

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Bayridge**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4035	Property Taxes	(7,909.17)	(7,812.00)	(97.17)
4505	HO Prop Tax Relief	(58.42)	(100.00)	41.58
4510	Investment Income on funds	0.22		0.22
4550	Lighting & Septic Assessments	(54,081.00)	(54,831.00)	750.00
4930	Other Revenue	(109,848.36)		(109,848.36)
4932	Penalties	(0.01)		(0.01)
5010	Total Fringe Benefits	4,873.67	4,000.00	873.67
6000	Cell Phones	184.75	200.00	(15.25)
6342	Fees - Regulatory	1,044.00	1,044.00	0.00
6345	Property Taxes & Assessments Costs	418.01	260.00	158.01
6405	R & M - Extinguishers	28.26	12.00	16.26
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,582.43	150.00	2,432.43
6750	R & M - Minor Tools & Equipment	6.60	100.00	(93.40)
6800	R & M - Grounds & Collection Systems	2,412.05	4,770.00	(2,357.95)
6900	R & M - Buildings & Structures		4,000.00	(4,000.00)
7160	Postage, Shipping & Mail Supplies	12.65	70.00	(57.35)
7211	Misc Fuel & Diesel	219.74	500.00	(280.26)
7220	Gasoline	445.39	800.00	(354.61)
7242	Minor Tools, Accessories & Field Machines	65.16	100.00	(34.84)
7250	Water Quality Testing	406.27	850.00	(443.73)
7320	Professional & Consulting Services	2,311.25	1,000.00	1,311.25
7325	Insurance	775.44	775.00	0.44
7326	Legal Services	3,922.93		3,922.93
7352	Rent - Offices & Other Structures	340.00	410.00	(70.00)
8054	Salaries & Wages - Regular	14,661.12	12,000.00	2,661.12
8610	Electric	2,036.38	2,500.00	(463.62)
8645	Septage Handling	3,590.00	10,000.00	(6,410.00)
8670	Street Lighting	5,698.51	5,100.00	598.51
9004	Emergency Capital Construction	108,281.03		108,281.03
9006	Infrastructures & Improvements	152,250.79		152,250.79
9500	Transfer from Reserves	(125,000.00)		(125,000.00)
9511	Interfund Transfer Out	15,171.85	13,712.00	1,459.85
9982	*Septic System Decommision Reserve		8,000.00	(8,000.00)
	Net revenues over expenditures	(24,841.54)	(7,610.00)	(17,231.54)

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Vista de Oro**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4550	Lighting & Septic Assessments	(15,441.00)	(15,768.00)	327.00
5010	Total Fringe Benefits	2,486.23	4,000.00	(1,513.77)
6000	Cell Phones	184.75	200.00	(15.25)
6342	Fees - Regulatory	1,044.00	1,044.00	0.00
6345	Property Taxes & Assessments Costs	18.00	20.00	(2.00)
6405	R & M - Extinguishers	28.26	12.00	16.26
6800	R & M - Grounds & Collection		3,000.00	(3,000.00)
7211	Misc Fuel & Diesel	109.88	300.00	(190.12)
7220	Gasoline	222.69	700.00	(477.31)
7242	Minor Tools, Accessories & Field	37.85	50.00	(12.15)
7250	Water Quality Testing	195.00	840.00	(645.00)
7318	Professional & Consulting Svcs-ISJ	207.50		207.50
7320	Professional & Consulting Services	345.25	500.00	(154.75)
7325	Insurance	465.26	466.00	(0.74)
7326	Legal Services	3,324.53		3,324.53
7352	Rent - Offices & Other Structures	340.00	410.00	(70.00)
8054	Salaries & Wages - Regular	7,565.57	12,000.00	(4,434.43)
8610	Electric	277.41	400.00	(122.59)
8645	Septage Handling	2,495.00	7,500.00	(5,005.00)
8670	Street Lighting	2,104.09	2,000.00	104.09
9511	Interfund Transfer Out	10,818.74	9,799.00	1,019.74
	Net revenues over expenditures	(16,829.01)	(27,473.00)	10,643.99

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Water**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4030	Residential Single Family	(1,292,059.51)	(1,757,500.00)	465,440.49
4035	Property Taxes	(207,599.95)	(203,793.00)	(3,806.95)
4102	Residential- Multi -Family-Water	(122,131.93)	(50,000.00)	(72,131.93)
4103	Commercial, Home Care, Retail-	(249,335.73)	(100,000.00)	(149,335.73)
4104	Irrigation- Water Sales	(25,685.51)		(25,685.51)
4114	Water Other Service Revenues	630.00		630.00
4505	HO Prop Tax Relief	(1,298.14)	(2,000.00)	701.86
4510	Investment Income on funds	(2,588.54)		(2,588.54)
4928	Lien Fees Recoveries		(300.00)	300.00
4930	Other Revenue	(14,057.91)	(500.00)	(13,557.91)
4931	Water Activation Fees	(7,750.00)	(15,000.00)	7,250.00
4932	Penalties	(23,078.43)	(20,000.00)	(3,078.43)
4933	Door Hangers/Lockout Notices	(17,800.00)	(5,400.00)	(12,400.00)
4934	Gain on Sale of Fixed Assets		(2,000.00)	2,000.00
4935	Sale-Specs/Plans & Non_Capital	(130.40)	(100.00)	(30.40)
4936	Water Delinquencies via Tax roll	(679.55)	(1,000.00)	320.45
4937	NSF Fees	(465.00)		(465.00)
5010	Total Fringe Benefits	(15,315.46)	(13,500.00)	(1,815.46)
5030	Life Insurance - ER	338.76	5,600.00	(5,261.24)
5031	Disability Insurance	392.12		392.12
5040	LTD Insurance	2,788.95		2,788.95
5050	Medicare - ER	6,527.02	6,650.00	(122.98)
5060	Cafeteria Plan - ER	70,125.00	60,000.00	10,125.00
5070	Retirement ER - Regular	55,280.02	51,605.00	3,675.02
5071	Retirement ER - Addl Pick-up	11,881.96	9,642.00	2,239.96
5075	Retirees Medical - ER	1,607.00	2,760.00	(1,153.00)
5100	Unemployment Insurance - ER	3,503.20		3,503.20
5120	Workers Comp Insurance - ER	9,273.94	9,275.00	(1.06)
5124	Retirement - ER - Tier 2	5,876.47	5,300.00	576.47
6000	Cell Phones	2,254.89	1,700.00	554.89
6025	Telephone	9,866.58	9,000.00	866.58
6100	Labor & Support-IT Services	750.00	10,000.00	(9,250.00)
6110	IT Purchased Services	18,922.07	14,000.00	4,922.07
6120	Computer Licenses		5,000.00	(5,000.00)
6130	Computer Hardware	2,129.36	6,000.00	(3,870.64)
6142	GIS Maps/Data/Upgrades	1,037.50		1,037.50
6200	Hiring Advertising & Other Costs		100.00	(100.00)
6230	Medical Exam	125.00	200.00	(75.00)
6250	Temporary Agency Help		2,500.00	(2,500.00)
6340	Misc Fees	4,409.29	3,000.00	1,409.29
6342	Fees - Regulatory	10,438.93	15,000.00	(4,561.07)

**Los Osos Community Services District  
Statement of Revenues and Expenses - Water  
2015-2016 Actual vs. 2015-2016 Budget**

<b>Account Code</b>	<b>Account Title</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>Remaining</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
6343	Lien & Notary Fees		100.00	(100.00)
6345	Property Taxes & Assessments Costs	6,218.73	3,000.00	3,218.73
6405	R & M - Extinguishers	565.02	400.00	165.02
6422	R & M - Hydrants	4.29	100.00	(95.71)
6436	Booster Pumps	(65.64)		(65.64)
6640	R & M - Equip & Other Non-	33,560.29	3,000.00	30,560.29
6641	R & M - Wells	5,002.44	6,000.00	(997.56)
6750	R & M - Minor Tools & Equipment	4,790.02	2,000.00	2,790.02
6800	R & M - Grounds & Collection	909.78	2,000.00	(1,090.22)
6900	R & M - Buildings & Structures	661.92	10,000.00	(9,338.08)
7100	Copier Contract-Maint & Usage	3,803.17		3,803.17
7140	General Supplies & Minor Equipment	3,583.41	3,000.00	583.41
7160	Postage, Shipping & Mail Supplies	18,907.32	15,000.00	3,907.32
7180	Billing Supplies, Forms & Printing	1,162.71	1,000.00	162.71
7204	Cleaning Supplies, Laundry & Towel	18.35	300.00	(281.65)
7211	Misc Fuel & Diesel	1,688.63	5,500.00	(3,811.37)
7220	Gasoline	3,621.42	5,000.00	(1,378.58)
7226	Membership & Dues	1,315.57	200.00	1,115.57
7228	Markings & Other Misc Services	480.00	1,000.00	(520.00)
7230	Misc Small Parts & Supplies	615.64	1,000.00	(384.36)
7232	Vehicle Repairs - Parts, Tires &	3,471.30	7,500.00	(4,028.70)
7234	Oxygen Supplies & Cylinder Rent	50.00		50.00
7237	Process Control & Treatment	7,884.96	6,000.00	1,884.96
7239	Water Treatment Chemicals	4,041.26	13,000.00	(8,958.74)
7241	R & M - Water Distribution System	12,509.13	15,000.00	(2,490.87)
7242	Minor Tools, Accessories & Field	4,826.28	6,000.00	(1,173.72)
7246	Uniform & Gear	1,836.95	3,000.00	(1,163.05)
7249	Safety Supplies	711.65	3,000.00	(2,288.35)
7250	Water Quality Testing	24,537.41	50,000.00	(25,462.59)
7253	Rent - Equipment	1,274.10	3,000.00	(1,725.90)
7255	Security Services	7,993.78	9,000.00	(1,006.22)
7256	Meter Purchases & Replacements	72,127.40	50,000.00	22,127.40
7301	Contract Maint Services	4,518.30	10,000.00	(5,481.70)
7310	Bank Service Charges		200.00	(200.00)
7318	Professional & Consulting Srvcs-ISJ	23,430.40	30,000.00	(6,569.60)
7319	Other Professional Services	7,805.54	30,000.00	(22,194.46)
7320	Professional & Consulting Services	59,183.22	100,000.00	(40,816.78)
7321	Janitorial Cleaning & Supplies	2,626.28	1,800.00	826.28
7323	Books, Publications & Subscriptions	644.95	150.00	494.95
7324	Education & Training Fees	458.00	500.00	(42.00)
7325	Insurance	29,855.31	26,000.00	3,855.31
7326	Legal Services	9,035.20	30,000.00	(20,964.80)

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Water**  
**2015-2016 Actual vs. 2015-2016 Budget**

<b>Account Code</b>	<b>Account Title</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>Remaining</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
7330	Misc Operating Expenses		100.00	(100.00)
7336	Legal Services- ISJ	90,183.12	20,000.00	70,183.12
7340	Legal Notifications & Mandated	89.54	2,000.00	(1,910.46)
7348	Water Conservation Program	5,407.04	30,000.00	(24,592.96)
7349	Water Conservation Fixtures	4,802.46		4,802.46
7352	Rent - Offices & Other Structures	15,585.00	14,000.00	1,585.00
8012	Call Back Pay	79.20	500.00	(420.80)
8018	Holiday Pay	17,330.80		17,330.80
8027	Jury Duty - Back Pay	202.40		202.40
8045	Overtime Pay	2,253.00	6,000.00	(3,747.00)
8051	Floating Holiday Pay	2,450.40		2,450.40
8054	Salaries & Wages - Regular	302,890.61	379,433.00	(76,542.39)
8056	Retroactive Pay	3,511.92		3,511.92
8060	Sick Leave Pay	19,276.39		19,276.39
8063	Standby Pay	17,153.82	23,800.00	(6,646.18)
8066	Comp Time Used	18,052.14		18,052.14
8081	Vacation Pay	26,598.51		26,598.51
8410	Certifications	210.00	1,000.00	(790.00)
8550	Mileage Reimbursement & Parking	443.15	500.00	(56.85)
8610	Electric	81,322.48	130,000.00	(48,677.52)
8620	Gas Service	164.24	400.00	(235.76)
8630	Trash Services	1,268.04	1,500.00	(231.96)
8644	Disposal Services	31,512.50	80,000.00	(48,487.50)
8670	Street Lighting	351.98	650.00	(298.02)
9000	Building, Structures & Improvements	63.18	45,000.00	(44,936.82)
9006	Infrastructures & Improvements	22,212.00	150,000.00	(127,788.00)
9022	Debt Service - Principal		147,005.00	(147,005.00)
9023	Debt Service - Interest & Annual Fee	128,893.02	130,761.00	(1,867.98)
9059	Vehicles, Equipment, & Fixtures	671.00		671.00
9153	Bad Debt Expense		3,000.00	(3,000.00)
9155	Inter-Agency Cost Sharing-ISJ	36,780.47	45,000.00	(8,219.53)
9511	Interfund Transfer Out	437,679.03	396,344.00	41,335.03
9571	*Capital Outlay Reserve		65,000.00	(65,000.00)
9572	Reserve		25,000.00	(25,000.00)
9988	*Water Rate Stabilization Reserve		32,000.00	(32,000.00)
	Net revenues over expenditures	128,716.07	(227,982.00)	356,698.07

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Wastewater**  
**2015-2016 Actual vs. 2015-2016 Budget**

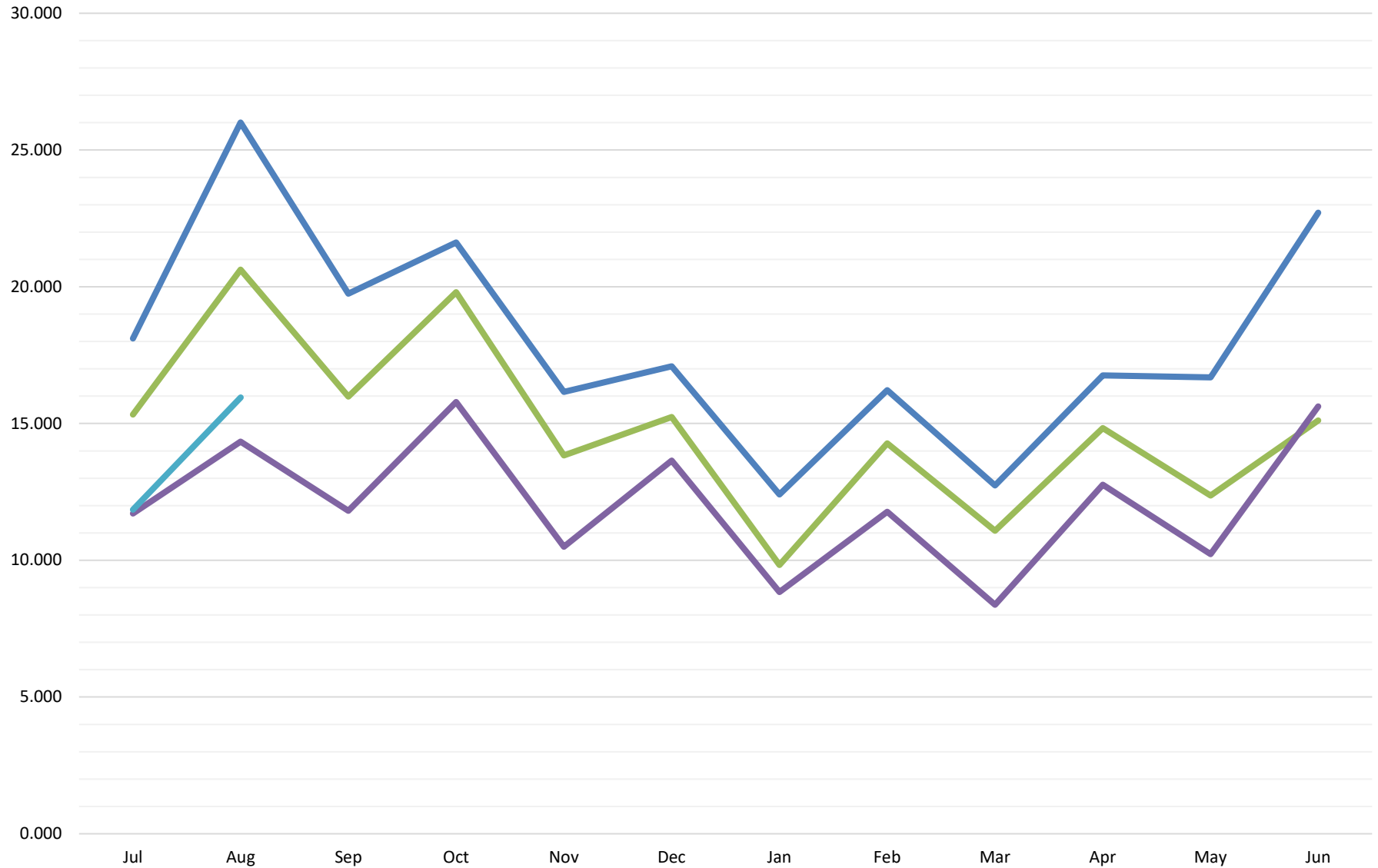
<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4061	Debt Service Assessments-2002 WW Bond	(1,236,114.82)	(1,149,654.00)	(86,460.82)
4062	Wastewater Admin Charge		(50,340.00)	50,340.00
4510	Investment Income on funds	(112.90)		(112.90)
4928	Lien Fees Recoveries	15.00		15.00
6341	LAFCO Fees		500.00	(500.00)
6345	Property Taxes & Assessments Costs	2,104.44	1,835.00	269.44
7310	Bank Service Charges	54.36	7,000.00	(6,945.64)
7320	Professional & Consulting Services	12,499.18	3,600.00	8,899.18
7326	Legal Services	2,919.88	1,700.00	1,219.88
9022	Debt Service - Principal	455,000.00	480,000.00	(25,000.00)
9023	Debt Service - Interest & Annual Fee	687,125.00	668,666.00	18,459.00
9079	Prepaid Assessment Payment		7,084.00	(7,084.00)
9500	Transfer from Reserves		(7,084.00)	7,084.00
9511	Interfund Transfer Out	9,794.48	8,907.00	887.48
9805	Repayment Bond Reserve	(4,000.00)	50,340.00	(54,340.00)
	Net revenues over expenditures	70,715.38	(22,554.00)	93,269.38

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Drainage**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4035	Property Taxes	(20,214.26)	(19,561.00)	(653.26)
4400	Drainage Assessments	(93,143.00)	(95,456.00)	2,313.00
4505	HO Prop Tax Relief	(150.28)	(200.00)	49.72
4510	Investment Income on funds	(274.40)		(274.40)
4932	Penalties	(0.01)		(0.01)
4935	Sale-Specs/Plans & Non_Capital Items	(238.97)	(200.00)	(38.97)
5010	Total Fringe Benefits	7,955.56	5,500.00	2,455.56
6000	Cell Phones	1,108.54	1,000.00	108.54
6025	Telephone	634.72	200.00	434.72
6110	IT Purchased Services	11.94		11.94
6120	Computer Licenses		500.00	(500.00)
6342	Fees - Regulatory	4,971.00	6,000.00	(1,029.00)
6345	Property Taxes & Assessments Costs	497.89	1,000.00	(502.11)
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,791.26	300.00	1,491.26
6750	R & M - Minor Tools & Equipment	28.80	300.00	(271.20)
6800	R & M - Grounds & Collection Systems	1,777.16	3,000.00	(1,222.84)
6900	R & M - Buildings & Structures		500.00	(500.00)
7211	Misc Fuel & Diesel	449.63	1,150.00	(700.37)
7220	Gasoline	961.04	1,350.00	(388.96)
7226	Membership & Dues	165.00		165.00
7230	Misc Small Parts & Supplies	59.76	100.00	(40.24)
7237	Process Control & Treatment Supplies	355.75		355.75
7242	Minor Tools, Accessories & Field Machines	37.85	300.00	(262.15)
7246	Uniform & Gear		200.00	(200.00)
7249	Safety Supplies	268.54		268.54
7250	Water Quality Testing	160.00		160.00
7320	Professional & Consulting Services	6,969.98	7,000.00	(30.02)
7325	Insurance	3,101.76	3,102.00	(0.24)
7326	Legal Services	334.39		334.39
7330	Misc Operating Expenses		300.00	(300.00)
7346	Promotional Expenses - Event		300.00	(300.00)
7352	Rent - Offices & Other Structures	450.00	600.00	(150.00)
8054	Salaries & Wages - Regular	24,311.96	16,000.00	8,311.96
8550	Mileage Reimbursement & Parking	19.36	50.00	(30.64)
8610	Electric	1,107.47	1,000.00	107.47
8660	Parts & Materials	161.25		161.25
8670	Street Lighting	844.11	900.00	(55.89)
9511	Interfund Transfer Out	43,082.95	39,017.00	4,065.95
9571	*Capital Outlay Reserve		10,000.00	(10,000.00)
9572	*General Contingency (Operations) Reserve		5,000.00	(5,000.00)
	Net revenues over expenditures	12,403.25	10,748.00	1,655.25

# Consumption Million Gallons

FY 12-13    FY 14-15    FY 15-16    FY 16-17





UTILITY ADVISORY COMMITTEE  
Item 2F, Utility Financial Update

	<b>Audited 14- 15</b>	<b>FYE 15-16</b>	<b>Approved 16-17 Final Budget</b>	<b>Three Year Total</b>
Actual and Budgeted	\$ 1,975,984	\$ 1,964,031	\$ 2,130,760	\$ 6,070,775
2014 Financial Plan Estimates	2096000	2331000	2537000	\$ 6,964,000
<b>Variance (loss)</b>	<b>\$ (120,016)</b>	<b>\$ (366,969)</b>	<b>\$ (406,240)</b>	<b>\$ (893,225)</b>

Los Osos Community Services District  
Fund Balance Recap  
Per 06-30-16 Financial Audit

FUND BALANCE ACTIVITY	Admin 100	Baybridge 200	Fire 301	Vista de Oro- 400	Water 500	Drainage 800	Parks & Rec 900
TOTAL FUND BALANCE@ JUNE 30, 2015	\$ (4,748)	\$ (25,089)	\$ (1,656,403)	\$ (6,333)	\$ (2,755,197)	\$ (298,955)	\$ (304,966)
CHANGE IN FUND BALANCE FISCAL YEAR 2015/16	\$ -	\$ 24,842	\$ 33,430	\$ 16,829	\$ (128,716)	\$ (12,403)	\$ -
ESTIMATED FUND BALANCE AS OF JUNE 30, 2016 FYE	\$ (4,748)	\$ (247)	\$ (1,622,973)	\$ 10,496	\$ (2,883,914)	\$ (311,358)	\$ (304,966)
BUDGETED REVENUE OVER EXPENSE 2016/17	\$ -	\$ 49,029	\$ (11,548)	\$ (136)	\$ 751,772	\$ 134,628	\$ 6,879
TOTAL (ESTIMATED) FUND BALANCE @ JUNE 30, 2017 FYE	\$ (4,748)	\$ 48,782	\$ (1,634,521)	\$ 10,360	\$ (2,132,142)	\$ (176,730)	\$ (298,087)
PORTION (ESTIMATED) IN RESTRICTED RESERVES AS OF JUNE 30, 2017	\$ 46,216	\$ -	\$ (1,152,263)	\$ -	\$ (345,064)	\$ 151,536	\$ (298,087)
(ESTIMATED) UNRESTRICTED FUND BALANCE AS OF JUNE 30, 2017	\$ -	\$ -	\$ (470,710)	\$ -	\$ (1,787,078)	\$ (25,194)	\$ -
ESTIMATED INTERFUND LOAN AMOUNT		\$ 48,782		\$ 10,360			

**2016/17 Budget Amendments/Financial Actions Needed**

Budget amendment to transfer Vista de Oro Internal Loan reserve to offset negative fund balance at 2016 FYE

Resolution increasing Bayridge loan by \$50,000 from \$125,000 to \$175,000 (September 2017 agenda)

Resolution reducing the Vista de Oro loan to \$12,000 (September 2017 agenda)

Resolution amending the Reserve allocation resolutions to establish the September agenda for annual action to direct the funding of reserves in each fund with all available fund balance, and establishing priority the priority of funding for each reserve (one before the other, % to each, or subject to annual consideration). For example, in which reserve(s) should the \$33,430 (2016 FYE) in Fire be placed?

The Resolution should deposit a large portion of the unrestricted fund balance into the Capital Reserve, and reduce the planned 2016/17 drawdown of the Contingency, Rate Stabilization and Water Quality Trust reserves.

Resolution adopting an allocation methodology to fund the remaining balance of Administrative reserves, which were booked at \$46,216, but only \$4,748 is available in cash

**RESERVE STATEMENT**  
As of September 09, 2016

Acct Code	Category & Fund	Beginning BALANCE 06/30/2013	Budget FY 2013/2014	Additions (Other uses)	Gain/ (Use) FY 2013/2014	Total FY 2013/2014	Adopted Budget FY 2014/2015	Gain/ (Use) FY 2014/2015	Total FY 2014/2015	Adopted Budget FY 2015/2016	Additions (other uses)	Gain/ (Use) FY 2015/2016	Total FY 2015-2016	Adopted Budget FY 2016/2017	Additions (other uses)	Gain/ (Use) FY 2016/2017	Projected Ending BALANCE
<b>100 - Administration</b>																	
3111	General Contingency Reserve (No reserve policy)	20,918				20,918	(20,994)	75	(0)				(0)	0			(0)
3164	Information Technology Reserve (\$200,000 goal with any fund balance deposited annually)	28,741				28,741		175	28,916				28,916	0			28,916
3166	Septic Maintenance Reserve (Fire Station) (\$17,300 initially with no annual goal or maximum)	15,801				15,801		1,500	17,300				17,300	0			17,300
<b>Total - 100 - Administration</b>		<b>\$65,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,460</b>	<b>(\$20,994)</b>	<b>\$1,750</b>	<b>\$46,216</b>				<b>46,216</b>	0			<b>46,216</b>
<b>200 - Bayridge Estates</b>																	
3109	Septic System Decommission Reserve	0	\$8,000			\$8,000	\$0	31	\$8,031				8,031	(8,031)			(0)
<b>301 - Fire</b>																	
3110	Replacement Reserve - Vehicle, Equip & Fire Engines (Annual amount based on replacement schedule, with a minimum of \$72,000 and catch up funding allowed; up to max o all replacement needs as detailed in Replacement Schedule)	247,962	109,099		67,986	425,047	92,206	645	517,898	53,334	(36,856)	34,405	515,447	(85,000)			430,447
3111	General Contingency Reserve (\$10,000 annual goal to a max of 15% of the Operation and maintenance budget)	61,381				61,381		1,942	63,323		(2,839)		60,484	10,000			70,484
3115	Public Facilities Fee Reserve (No reserve policy)	51,193			429	51,622			51,622				51,622	0			51,622
3160	Capital Outlay Reserve (Annual goal of \$10,000 to a max of \$5 million)	613,873				613,873		837	614,710				614,710	(15,000)			599,710
	Fire Mitigation Fund (No Reserve policy)										0	269	165,674	(4,100)			161,574
<b>Total - 301 - Fire</b>		<b>\$974,409</b>	<b>\$109,099</b>	<b>\$0</b>	<b>\$68,415</b>	<b>\$1,151,924</b>	<b>\$92,206</b>	<b>\$3,423</b>	<b>\$1,247,553</b>				<b>1,242,263</b>	<b>(94,100)</b>			<b>1,152,263</b>
<b>400 - Vista de Oro</b>																	
3193	Reserve - Internal Loan	1,517	\$30,000	(\$1,567)	(\$15,151)	\$14,799		(\$11,451)	\$3,348				3,348	0			3,348
<b>500 - Water</b>																	
3050	Water Quality Trust Reserve (No annual funding, no max)	91,517				91,517			91,517				91,517	(91,517)			0
3110	Replacement Reserve - Vehicles and Equip	42,197				42,197		(42,197)	0				0				0
3111	General Contingency Reserve (\$25,000 per year max of 60% of operation and maintenance budget)	178,783	25,000	30,000	(30,000)	203,783	25,000	(31,801)	196,982	25,000		25,000	221,982	(175,000)			46,982
3160	Capital Outlay Reserve (\$150,000 per year to \$470,000, up to max as needed in Master Plan)	493,407	65,000		665	559,072	65,000	(57,258)	566,814	65,000	(125,000)	72,348	514,163	(285,255)			228,908
3163	Water Stabilization Reserve (\$32,000 per year max of 10% of Operating budget)	128,856	32,000			160,856	32,000		192,856	32,000		32,000	224,856	(200,000)			24,856
3165	Basin Management Plan Reserve (no annual amount, but intended to appropriate cost savings in account 9155 annually, up to \$1 million max)	39,288				39,288			39,288				39,288	0			39,288
3167	Water Conservation Reserve (initial \$25,000 deposit with no annual amount minimum, but intended to accrue balance of water conservation expense account to max of \$100,000)	25,031				25,031		(20,000)	5,031				5,031	0			5,031

**RESERVE STATEMENT**  
As of September 09, 2016

Acct Code	Category & Fund	Beginning BALANCE 06/30/2013	Budget FY 2013/2014	Additions (Other uses)	Gain/ (Use) FY 2013/2014	Total FY 2013/2014	Adopted Budget FY 2014/2015	Gain/ (Use) FY 2014/2015	Total FY 2014/2015	Adopted Budget FY 2015/2016	Additions (other uses)	Gain/ (Use) FY 2015/2016	Total FY 2015-2016	Adopted Budget FY 2016/2017	Additions (other uses)	Gain/ (Use) FY 2016/2017	Projected Ending BALANCE
<b>Total - 500 - Water</b>		<b>\$999,079</b>	<b>\$122,000</b>	<b>\$30,000</b>	<b>(\$29,335)</b>	<b>\$1,121,744</b>	<b>\$122,000</b>	<b>(\$151,256)</b>	<b>\$1,092,488</b>				<b>1,096,836</b>	<b>(751,772)</b>			<b>345,064</b>
<b>600 - Wastewater Enterprise</b>																	
3191	Restricted Funds-SRF	1,407,913			(1,405,977)	1,936	(1,935)		0				0	0			0
<b>602 - Wastewater Fiduciary</b>																	
3091	Restricted-2002 Bond Redemption Reserve	726,664	25,000		6,435	758,099	4,000	99,066	861,165	50,340		70,715	931,881	0			931,881
3120	LOCS D Community Fund	0			173,995	173,995		(2,147)	171,848				171,848	0			171,848
3159	Prepaid Assessment Reserve					142,670	(6,192)	166	136,643			11,785	148,428	0			148,428
3161	Disputed Reserve Fund				103,103	103,103		(100)	103,003				103,003	0			103,003
<b>Total - 602 - WW Fiduciary</b>		<b>\$726,664</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$283,533</b>	<b>\$1,177,867</b>	<b>(\$2,192)</b>	<b>\$96,985</b>	<b>\$1,272,660</b>				<b>1,355,160</b>	<b>0</b>			<b>1,355,160</b>
<b>800 - Drainage</b>																	
3111	General Contingency Reserve (\$5,000 per year max of \$50,000)	27,238	5,000			32,238	5,000	553	37,791	5,000		2,461	40,252	(35,252)			5,000
3160	Capital Outlay Reserve (\$10,000 per year max of \$500,000)	184,995	10,000		60	195,055	10,000	276	205,331	10,000		10,000	215,331	(68,795)			146,536
<b>Total - 800 - Drainage</b>		<b>\$212,233</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$60</b>	<b>\$227,293</b>	<b>\$15,000</b>	<b>\$829</b>	<b>\$243,123</b>				<b>255,583</b>	<b>(104,047)</b>			<b>151,536</b>
<b>900 - Parks &amp; Recreation</b>																	
3090	Park and Recreation Funds	\$303,838	\$0		\$918	\$304,756	\$0	\$577	\$305,333			873	306,205	(6,879)			299,326
<b>TOTALS</b>						<b>\$4,274,621</b>			<b>\$4,384,156</b>				<b>4,479,316</b>	<b>(968,929)</b>			<b>\$3,518,587</b>

The Administrative reserve policy calls for a contingency reserve for septic pumping (undefined which septic system, assume fire dept) of \$17,300 annually with no limit; sunset at connection to sewer. Recommend placement on agenda for decision

The above distribution of (water) reserve allocations are based on Board direction on final budget adoption, but pending ratification or amendment by Board resolution

For Fire Capital Outlay Reserve, policy guidance is necessary to determine the portion of the reserve attributable to future expansion of the facilities and related equipment/appurtenances and to determine if the \$5 million max funding goal is adequate

Recommend Fire Public Facilities Fee Reserve be changed to Fire Facilities Expansion Fund, with cost separately identified and Public Facilities Fees applied as received)

The Reserve Resolution for both Reserves for Fire and Water Funds needs to clarify the appropriate expenditures in each category, in particular between the Capital Outlay and Equipment Reserves