505	0	0	(10,000)	0
	0	0	(10,000)	0
	0	32,930	312,692	322,989

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

600 - 600 - Wastewater

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Revenues				
Service Charges & Fees				
4062	14,718	0	14,700	14,700
	14,718	0	14,700	14,700
Special Taxes & Assessments				
4061	1,149,895	216,139	1,148,185	1,144,375
4063	7,065	0	7,065	0
	1,156,960	216,139	1,155,250	1,144,375
Other Revenues				
4928	0	30	30	0
4935	1,653	0	0	0
4958	0	3,572,029	3,572,029	0
	1,653	3,572,059	3,572,059	0
Use of Money & Property				
4501	227	2	0	0
4510	4,525	0	0	0
	4,752	2	0	0
	1,178,082	3,788,200	4,742,009	1,159,075
Equity				
9508	44,454	9,439	0	0
9993	28,903	0	0	0
	73,357	9,439	0	0
	1,251,440	3,797,639	4,742,009	1,159,075
Expenditures				
Financial Services				
7310	33,903	6,555	7,000	7,000
	33,903	6,555	7,000	7,000
Insurance, Licenses & Regulatory Fees				
6343	95	30	30	0
6345	260	(0)	261	0
	355	30	291	0
Legal & Professional				
7317	0	4,994,711	4,994,712	0
7320	5,700	5,700	7,439	500
7326	45,774	17,403	30,000	6,000
8705	0	13,378	0	0
	51,474	5,031,192	5,032,151	6,500
Office/Operations				
7160	0	26	50	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

600 - 600 - Wastewater

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Total Office/Operations	<u>0</u>	<u>26</u>	<u>50</u>	<u>0</u>
Debt Service				
9022 Debt Service - Principal	400,000	415,000	415,000	435,000
9023 Debt Service -Interest & Adm	<u>749,000</u>	<u>370,500</u>	<u>730,625</u>	<u>709,375</u>
Total Debt Service	1,149,000	785,500	1,145,625	1,144,375
Reserves				
9502 *Debt Reserves	25,000	0	25,000	25,000
9987 *Investment Income Reserve	<u>4,525</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Reserves	29,525	0	25,000	25,000
Transfers				
9505 Transfers In/Out - Other Funds	0	0	(27,971)	(0)
9511 Interfund Transfer Out	0	0	48,592	40,147
9512 Transfer In	<u>(25,000)</u>	<u>(27,971)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Total Transfers	<u>(25,000)</u>	<u>(27,971)</u>	<u>(4,379)</u>	<u>15,147</u>
Total Expenditures	<u>1,239,257</u>	<u>5,795,332</u>	<u>6,205,738</u>	<u>1,198,022</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

650 - 650 - Solid Waste

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015	
Revenues					
Other Revenues					
4800	Franchise Revenues	157,101	79,028	73,000	0
4928	Lien Fees Recoveries	15	0	0	0
	Total Other Revenues	157,116	79,028	73,000	0
Use of Money & Property					
4510	Investment Income on Restricted Funds	571	0	500	0
	Total Use of Money & Property	571	0	500	0
	Total Revenues	157,687	79,028	73,500	0
Equity					
9993	*Beg Unassigned Equity	7,260	0	0	0
	Total Equity	7,260	0	0	0
	Total Revenues & Budgeted Equity Carry-Forward	164,947	79,028	73,500	0
Expenditures					
Financial Services					
7310	Bank Service Charges	0	26	50	0
	Total Financial Services	0	26	50	0
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	50	0	0	0
	Total Insurance, Licenses & Regulatory Fees	50	0	0	0
Legal & Professional					
7326	Legal Services	1,126	0	0	0
7340	Legal Notifications & Mandated Advertising	234	0	0	0
	Total Legal & Professional	1,361	0	0	0
Other Expense					
7330	Misc Operating Expenses	74	0	0	0
	Total Other Expense	74	0	0	0
Rents & Utilities					
7352	Rent - Offices & Other Structures	3,080	1,680	2,000	0
	Total Rents & Utilities	3,080	1,680	2,000	0
Travel & Training					
8550	Mileage Reimbursement & Parking - EE	41	0	0	0
	Total Travel & Training	41	0	0	0
Allocation of Administrative Costs					
5132	Benefits Charges by Admin	6,169	0	0	0
8152	Labor Charged by Admin	15,622	0	0	0
8801	Admin Cost Allocation	35,892	0	0	0
	Total Allocation of Administrative Costs	57,684	0	0	0
Reserves					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

650 - 650 - Solid Waste

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
9156	Outreach- Offset to Rate Increases	20,665	0	0	0
9572	*General Contingency (Operations) Reserve	7,260	0	0	0
9987	*Investment Income Reserve	571	0	0	0
	Total Reserves	28,496	0	0	0
	Transfers				
9505	Transfers In/Out - Other Funds	0	0	27,971	0
9511	Interfund Transfer Out	44,748	27,971	39,349	46,660
	Total Transfers	44,748	27,971	67,320	46,660
	Total Expenditures	135,533	29,677	69,370	46,660

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

800 - 800 - Drainage

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Revenues				
Property Taxes				
4035	0	12,487	0	0
	0	12,487	0	0
Special Taxes & Assessments				
4400	95,422	71,841	95,424	95,424
	95,422	71,841	95,424	95,424
Other Revenues				
4935	49	226	250	200
	49	226	250	200
Use of Money & Property				
4510	627	0	0	0
	627	0	0	0
	96,098	84,554	95,674	95,624
Equity				
9993	11,370	0	0	0
9994	14,309	0	0	0
	25,679	0	0	0
	121,777	84,554	95,674	95,624
Expenditures				
Personnel				
Salaries/Wages				
8054	0	0	10,800	10,800
	0	0	10,800	10,800
Payroll Taxes & Benefits				
5010	0	0	4,300	4,300
	0	0	4,300	4,300
	0	0	15,100	15,100
Clothing & Uniforms				
7246	0	0	200	200
	0	0	200	200
Equipment & Tools				
7242	219	236	275	300
	219	236	275	300
Financial Services				
7310	0	9	50	0
7349	453	0	0	0
	453	9	50	0
Insurance, Licenses & Regulatory Fees				
6120	0	519	525	500
6342	7,671	5,244	5,279	5,000

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

800 - 800 - Drainage

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
6345 Property Taxes & Assessments Costs	100	101	120	1,000
Total Insurance, Licenses & Regulatory Fees	7,771	5,864	5,924	6,500
Legal & Professional				
7320 Professional & Consulting Services	5,782	1,807	3,000	6,000
Total Legal & Professional	5,782	1,807	3,000	6,000
Office/Operations				
7230 Misc Small Parts & Supplies	177	0	200	100
7249 Safety Supplies	25	30	0	0
Total Office/Operations	201	30	200	100
Other Expense				
7330 Misc Operating Expenses	250	250	300	300
7346 Promotional Expenses - Event	50	0	0	0
Total Other Expense	300	250	300	300
Rents & Utilities				
6000 Cell Phones	1,014	773	1,000	1,000
6025 Telephone	191	180	200	200
8610 Electric	878	804	1,000	1,000
8670 Street Lighting	462	481	450	400
Total Rents & Utilities	2,545	2,237	2,650	2,600
Repairs & Maintenance				
6640 Maint - Equip & Other Non-Structural Fixed Assets	228	232	300	300
6750 R & M - Minor Tools & Equipment	241	97	300	300
6800 R & M - Grounds & Collection Systems	91	408	100	100
6900 Maint-Buildings & Structures	739	603	620	100
Total Repairs & Maintenance	1,298	1,340	1,320	800
Travel & Training				
8550 Mileage Reimbursement & Parking - EE	13	13	100	50
Total Travel & Training	13	13	100	50
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	980	789	1,000	1,000
7220 Gasoline	1,164	1,081	1,125	1,250
Total Vehicle Maintenance & Repairs	2,143	1,870	2,125	2,250
Allocation of Administrative Costs				
5133 Benefits Charged by Water	4,737	0	0	0
8153 Labor Charged by Water	11,115	0	0	0
8801 Admin Cost Allocation	22,668	0	0	0
Total Allocation of Administrative Costs	38,520	0	0	0
Capital Outlay				
9100 Pump Purchase	17,574	0	0	0
Total Capital Outlay	17,574	0	0	0
Reserves				
9571 *Capital Outlay Reserve	27,958	0	10,000	10,000

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

800 - 800 - Drainage

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	5,000
9987 *Investment Income Reserve	627	0	0	0
Total Reserves	33,585	0	15,000	15,000
Transfers				
9511 Interfund Transfer Out	0	0	45,440	36,138
Total Transfers	0	0	45,440	36,138
Total Expenditures	110,404	13,657	91,684	85,338

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

900 - 900 - Parks & Recreation

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Use of Money & Property				
4510	Investment Income on Restricted Funds	913	0	0
	Total Use of Money & Property	<u>913</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u>913</u>	<u>0</u>	<u>0</u>
	Total Revenues & Budgeted Equity Carry-Forward	<u>913</u>	<u>0</u>	<u>0</u>
Expenditures				
Financial Services				
7310	Bank Service Charges	0	0	0
	Total Financial Services	<u>0</u>	<u>0</u>	<u>0</u>
Reserves				
9987	*Investment Income Reserve	913	0	0
	Total Reserves	<u>913</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u>913</u>	<u>0</u>	<u>0</u>

AGENDA ITEM 5

**REVIEW BOARD ITEM REGARDING
AN INTERFUND LOAN FROM THE
DISTRICT'S WATER FUND TO VISTA DE
ORO FUND IN AN AMOUNT
NOT TO EXCEED \$30,000**



June 24, 2014

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11G – 7/3/2014 Board Meeting**

Adopt Resolution Approving an Interfund Loan from the District's Water Fund to the Vita de Oro Fund Not to Exceed \$30,000

President
Craig V. Baltimore

Vice President
R. Michael Wright

Directors
Leonard A. Moothart
Marshall E. Ochylski
Jon-Erik Storm

General Manager
Kathy Kivley

Interim District Accountant
Michael Doyle

Fire Chief
Robert Lewin

Battalion Chief
Phill Veneris

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

www.locsd.org

DESCRIPTION

Approval of a Resolution authorizing an Interfund Loan to the Vista de Oro Fund 400 from the Water Fund 500 General Contingency Reserve in an amount not to exceed \$30,000 to cover operating deficits.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion: I move that the Board adopt Resolution No. 2014-13 authorizing an interfund loan, not to exceed \$30,000, to Fund 400 Vista de Oro to cover operating deficits.

DISCUSSION

Vista de Oro is a subdivision with a dedicated residential community septic system. There are 73 parcels in this subdivision. The fund provides septic management, storm water drainage, street and open space management. The key source of funding is assessments for lighting and septic services in the amount of \$15,768. A Proposition 218 ballot request to increase the funding was successfully defeated by a majority protest on June 20, 2013. The assessment rate therefore remains the same, \$216/parcel. This requires the District to continue to subsidize this operation to insure healthy and viable system operations.

The Vista de Oro Fund 400 continues to operate in a deficit. It is necessary for the fund to borrow from another fund to cover the actual costs of operations. Upon completion of the County project providing sewer collection services to the subdivision, the septic system will be abandoned at a cost. The assessments will remain on the parcels until the fund settles all liabilities due to the District for providing the services.

FINANCIAL IMPACT

The recommended action will have no significant financial impact on the daily operations of Water Fund 500. Currently the Water General Contingency Reserve has a balance as of June 1, 2014 of \$178,783. The Loan Agreement states Fund 400 will borrow the funds at the close of the respective fiscal year. Upon completion of the financial audit any differences will be reconciled. All terms and conditions are outlined in the attached Interfund Loan Agreement.

Attachment: Resolution No. 2014-13 w/ Exhibit A

RESOLUTION 2014 - 13

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
APPROVING AN INTERFUND LOAN FROM THE DISTRICT'S WATER FUND TO THE VISTA DE ORO
FUND TO COVER OPERATING DEFICITS FOR FISCAL 2012/2013, 2013/2014 AND 2014/2015**

WHEREAS, the Board of Directors of the Los Osos Community Services District (District) acknowledged that due to the successful forestalling of a rate increase to cover on-going operating cost increases by the seventy-three residents in Vista de Oro, that revenues do not equal operating costs (expenses); and

WHEREAS, the Board of Directors recognizes that the standard governmental accounting procedures require that governmental expenses balance with revenues; and

WHEREAS, the Board of Directors know that unrestricted Reserves may be used to support an interfund loan; and

WHEREAS, the Board of Directors hereby finds that there are sufficient reserves in the Water Fund to accommodate an interfund loan to cover operating expenses.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Board of Directors of the Los Osos Community Services District as follows:

1. An interfund loan from the Water Fund to Vista de Oro is approved in the amount not to exceed \$30,000.
2. The interfund loan is approved subject to the terms of the agreement incorporated herein as Exhibit A.

Upon motion of Director _____, seconded by Director _____ and on the following roll call vote, to wit:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

The foregoing resolution is hereby passed and adopted this 3rd day of July, 2014.

Craig V. Baltimore
President of the Board
Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

Kathy A. Kivley
General Manager and Secretary to the Board

Michael W. Seitz
District Legal Counsel

EXHIBIT A

Interfund Loan Agreement

The interfund loan agreement, made and entered into this the _____ day of _____ 2014, effective _____ for FY 2012/2013, FY 2013/2014 and FY 2014/2015 by and between the Water Fund 500 and the Vista de Oro Fund 400;

WITNESSETH:

WHEREAS, the Board of Directors of the Los Osos Community Services (LOCSD) has determined that the LOCSD must continue to provide public services Vista de Oro Fund 400; and

WHEREAS, the Board of Directors recognizes the employees of the LOCSD provide storm water drainage, street, septic and open space management services; and

WHEREAS, the Board of Directors recognizes there are not sufficient funds available from the current assessment rate of \$216/parcel to cover the expenses related to these services; and

WHEREAS, the Board of Directors understands the LOCSD must continue to subsidize the operation to insure healthy and viable septic system operations; and

WHEREAS, the Board of Directors realizes when the Los Osos Wastewater Project built by San Luis Obispo County (County) is complete the Vista de Oro subdivision will be connected to the County System; and

WHEREAS, the Board of Directors recognizes the current septic system will be abandoned at a cost to the residents and expensed through this fund; and

WHEREAS, the Board of Directors recognizes the assessments will remain on the parcels until the fund settles all the liabilities due to the LOCSD for providing the services both septic maintenance as well as septic abandonment costs; and

WHEREAS, the Board of Directors understands according to Government Code Section 66006 and 66013 the LOCSD may provide interfund loans and according to Government Code Section 61116 (b) allows for borrowing; and

WHEREAS, the Board of Directors agrees to provide an interfund loan to the Vista de Oro Fund, in an amount not to exceed \$30,000 to cover the operating deficits.

NOW THEREFORE, in consideration of the mutual covenants therein contained, the Board agrees as follows:

1. The Water Fund will transfer an amount not to exceed of \$30,000 from the Water General Contingency Reserve (3111) as necessary to cover any remaining deficit for FY 2012/2013, FY 2013/2014 projected deficit based on the adopted budget and FY 2014/2015 projected deficit based on the adopted budget.
2. The Vista de Oro Fund will pay back the Water Fund principal and interest with the payment to begin after connection to San Luis Obispo County Water Recycling System and abandonment of the septic system.
3. The interest rate will be based on the LAIF interest rate at the time of borrowing/transfer from the Water Fund General Contingency Reserve to the Vista de Oro Fund.
4. Transfers will only occur at the close of the respective Fiscal Year.
5. Any discrepancy between the closing balance and Audit Financial Statement will be reconciled based on the year end Audit Financial Statements for the Fiscal Year with the appropriate adjustments to follow.
6. This interfund loan agreement may be amended, modified or terminated by the Los Osos Community Services Board of Directors by Resolution.
7. The necessity for any funding in excess of \$30,000 requires action by the Board of Directors.
8. This interfund loan will be recorded according to the guidelines as established by GABS Summary of Statement No. 34.

The Board of Director hereby agrees with all the terms and conditions as outlined. This agreement was passed by Resolution No. 2014-13 adopted on the 3rd day of July 2014 and incorporated therein by reference.

Craig Baltimore
President, Board of Directors
Los Osos Community Services District

ATTEST:

Kathy A. Kivley
General Manager and Secretary to the Board

AGENDA ITEM 6

**REVIEW BOARD ITEM REGARDING
SETTING THE RESERVES FOR
FISCAL YEARS 2013/14 AND 2014/15**



Date: June 23, 2014

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11H – 7/3/2014 Board Meeting**
Adopt Resolution Setting the Reserves for Fiscal Years
2013/2014 and 2014/2015

President
Craig V. Baltimore

Vice President
R. Michael Wright

Directors
Leonard A. Moothart
Marshall E. Ochylski
Jon-Erik Storm

General Manager
Kathy Kivley

**Interim District
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DESCRIPTION

Adoption of Resolution Setting the Reserves for Fiscal Years 2013/2014 and 2014/2015 consistent with the adopted final and mid-year budget.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion: I move that the Board adopt Resolution No. 2014-14 setting the Reserves for Fiscal Year 2013/2014 and Fiscal Year 2014/2015.

DISCUSSION

On June 7, 2012, the Board of Directors adopted Resolution 2012-09 establishing a Budget Reserve Policy for the District. This policy set funding goals for Reserves in Funds 100, 301, 500, 650 and 800, Administration, Fire, Water, Solid Waste and Drainage respectively. On June 5, 2014, the Board adopted a budget with Reserves. For various reasons there are differences between the adopted budgets and the goals outlined within the reserve policy. Attached to the Resolution is an outline that reflects the adopted Reserves for FY 2013/2014 and FY 2014/2015. For simplicity, staff included details that delineate the category and funding goal per the resolution and adopted funding for the two fiscal years.

At this time, Staff is simply ensuring the actual setting of the Reserves because at the time of the Budget Adoption verbiage was omitted from the Resolution. It is important to note that staff plans, in the near future, to revise the Budget Reserve Policy. This revision will take into account the transfer of Solid Waste to the County of San Luis Obispo, and the elimination of Administration as this area is total funded by the Cost Allocation Methodology.

FINANCIAL IMPACT

The recommended action will have no additional financial impact on the District as action is consistent with the Adopted Budgets.

Attachment: Resolution 2014-14

Date: July 3, 2014
Agenda Item No:
() Approved
() Denied
() Continued

RESOLUTION NO. 2014-14

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
LOS OSOS COMMUNITY SERVICES DISTRICT
ESTABLISHING RESERVES FOR FISCAL YEAR 2013/2014 AND FISCAL YEAR 2014/2015**

WHEREAS, the Los Osos Community Services District desires to manage its fiscal affairs according to an adopted budget; and

WHEREAS, the Board of Directors reviewed the Fiscal Year 2014/2015 Budget at public meetings held on May 1, 2014 and June 5, 2014; and notice was published as required by law; and

WHEREAS, at the above meetings, the Board of Directors conducted public hearings in accordance with the law; and

WHEREAS on June 5, 2014, the Board of Directors by Resolution No. 2014-02 adopted a Final Budget for FY 2014/2015 and amended mid-year budget for FY 2013/2014; and

WHEREAS, the Board of Directors Set the Reserves for the two years based on the adopted and amended budgets; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2013/2014 AND 2014/2015 RESERVES AS PRESENTED IN EXHIBIT A ARE THE APPROPRIATIONS FOR RESERVES AS ADOPTED BY THE BOARD ON JUNE 5, 2014 AND THE RESERVE SCHEDULE FOR BOTH FISCAL YEARS.

On the motion of Director _____, seconded by Director _____
and on the following roll call vote, to wit:

AYES: _____
NOES: _____
ABSENT: _____
CONFLICTS: _____

The foregoing resolution is hereby passed, approved and adopted by the Board of Directors of the Los Osos Community Services District this 3rd day of July, 2014.

Craig V. Baltimore
President, Board of Directors
Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

Kathy A. Kivley
General Manager and Secretary to the Board

Michael W. Seitz
District Legal Counsel

Adopted Budget Reserves for FY 2013/2014 and FY 2014/2015

Fund Code	Category	Goal	Resolution No 2012-9	Budget FY 2013/2014	Budget FY 2014/2015
301	Fire				
	9504 Vehicle & Equipment Replacement Reserve	*	72,000	161,059	86,100
	9571 Capital Outlay Reserve	5,000,000	10,000	0	0
	9572 General Contingency Reserve	1,300,000	10,000		
301	Total			161,059	86,100
500	Water				
	9988 Rate Stabilization Reserve	205,515	32,000	32,000	32,000
	9572 General Contingency Reserve	1,233,092	25,000	25,000	25,000
	9571 Capital Outlay Reserve	470,000	150,000	65,000	65,000
	9985 Water Quality Reserve		**	0	0
	9983 Water Conservation Reserve	100,000	25,000	0	0
	9980 Basin Management Plan Reserve	1,000,000	***	0	0
500	Total			122,000	122,000
600	Wastewater				
	9502 Debt Reserves	431,859	25,000	25,000	25,000
800	Drainage				
	9571 Capital Outlay Reserve	500,000	10,000	10,000	10,000
	9572 General Contingency Reserve	50,000	5,000	5,000	5,000
800	Total			15,000	15,000

* Equipment Replacement Schedule is prepared by the Fire Chief; maximum funding goal is for the reserve to be equal to the total accumulated depreciation.

** No annual funding set and will only continue to exist as long as there is a balance in the settlement account of water pollution case received in 2005

*** Code 9155 ISJ Costs-Inter-Agency Cost sharing is for the remaining budget balance at the end of the fiscal year transferred into this account