



## MEETING OF THE FINANCE ADVISORY COMMITTEE

Monday, November 2, 2015 at 5:30 p.m.  
Los Osos Community Services District  
2122 9<sup>th</sup> Street, Suite 102, Los Osos, CA

### COMMITTEE MEMBERS

Jon-Erik Storm, Chairperson  
R. Michael Wright, Vice Chairperson  
Craig Baltimore, Member  
Jeff Edwards, Member  
Lisa Gonzalez, Member  
Gene Heyer, Member  
Garv Orback, Member

### STAFF

Kathy Kivley, General Manager  
Michael Doyel, District Accountant  
Ann Kudart, Administrative/Accounting Assistant III

## AGENDA

1. **Opening – 5:30 p.m.**
  - A. Call to Order
  - B. Flag Salute
  - C. Roll Call
2. **Approve FAC Minutes of August 31, 2015**  
Presented By: Admin/Accounting Assistant Kudart
3. **Review of Board Item Regarding Warrant Register for September 2015 and October 2015**  
Presented By: Admin/Accounting Assistant Kudart
4. **Review of Board Item Regarding Statement of Revenue and Expenditure through September 30, 2015**  
Presented By: General Manager Kivley
5. **Review of District Investment Policy, District Reserve Policy, and Update of Rabobank Discussion**  
Presented By: District Accountant Doyel
6. **Review of Board Item Regarding Detailed Description of Findings for Fiscal Year 2013/14 and Committee Recommendation that the Board President Appoint an Ad Hoc Committee to Review 2014/15 Draft Audit with Staff and Auditor**  
Presented By: General Manager Kivley, Chairperson Storm and Vice Chairperson Wright
7. **Recommendations to Board Regarding Items for Discussion in Calendar Year 2016**  
Presented By: Chairperson Storm and Vice Chairperson Wright
8. **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.
9. **Schedule FAC Meeting** – Recommend that the Board authorize an FAC special meeting to be held Monday, December 7, 2015
10. **Closing Comments by FAC Committee Members**
11. **Adjournment**

**ITEM 2**

**APPROVE FAC MINUTES OF  
AUGUST 31, 2015**

**Los Osos Community Services District  
DRAFT Minutes of the Finance Advisory Committee Meeting  
August 31, 2015 at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>1. Call to Order, Flag Salute and Roll Call</b></p>	<p>Chairperson Storm called the meeting to order at 5:30 p.m. and led the flag salute and a moment of silence.</p> <p><u>Roll Call:</u>            Craig Baltimore, Committee Member – Present            Jeff Edwards, Committee Member – Present            Lisa Gonzalez, Committee Member – Absent            Gene Heyer, Committee Member – Present            Gary Orback, Committee Member - Present            Michael Wright, Vice Chairperson – Present            Jon-Erik Storm, Chairperson – Present</p> <p><u>Staff:</u>            Kathy Kivley, General Manager            Mike Doyel, District Accountant            Ann Kudart, Administrative/Accounting Assistant III</p>	
<p><b>2. Approve FAC Minutes of May 14, 2015</b></p>	<p>Admin/Accounting Assistant Kudart reported that the minutes would be amended to add Committee Member Baltimore who was present but left off the roll. Committee Member Heyer reported that the comment in Item 7 was Committee Member Orback, not Heyer.</p> <p>Public Comment: Richard Margetson opposed the format of the minutes.</p> <p><b>Committee Member Baltimore made a motion to approve the minutes as amended. The motion was seconded by Committee Member Orback and carried with the following vote:</b></p> <p><b>Ayes: Baltimore, Orback, Edwards, Heyer</b>  <b>Nays: None</b>  <b>Abstain: None</b>  <b>Absent: Gonzalez</b></p>	
<p><b>3. Review of Board Item Regarding Warrant Register for August 2015</b></p>	<p>The Committee reviewed and discussed various warrants with staff.</p> <p>Public Comment: Richard Margetson and Al Barrow spoke.</p> <p><b>Committee Member Baltimore moved that the committee review any non-payroll expenditure exceeding \$10,000 and recommend that the Board receive and file the Warrant Register. The motion was seconded by Committee Member Edwards and carried with the following vote:</b></p> <p><b>Ayes: Baltimore, Edwards, Orback, Heyer</b>  <b>Nays: None</b>  <b>Abstain: None</b>  <b>Absent: Gonzalez</b></p>	<p><b>Action:</b> The Committee will review any non-payroll expenditure exceeding \$10,000 and recommended that the Board receive and file the Warrant Register.</p>
<p><b>4. Review of Board Item Regarding Prior Year Expenditures</b></p>	<p>General Manager Kivley provided a summary of the reports as submitted. She reported that the \$50,340 generated from the \$12 parcel charge was not included and would be before the Budget goes to print.</p> <p>Public Comment: Richard Margetson and Al Barrow spoke.</p>	<p><b>Action:</b> The Committee recommended that the Board receive and file the Prior Year Expenditures</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>4. Review of Board Item Regarding Prior Year Expenditures (continued)</b></p>	<p><b>Committee Member Edwards moved that the Board receive and file the Prior Year Expenditures. The motion was seconded by Committee Member Baltimore and carried with the following vote:</b></p> <p><b>Ayes: Edwards, Baltimore, Heyer, Orback,</b>  <b>Nays: None</b>  <b>Abstain: None</b>  <b>Absent: Gonzalez</b></p>	
<p><b>5. Review of Board Item Regarding Fiscal Year 2013/2014 Audit Report</b></p>	<p>General Manager Kivley provided a summary of the audit report as submitted in the agenda packet. She reported that the Management Discussion and Analysis was excluded as it is not a requirement but an option; that once the audit is received and file and the budget adopted, staff will review cash balances at the end of 13/14 and make recommendations to the Board with regards to putting the money into the reserves or keep in the general checking account.</p> <p>Public Comment: Richard Margetson spoke.</p> <p><b>Committee Member Baltimore moved that the Board receive and file the Fiscal Year 2013/2014 Audit Report. The motion was seconded by Committee Member Heyer and carried with the following vote:</b></p> <p><b>Ayes: Baltimore, Heyer, Edwards, Orback,</b>  <b>Nays: None</b>  <b>Abstain: None</b>  <b>Absent: Gonzalez</b></p>	<p><b>Action: The Committee recommended that the Board receive and file the 2013/2014 Audit Report</b></p>
<p><b>6. Review District Investment Policy and Provide Recommendations to the Board</b></p>	<p>Accountant Doyel reported that the District's Investment Policy provides guidelines for the investment of District funds and provides standards with which the District conducts business with financial institutions regarding investments. He reported that the majority of the District's funds are currently invested in the Local Agency Investment Fund (LAIF) and other funds invested in CDs. He reported that staff is not recommending any new changes to the policy.</p> <p>Public Comment: Al Barrow spoke.</p> <p><b>Committee Member Baltimore moved that the Committee recommend that the Board re-adopt the District's Investment Policy and consider diversification of the LAIF dollars. The motion was seconded by Committee Member Orback and carried with the following vote:</b></p> <p><b>Ayes: Baltimore, Orback, Edwards, Heyer</b>  <b>Nays: None</b>  <b>Abstain: None</b>  <b>Absent: Gonzalez</b></p>	<p><b>Action: The Committee recommended that the Board re-adopt the District's Investment Policy and consider diversification.</b></p>
<p><b>7. Discuss Potential 2-Year Budget and Provide Recommendations to the Board</b></p>	<p>General Manager Kivley reported that it was brought to her attention that it might be prudent to develop a 2-year budget with midyear adjustments being done every 6 months and that it would be at least 2016/17-2017/18 before the District would be ready to implement.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>Public Comment: Al Barrow voiced his support. Richard Margetson voiced his opposition.</p> <p><b>Committee Member Edwards moved that the Committee recommend that the Board look at developing a 2-year budget for Fiscal Years 2017/18-2018/19. The motion was seconded by Committee Member Heyer and carried with the following vote:</b></p> <p><b>Ayes: Edwards, Heyer, Orback</b>  <b>Nays: Baltimore</b>  <b>Abstain: None</b>  <b>Absent: Gonzalez</b></p>	<p><b>Action:</b> The Committee recommended that the Board look at developing a 2-year budget beginning FY 2017/18-2018/19.</p>
<b>8. Public Comments on Items Not on the Agenda</b>	<p>Al Barrow commented on water quality and that he does not recommend reverse osmosis.</p> <p>Richard Margetson commented that the budget should have come to this committee and the amount of Admin time spent on Fire.</p>	
<b>9. Schedule FAC Meeting</b>	<p>The next meeting of the Finance Advisory Committee will be held on Monday, November 2, 2015 at 5:30 p.m. at the District Office.</p>	
<b>10. Closing Comments by FAC Committee Members</b>	<p>Committee Member Edwards commented on SRF interest rate reductions and siting a new community well.</p> <p>Committee Member Baltimore commented that mid-year adjustments should be the exception and not the rule.</p> <p>Committee Member Orback commented that committee members need to see reports sooner in order to have adequate review time before meetings.</p> <p>Committee Member Heyer agreed with Mr. Orback's comments.</p>	
<b>11. Adjournment</b>	<p>The meeting adjourned at 7:23 p.m.</p>	

**ITEM 3**

**REVIEW OF BOARD ITEM REGARDING  
WARRANT REGISTER FOR  
SEPTEMBER 2015 AND OCTOBER 2015**



October 30, 2015

**President**  
R. Michael Wright

**Vice President**  
Marshall E. Ochylski

**Directors**  
Charles L. Cesena  
Jon-Erik G. Storm  
Louis G. Tornatzky

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

**TO:** LOCSD Board of Directors  
**FROM:** Ann Kudart, Administrative/Accounting Assistant III  
**SUBJECT:** **Agenda Item 11C – 11/5/2015 Board Meeting**  
Receive Warrant Registers for September 2015 and  
October 2015

**DESCRIPTION**

The attached Warrant Registers, one by vendor and the other by check number, are for all warrants issued from this account for the period September 1, 2015 through October 31, 2015.

**SUMMARY STAFF RECOMMENDATION**

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

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 Warrants for this report.***

Attachments

**Mailing Address:**  
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Los Osos, CA 93412

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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[www.losososcscsd.org](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Vendor  
From 9/1/2015 Through 9/30/2015

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
	9/4/2015	PPESBF083015	3,418.67	SBF - Abra Suite Payroll
ABILA	9/24/2015	25247	3,623.00	03/18/15-03/17/16 Acct#21154 Maintenance/Support Agreement
ABILA	9/24/2015	25257	1,612.00	09/25/15-09/24/16 Acct#21154 Annual Renewal
AGP VIDEO, INC	9/9/2015	25185	1,225.00	08/01-31/15 Ch20 Ops & Mgt/Video Production BOD Mtg/Stream
ALLIED ADMIN - DELTA DENTAL	9/9/2015	25186	913.84	10/01-31/15 ID#07917-7535 Dental Plan
AM CONSERVATION GROUP, INC.	9/24/2015	25216	902.87	08/28/15 Cust#00-LOS005 Water Conservation Fixtures (hose n
AM SUN SOLAR INC.	9/24/2015	25215	3,423.00	08/21/15 Permitting - Station 15 Solar Power Project
ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	9/9/2015	25206	45.91	08/01-31/15 Reimbursements (mileage/supplies)
AT&T	9/8/2015	25178	18.44	07/17/15-08/16/15 8055282274491 Telemetry Line
AT&T	9/8/2015		18.44	07/17/15-08/16/15 8055282415490 Telemetry Line
AT&T	9/8/2015		18.44	07/17/15-08/16/15 8055282493492 Telemetry Line
AT&T	9/8/2015		18.44	07/17/15-08/16/15 8055283267488 Telemetry Line
AT&T	9/8/2015		191.87	07/17/15-08/16/15 8055284452274 FAX & Telephone Lines
AT&T	9/8/2015		37.83	07/17/15-08/16/15 8055285492363 Telemetry Lines (2)
AT&T	9/8/2015		19.43	07/17/15-08/16/15 8055287329774 Telemetry Line
AT&T	9/8/2015		421.64	07/17/15-08/16/15 8055289370540 Office Lines
AT&T	9/8/2015		19.31	07/17/15-08/16/15 8055349459391 Telemetry Line
AT&T	9/8/2015		18.44	07/17/15-08/16/15 8055349623489 Telemetry Line
AT&T	9/8/2015		198.32	07/20/15-08/19/15 2343718859714 Telephone Service
AT&T	9/8/2015		68.95	07/20/15-08/19/15 2388410199516 Telephone Service
AT&T	9/9/2015	25187	328.94	07/17/15-08/16/15 8055281329259 Telephone Service
AT&T	9/9/2015	25197	101.09	08/22/15-09/21/15 Acct#134994840 Internet Service SB
BARNETT COX & ASSOCIATES	9/24/2015	25217	765.60	08/01-31/15 Water Conservation Campaign
BEST BEST & KREIGER LLP	9/9/2015	25188	10,384.92	07/01-31/15 Legal Services - ISJ/Water Rights
BEST BEST & KREIGER LLP	9/24/2015	25248	92.04	08/01-31/15 Legal Services - General Business
BEST BEST & KREIGER LLP	9/24/2015		10,451.48	08/01-31/15 Legal Services - ISJ/Water Rights
BRENNTAG PACIFIC INC.	9/24/2015	25232	670.08	09/15/15 Acct#122727 Sodium Hypochlorite (325gals)
BRIDGELINE DIGITAL, INC.	9/24/2015	25235	162.00	10/01-31/15 #012-LOS002-0001-00 Website Hosting/Application
BROWNSTEIN, HYATT, FARBER, SCHRECK	9/24/2015	25218	561.21	08/31/15 Legal Services - ISJ
CA EMPLOYMENT DEVELOPMENT DEPT	9/4/2015	PD090415_EDD	1,319.10	08/17/15-08/30/15 State Payroll Taxes
CA EMPLOYMENT DEVELOPMENT DEPT	9/18/2015	PD091815_EDD	1,408.77	08/31/15-09/13/15 State Payroll Taxes
CA PUBLIC EMPL RET SYSTEM	9/4/2015	PD090415_PERSR...	5,052.15	08/17/15-08/31/15 Retirement Earned
CA PUBLIC EMPL RET SYSTEM	9/18/2015	PD091815_PERSR...	4,976.32	08/31/15-09/13/15 Retirement Earned
CA PUBLIC EMPL RET SYSTEM	9/25/2015	1000607832	3,400.00	09/25/15 GASB 68 Reporting Services Fee
CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	8/25/2015	CalPERSMed1822...	5,863.70	09/01-30/15 CalPERS Health Plan
CALPERS 457	9/4/2015	PD090415_457	1,445.00	08/17/15-08/30/15 SIP457 Contribution
CALPERS 457	9/18/2015	PD091815_457	1,445.00	08/31/15-09/13/15 SIP457 Contributions
CHARTER COMMUNICATIONS	9/9/2015	25190	95.00	09/01-30/15 Acct#8245101120119395 Internet Service



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 9/1/2015 Through 9/30/2015

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
CHARTER COMMUNICATIONS	9/24/2015	25233	225.00	09/28/15-10/24/15 Acct#8245101120119577 Internet Service
COASTAL COPY, LP	9/9/2015	25191	50.56	07/19/15-08/18/15 Acct#CF00 Copier Usage
COUNTY OF SAN LUIS OBISPO - EH	9/9/2015	25211	445.00	08/13/15 Acct#AR0009718 Cross Connection Control Services
CRYSTAL SPRINGS WATER	9/9/2015	25192	80.05	08/01-31/15 Acct#057427 Water Delivery
DE LANGE LANDEN FINANCIAL SERVICES	9/24/2015	25222	375.18	09/01-30/15 Acct#630919 Sharp Copier Lease
DELUXE BUSINESS CHECKS & SOLUTIONS	9/23/2015	2035071559	123.05	09/22/15 Deluxe (deposit ticket books)
DEPARTMENT OF THE TREASURY	9/4/2015	PD090415_IRS	3,857.73	08/17/15-08/30/15 Federal Payroll Taxes
DEPARTMENT OF THE TREASURY	9/18/2015	PD091815_IRS	4,084.53	08/31/15-09/13/15 Federal Payroll Taxes
ERNEST PACKAGING SOLUTIONS	9/9/2015	25193	327.14	08/11/15 Cust#CAL059 Cleaning Supplies
EXECUTIVE JANITORIAL CORP	9/24/2015	25236	302.00	09/01-30/15 Janitorial Services
EXECUTIVE JANITORIAL CORP	9/24/2015		48.38	09/02/15 Janitorial Supplies
FERGUSON ENTERPRISES, INC	9/8/2015	25179	251.55	08/17/15 Cust#725053 Concrete water meter boxes/lids (3ea)
FERGUSON ENTERPRISES, INC	9/8/2015		728.79	08/17/15 Cust#725053 Parts (angle key valves 20ea)
FERGUSON ENTERPRISES, INC	9/8/2015		361.20	08/18/15 Cust#725053 Concrete Cover & Read Lid (8ea)
FERGUSON ENTERPRISES, INC	9/9/2015	25194	5,369.63	08/18/15 Cust#725053 Automatic Valve Exerciser
FLUID RESOURCE MANAGEMENT	9/24/2015	25238	316.50	08/25/15 Diagnosis & Maintenance - 8th St Well
FURNITURE INSTALLATION TEAM	9/24/2015	25237	1,342.00	09/14/15 Office Furniture - Dismantle/Deliver to Storage
GE CAPITAL	9/24/2015	25219	93.53	10/03/15-11/02/15 ID#90136374384 Copier Lease/Service Contr
GEORGE CONTENTO	9/24/2015	25234	2,000.00	10/01-31/15 Rent - Admin/Utilities Offices
GOLDEN STATE WATER COMPANY	9/9/2015	25189	508.35	06/22/15-08/20/15 Water Service
HACH	9/24/2015	25220	701.51	09/14/15 Acct#270053 Chlorine Reagent Sets
HUMANA INSURANCE COMPANY	9/24/2015	25239	216.00	10/01-31/15 ID#732930-001 Insurance
KITZMAN WATER, INC.	9/24/2015	25221	77.50	08/01-31/15 Acct#72975 Softwater Service
L N CURTIS	9/9/2015	25199	126.86	03/11/15 Cust#832 Helmet Brackets
L N CURTIS	9/9/2015		(303.24)	06/03/15 Credit on Invoice #1347613-01
L N CURTIS	9/9/2015		3,644.79	08/27/15 Cust#832 Personal Protection Equipment (2sets)
LIFE ASSIST INC	9/9/2015	25198	1,012.05	08/15/15 Cust#93402CDF Paramedic Supplies
LIFE ASSIST INC	9/9/2015		842.36	08/28/15 Cust#93402CDF Paramedic Supplies
LIFE ASSIST INC	9/24/2015	25240	133.30	09/12/15 Cust#93402CDF Paramedic Supplies
LIFE ASSIST INC	9/24/2015		95.60	09/14/15 Cust#93402CDF Paramedic Supplies
LIFE ASSIST INC	9/24/2015		95.60	09/15/15 Cust#93402CDF Paramedic Supplies
LOS OSOS CHEVRON	9/8/2015	25184	577.25	08/01-31/15 Gas & Diesel - Fleet Vehicles
LOS OSOS COMMUNITY SERVICES DISTRICT	9/1/2015	Lease#1241	205.00	09/01-30/15 Debit Card/Kudart - Main Mini Storage
LOS OSOS COMMUNITY SERVICES DISTRICT	9/3/2015	282202	102.30	09/03/15 Debit Card/Kivley - Sea Pines (BOD Working Meal)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/3/2015	282211	290.25	09/03/15 Debit Card/Kivley - Sea Pines (Room Rental BOD Mtg)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/4/2015	4881	16.14	09/04/15 Debit Card/Brown - Office Depot (supplies)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/10/2015	7241	7.20	09/10/15 Debit Card/Brown - CVS (garden tools)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/11/2015	BA1030	178.95	09/15/15 Debit Card/Falkner - BoreAll Mfg (tools)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/12/2015	289394	27.31	09/12/15 Debit Card/Falkner - SqueaksChirps (air pump)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Vendor  
From 9/1/2015 Through 9/30/2015

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
LOS OSOS COMMUNITY SERVICES DISTRICT	9/15/2015	477CE	24.00	09/16/15 Debit Card/Veneris - Fire Engineering (subscriptio
LOS OSOS COMMUNITY SERVICES DISTRICT	9/15/2015	TribuneDigital_Se...	6.95	09/15/15 Debit Card/Kudart - Press Plus (Tribune Subscript)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/16/2015	10297.82	21.59	09/16/15 Debit Card/Kudart - Coast Electronics (ethernet s)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/16/2015	6310640	(81.00)	09/14/15 Debit Card/Veneris - Sears (return)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/17/2015	1418744720	53.99	09/17/15 Debit Card/Veneris - KMart (canopy)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/22/2015	175617	16.76	09/22/15 Debit Card/Brown - Smart & Final (supplies)
LOS OSOS COMMUNITY SERVICES DISTRICT	9/30/2015	AdjustKivleyATM	0.00	09/30/15 Debit Card/Kivley - Credit Adjustment
MAIN MINI STORAGE	9/24/2015	25242	240.00	10/01-31/15 Rent - Storage Unit
McAFEE, INC.	9/9/2015	25200	50.00	09/01-30/15 IT Services - MFE SaaS Email Protection
MEDSTOP URGENT CARE CENTER	9/24/2015	25243	65.50	08/14/15 Hep B Injection #2 (Hardy P)
MINER'S ACE HARDWARE	9/8/2015	25180	291.46	08/01-31/15 Acct#143640 Supplies/Maint/Equip/Tools/Parts
MINER'S ACE HARDWARE	9/9/2015	25201	209.08	08/01-31/15 Cust#121480 Supplies/Maint/Equip/Tools/Parts
MISSION COUNTRY DISPOSAL	9/8/2015	25181	103.00	09/01-30/15 Acct#41305101854 Trash Service
MISSION COUNTRY DISPOSAL	9/9/2015	25202	86.76	09/01-30/15 Acct#41305101023 Trash Service
MISSION LINEN SUPPLY	9/24/2015	25223	18.19	08/06/15 Acct#51205-0 Janitorial Supplies (towel rolls/rags)
MISSION LINEN SUPPLY	9/24/2015	25223	18.19	08/20/15 Acct#51205-0 Janitorial Supplies (towel rolls/rags)
MOSS, LEVY & HARTZHEIM LLP	9/9/2015	25203	900.00	09/31/15 Audit Services
NATIONAL METER & AUTOMATION, INC.	9/24/2015	25224	5,726.30	09/09/15 Cust#2738 LF25 Meters w/ERT (24)
NOBLE SAW, INC.	9/9/2015	25204	66.53	08/28/15 Cust#7268 Minor Tools (weedwacker blades Sea)
NOBLE SAW, INC.	9/24/2015	25249	36.00	09/23/15 Cust#7268 Repairs (chop saw)
OFFICE DEPOT INC	9/9/2015	25196	363.13	08/01-31/15 Acct#28702448 General Office Supplies
OFFICE DEPOT INC	9/24/2015	25225	387.68	08/01-31/15 ID#298545 Office Supplies
OFFICE DEPOT INC	9/24/2015	25225	(9.02)	09/04/15 ID#298545 Credit - Office Supplies
PETE'S MORRO BAY TIRE AND AUTO	9/9/2015	25205	1,480.23	08/31/15 Vehicle Repairs - Unit A (tires & disc rotors)
PG&E	9/8/2015	25182	11,631.30	07/21/15-08/19/15 Electric Service
PG&E	9/24/2015	25250	9,496.59	08/20/15-09/20/15 Acct#7954162233-2 Electric Service
PITNEY BOWES PURCHASE POWER	9/9/2015	25207	220.00	08/06/15 Acct#8000900007064342 Postage Meter Refill
PRP COMPANIES	9/9/2015	25208	1,343.15	08/25/15 Utility Billing Services (Rts 206-213)
PRP COMPANIES	9/24/2015	25251	1,010.17	09/22/15 Utility Billing Services (Rts 201-205)
SELECT BUSINESS SYSTEMS	9/9/2015	25209	436.30	08/01-31/15 Cust#400356 Copier Contract (Maint/Usage)
SHIPSEY & SEITZ INC	9/24/2015	25244	17,059.80	08/01-31/15 Acct#268M Legal Services
SLO COUNTY DEPARTMENT OF PUBLIC WORKS	9/24/2015	25227	1,778.27	08/31/15 405R979032 Water Quality Testing
SLO COUNTY EMPLOYEES ASSOC	9/9/2015	25210	105.84	08/17/15-08/30/15 SLOCEA Dues
SLO COUNTY EMPLOYEES ASSOC	9/24/2015	25226	105.84	08/31/15-09/13/15 SLOCEA Dues
SLOACTTC	9/24/2015	25259	19,374.57	FY2015/2016 LAFCO Fees
SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	9/24/2015	25228	1,243.00	08/31/15 Brine Disposal Services - SB Well
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	9/24/2015	25258	7,493.20	07/01/15-06/30/16 #5454 Worker's Comp Program (Adjustment)
SPEED'S OIL TOOL SERVICE, INC	9/9/2015	25212	384.00	08/14/15 Brine Disposal Trucking Service - SB Well

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Vendor  
From 9/1/2015 Through 9/30/2015

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
SPEED'S OIL TOOL SERVICE, INC	9/24/2015	25252	768.00	09/09/15 Brine Disposal Trucking Service - SB Well
STANLEY CONVERGENT SECURITY SOLUTIONS	9/24/2015	25245	111.24	10/01/15-12/31/15 Acct#1371001193 Monitoring Charges
TAPS TRUCK AND AUTO ACCESSORIES	9/9/2015	25213	2,787.04	06/30/15 Installation (2015 Tacoma Access Cab)
TECHXPRESS INC	9/24/2015	25253	1,421.25	10/01-31/15 IT Support/Cloud BURD Service Plan
THE GAS COMPANY	9/8/2015	25183	50.02	07/24/15-08/24/15 Gas Service
THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	9/9/2015	25195	617.15	09/01-31/15 Acct#LOSOSOS-BL-283600 Insurance Benefits
THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	9/24/2015	25241	617.15	10/01-31/15 Acct#LOSOSOS-BL-283600 Insurance Benefits
USA BLUE BOOK	9/9/2015	25214	154.23	08/27/15 Cust#922782 Treatment Supplies
VERIZON WIRELESS	9/24/2015	25229	455.06	08/08/15-09/07/15 Acct#472454582-00001 Cellular Service
VISION SERVICE PLAN	9/24/2015	25254	186.42	10/01-31/15 Acct#121302260001 Vision Insurance
WALLACE GROUP	9/24/2015	25230	12,773.47	08/01-31/15 Engineer Svcs - Bayridge Sewer Proj & Main Brea
WALLACE GROUP	9/24/2015	25231	2,853.25	08/01-31/15 Engineering Services - ISJ/Drainage/Water/Admin
WALLACE GROUP	9/24/2015	25255	3,000.00	08/31/15 Engineering Services (FY15/16 WW Assessments)
WALLACE GROUP	9/24/2015	25256	1,750.00	08/31/15 Engineering Services (FY15/16 Tax Rolls)
ZOLL MEDICAL CORPORATION	9/24/2015	25246	645.00	09/08/15 Cust#145154 Paramedic Supplies (CPR electrodes)
ZOLL MEDICAL CORPORATION	9/24/2015		47.98	09/12/15 Cust#145154 Paramedic Supplies (adult cuff)
Report Total			203,667.75	

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
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Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
1000607832	9/25/2015	CA PUBLIC EMPL RET SYSTEM	3,400.00	09/25/15 GASB 68 Reporting Services Fee
10297.82	9/16/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	21.59	09/16/15 Debit Card/Kudart - Coast Electronics (ethernet s)
1418744720	9/17/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	53.99	09/17/15 Debit Card/Veneris - KMart (canopy)
175617	9/22/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	16.76	09/22/15 Debit Card/Brown - Smart & Final (supplies)
2035071559	9/23/2015	DELUXE BUSINESS CHECKS & SOLUTIONS	123.05	09/22/15 Deluxe (deposit ticket books)
25178	9/8/2015	AT&T	18.44	07/17/15-08/16/15 8055282274491 Telemetry Line
	9/8/2015	AT&T	18.44	07/17/15-08/16/15 8055282415490 Telemetry Line
	9/8/2015	AT&T	18.44	07/17/15-08/16/15 8055282493492 Telemetry Line
	9/8/2015	AT&T	18.44	07/17/15-08/16/15 8055283267488 Telemetry Line
	9/8/2015	AT&T	191.87	07/17/15-08/16/15 8055284452274 FAX & Telephone Lines
	9/8/2015	AT&T	37.83	07/17/15-08/16/15 8055285492363 Telemetry Lines (2)
	9/8/2015	AT&T	19.43	07/17/15-08/16/15 8055287329774 Telemetry Line
	9/8/2015	AT&T	421.64	07/17/15-08/16/15 8055289370540 Office Lines
	9/8/2015	AT&T	19.31	07/17/15-08/16/15 8055349459391 Telemetry Line
	9/8/2015	AT&T	18.44	07/17/15-08/16/15 8055349623489 Telemetry Line
	9/8/2015	AT&T	198.32	07/20/15-08/19/15 2343718859714 Telephone Service
	9/8/2015	AT&T	68.95	07/20/15-08/19/15 2388410199516 Telephone Service
25179	9/8/2015	FERGUSON ENTERPRISES, INC	251.55	08/17/15 Cust#725053 Concrete water meter boxes/lids (3ea)
	9/8/2015	FERGUSON ENTERPRISES, INC	728.79	08/17/15 Cust#725053 Parts (angle key valves 20ea)
	9/8/2015	FERGUSON ENTERPRISES, INC	361.20	08/18/15 Cust#725053 Concrete Cover & Read Lid (8ea)
25180	9/8/2015	MINER'S ACE HARDWARE	291.46	08/01-31/15 Acct#143640 Supplies/Maint/Equip/Tools/Parts
25181	9/8/2015	MISSION COUNTRY DISPOSAL	103.00	09/01-30/15 Acct#41305101854 Trash Service
25182	9/8/2015	PG&E	11,631.30	07/21/15-08/19/15 Electric Service
25183	9/8/2015	THE GAS COMPANY	50.02	07/24/15-08/24/15 Gas Service
25184	9/8/2015	LOS OSOS CHEVRON	577.25	08/01-31/15 Gas & Diesel - Fleet Vehicles
25185	9/9/2015	AGP VIDEO, INC	1,225.00	08/01-31/15 Ch20 Ops & Mgt/Video Production BOD Mtg/Stream
25186	9/9/2015	ALLIED ADMIN - DELTA DENTAL	913.84	10/01-31/15 ID#07917-7535 Dental Plan
25187	9/9/2015	AT&T	328.94	07/17/15-08/16/15 8055281329259 Telephone Service
25188	9/9/2015	BEST BEST & KREIGER LLP	10,384.92	07/01-31/15 Legal Services - ISJ/Water Rights
25189	9/9/2015	GOLDEN STATE WATER COMPANY	508.35	06/22/15-08/20/15 Water Service
25190	9/9/2015	CHARTER COMMUNICATIONS	95.00	09/01-30/15 Acct#8245101120119395 Internet Service
25191	9/9/2015	COASTAL COPY, LP	50.56	07/19/15-08/18/15 Acct#CF00 Copier Usage
25192	9/9/2015	CRYSTAL SPRINGS WATER	80.05	08/01-31/15 Acct#057427 Water Delivery

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25193	9/9/2015	ERNEST PACKAGING SOLUTIONS	327.14	08/11/15 Cust#CAL059 Cleaning Supplies
25194	9/9/2015	FERGUSON ENTERPRISES, INC	5,369.63	08/18/15 Cust#725053 Automatic Valve Exerciser
25195	9/9/2015	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	617.15	09/01-31/15 Acct#LOSOSOS-BL-283600 Insurance Benefits
25196	9/9/2015	OFFICE DEPOT INC	363.13	08/01-31/15 Acct#28702448 General Office Supplies
25197	9/9/2015	AT&T	101.09	08/22/15-09/21/15 Acct#134994840 Internet Service SB
25198	9/9/2015	LIFE ASSIST INC	1,012.05	08/15/15 Cust#93402CDF Paramedic Supplies
	9/9/2015	LIFE ASSIST INC	842.36	08/28/15 Cust#93402CDF Paramedic Supplies
25199	9/9/2015	L N CURTIS	126.86	03/11/15 Cust#832 Helmet Brackets
	9/9/2015	L N CURTIS	(303.24)	06/03/15 Credit on Invoice #1347613-01
	9/9/2015	L N CURTIS	3,644.79	08/27/15 Cust#832 Personal Protection Equipment (2sets)
25200	9/9/2015	McAFEE, INC.	50.00	09/01-30/15 IT Services - MFE SaaS Email Protection
25201	9/9/2015	MINER'S ACE HARDWARE	209.08	08/01-31/15 Cust#121480 Supplies/Maint/Equip/Tools/Parts
25202	9/9/2015	MISSION COUNTRY DISPOSAL	86.76	09/01-30/15 Acct#41305101023 Trash Service
25203	9/9/2015	MOSS, LEVY & HARTZHEIM LLP	900.00	09/31/15 Audit Services
25204	9/9/2015	NOBLE SAW, INC.	66.53	08/28/15 Cust#7268 Minor Tools (weedwacker blades 5ea)
25205	9/9/2015	PETE'S MORRO BAY TIRE AND AUTO	1,480.23	08/31/15 Vehicle Repairs - Unit A (tires & disc rotors)
25206	9/9/2015	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	45.91	08/01-31/15 Reimbursements (mileage/supplies)
25207	9/9/2015	PITNEY BOWES PURCHASE POWER	220.00	08/06/15 Acct#8000900007064342 Postage Meter Refill
25208	9/9/2015	PRP COMPANIES	1,343.15	08/25/15 Utility Billing Services (Rts 206-213)
25209	9/9/2015	SELECT BUSINESS SYSTEMS	436.30	08/01-31/15 Cust#400356 Copier Contract (Maint/Usage)
25210	9/9/2015	SLO COUNTY EMPLOYEES ASSOC	105.84	08/17/15-08/30/15 SLOCEA Dues
25211	9/9/2015	COUNTY OF SAN LUIS OBISPO - EH	445.00	08/13/15 Acct#AR0009718 Cross Connection Control Services
25212	9/9/2015	SPEED'S OIL TOOL SERVICE, INC	384.00	08/14/15 Brine Disposal Trucking Service - SB Well
25213	9/9/2015	TAPS TRUCK AND AUTO ACCESSORIES	2,787.04	06/30/15 Installation (2015 Tacoma Access Cab)
25214	9/9/2015	USA BLUE BOOK	154.23	08/27/15 Cust#922782 Treatment Supplies
25215	9/24/2015	AM SUN SOLAR INC.	3,423.00	08/21/15 Permitting - Station 15 Solar Power Project
25216	9/24/2015	AM CONSERVATION GROUP, INC.	902.87	08/28/15 Cust#00-LOS005 Water Conservation Fixtures (hose n
25217	9/24/2015	BARNETT COX & ASSOCIATES	765.60	08/01-31/15 Water Conservation Campaign
25218	9/24/2015	BROWNSTEIN, HYATT, FARBER, SCHRECK	561.21	08/31/15 Legal Services - ISJ
25219	9/24/2015	GE CAPITAL	93.53	10/03/15-11/02/15 ID#90136374384 Copier Lease/Service Contr
25220	9/24/2015	HACH	701.51	09/14/15 Acct#270053 Chlorine Reagent Sets
25221	9/24/2015	KITZMAN WATER, INC.	77.50	08/01-31/15 Acct#72975 Softwater Service

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25222	9/24/2015	DE LANGE LANDEN FINANCIAL SERVICES	375.18	09/01-30/15 Acct#630919 Sharp Copier Lease
25223	9/24/2015	MISSION LINEN SUPPLY	18.19	08/06/15 Acct#51205-0 Janitorial Supplies (towel rolls/rags)
	9/24/2015	MISSION LINEN SUPPLY	18.19	08/20/15 Acct#51205-0 Janitorial Supplies (towel rolls/rags)
25224	9/24/2015	NATIONAL METER & AUTOMATION, INC.	5,726.30	09/09/15 Cust#2738 LF25 Meters w/ERT (24)
25225	9/24/2015	OFFICE DEPOT INC	387.68	08/01-31/15 ID#298545 Office Supplies
	9/24/2015	OFFICE DEPOT INC	(9.02)	09/04/15 ID#298545 Credit - Office Supplies
25226	9/24/2015	SLO COUNTY EMPLOYEES ASSOC	105.84	08/31/15-09/13/15 SLOCEA Dues
25227	9/24/2015	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,778.27	08/31/15 405R979032 Water Quality Testing
25228	9/24/2015	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,243.00	08/31/15 Brine Disposal Services - SB Well
25229	9/24/2015	VERIZON WIRELESS	455.06	08/08/15-09/07/15 Acct#472454582-00001 Cellular Service
25230	9/24/2015	WALLACE GROUP	12,773.47	08/01-31/15 Engineer Svcs - Bayridge Sewer Proj & Main Brea
25231	9/24/2015	WALLACE GROUP	2,853.25	08/01-31/15 Engineering Services - ISJ/Drainage/Water/Admin
25232	9/24/2015	BRENTAG PACIFIC INC.	670.08	09/15/15 Acct#122727 Sodium Hypochlorite (325gals)
25233	9/24/2015	CHARTER COMMUNICATIONS	225.00	09/28/15-10/24/15 Acct#8245101120119577 Internet Service
25234	9/24/2015	GEORGE CONTENTO	2,000.00	10/01-31/15 Rent - Admin/Utilities Offices
25235	9/24/2015	BRIDGELINE DIGITAL, INC.	162.00	10/01-31/15 #012-LOS002-0001-00 Website Hosting/Application
25236	9/24/2015	EXECUTIVE JANITORIAL CORP	302.00	09/01-30/15 Janitorial Services
	9/24/2015	EXECUTIVE JANITORIAL CORP	48.38	09/02/15 Janitorial Supplies
25237	9/24/2015	FURNITURE INSTALLATION TEAM	1,342.00	09/14/15 Office Furniture - Dismantle/Deliver to Storage
25238	9/24/2015	FLUID RESOURCE MANAGEMENT	316.50	08/25/15 Diagnosis & Maintenance - 8th St Well
25239	9/24/2015	HUMANA INSURANCE COMPANY	216.00	10/01-31/15 ID#732930-001 Insurance
25240	9/24/2015	LIFE ASSIST INC	133.30	09/12/15 Cust#93402CDF Paramedic Supplies
	9/24/2015	LIFE ASSIST INC	95.60	09/14/15 Cust#93402CDF Paramedic Supplies
	9/24/2015	LIFE ASSIST INC	95.60	09/15/15 Cust#93402CDF Paramedic Supplies
25241	9/24/2015	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	617.15	10/01-31/15 Acct#LOSOSOS-BL-283600 Insurance Benefits
25242	9/24/2015	MAIN MINI STORAGE	240.00	10/01-31/15 Rent - Storage Unit
25243	9/24/2015	MEDSTOP URGENT CARE CENTER	65.50	08/14/15 Hep B Injection #2 (Hardy P)
25244	9/24/2015	SHIPSEY & SEITZ INC	17,059.80	08/01-31/15 Acct#268M Legal Services
25245	9/24/2015	STANLEY CONVERGENT SECURITY SOLUTIONS	111.24	10/01/15-12/31/15 Acct#1371001193 Monitoring Charges
25246	9/24/2015	ZOLL MEDICAL CORPORATION	645.00	09/08/15 Cust#145154 Paramedic Supplies (CPR electrodes)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
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	9/24/2015	ZOLL MEDICAL CORPORATION	47.98	09/12/15 Cust#145154 Paramedic Supplies (adult cuff)
25247	9/24/2015	ABILA	3,623.00	03/18/15-03/17/16 Acct#21154 Maintenance/Support Agreement
25248	9/24/2015	BEST BEST & KREIGER LLP	92.04	08/01-31/15 Legal Services - General Business
	9/24/2015	BEST BEST & KREIGER LLP	10,451.48	08/01-31/15 Legal Services - ISJ/Water Rights
25249	9/24/2015	NOBLE SAW, INC.	36.00	09/23/15 Cust#7268 Repairs (chop saw)
25250	9/24/2015	PG&E	9,496.59	08/20/15-09/20/15 Acct#7954162233-2 Electric Service
25251	9/24/2015	PRP COMPANIES	1,010.17	09/22/15 Utiity Billing Services (Rts 201-205)
25252	9/24/2015	SPEED'S OIL TOOL SERVICE, INC	768.00	09/09/15 Brine Disposal Trucking Service - SB Well
25253	9/24/2015	TECHXPRESS INC	1,421.25	10/01-31/15 IT Support/Cloud BURD Service Plan
25254	9/24/2015	VISION SERVICE PLAN	186.42	10/01-31/15 Acct#121302260001 Vision Insurance
25255	9/24/2015	WALLACE GROUP	3,000.00	08/31/15 Engineering Services (FY15/16 WW Assessments)
25256	9/24/2015	WALLACE GROUP	1,750.00	08/31/15 Engineering Services (FY15/16 Tax Rolls)
25257	9/24/2015	ABILA	1,612.00	09/25/15-09/24/16 Acct#21154 Annual Renewal
25258	9/24/2015	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	7,493.20	07/01/15-06/30/16 #5454 Worker's Comp Program (Adjustment)
25259	9/24/2015	SLOACTTC	19,374.57	FY2015/2016 LAFCO Fees
282202	9/3/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	102.30	09/03/15 Debit Card/Kivley - Sea Pines (BOD Working Meal)
282211	9/3/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	290.25	09/03/15 Debit Card/Kivley - Sea Pines (Room Rental BOD Mtg)
289394	9/12/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	27.31	09/12/15 Debit Card/Falkner - SqueaksChirps (air pump)
477CE	9/15/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	24.00	09/16/15 Debit Card/Veneris - Fire Engineering (subscriptio
4881	9/4/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	16.14	09/04/15 Debit Card/Brown - Office Depot (supplies)
6310640	9/16/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	(81.00)	09/14/15 Debit Card/Veneris - Sears (return)
7241	9/10/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	7.20	09/10/15 Debit Card/Brown - CVS (garden tools)
AdjustKivleyATM	9/30/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	0.00	09/30/15 Debit Card/Kivley - Credit Adjustment
BA1030	9/11/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	178.95	09/15/15 Debit Card/Falkner - BoreAll Mfg (tools)
CalPERSMed1822...	8/25/2015	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	5,863.70	09/01-30/15 CalPERS Health Plan
Lease#1241	9/1/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	205.00	09/01-30/15 Debit Card/Kudart - Main Mini Storage

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PD090415_457	9/4/2015	CALPERS 457	1,445.00	08/17/15-08/30/15 SIP457 Contribution
PD090415_EDD	9/4/2015	CA EMPLOYMENT DEVELOPMENT DEPT	1,319.10	08/17/15-08/30/15 State Payroll Taxes
PD090415_IRS	9/4/2015	DEPARTMENT OF THE TREASURY	3,857.73	08/17/15-08/30/15 Federal Payroll Taxes
PD090415_PERSR...	9/4/2015	CA PUBLIC EMPL RET SYSTEM	5,052.15	08/17/15-08/31/15 Retirement Earned
PD091815_457	9/18/2015	CALPERS 457	1,445.00	08/31/15-09/13/15 SIP457 Contributions
PD091815_EDD	9/18/2015	CA EMPLOYMENT DEVELOPMENT DEPT	1,408.77	08/31/15-09/13/15 State Payroll Taxes
PD091815_IRS	9/18/2015	DEPARTMENT OF THE TREASURY	4,084.53	08/31/15-09/13/15 Federal Payroll Taxes
PD091815_PERSR...	9/18/2015	CA PUBLIC EMPL RET SYSTEM	4,976.32	08/31/15-09/13/15 Retirement Earned
PPESBF083015	9/4/2015		3,418.67	SBF - Abra Suite Payroll
TribuneDigital_Se...	9/15/2015	LOS OSOS COMMUNITY SERVICES DISTRICT	6.95	09/15/15 Debit Card/Kudart - Press Plus (Tribune Subscript)
Report Total			203,667.75	



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	10/2/2015	PPECS092715	21,159.75	CSD - Abra Suite Payroll
	10/2/2015	PPESBF092715	2,926.01	SBF - Abra Suite Payroll
	10/16/2015	PPECS101115	21,636.14	CSD - Abra Suite Payroll
	10/16/2015	PPESBF101115	4,395.00	SBF - Abra Suite Payroll
ADVANTAGE TECH SERVICES, INC.	10/8/2015	25260	3,705.56	09/29/15 Spec Development - 16th St Tanks Repairs
AFLAC	10/8/2015	25261	423.42	09/01-30/15 Acct#HJ582 EE Elected Insurance
AGP VIDEO, INC	10/8/2015	25262	1,225.00	09/01-30/15 CH20 Ops & Mgt/Video Production BOD Mtg/Stream
ALLIED ADMIN - DELTA DENTAL	10/8/2015	25263	913.84	11/01-30/15 ID#07917-7535 Dental Plan
AM SUN SOLAR INC.	10/8/2015	25264	22,117.00	09/24/15 Equip on Site - Station 15 Solar Power Project
AM SUN SOLAR INC.	10/8/2015	25271	13,270.00	10/02/15 Station 15 Solar Power Project Completed/Inspected
AM SUN SOLAR INC.	10/14/2015	25304	4,423.00	10/08/15 Completion-Station 15 Solar Project/Final Payment
ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	10/8/2015	25286	119.98	09/01-30/15 Reimbursement (mileage/supplies/training fee)
ASAP REPROGRAPHICS	10/8/2015	25265	197.89	09/25/15 Cust#2179 16th St Tanks Maint Spot Repair Bid Docs
AT&T	10/8/2015	25266	17.82	08/17/15-09/16/15 8055282274491 Telemetry Line
AT&T	10/8/2015		17.82	08/17/15-09/16/15 8055282415490 Telemetry Line
AT&T	10/8/2015		17.82	08/17/15-09/16/15 8055283267488 Telemetry Line
AT&T	10/8/2015		184.48	08/17/15-09/16/15 8055284452274 FAX & Telemetry Lines
AT&T	10/8/2015		35.96	08/17/15-09/16/15 8055285492363 Telemetry Line
AT&T	10/8/2015		18.37	08/17/15-09/16/15 8055287329774 Telemetry Line
AT&T	10/8/2015		384.13	08/17/15-09/16/15 8055289370540 Office Lines
AT&T	10/8/2015		18.37	08/17/15-09/16/15 80553494593941 Telemetry Line
AT&T	10/8/2015		17.82	08/17/15-09/16/15 8055349623489 Telemetry Line
AT&T	10/8/2015		17.82	08/17/15-09/17/15 8055282493492 Telemetry Line
AT&T	10/8/2015		198.32	08/20/15-09/19/15 2343718859714 Service
AT&T	10/8/2015		68.95	08/20/15-09/19/15 2388410199516 Telephone Service
AT&T	10/8/2015	25272	112.99	09/22/15-10/21/15 Acct#134994840 Internet Service
AT&T	10/8/2015	25296	316.32	08/17/15-09/19/15 8055281329259 Telephone Service
AUTOZONE	10/8/2015	25267	12.94	09/30/15 Vehicle Repair/Maint (antifreeze)
BARNETT COX & ASSOCIATES	10/14/2015	25305	1,066.08	09/01-30/15 Water Conversation Campaign
BEARS PEST CONTROL INC	10/12/2015	24938	(340.00)	06/01/15-12/31/15 Pest Control Service
BEARS PEST CONTROL INC	10/12/2015	25303	340.00	06/01/15-12/31/15 Pest Control Service
BROWNSTEIN, HYATT, FARBER, SCHRECK	10/14/2015	25306	902.32	09/30/15 Legal Services - ISJ
CA EMPLOYMENT DEVELOPMENT DEPT	10/2/2015	PD100215-EDD	1,351.83	09/14/15-09/27/15 State Payroll Taxes
CA EMPLOYMENT DEVELOPMENT DEPT	10/16/2015	PD101615_EDD	1,560.12	09/28/15-10/11/15 State Payroll Taxes
CA PUBLIC EMPL RET SYSTEM	10/2/2015	PD100215_PERSR...	5,035.84	09/14/15-09/27/15 Retirement Earned
CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	9/18/2015	CalPERSMed1844...	5,863.70	10/01-31/15 CalPERS Health Plan
CALPERS 457	10/2/2015	PD10122015_457	1,445.00	09/14/15-09/27/15 SIP457 Contributions
CHARTER COMMUNICATIONS	10/8/2015	25273	95.00	10/01-30/15 Acct#8245101120119395 Internet Service
COAST ELECTRONICS - LOS OSOS	10/8/2015	25275	38.69	09/23/15 Cust#10018186 Supplies (USB Card Reader)

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From 10/1/2015 Through 10/31/2015

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
COASTAL COPY, LP	10/8/2015	25274	67.38	08/19/15-09/18/15 Acct#CF00 Copier Usage
COUNTY OF SAN LUIS OBISPO - EH	10/8/2015	25293	549.10	08/31/15 Acct#AR0009718 Cross Connection Control Services
CRYSTAL SPRINGS WATER	10/8/2015	25298	49.70	09/01-30/15 Acct#057427 Water Delivery
DEPARTMENT OF THE TREASURY	10/2/2015	PD1000215_IRS	3,968.08	09/14/15-09/27/15 Federal Payroll Taxes
DEPARTMENT OF THE TREASURY	10/16/2015	PD101615_IRS	4,533.30	09/28/15-10/11/15 Federal Payroll Taxes
FARM SUPPLY CO	10/8/2015	25277	355.75	09/24/15 Cust#26174 Treatment Supplies
FERGUSON ENTERPRISES, INC	10/8/2015	25278	672.15	09/14/15 Cust#725053 Treatment Supplies
FERGUSON ENTERPRISES, INC	10/8/2015		692.75	09/21/15 Distribution System Supplies
FILIPPONI & THOMPSON DRILLING, INC.	10/14/2015	25308	0.00	10/06/15 Replace Emergency Pump & Motor - Palisades Well
GEORGE CONTENTO	10/8/2015	25276	867.43	06/25/15-09/24/15 Electric Service (District Office)
GEORGE CONTENTO	10/8/2015	25297	2,000.00	11/01-03/15 Office Rent
HAMNER JEWELL & ASSOC	10/8/2015	25279	1,841.66	07/16/15-08/15/15 Services
HAMNER JEWELL & ASSOC	10/8/2015		1,212.09	08/16/15-09/15/15 Services
KITZMAN WATER, INC.	10/14/2015	25309	77.50	09/01-30/15 Acct#72975 Soft Water Service
LIFE ASSIST INC	10/8/2015	25280	236.84	09/23/15 Cust#93402CDF Paramedic Supplies
LIFE ASSIST INC	10/8/2015	25299	42.00	09/28/15 Cust#93402CDF Paramedic Supplies
LOS OSOS CHEVRON	10/8/2015	25295	727.07	09/01-30/15 Gas & Diesel - Fleet Vehicles
MAIN MINI STORAGE	10/8/2015	25300	240.00	11/01-30/15 Rent
McAFEE, INC.	10/14/2015	25310	50.00	10/01-31/15 IT Services - MFE Saas Email Protection
MICHAEL L. DOYEL	10/14/2015	25307	107.03	10/14/15 Reimbursement - Medicare Tax Overpayment
MINER'S ACE HARDWARE	10/8/2015	25268	214.01	09/01-30/15 Cust#121480 Supplies/Maint/Equip/Tools/Parts
MINER'S ACE HARDWARE	10/8/2015	25281	513.62	09/01-30/15 Acct#143640 Supplies/Maint/Equip/Tools/Parts
MISSION COUNTRY DISPOSAL	10/8/2015	25282	103.00	10/01-31/15 Act#41305101854 Trash Service
MISSION COUNTRY DISPOSAL	10/8/2015	25301	88.14	10/01-31/15 Acct#41305101023 Trash Service
MISSION LINEN SUPPLY	10/8/2015	25283	18.19	09/02/15 Acct#51205-0 Janitorial Supplies - towel roll/rags
MISSION LINEN SUPPLY	10/8/2015		18.19	09/15/15 Acct#51205-0 Janitorial Supplies - towel roll/rags
NATIONAL METER & AUTOMATION, INC.	10/8/2015	25269	5,766.34	10/05/15 Cust #2738 LF25 Meters w/ERT (24ea)
NATIONAL METER & AUTOMATION, INC.	10/8/2015		1,433.25	10/06/15 Cust#2738 LF55 Meters w/ERT (4ea)
NATIONAL METER & AUTOMATION, INC.	10/14/2015	25311	1,433.25	10/09/15 Cust#2738 LF55 Meters w/ERT (4)
OASIS EQUIPMENT RENTAL	10/8/2015	25284	48.38	09/14/15 Supplies - storage boxes
OASIS EQUIPMENT RENTAL	10/8/2015		1,598.25	09/17/15 Supplies - R & M Grounds
OFFICE DEPOT INC	10/8/2015	25285	295.78	09/01-30/15 Acct#28702448 General Office Supplies
OFFICE DEPOT INC	10/14/2015	25312	196.67	09/01-30/15 ID#298545 Office Supplies
PITNEY BOWES PURCHASE POWER	10/8/2015	25287	500.00	08/17/15 Acct#8000900007064342 Postage Meter Refill
PRP COMPANIES	10/14/2015	25313	196.91	10/13/14 Uniform Shirts (7)
SAN LUIS OBISPO COUNTY TAX COLLECTOR	10/8/2015	25292	2,124.84	10/08/15 Property Assessments for FY15/16
SCOTT O'BRIEN FIRE & SAFETY CO.	10/8/2015	25270	290.00	10/06/15 Sprinkler System Improvements/Water Ops Bldg
SCOTT O'BRIEN FIRE & SAFETY CO.	10/8/2015	25288	296.15	08/10/15 Annual Maintenance Fire Extinguishers
SCOTT O'BRIEN FIRE & SAFETY CO.	10/8/2015		124.93	09/04/15 Recharge Extinguishers
SELECT BUSINESS SYSTEMS	10/8/2015	25289	212.47	09/01-30/15 Cust#400356 Contract Overage Charge

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 10/1/2015 Through 10/31/2015

<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Transaction Description</u>
SHIPSEY & SEITZ INC	10/8/2015	25290	14,492.80	09/01-30/15 Acct#268M Legal Services
SLO COUNTY DEPARTMENT OF PUBLIC WORKS	10/14/2015	25315	1,441.00	09/30/15 405R979032 Water Quality Testing
SLO COUNTY EMPLOYEES ASSOC	10/8/2015	25291	105.84	09/14/15-06/27/15 SLOCEA Dues
SLO COUNTY EMPLOYEES ASSOC	10/14/2015	25314	107.08	09/28/15-10/11/15 SLOCEA Dues
THE GAS COMPANY	10/8/2015	25302	48.32	08/24/15-09/23/15 Acct#14941522279 Gas Service
THE TRIBUNE	10/8/2015	25294	68.90	10/13/15 Renewal - Tribune Subscription
WALLACE GROUP	10/14/2015	25316	5,055.00	09/30/15 Engineering Services & Construction Management
WALLACE GROUP	10/14/2015	25317	<u>6,200.78</u>	09/01-30/15 Engineering Services - Water/ISJ/Drainage
Report Total			<u>176,593.02</u>	

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Check Number  
From 10/1/2015 Through 10/31/2015

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
24938	10/12/2015	BEARS PEST CONTROL INC	(340.00)	06/01/15-12/31/15 Pest Control Service
25260	10/8/2015	ADVANTAGE TECH SERVICES, INC.	3,705.56	09/29/15 Spec Development - 16th St Tanks Repairs
25261	10/8/2015	AFLAC	423.42	09/01-30/15 Acct#HJ582 EE Elected Insurance
25262	10/8/2015	AGP VIDEO, INC	1,225.00	09/01-30/15 CH20 Ops & Mgt/Video Production BOD Mtg/Stream
25263	10/8/2015	ALLIED ADMIN - DELTA DENTAL	913.84	11/01-30/15 ID#07917-7535 Dental Plan
25264	10/8/2015	AM SUN SOLAR INC.	22,117.00	09/24/15 Equip on Site - Station 15 Solar Power Project
25265	10/8/2015	ASAP REPROGRAPHICS	197.89	09/25/15 Cust#2179 16th St Tanks Maint Spot Repair Bid Docs
25266	10/8/2015	AT&T	17.82	08/17/15-09/16/15 8055282274491 Telemetry Line
	10/8/2015	AT&T	17.82	08/17/15-09/16/15 8055282415490 Telemetry Line
	10/8/2015	AT&T	17.82	08/17/15-09/16/15 8055283267488 Telemetry Line
	10/8/2015	AT&T	184.48	08/17/15-09/16/15 8055284452274 FAX & Telemetry Lines
	10/8/2015	AT&T	35.96	08/17/15-09/16/15 8055285492363 Telemetry Line
	10/8/2015	AT&T	18.37	08/17/15-09/16/15 8055287329774 Telemetry Line
	10/8/2015	AT&T	384.13	08/17/15-09/16/15 8055289370540 Office Lines
	10/8/2015	AT&T	18.37	08/17/15-09/16/15 80553494593941 Telemetry Line
	10/8/2015	AT&T	17.82	08/17/15-09/16/15 8055349623489 Telemetry Line
	10/8/2015	AT&T	17.82	08/17/15-09/17/15 8055282493492 Telemetry Line
	10/8/2015	AT&T	198.32	08/20/15-09/19/15 2343718859714 Service
	10/8/2015	AT&T	68.95	08/20/15-09/19/15 2388410199516 Telephone Service
25267	10/8/2015	AUTOZONE	12.94	09/30/15 Vehicle Repair/Maint (antifreeze)
25268	10/8/2015	MINER'S ACE HARDWARE	214.01	09/01-30/15 Cust#121480 Supplies/Maint/Equip/Tools/Parts
25269	10/8/2015	NATIONAL METER & AUTOMATION, INC.	5,766.34	10/05/15 Cust #2738 LF25 Meters w/ERT (24ea)
	10/8/2015	NATIONAL METER & AUTOMATION, INC.	1,433.25	10/06/15 Cust#2738 LF55 Meters w/ERT (4ea)
25270	10/8/2015	SCOTT O'BRIEN FIRE & SAFETY CO.	290.00	10/06/15 Sprinkler System Improvements/Water Ops Bldg
25271	10/8/2015	AM SUN SOLAR INC.	13,270.00	10/02/15 Station 15 Solar Power Project Completed/Inspected
25272	10/8/2015	AT&T	112.99	09/22/15-10/21/15 Acct#134994840 Internet Service
25273	10/8/2015	CHARTER COMMUNICATIONS	95.00	10/01-30/15 Acct#8245101120119395 Internet Service
25274	10/8/2015	COASTAL COPY, LP	67.38	08/19/15-09/18/15 Acct#CF00 Copier Usage
25275	10/8/2015	COAST ELECTRONICS - LOS OSOS	38.69	09/23/15 Cust#10018186 Supplies (USB Card Reader)
25276	10/8/2015	GEORGE CONTENTO	867.43	06/25/15-09/24/15 Electric Service (District Office)
25277	10/8/2015	FARM SUPPLY CO	355.75	09/24/15 Cust#26174 Treatment Supplies
25278	10/8/2015	FERGUSON ENTERPRISES, INC	672.15	09/14/15 Cust#725053 Treatment Supplies
	10/8/2015	FERGUSON ENTERPRISES, INC	692.75	09/21/15 Distribution System Supplies
25279	10/8/2015	HAMNER JEWELL & ASSOC	1,841.66	07/16/15-08/15/15 Services
	10/8/2015	HAMNER JEWELL & ASSOC	1,212.09	08/16/15-09/15/15 Services

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
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Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
25280	10/8/2015	LIFE ASSIST INC	236.84	09/23/15 Cust#93402CDF Paramedic Supplies
25281	10/8/2015	MINER'S ACE HARDWARE	513.62	09/01-30/15 Acct#143640 Supplies/Maint/Equip/Tools/Parts
25282	10/8/2015	MISSION COUNTRY DISPOSAL	103.00	10/01-31/15 Act#41305101854 Trash Service
25283	10/8/2015	MISSION LINEN SUPPLY	18.19	09/02/15 Acct#51205-0 Janitorial Supplies - towel roll/rag
	10/8/2015	MISSION LINEN SUPPLY	18.19	09/15/15 Acct#51205-0 Janitorial Supplies - towel roll/rag
25284	10/8/2015	OASIS EQUIPMENT RENTAL	48.38	09/14/15 Supplies - storage boxes
	10/8/2015	OASIS EQUIPMENT RENTAL	1,598.25	09/17/15 Supplies - R & M Grounds
25285	10/8/2015	OFFICE DEPOT INC	295.78	09/01-30/15 Acct#28702448 General Office Supplies
25286	10/8/2015	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	119.98	09/01-30/15 Reimbursement (mileage/supplies/training fee)
25287	10/8/2015	PITNEY BOWES PURCHASE POWER	500.00	08/17/15 Acct#8000900007064342 Postage Meter Refill
25288	10/8/2015	SCOTT O'BRIEN FIRE & SAFETY CO.	296.15	08/10/15 Annual Maintenance Fire Extinguishers
	10/8/2015	SCOTT O'BRIEN FIRE & SAFETY CO.	124.93	09/04/15 Recharge Extinguishers
25289	10/8/2015	SELECT BUSINESS SYSTEMS	212.47	09/01-30/15 Cust#400356 Contract Overage Charge
25290	10/8/2015	SHIPSEY & SEITZ INC	14,492.80	09/01-30/15 Acct#268M Legal Services
25291	10/8/2015	SLO COUNTY EMPLOYEES ASSOC	105.84	09/14/15-06/27/15 SLOCEA Dues
25292	10/8/2015	SAN LUIS OBISPO COUNTY TAX COLLECTOR	2,124.84	10/08/15 Property Assessments for FY15/16
25293	10/8/2015	COUNTY OF SAN LUIS OBISPO - EH	549.10	08/31/15 Acct#AR0009718 Cross Connection Control Services
25294	10/8/2015	THE TRIBUNE	68.90	10/13/15 Renewal - Tribune Subscription
25295	10/8/2015	LOS OSOS CHEVRON	727.07	09/01-30/15 Gas & Diesel - Fleet Vehicles
25296	10/8/2015	AT&T	316.32	08/17/15-09/19/15 8055281329259 Telephone Service
25297	10/8/2015	GEORGE CONTENTO	2,000.00	11/01-03/15 Office Rent
25298	10/8/2015	CRYSTAL SPRINGS WATER	49.70	09/01-30/15 Acct#057427 Water Delivery
25299	10/8/2015	LIFE ASSIST INC	42.00	09/28/15 Cust#93402CDF Paramedic Supplies
25300	10/8/2015	MAIN MINI STORAGE	240.00	11/01-30/15 Rent
25301	10/8/2015	MISSION COUNTRY DISPOSAL	88.14	10/01-31/15 Acct#41305101023 Trash Service
25302	10/8/2015	THE GAS COMPANY	48.32	08/24/15-09/23/15 Acct#14941522279 Gas Service
25303	10/12/2015	BEARS PEST CONTROL INC	340.00	06/01/15-12/31/15 Pest Control Service
25304	10/14/2015	AM SUN SOLAR INC.	4,423.00	10/08/15 Completion-Station 15 Solar Project/Final Payment
25305	10/14/2015	BARNETT COX & ASSOCIATES	1,066.08	09/01-30/15 Water Conversation Campaign
25306	10/14/2015	BROWNSTEIN, HYATT, FARBER, SCHRECK	902.32	09/30/15 Legal Services - ISJ
25307	10/14/2015	MICHAEL L. DOYEL	107.03	10/14/15 Reimbursement - Medicare Tax Overpayment
25308	10/14/2015	FILIPPONI & THOMPSON DRILLING, INC.	0.00	10/06/15 Replace Emergency Pump & Motor - Palisades Well
25309	10/14/2015	KITZMAN WATER, INC.	77.50	09/01-30/15 Acct#72975 Soft Water Service
25310	10/14/2015	McAFEE, INC.	50.00	10/01-31/15 IT Services - MFE Saas Email Protection

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Check Number  
From 10/1/2015 Through 10/31/2015

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
25311	10/14/2015	NATIONAL METER & AUTOMATION, INC.	1,433.25	10/09/15 Cust#2738 LF55 Meters w/ERT (4)
25312	10/14/2015	OFFICE DEPOT INC	196.67	09/01-30/15 ID#298545 Office Supplies
25313	10/14/2015	PRP COMPANIES	196.91	10/13/14 Uniform Shirts (7)
25314	10/14/2015	SLO COUNTY EMPLOYEES ASSOC	107.08	09/28/15-10/11/15 SLOCEA Dues
25315	10/14/2015	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	1,441.00	09/30/15 405R979032 Water Quality Testing
25316	10/14/2015	WALLACE GROUP	5,055.00	09/30/15 Engineering Services & Construction Management
25317	10/14/2015	WALLACE GROUP	6,200.78	09/01-30/15 Engineering Services - Water/ISJ/Drainage
CalPERSMed1844...	9/18/2015	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	5,863.70	10/01-31/15 CalPERS Health Plan
PD1000215_IRS	10/2/2015	DEPARTMENT OF THE TREASURY	3,968.08	09/14/15-09/27/15 Federal Payroll Taxes
PD100215-EDD	10/2/2015	CA EMPLOYMENT DEVELOPMENT DEPT	1,351.83	09/14/15-09/27/15 State Payroll Taxes
PD100215_PERSR...	10/2/2015	CA PUBLIC EMPL RET SYSTEM	5,035.84	09/14/15-09/27/15 Retirement Earned
PD10122015_457	10/2/2015	CALPERS 457	1,445.00	09/14/15-09/27/15 SIP457 Contributions
PD101615_EDD	10/16/2015	CA EMPLOYMENT DEVELOPMENT DEPT	1,560.12	09/28/15-10/11/15 State Payroll Taxes
PD101615_IRS	10/16/2015	DEPARTMENT OF THE TREASURY	4,533.30	09/28/15-10/11/15 Federal Payroll Taxes
PPECSD092715	10/2/2015		21,159.75	CSD - Abra Suite Payroll
PPECSD101115	10/16/2015		21,636.14	CSD - Abra Suite Payroll
PPESBF092715	10/2/2015		2,926.01	SBF - Abra Suite Payroll
PPESBF101115	10/16/2015		4,395.00	SBF - Abra Suite Payroll
Report Total			176,593.02	

**ITEM 4**

**REVIEW OF BOARD ITEM REGARDING  
STATEMENT OF REVENUE AND  
EXPENDITURE THROUGH  
SEPTEMBER 30, 2015**



**Date:** October 29, 2015

**TO:** LOCSD Board of Directors

**FROM:** Kathy A. Kivley, General Manager

**SUBJECT:** **Agenda Item 11D – Board Meeting Date: November 5, 2015**  
Statement Revenues & Expenditures thru September 30, 2015

**DESCRIPTION**

**President**  
R. Michael Wright

Attached are the District's Statement of Revenues & Expenditures for FY 2015/2016.

**Vice President**  
Marshall E. Ochylski

**SUMMARY OF STAFF RECOMMENDATION**

Staff recommends that the Board adopt the following motion:

**Directors**  
Charles A. Cesena  
Jon-Erik E. Storm  
Louis G. Tornatzky

***Motion: I move that the Board receive and file the Statement of Revenue & Expenditure Reports for the period July 1, 2015 through September 30, 2015.***

**DISCUSSION**

**General Manager**  
Kathy A. Kivley

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. Staff recommends that the Board receive and file the report.

**District Accountant**  
Michael L. Doyle

Attachment: Statement of Revenues & Expenditures Report

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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

[www.losososcscsd.org](http://www.losososcscsd.org)



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
<b>Revenues</b>				
Property Taxes				
	1,991,932	5,363	(1,986,569)	(99.74)%
Total Property Taxes	1,991,932	5,363	(1,986,569)	(99.73)%
Grant Revenue				
	12,690	10,190	(2,500)	(19.71)%
Total Grant Revenue	12,690	10,190	(2,500)	(19.70)%
Service Charges & Fees				
	1,848,240	427,287	(1,420,953)	(76.89)%
Total Service Charges & Fees	1,848,240	427,287	(1,420,953)	(76.88)%
Special Taxes & Assessments				
	1,848,038	1,883	(1,846,155)	(99.90)%
Total Special Taxes & Assessments	1,848,038	1,883	(1,846,155)	(99.90)%
Other Revenues				
	73,234	19,439	(53,795)	(73.46)%
Total Other Revenues	73,234	19,439	(53,795)	(73.46)%
Use of Money & Property				
	16,919	0	(16,919)	(100.00)%
Total Revenues	5,791,053	464,161	(5,326,892)	(91.98)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages	837,042	181,145	655,897	78.36%
Payroll Taxes & Benefits	246,118	84,094	162,024	65.84%
Employment Services	21,400	1,281	20,119	94.02%
Total Personnel	1,104,560	266,521	838,039	75.87%
Services and Supplies				
Clothing & Uniform	7,700	780	6,920	89.87%
Contract Services	2,047,443	37,760	2,009,683	98.16%
Equipment & Tools	108,441	32,039	76,402	70.46%
Financial Services	12,300	1,392	10,908	88.69%
Insurance, Licenses & Regulatory Fees	131,121	86,655	44,466	33.92%
Legal & Professional	367,960	108,262	259,698	70.58%
Office/Operations	77,340	13,203	64,137	82.93%
Other Expense	34,750	7,397	27,353	78.72%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Rent & Utilities	319,666	51,402	268,264	83.93%
Repairs & Maintenance	66,694	16,476	50,218	75.30%
Travel & Training	14,557	688	13,869	95.28%
Vehicle Maintenance & Repair	23,800	4,225	19,575	82.25%
Total Services and Supplies	3,211,772	360,278	2,851,494	88.78%
Capital Outlay				
Total Capital Outlay	220,000	190,238	29,762	13.53%
Debt Service	220,000	190,238	29,762	13.53%
Total Debt Service	1,483,856	219,462	1,264,394	85.22%
Reserves				
Total Reserves	198,334	0	198,334	100.00%
Transfers				
Total Transfers	(577,878)	(125,000)	(452,878)	78.37%
Total Expenditures	5,640,644	911,499	4,729,145	83.84%
Net Revenues over Expenditures	150,409	(447,337)	(597,746)	(397.41)%

Net Revenues over Expenditures Comparison

	Net Revenues over Expenditures (Cash)									
	100	200	301	400	500	600	602	650	800	Total
<b>FY 2013/2014</b> <b>(Audited)</b>	0	19,395	174,508	(1,561) <sup>6</sup>	466,369	(15,995,042) <sup>2</sup>		(21,605)	22,038	659,144
<b>FY 2014/2015</b> <b>(Unaudited)</b>	(9,661) <sup>4</sup>	(3,518) <sup>5</sup>	142,195	0	851	(8,988) <sup>3</sup>		(38,085) <sup>1</sup>	30,362	113,156
<b>2 YR Total</b>	(9,661)	15,877	316,703	(1,561) <sup>6</sup>	467,220	(16,004,030) <sup>2</sup>		(59,690)	52,400	781,288
<b>FY 2015/2016 thru</b> <b>09/30/2015</b>	(136,745) <sup>8</sup>	(44,675)	(85,969)	(1,662) <sup>7</sup>	(159,835)	3,693	(12,525) <sup>3</sup>	0	(10,034)	(447,752) <sup>10</sup>
<b>Balance Remaining</b>	(146,406)	(28,798)	230,734	(3,223)	307,385	3,693	(12,525) <sup>9</sup>	(59,690)	42,366	333,536

**Footnotes**

1 Covered by Reserves

2 Omitted from totals - related to bankruptcy

3 Requires an interfund loan agreement

4 Requires authorization from the Board to cover balance - created by shortfall in Fund 600

5 Resulting from Phase 1 Sewer Maintenance Project

6 Covered by interfund loan

7 Requires amendment to interfund loan agreement

8 Requires transfer according to Administrative Cost Allocation formula

9 Requires an audit adjustment

10 Excludes Fireman's Fund Grant balance remaining of \$415

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
100 - 100 - Administration  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
<b>Revenues</b>				
Service Charges & Fees				
4005	0	11	11	0.00%
	0	11	11	0.00%
	0	11	11	0.00%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
7322	15,000	1,450	13,550	90.34%
8018	0	1,768	(1,768)	0.00%
8045	3,402	939	2,463	72.40%
8054	242,600	46,088	196,512	81.01%
8056	0	225	(225)	0.00%
8060	0	1,111	(1,111)	0.00%
8081	0	3,270	(3,270)	0.00%
	261,002	54,851	206,151	78.98%
Payroll Taxes & Benefits				
5020	930	90	840	90.34%
5030	2,560	89	2,471	96.53%
5031	0	60	(60)	0.00%
5035	0	46	(46)	0.00%
5040	0	422	(422)	0.00%
5050	4,150	872	3,278	78.98%
5060	22,500	6,375	16,125	71.67%
5070	12,456	2,543	9,913	79.59%
5071	1,600	643	957	59.83%
5075	2,700	815	1,885	69.84%
5120	3,800	3,734	66	1.74%
5124	11,844	2,637	9,207	77.74%
8511	4,800	1,200	3,600	75.00%
	67,340	19,526	47,814	71.00%
Employment Services				
5100	3,500	90	3,410	97.44%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
100 - 100 - Administration  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6200	500	0	500	100.00%
6230	220	0	220	100.00%
	<u>4,220</u>	<u>90</u>	<u>4,130</u>	<u>97.87%</u>
	332,562	74,467	258,095	77.61%
Services & Supplies				
Contract Services				
6100	7,300	5,576	1,724	23.62%
6110	15,000	1,962	13,038	86.93%
7100	7,000	983	6,017	85.96%
7255	1,200	0	1,200	100.00%
7321	2,200	521	1,679	76.31%
7342	12,500	4,125	8,375	67.00%
	<u>45,200</u>	<u>13,167</u>	<u>32,033</u>	<u>70.87%</u>
Financial Services				
7310	2,000	489	1,511	75.56%
	2,000	489	1,511	75.55%
Insurance, Licenses & Regulatory Fees				
6120	3,000	0	3,000	100.00%
6340	4,175	55	4,120	98.68%
6341	20,000	19,375	625	3.13%
6345	2,000	0	2,000	100.00%
7325	10,000	8,814	1,186	11.86%
	<u>39,175</u>	<u>28,244</u>	<u>10,931</u>	<u>27.90%</u>
Legal & Professional				
7305	18,000	900	17,100	95.00%
7326	75,000	12,149	62,851	83.81%
7340	1,100	0	1,100	100.00%
	<u>94,100</u>	<u>13,049</u>	<u>81,051</u>	<u>86.13%</u>
Office/Operations				
6121	500	0	500	100.00%
6130	3,000	0	3,000	100.00%
7140	8,000	932	7,068	88.36%
7160	2,500	871	1,629	65.18%
7226	5,400	100	5,300	98.15%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
100 - 100 - Administration  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Office/Operations	19,400	1,902	17,498	90.19%
Rent & Utilities				
6025 Telephone	4,100	378	3,722	90.79%
7350 Rent - Meetings	6,000	999	5,001	83.35%
7352 Rent - Offices & Other Structures	22,524	2,729	19,795	87.89%
8610 Electric	3,600	109	3,491	96.99%
8620 Gas Service	240	0	240	100.00%
Total Rent & Utilities	36,464	4,215	32,249	88.44%
Repairs & Maintenance				
6405 R & M - Extinguishers	100	113	(13)	(13.01)%
6750 R & M - Minor Tools & Equipment	200	0	200	100.00%
Total Repairs & Maintenance	300	113	187	62.33%
Travel & Training				
7323 Books, Publications & Subscriptions	1,000	21	979	97.92%
7324 Education & Training Fees	750	0	750	100.00%
7334 Seminar & Conference Fees	1,000	0	1,000	100.00%
8510 Lodging & Meals - Local	1,000	0	1,000	100.00%
8539 Meals	1,000	334	666	66.65%
8550 Mileage Reimbursement & Parking	750	85	665	88.73%
Total Travel & Training	5,500	439	5,061	92.02%
Total Services & Supplies	242,139	61,618	180,521	74.55%
Capital Outlay				
9059 Vehicles, Equipment, & Fixtures	5,000	671	4,329	86.58%
Total Capital Outlay	5,000	671	4,329	86.58%
Transfers				
9410 Transfer In	(579,701)	0	(579,701)	100.00%
Total Transfers	(579,701)	0	(579,701)	100.00%
Total Expenditures	0	136,757	(136,757)	0.00%
Net Revenues over Expenditures	0	(136,745)	(136,745)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
200 - 200 - Bayridge  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	7,812	29	(7,783)	(99.63)%
	7,812	29	(7,783)	(99.63)%
Special Taxes & Assessments				
4550	54,831	0	(54,831)	(100.00)%
	54,831	0	(54,831)	(100.00)%
Other Revenues				
9500	0	125,000	125,000	0.00%
	0	125,000	125,000	0.00%
Use of Money & Property				
4505	100	0	(100)	(100.00)%
	100	0	(100)	(100.00)%
	<u>62,743</u>	<u>125,029</u>	<u>62,286</u>	<u>99.27%</u>
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	0	12,000	100.00%
	12,000	0	12,000	100.00%
Payroll Taxes & Benefits				
5010	4,000	0	4,000	100.00%
	4,000	0	4,000	100.00%
	16,000	0	16,000	100.00%
Services & Supplies				
Contract Services				
7250	850	211	639	75.15%
	850	211	639	75.14%
Equipment & Tools				
7242	100	65	35	34.84%
	100	65	35	34.84%
Insurance, Licenses & Regulatory Fees				
6342	1,044	0	1,044	100.00%
6345	260	0	260	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
200 - 200 - Bayridge  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
7325 Insurance	775	775	(0)	(0.05)%
Total Insurance, Licenses & Regulatory Fees	2,079	775	1,304	62.70%
Legal & Professional				
7320 Professional & Consulting Services	1,000	1,808	(808)	(80.75)%
7326 Legal Services	0	726	(726)	0.00%
Total Legal & Professional	1,000	2,534	(1,534)	(153.36)%
Office/Operations				
7160 Postage, Shipping & Mail Supplies	70	0	70	100.00%
Total Office/Operations	70	0	70	100.00%
Rent & Utilities				
6000 Cell Phones	200	36	164	82.00%
7352 Rent - Offices & Other Structures	410	34	376	91.71%
8610 Electric	2,500	684	1,816	72.66%
8645 Septage Handling	10,000	0	10,000	100.00%
8670 Street Lighting	5,100	1,207	3,893	76.33%
Total Rent & Utilities	18,210	1,961	16,249	89.23%
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(135.50)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	150	0	150	100.00%
6750 R & M - Minor Tools & Equipment	100	0	100	100.00%
6800 R & M - Grounds & Collection Systems	4,770	1,848	2,923	61.27%
6900 R & M - Buildings & Structures	4,000	0	4,000	100.00%
Total Repairs & Maintenance	9,032	1,876	7,156	79.23%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	500	77	423	84.59%
7220 Gasoline	800	179	621	77.67%
Total Vehicle Maintenance & Repairs	1,300	256	1,044	80.33%
Total Services & Supplies	32,641	7,678	24,963	76.48%
Capital Outlay				
9004 Emergency Capital Construction	0	34,601	(34,601)	0.00%
9006 Infrastructures & Improvements	0	127,425	(127,425)	0.00%
Total Capital Outlay	0	162,027	(162,027)	0.00%
Reserves				
9982 *Septic System Decommission Reserve	8,000	0	8,000	100.00%



LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
 200 - 200 - Bayridge  
 From 7/1/2015 Through 9/30/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Reserves	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>100.00%</u>
Total Expenditures	<u>56,641</u>	<u>169,705</u>	<u>(113,064)</u>	<u>(199.61)%</u>
Net Revenues over Expenditures	<u>6,102</u>	<u>(44,675)</u>	<u>(50,777)</u>	<u>(832.14)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
301 - 301 - Fire  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	1,760,766	4,521	(1,756,245)	(99.75)%
	1,760,766	4,521	(1,756,245)	(99.74)%
Grant Revenue				
4955	2,500	0	(2,500)	(100.00)%
	2,500	0	(2,500)	(100.00)%
Special Taxes & Assessments				
4015	24,000	0	(24,000)	(100.00)%
4050	508,329	1,883	(506,446)	(99.63)%
	532,329	1,883	(530,446)	(99.65)%
Other Revenues				
4000	67,134	16,892	(50,242)	(74.84)%
4055	4,000	963	(3,037)	(75.92)%
4655	0	94	94	0.00%
	71,134	17,949	(53,185)	(74.77)%
Use of Money & Property				
4505	12,619	0	(12,619)	(100.00)%
	12,619	0	(12,619)	(100.00)%
	2,379,348	24,353	(2,354,995)	(98.98)%
Expenditures				
Personnel				
Salaries/Wages				
8290	525	0	525	100.00%
8295	3,885	3,172	713	18.35%
8310	9,072	443	8,629	95.12%
8330	100	63	37	37.48%
8340	92,891	17,679	75,212	80.97%
8345	4,074	261	3,813	93.61%
8355	14,007	1,315	12,693	90.62%
8360	1,753	176	1,577	89.97%
	126,307	23,108	103,199	81.70%
Payroll Taxes & Benefits				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
301 - 301 - Fire  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016	
5021	FICA - Fire - ER	5,195	983	4,212	81.07%
5030	Life Insurance - ER	2,700	657	2,044	75.69%
5035	AD & D Insurance	1,279	253	1,027	80.26%
5051	Medicare - Reserves - ER	1,215	343	872	71.77%
5070	Retirement ER - Regular	8,000	6,985	1,015	12.70%
5120	Workers Comp Insurance - ER	4,494	4,531	(37)	(0.82)%
5124	Retirement - ER - Tier 2	5,063	1,078	3,985	78.71%
	Total Payroll Taxes & Benefits	27,946	14,830	13,116	46.93%
	Employment Services				
5000	Medical Exams & Procedures	1,300	66	1,235	94.97%
5101	Unemp. Costs - Reserves	8,680	1,094	7,586	87.40%
6230	Medical Exam	4,400	0	4,400	100.00%
	Total Employment Services	14,380	1,160	13,220	91.93%
	Total Personnel	168,633	39,098	129,535	76.81%
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	2,500	0	2,500	100.00%
7248	Uniform Safety Boots	2,000	0	2,000	100.00%
	Total Clothing & Uniform	4,500	0	4,500	100.00%
	Contract Services				
6110	IT Purchased Services	6,024	1,572	4,452	73.91%
7100	Copier Contract-Maint & Usage	1,617	458	1,159	71.71%
7202	Building Alarms & Security	450	222	228	50.56%
7204	Cleaning Supplies, Laundry & Towel Service	3,200	585	2,615	81.74%
7222	Hazardous Materials CW JPA Cost	2,000	2,000	0	0.00%
7500	Schedule A Charges	1,892,162	4,521	1,887,641	99.77%
	Total Contract Services	1,905,453	9,358	1,896,095	99.51%
	Equipment & Tools				
6055	Radios -Non Capital	1,750	0	1,750	100.00%
6440	Fire Personal Protection Equipment	14,198	0	14,198	100.00%
6460	Self-Contained Breathing Apparatus	5,500	0	5,500	100.00%
6610	Rescue - Extrication Equipment	1,500	0	1,500	100.00%
6630	Rope & Climbing Equipment	500	0	500	100.00%
7234	Oxygen Supplies & Cylinder Rent	500	0	500	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
301 - 301 - Fire  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
7238 Paramedic & EMT Small Tools & Supplies	14,500	4,429	10,071	69.46%
7242 Minor Tools, Accessories & Field Machines	800	52	748	93.55%
7252 Misc Hardware	2,823	12	2,811	99.57%
Total Equipment & Tools	42,071	4,493	37,578	89.32%
Financial Services				
7310 Bank Service Charges	100	0	100	100.00%
Total Financial Services	100	0	100	100.00%
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	54	446	89.21%
6340 Misc Fees	300	0	300	100.00%
6345 Property Taxes & Assessments Costs	1,500	0	1,500	100.00%
7325 Insurance	21,000	20,293	707	3.37%
Total Insurance, Licenses & Regulatory Fees	23,300	20,347	2,953	12.67%
Legal & Professional				
7320 Professional & Consulting Services	200	750	(550)	(275.00)%
7326 Legal Services	1,400	2,964	(1,564)	(111.71)%
7340 Legal Notifications & Mandated Advertising	440	0	440	100.00%
Total Legal & Professional	2,040	3,714	(1,674)	(82.06)%
Office/Operations				
6130 Computer Hardware	2,400	0	2,400	100.00%
7140 General Supplies & Minor Equipment	2,770	838	1,932	69.76%
7160 Postage, Shipping & Mail Supplies	400	0	400	100.00%
7216 Fire Prevention Education Materials	1,200	380	820	68.34%
7226 Membership & Dues	1,300	50	1,250	96.16%
7230 Misc Small Parts & Supplies	1,100	115	985	89.56%
7240 Propane	400	0	400	100.00%
Total Office/Operations	9,570	1,383	8,187	85.55%
Other Expense				
7201 White Goods & Accessories - bedding, towels	500	0	500	100.00%
7209 District Operating Center Expense	450	0	450	100.00%
7218 Cooking Products - Food, Drinks & Staples	350	0	350	100.00%
7224 Kitchen Cookware & Utensils	500	0	500	100.00%
Total Other Expense	1,800	0	1,800	100.00%
Rent & Utilities				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
301 - 301 - Fire  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6000 Cell Phones	2,500	256	2,244	89.78%
6025 Telephone	3,800	955	2,845	74.88%
8610 Electric	1,100	1,250	(150)	(13.60)%
8620 Gas Service	1,600	146	1,454	90.91%
8630 Trash Services	1,100	260	840	76.34%
8640 Water and Water Services	3,300	741	2,559	77.55%
8670 Street Lighting	132	32	100	75.61%
Total Rent & Utilities	13,532	3,639	9,893	73.11%
Repairs & Maintenance				
6400 R & M - Air Compressors	500	0	500	100.00%
6405 R & M - Extinguishers	400	421	(21)	(5.27)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	2,800	148	2,653	94.74%
6750 R & M - Minor Tools & Equipment	1,800	189	1,612	89.53%
6775 R & M -Operation/Field Equipment	800	0	800	100.00%
6800 R & M - Grounds & Collection Systems	450	18	432	96.05%
6900 R & M - Buildings & Structures	5,000	687	4,313	86.26%
Total Repairs & Maintenance	11,750	1,462	10,288	87.56%
Travel & Training				
6300 DMV Driv Lic Class B	200	0	200	100.00%
7141 CERT Training Supplies	100	0	100	100.00%
7323 Books, Publications & Subscriptions	175	24	151	86.29%
7324 Education & Training Fees	500	0	500	100.00%
8405 Reserve FF Training Costs	5,382	0	5,382	100.00%
8410 Certifications	400	0	400	100.00%
8510 Lodging & Meals - Local	100	0	100	100.00%
Total Travel & Training	6,857	24	6,833	99.65%
Total Services & Supplies	2,020,973	44,419	1,976,554	97.80%
Capital Outlay				
9000 Building, Structures & Improvements	0	26,806	(26,806)	0.00%
9076 Capital Equipment & Accessories	20,000	0	20,000	100.00%
Total Capital Outlay	20,000	26,806	(6,806)	(34.03)%
Reserves				
9504 *Vehicle Replacement Reserve	53,334	0	53,334	100.00%
Total Reserves	53,334	0	53,334	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
301 - 301 - Fire  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Expenditures	<u>2,262,940</u>	<u>110,323</u>	<u>2,152,618</u>	<u>95.12%</u>
Net Revenues over Expenditures	<u>116,408</u>	<u>(85,969)</u>	<u>(202,377)</u>	<u>(173.85)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
350 - Firemens Fund - Grant  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Grant Revenue				
4950				
	10,190	10,190	0	0.00%
	10,190	10,190	0	0.00%
	10,190	10,190	0	0.00%
Expenditures				
Services & Supplies				
Equipment & Tools				
6440	5,240	4,693	547	10.45%
6460	1,680	1,672	8	0.50%
	6,920	6,364	556	8.03%
Legal & Professional				
7320	1,020	960	60	5.89%
	1,020	960	60	5.88%
Other Expense				
7345	2,250	2,451	(201)	(8.91)%
	2,250	2,451	(201)	(8.91)%
	10,190	9,775	415	4.08%
	10,190	9,775	415	4.08%
Net Revenues over Expenditures	0	415	415	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
400 - 400 - Vista de Oro  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Special Taxes & Assessments				
4550	15,768	0	(15,768)	(100.00)%
	15,768	0	(15,768)	(100.00)%
	15,768	0	(15,768)	(100.00)%
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	0	12,000	100.00%
	12,000	0	12,000	100.00%
Payroll Taxes & Benefits				
5010	4,000	0	4,000	100.00%
	4,000	0	4,000	100.00%
	16,000	0	16,000	100.00%
Services & Supplies				
Contract Services				
7250	840	0	840	100.00%
	840	0	840	100.00%
Equipment & Tools				
7242	50	38	12	24.30%
	50	38	12	24.30%
Insurance, Licenses & Regulatory Fees				
6342	1,044	0	1,044	100.00%
6345	20	0	20	100.00%
7325	466	465	1	0.16%
	1,530	465	1,065	69.59%
Legal & Professional				
7320	500	100	400	80.00%
7326	0	269	(269)	0.00%
	500	369	131	26.29%
Rent & Utilities				
6000	200	36	164	82.00%
7352	410	34	376	91.71%



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
400 - 400 - Vista de Oro  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
8610 Electric	400	84	316	78.89%
8645 Septage Handling	7,500	0	7,500	100.00%
8670 Street Lighting	2,000	480	1,520	76.02%
Total Rent & Utilities	10,510	634	9,876	93.97%
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(135.50)%
6800 R & M - Grounds & Collection Systems	3,000	0	3,000	100.00%
Total Repairs & Maintenance	3,012	28	2,984	99.06%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	300	39	261	87.16%
7220 Gasoline	700	89	611	87.24%
Total Vehicle Maintenance & Repairs	1,000	128	872	87.21%
Total Services & Supplies	17,442	1,662	15,780	90.47%
Total Expenditures	33,442	1,662	31,780	95.03%
Net Revenues over Expenditures	(17,674)	(1,662)	16,012	(90.60)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
500 - 500 - Water  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
<b>Revenues</b>				
Property Taxes				
4035	203,793	740	(203,053)	(99.64)%
	203,793	740	(203,053)	(99.64)%
Service Charges & Fees				
4030	1,757,500	303,004	(1,454,496)	(82.76)%
4102	0	32,941	32,941	0.00%
4103	0	62,909	62,909	0.00%
4104	0	14,694	14,694	0.00%
4114	0	(210)	(210)	0.00%
4931	15,000	2,700	(12,300)	(82.00)%
4932	20,000	5,882	(14,118)	(70.59)%
4933	5,400	5,185	(215)	(3.99)%
4937	0	170	170	0.00%
	1,797,900	427,276	(1,370,624)	(76.23)%
Other Revenues				
4928	300	0	(300)	(100.00)%
4930	500	1,333	833	166.53%
4935	100	5	(95)	(94.60)%
4936	1,000	0	(1,000)	(100.00)%
	1,900	1,338	(562)	(29.58)%
Use of Money & Property				
4505	2,000	0	(2,000)	(100.00)%
4934	2,000	0	(2,000)	(100.00)%
	4,000	0	(4,000)	(100.00)%
	2,007,593	429,354	(1,578,239)	(78.61)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8012	500	79	421	84.16%
8018	0	3,147	(3,147)	0.00%
8045	6,000	1,135	4,865	81.08%
8051	0	1,570	(1,570)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
500 - 500 - Water  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016	
8054	Salaries & Wages - Regular	379,433	79,051	300,382	79.17%
8056	Retroactive Pay	0	400	(400)	0.00%
8060	Sick Leave Pay	0	3,684	(3,684)	0.00%
8063	Standby Pay	23,800	3,792	20,008	84.07%
8066	Comp Time Used	0	3,952	(3,952)	0.00%
8081	Vacation Pay	0	6,376	(6,376)	0.00%
	Total Salaries/Wages	<u>409,733</u>	<u>103,186</u>	<u>306,547</u>	<u>74.82%</u>
	Payroll Taxes & Benefits				
5010	Total Fringe Benefits	(13,500)	0	(13,500)	100.00%
5030	Life Insurance - ER	5,600	360	5,240	93.57%
5031	Disability Insurance	0	104	(104)	0.00%
5035	AD & D Insurance	0	140	(140)	0.00%
5040	LTD Insurance	0	735	(735)	0.00%
5050	Medicare - ER	6,650	1,389	5,261	79.11%
5060	Cafeteria Plan - ER	60,000	18,000	42,000	70.00%
5070	Retirement ER - Regular	51,605	14,264	37,341	72.36%
5071	Retirement ER - Addl Pick-up	9,642	3,845	5,797	60.13%
5075	Retirees Medical - ER	2,760	366	2,394	86.74%
5120	Workers Comp Insurance - ER	9,275	9,274	1	0.02%
5124	Retirement - ER - Tier 2	5,300	1,262	4,039	76.20%
	Total Payroll Taxes & Benefits	<u>137,332</u>	<u>49,739</u>	<u>87,593</u>	<u>63.78%</u>
	Employment Services				
5100	Unemployment Insurance - ER	0	31	(31)	0.00%
6200	Hiring, Advertising & Other Costs	100	0	100	100.00%
6230	Medical Exam	200	0	200	100.00%
6250	Temporary Agency Help	2,500	0	2,500	100.00%
	Total Employment Services	<u>2,800</u>	<u>31</u>	<u>2,769</u>	<u>98.89%</u>
	Total Personnel	549,865	152,956	396,909	72.18%
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	3,000	780	2,220	74.00%
	Total Clothing & Uniform	<u>3,000</u>	<u>780</u>	<u>2,220</u>	<u>73.99%</u>
	Contract Services				
6100	Labor & Support-IT Services	10,000	0	10,000	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
500 - 500 - Water  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016	
6110	IT Purchased Services	14,000	7,530	6,470	46.22%
7100	Copier Contract-Maint & Usage	0	983	(983)	0.00%
7204	Cleaning Supplies, Laundry & Towel Service	300	0	300	100.00%
7250	Water Quality Testing	50,000	5,171	44,829	89.66%
7255	Security Services	9,000	433	8,567	95.20%
7301	Contract Maint Services	10,000	0	10,000	100.00%
7321	Janitorial Cleaning & Supplies	1,800	736	1,064	59.14%
	Total Contract Services	95,100	14,851	80,249	84.38%
	Equipment & Tools				
7234	Oxygen Supplies & Cylinder Rent	0	50	(50)	0.00%
7242	Minor Tools, Accessories & Field Machines	6,000	2,245	3,755	62.59%
7253	Rent - Equipment	3,000	1,274	1,726	57.53%
7256	Meter Purchases & Replacements	50,000	17,472	32,528	65.06%
	Total Equipment & Tools	59,000	21,041	37,959	64.34%
	Financial Services				
7310	Bank Service Charges	200	0	200	100.00%
9153	Bad Debt Expense	3,000	0	3,000	100.00%
	Total Financial Services	3,200	0	3,200	100.00%
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	5,000	0	5,000	100.00%
6340	Misc Fees	3,000	6,767	(3,767)	(125.57)%
6342	Fees - Regulatory	15,000	0	15,000	100.00%
6343	Lien & Notary Fees	100	0	100	100.00%
6345	Property Taxes & Assessments Costs	3,000	0	3,000	100.00%
7325	Insurance	26,000	26,954	(954)	(3.66)%
	Total Insurance, Licenses & Regulatory Fees	52,100	33,721	18,379	35.28%
	Legal & Professional				
7318	Professional & Consulting Svcs-ISJ	30,000	4,092	25,908	86.36%
7319	Other Professional Services	30,000	3,054	26,946	89.83%
7320	Professional & Consulting Services	100,000	11,189	88,811	88.82%
7326	Legal Services	30,000	3,342	26,658	88.86%
7336	Legal Services- ISJ	20,000	50,373	(30,373)	(151.86)%
7340	Legal Notifications & Mandated Advertising	2,000	0	2,000	100.00%
9155	Inter-Agency Cost Sharing-ISJ	45,000	2,267	42,733	94.97%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
500 - 500 - Water  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Legal & Professional	257,000	74,318	182,682	71.08%
Office/Operations				
6130 Computer Hardware	6,000	0	6,000	100.00%
7140 General Supplies & Minor Equipment	3,000	691	2,309	76.97%
7160 Postage, Shipping & Mail Supplies	15,000	4,627	10,373	69.16%
7180 Billing Supplies, Forms & Printing	1,000	141	859	85.87%
7226 Membership & Dues	200	30	170	85.00%
7230 Misc Small Parts & Supplies	1,000	0	1,000	100.00%
7237 Process Control & Treatment Supplies	6,000	2,534	3,466	57.78%
7239 Water Treatment Chemicals	13,000	1,376	11,624	89.42%
7249 Safety Supplies	3,000	125	2,875	95.85%
Total Office/Operations	48,200	9,524	38,676	80.24%
Other Expense				
7330 Misc Operating Expenses	100	0	100	100.00%
7348 Water Conservation Program	30,000	4,947	25,053	83.52%
7349 Water Conservation Fixtures	0	903	(903)	0.00%
Total Other Expense	30,100	5,849	24,251	80.57%
Rent & Utilities				
6000 Cell Phones	1,700	470	1,230	72.36%
6025 Telephone	9,000	2,448	6,552	72.80%
7352 Rent - Offices & Other Structures	14,000	3,363	10,637	75.98%
8610 Electric	130,000	24,692	105,308	81.01%
8620 Gas Service	400	0	400	100.00%
8630 Trash Services	1,500	309	1,191	79.40%
8644 Disposal Services	80,000	8,708	71,293	89.12%
8670 Street Lighting	650	87	563	86.63%
Total Rent & Utilities	237,250	40,077	197,173	83.11%
Repairs & Maintenance				
6405 R & M - Extinguishers	400	565	(165)	(41.25)%
6422 R & M - Hydrants	100	0	100	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	3,000	39	2,961	98.71%
6641 R & M - Wells	6,000	3,453	2,547	42.46%
6750 R & M - Minor Tools & Equipment	2,000	1,890	110	5.50%
6800 R & M - Grounds & Collection Systems	2,000	0	2,000	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
500 - 500 - Water  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6900 R & M - Buildings & Structures	10,000	432	9,568	95.68%
7241 R & M - Water Distribution System	15,000	5,890	9,110	60.74%
Total Repairs & Maintenance	38,500	12,268	26,232	68.13%
Travel & Training				
7323 Books, Publications & Subscriptions	150	0	150	100.00%
7324 Education & Training Fees	500	50	450	90.00%
8410 Certifications	1,000	120	880	88.00%
8550 Mileage Reimbursement & Parking	500	55	445	88.91%
Total Travel & Training	2,150	225	1,925	89.51%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	5,500	516	4,984	90.62%
7220 Gasoline	5,000	1,197	3,803	76.06%
7228 Markings & Other Misc Services	1,000	0	1,000	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	1,668	5,832	77.77%
Total Vehicle Maintenance & Repairs	19,000	3,381	15,619	82.20%
Total Services & Supplies	844,600	216,037	628,563	74.42%
Capital Outlay				
9000 Building, Structures & Improvements	45,000	63	44,937	99.86%
9006 Infrastructures & Improvements	150,000	0	150,000	100.00%
9059 Vehicles, Equipment, & Fixtures	0	671	(671)	0.00%
Total Capital Outlay	195,000	734	194,266	99.62%
Debt Service				
9022 Debt Service - Principal	147,005	147,005	(0)	0.00%
9023 Debt Service - Interest & Annual Fee	130,761	72,457	58,304	44.59%
Total Debt Service	277,766	219,462	58,304	20.99%
Reserves				
9571 *Capital Outlay Reserve	65,000	0	65,000	100.00%
9572 *General Contingency (Operations) Reserve	25,000	0	25,000	100.00%
9988 *Water Rate Stabilization Reserve	32,000	0	32,000	100.00%
Total Reserves	122,000	0	122,000	100.00%
Total Expenditures	1,989,231	589,189	1,400,042	70.38%
Net Revenues over Expenditures	18,362	(159,835)	(178,197)	(970.46)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
600 - 600 - Wastewater  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Expenditures				
Services & Supplies				
Legal & Professional				
7320      Professional & Consulting Services	0	(3,693)	3,693	0.00%
Total Legal & Professional	0	(3,693)	3,693	0.00%
Total Services & Supplies	0	(3,693)	3,693	0.00%
Total Expenditures	0	(3,693)	3,693	0.00%
Net Revenues over Expenditures	0	3,693	3,693	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
602 - Wastewater Fiduciary Fund  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
<b>Revenues</b>				
Service Charges & Fees				
4062	50,340	0	(50,340)	(100.00)%
	50,340	0	(50,340)	(100.00)%
Special Taxes & Assessments				
4061	1,149,654	0	(1,149,654)	(100.00)%
	1,149,654	0	(1,149,654)	(100.00)%
Other Revenues				
9500	7,084	0	(7,084)	(100.00)%
	7,084	0	(7,084)	(100.00)%
	1,207,078	0	(1,207,078)	(100.00)%
<b>Expenditures</b>				
Services & Supplies				
Financial Services				
7310	7,000	0	7,000	100.00%
	7,000	0	7,000	100.00%
Insurance, Licenses & Regulatory Fees				
6341	500	0	500	100.00%
6345	1,835	0	1,835	100.00%
	2,335	0	2,335	100.00%
Legal & Professional				
7320	3,600	12,192	(8,592)	(238.67)%
7326	1,700	333	1,367	80.44%
	5,300	12,525	(7,225)	(136.32)%
	14,635	12,525	2,110	14.42%
Debt Service				
9022	480,000	0	480,000	100.00%
9023	668,666	0	668,666	100.00%
9079	7,084	0	7,084	100.00%
9805	50,340	0	50,340	100.00%
	1,206,090	0	1,206,090	100.00%
Transfers				
9511	8,907	0	8,907	100.00%



LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
 602 - Wastewater Fiduciary Fund  
 From 7/1/2015 Through 9/30/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Transfers	<u>8,907</u>	<u>0</u>	<u>8,907</u>	<u>100.00%</u>
Total Expenditures	<u>1,229,632</u>	<u>12,525</u>	<u>1,217,107</u>	<u>98.98%</u>
Net Revenues over Expenditures	<u>(22,554)</u>	<u>(12,525)</u>	<u>10,029</u>	<u>(44.47)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
650 - 650 - Solid Waste  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Other Revenues				
9500	1,616	0	(1,616)	(100.00)%
	1,616	0	(1,616)	(100.00)%
	1,616	0	(1,616)	(100.00)%
Expenditures				
Transfers				
9508	1,616	0	1,616	100.00%
	1,616	0	1,616	100.00%
	1,616	0	1,616	100.00%
Net Revenues over Expenditures	0	0	0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
800 - 800 - Drainage  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
<b>Revenues</b>				
Property Taxes				
4035	19,561	72	(19,489)	(99.64)%
	19,561	72	(19,489)	(99.63)%
Special Taxes & Assessments				
4400	95,456	0	(95,456)	(100.00)%
	95,456	0	(95,456)	(100.00)%
Other Revenues				
4935	200	152	(49)	(24.25)%
	200	152	(49)	(24.25)%
Use of Money & Property				
4505	200	0	(200)	(100.00)%
	200	0	(200)	(100.00)%
	115,417	223	(115,194)	(99.81)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	16,000	0	16,000	100.00%
	16,000	0	16,000	100.00%
Payroll Taxes & Benefits				
5010	5,500	0	5,500	100.00%
	5,500	0	5,500	100.00%
	21,500	0	21,500	100.00%
Services & Supplies				
Clothing & Uniform				
7246	200	0	200	100.00%
	200	0	200	100.00%
Contract Services				
6110	0	12	(12)	0.00%
7250	0	160	(160)	0.00%
	0	172	(172)	0.00%
Equipment & Tools				
7242	300	38	262	87.39%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
800 - 800 - Drainage  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Equipment & Tools	300	38	262	87.38%
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	0	500	100.00%
6342 Fees - Regulatory	6,000	0	6,000	100.00%
6345 Property Taxes & Assessments Costs	1,000	0	1,000	100.00%
7325 Insurance	3,102	3,102	0	0.01%
Total Insurance, Licenses & Regulatory Fees	10,602	3,102	7,500	70.74%
Legal & Professional				
7320 Professional & Consulting Services	7,000	4,487	2,513	35.91%
Total Legal & Professional	7,000	4,487	2,513	35.90%
Office/Operations				
7226 Membership & Dues	0	165	(165)	0.00%
7230 Misc Small Parts & Supplies	100	0	100	100.00%
7249 Safety Supplies	0	229	(229)	0.00%
Total Office/Operations	100	394	(294)	(294.17)%
Other Expense				
7330 Misc Operating Expenses	300	0	300	100.00%
7346 Promotional Expenses - Event	300	0	300	100.00%
Total Other Expense	600	0	600	100.00%
Rent & Utilities				
6000 Cell Phones	1,000	216	784	78.40%
6025 Telephone	200	158	42	20.86%
7352 Rent - Offices & Other Structures	600	45	555	92.50%
8610 Electric	1,000	248	752	75.22%
8670 Street Lighting	900	210	690	76.71%
Total Rent & Utilities	3,700	877	2,823	76.30%
Repairs & Maintenance				
6640 R & M - Equip & Other Non-Structural Fixed Assets	300	609	(309)	(103.11)%
6750 R & M - Minor Tools & Equipment	300	0	300	100.00%
6800 R & M - Grounds & Collection Systems	3,000	119	2,881	96.05%
6900 R & M - Buildings & Structures	500	0	500	100.00%
Total Repairs & Maintenance	4,100	728	3,372	82.24%
Travel & Training				
8550 Mileage Reimbursement & Parking	50	0	50	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget  
800 - 800 - Drainage  
From 7/1/2015 Through 9/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Travel & Training	50	0	50	100.00%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	1,150	139	1,011	87.94%
7220 Gasoline	1,350	322	1,028	76.18%
Total Vehicle Maintenance & Repairs	2,500	460	2,040	81.59%
Total Services & Supplies	29,152	10,258	18,894	64.81%
Reserves				
9571 *Capital Outlay Reserve	10,000	0	10,000	100.00%
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	100.00%
Total Reserves	15,000	0	15,000	100.00%
Total Expenditures	65,652	10,258	55,394	84.38%
Net Revenues over Expenditures	49,765	(10,034)	(59,799)	(120.16)%

## **ITEM 5**

**REVIEW OF DISTRICT INVESTMENT POLICY,  
DISTRICT RESERVE POLICY, AND UPDATE  
OF RABOBANK DISCUSSION**



Date: November 2, 2015

TO: Finance Advisory Committee

FROM: Michael Doyel, District Accountant

SUBJECT: Item 5 - Review of District Investment Policy, District Reserve Policy, and Update of Rabobank Discussion

**DESCRIPTION**

President  
R. Michael Wright

Review of Current Investment Policy, Reserve Policy, Discussion with Rabobank.

Vice President  
Marshall E. Ochylski

**SUMMARY OF STAFF RECOMMENDATION**

Staff recommends that the Committee adopt the following motion:

Directors  
Charles Cesena  
Jon-Erik Storm  
Luis Tornatzky

***Motion: I move that the Finance Advisory Committee recommend that the LOCS D Board of Directors accept the recommended Investment policy and Reserve policy for Fiscal Year 2014-2015.***

General Manager  
Kathy A. Kivley

**PRESENTERS**

Michel Doyel, District Accountant

District Accountant  
Michael L. Doyel

**DISCUSSION**

Fire Chief  
Robert Lewin

The information before you provides the current Investment Policy of the District's Funds based on the adopted policy and is in compliance with all regulations for special districts. The preparation and review of the investment policy provides an opportunity to take a broader look at the District's Funds and for staff to identify and recommend adjustments in the 2014/2015 fiscal year. Staff is pleased to be able to present this information in a timely manner.

Battalion Chief  
Phill Veneris

Currently our reserves are maintained in one primary bank account at Rabobank. The District has two additional investment vehicles. A Certificate of Deposit which is maintained by Heritage Oaks Bank and the remaining investments are invested in the State's LAIF fund. Attached is a breakdown of the allocation of the LAIF funds into each fund as well as the Reserve Balances as of June 30, 2015. Current Rate of return on LAIF Funds is at 0.283% for the 2<sup>nd</sup> Quarter of 2015.

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

Discussion has been ongoing with a representative of Rabobank since February 25, 2015. This discussion was in regards to the manner in which the funds of the District are invested. Discussion ranged from topics such as various types of investment vehicles such as bonds, CDs, money market accounts and the like.

Offices:  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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

Staff is not recommending making any changes to the Investment Policy, or Reserve Policy at this time.

# LOS OSOS COMMUNITY SERVICES DISTRICT 2012 INVESTMENT POLICY

## 1. INTRODUCTION

The purpose of this written *Investment Policy* is to establish the guidelines for the prudent investment of Los Osos Community Services District funds (herein referred to as District's funds). The objectives of this policy are safety, liquidity, yield, and compliance with state and federal laws and policies.

District funds are to be managed with a high degree of care and prudence. Though all investments contain a degree of risk, the proper concern for prudence, maintenance of high level of ethical standards, and proper delegation of authority reduces the potential for any realized loss.

This policy establishes the standards under which the District's Finance Officer will conduct business with financial institutions with regard to the investment process.

## 2. FINANCE OFFICER

The Board of Directors appoints the General Manager as the District Finance Officer and Treasurer. In the event of an extended absence of the General Manager, the Acting General Manager or Interim General Manager will act as the Acting District Finance Officer and Treasurer.

## 3. SCOPE

The District investment portfolio shall consist of moneys held in sinking funds, reserves or designations, trust funds or surplus funds not required for the immediate necessities of the District. The District's funds shall be invested in accordance with this policy.

## 4. OBJECTIVES

The primary objectives are safety, liquidity, yield, and compliance.

### A. SAFETY

The investment portfolio shall be managed in a manner that ensures the preservation of capital. The objective is to minimize credit risk and interest rate risk.

### B. LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements. This shall be accomplished by structuring the investment portfolio so that investments mature concurrent with cash needs.

### C. YIELD

Yield shall be a consideration only after the requirements of safety and liquidity have been met.

### D. COMPLIANCE

This Investment Policy is written to be in compliance with California and Federal law.



**5. STANDARDS OF CARE**

**A. PRUDENCE**

The Finance Officer will manage the portfolio pursuant to the "Prudent Investor Standard." When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds in the District's investment portfolio, the Finance Officer shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

**B. DISCLOSURES**

The Finance Officer shall disclose to the Board in open meeting any material interest in financial institutions with which he/she conducts the District business and at that time ask the Board to issue a determination whether a conflict of interest exists that will prohibit investing in the financial institutions.

**6. INVESTMENTS AUTHORITY**

The Government Code of the State of California, specifically section 53601 and related subsections authorizes the types of investment vehicles allowed in a California local agency's portfolio. These are summarized below.

**A. PERMITTED INVESTMENTS**

The District Finance Officer is authorized to invest in the following institutions:

1. County pooled funds (California Government Code § 61730)
2. The Local Agency Investment Fund created by the California State Treasury (California Government Code § 16429.1)
3. One or more FDIC insured Banks and/or Savings and Loan Associations that are designated as District depositories by resolution of the Board of Directors (California Government Code § 61737.02).
4. Such other financial institutions or securities that may be designated by the Board of Directors from time to time in compliance with California and Federal law.

**B. PROHIBITED INVESTMENTS**

The District's Finance Officer shall not invest in:

1. Inverse floaters, range notes or interest only strips that are derived from a pool of mortgages.
2. Any security that could result in a zero interest accrual if held to maturity.
3. A state or federal credit union, if a member of the District's Board of Directors or an administrative officer also serves on the Board of Directors, or any committee appointed by the Board of Directors, or the credit committee or supervisory committee, of the state or federal credit union.

**C. DIVERSIFIED INVESTMENTS**

Investments, other than investments referenced in paragraphs A (1) and A (2) above, will be diversified to avoid losses that may be associated with any one investment.

## 7. REPORTS

Meeting the reporting deadlines as specified in this section may not be possible in some cases on account of the schedules of meetings of the Board. In these cases, the report will be submitted at the Board meeting following the scheduled due date.

### A. **MONTHLY REPORT**

Finance Officer/Treasurer shall make monthly reports to the Board of investments made or retired during the preceding month.

### B. **QUARTERLY REPORT**

In accordance with section 53646 of the Government Code, the Finance Officer shall file a quarterly report that identifies the District's investments and their compliance with the District's Investment Policy. The quarterly report must be filed with the District's Board of Directors within thirty (30) days after the end of each quarter.

Required elements of the quarterly report are as follows:

1. Type of Investment
2. Institution
3. Date of Maturity (if applicable)
4. Amount of deposit or cost of the security
5. Current market value of securities with maturity in excess of twelve months (if applicable)
6. Rate of Interest
7. Statement relating the report to the Statement of Investment Policy
8. Statement of the District's ability to meet cash flow requirements for the next six months
9. Accrued Interest (if applicable)

### C. **ANNUAL REPORT**

Prior to February 1<sup>st</sup> of each year, the Finance Officer shall file and submit an annual report to the District's auditor and the Board of Directors which will contain the same information required in the quarterly report.

The annual report will include a recommendation to the Board of Directors to either:

1. Readopt the District's then current annual Investment Policy; or
2. Amend the District's then current Investment Policy

### D. **LIMITED QUARTERLY REPORT**

If the District has placed all of its investments in the Local Agency Investment Fund (LAIF), created by California Government Code § 16429.1, or in Federal Deposit Insurance Corporation, insured accounts in a bank or savings and loan association, in a County investment pool, or any combination of these, the Finance Officer may submit to the Board of Directors the most recent statement or statements received by the District from these institutions in lieu of the information required in paragraph 7.B, above. This special reporting policy does not relieve the Finance Officer of the obligation to prepare an annual investment report as identified in paragraph 7.C, above.

**RESOLUTION 2012 - 09**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
ESTABLISHING BUDGET RESERVE POLICIES**

**WHEREAS**, Community Services District Law is established in Section 61000 et seq. of the Government Code; and

**WHEREAS**, Government Code Section 61040(a) states, in relevant part, "a legislative body of five members known as the board of directors shall govern each district. The board of directors shall establish policies for the operation of the district"; and

**WHEREAS**, Government Code Section 61045(g) states, "the board of directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies required by this division"; and

**WHEREAS**, Government Code Section 61110(b) states, in relevant part, "the board of directors may divide the preliminary budget into categories, including, but not limited to, the following: . . . (6) Designated reserve for capital outlay. (7) Designated reserve for contingencies"; and

**WHEREAS**, Government Code Sections 61112(a) and (c) state "(a) in its budget, the board of directors may establish a designated reserve for capital outlay and a designated reserve for contingencies. When the board of directors establishes a designated reserve, it shall declare the exclusive purposes for which the funds in the reserve may be spent. The funds in the designated reserve shall be spent only for the exclusive purposes for which the board of directors established the designated reserve. The reserves shall be maintained according to generally accepted accounting principles." And "(c) If the board of directors finds that the funds in a designated reserve are no longer required for the purpose for which it established the designated reserve, the board of directors may, by a four-fifths vote of the total membership of the board of directors, discontinue the designated reserve or transfer any funds that are no longer required from the designated reserve to the district's general fund"; and

**WHEREAS**, based on the Staff Report, staff presentation, and public comment, the Los Osos Community Services District ("District") Board of Directors finds that water, drainage, fire protection and waste disposal are vital services to protect the health, safety and welfare of District residents and customers; and

**WHEREAS**, based on the Staff Report, staff presentation, and public comment, the District Board of Directors further finds that these policies help protect the health, safety, and welfare of District residents and customers by establishing a financial plan to:

- A. Address unforeseen and unexpected contingencies of operating District facilities and equipment; and
- B. To timely fund the replacement of District facilities and equipment as they wear out; and

**WHEREAS**, the establishment of adequate reserves is critical to the successful and stable short and long term operation of the District, and

**WHEREAS**, pursuant to Community Services District Law, the District, by this Resolution, establishes reserve categories commencing with the adoption of the Fiscal Year 2010-2011 Budget for the District's fire services, water services, drainage services, and to establish the purposes for each of the reserve categories.

**NOW THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, AND DETERMINE THAT:**

**SECTION 1: RESERVE POLICIES**

**A. Fire Department – Fund 301:**

1. A Vehicle & Equipment Replacement Reserve shall be established for the orderly and timely replacement of emergency equipment, apparatus and accessories. The annual funding goal is equal to the amount of depreciation of replaceable equipment for the year increased by inflationary costs determined by the higher of an amount based on CPI change as per Section 3 or an amount based on industry trends on replacement values. During the years that appropriating the annual funding goal is not financially feasible, a minimum funding of \$72,000 is appropriated annually. Until such time that the maximum funding goal is reached, catch-up funding will be appropriated in any year whenever it becomes financially feasible. The maximum funding goal is for the reserves to be equal to the total accumulated depreciation of replaceable equipment increased by inflationary costs intended to approximate replacement costs in any given year. An equipment replacement schedule is prepared by the Fire Chief or his/her designee that will validate increases or decreases to the reserves funding as requested in the budget of the upcoming year in accordance with this section.
2. A Capital Outlay Reserve shall be established for the replacement, upgrade, expansion or improvements of buildings, structures and facilities that are used by the department to house personnel or equipment. Funding goal is an annual appropriation of at least \$10,000, with a cumulative maximum goal of \$5 million.
3. A General Contingency Reserve shall be established to meet contingency expenditures resulting from natural disasters or from unforeseen circumstances. Annual funding goal for this reserve account is \$10,000 with a maximum cumulative goal of at least 15% of the Fire Fund's Operating and Maintenance annual budget which on average amounts to about \$1.3 million.

**B. Water Department – Fund 500:**

1. A Rate Stabilization Reserve shall be established to:
  - i. Equalize revenues should District income from the Utility billings decrease due to conservation efforts initiated by the District or by the public; and

- ii. Provide a funding source to offset operation and maintenance revenues associated with fee waivers or reductions approved by the District Board of Directors in accordance with District policies and procedures established pursuant to Government Code Section 61123).(d). Reserves in this category shall be funded by water sales revenues.

The funding goal of this Rate Stabilization Reserve shall be \$32,000 annually until such time as this Rate Stabilization Reserve reaches a total of ten (10%) percent of the total annual water Operation and Maintenance Budget as approved by the Board of Directors from time to time.

2. A General Water Contingency Reserve shall be established for Emergency Operations should a natural or other disaster occur that would temporarily interrupt the District's income from Utility bills, to repair District facilities, and to provide funding for unforeseen circumstances not covered by the District's Operation and Maintenance Budget. The funding goal of this reserve account is an annual appropriation of at least \$25,000 per year up to a maximum cumulative goal of sixty (60%) percent of the District's annual Operation and Maintenance Budget as approved by the Board from time to time.
3. A Water Capital Outlay Reserve will be established for the replacement of water infrastructure. The funding goal of the Water Capital Outlay Reserve is to fund the timely replacement of water infrastructure and facilities as referenced in the District's Water Master Plan or other subsequent water planning documents approved by the District. The annual funding goal of this reserve is at least \$150,000 per annum with a short-term cumulative funding goal of \$470,000 and a long-term cumulative funding goal equal to the total of needed capital improvement projects identified in the Water Master Plan.
4. A Water Quality Reserve shall be established to fund studies on the causes of pollution and contamination of the District's water supply, to mitigate the problem so as to continue delivery of safe drinking water and fund short-term and long-term solutions to prevent and mitigate water contamination problems in the future for the whole community. There is no annual funding set for this Reserve but will continue to exist only as long as there is a balance in the settlement account of a water pollution case received in 2005. When the funds are exhausted, this Reserve will cease to exist.
5. A Water Conservation Reserve is established with an initial funding of \$25,000 in FY 2012/13. No annual funding for this reserve is set but will increase annually by the appropriation balance in the Water Conservation Program account (No. 7348) as of the end of each fiscal year. The cumulative funding goal of this reserve is \$100,000.
6. A Designation for Water Basin Management or ISJ Commitments is hereby established. This will be funded by any appropriation balances in account no. 9155, ISJ Costs- Inter-Agency Cost Sharing, remaining as of the end of each fiscal year that is not otherwise held in a Reserve for Encumbrance or Fund Reservation starting with the close of FY 2011/12. Initially, the cumulative funding goal of this Reserve is \$1 million.

**C. Drainage – Fund 800:**

1. A Drainage Capital Outlay Reserve fund shall be established for the replacement of equipment and facilities associated with the operation of District drainage services. The funding goal of this Capital Outlay Reserve will be at least \$10,000 per annum with a total funding goal of \$500,000. The total funding goal may be adjusted by the Board of Directors from time to time as part of the adoption of the annual budget. The maximum goal is set to a level that is sufficient to replace at least half of the drainage equipment and facilities at any point.
2. A General Contingency Reserve shall be established for contingency expenditures resulting from natural disasters or unforeseen circumstances. Funding goal for this reserve account is \$5,000 per annum with a cumulative funding goal of \$50,000. When this goal is reached, it shall be funded with an annual increase in accordance with the CPI index change as per Section 3 applied to the balance of this reserve as of the last audited fiscal year.

**D. Solid Waste – Fund 650:**

1. General Contingency Reserves not to exceed \$ 300,000 is established to cover expenditures estimated to equal no more than six months of operating costs in the event that the District may find itself operating solid waste collection, disposal and recycling functions should its business partner now franchised to do these functions be unable to continue to provide these services due to an unforeseen event. This reserve provides assurance that solid waste services remain uninterrupted at all times. Annual appropriation for this reserve will be no more than \$ 50,000 annually until the maximum cumulative reserve goal of \$300,000 is reached at which time funding will be equal to the change in the CPI index as per section 3 applied to the balance of this reserve as of the last audited fiscal year.

**E. Administrative Fund – Fund 100:**

1. A Reserve for Information Technology is hereby created in the Administrative Fund. This Reserve will fund acquisitions and upgrades of softwares, hardwares and systems that are used to provide centralized services to all funds of the District. This will be funded by total appropriation savings in the Administrative Fund at the close of each fiscal year starting with fiscal year 2011/12 or as otherwise directed by the Board at the adoption of the annual budget. The maximum funding goal is \$200,000.
2. A Contingency Reserve for Septic System Pumping and Maintenance is established with annual funding of about \$17,300. This funding comes from general taxes originally used for drainage basin maintenance which is now funded by Drainage assessments. This reserve will sunset as soon as the sewer system being built by the County becomes operational.

**SECTION 2: RESERVE FUNDING INCLUDING INVESTMENT INCOME**

Reserve funding sources include rates, charges, special taxes, and property taxes collected by the District related to the services referenced in Section 1 of this Resolution.

All interest and other investment income earned on funds held in reserves or designations will be added to the associated Reserve/Designation Balance. Reserves and Designations that have reached their cumulative funding goal will continue to increase with investment income unless the Board approves a specific amount cap to a specific reserve or designation.

In any year where there is a major shortfall in revenues due to unusual circumstances which may or may not be under the control of the Board of Directors, funding for Reserves is held in abeyance and is subsidiary to the funding of Operations and Maintenance expenditure accounts. After the circumstance is resolved, funding for Reserves for all years that were not fully funded will be restored whenever feasible. A description of the unusual circumstance will be presented to the Board at the time the Proposed Budget or the Final Budget is presented along with a statement of the impact on the reserves funding goals.

### **SECTION 3: INCREASE FUNDING OF RESERVES EQUAL TO THE INCREASE IN THE CONSUMER PRICE INDEX (CPI)**

Funding increases to Reserves on account of the change in CPI Index as used in Section 1 is computed as the percentage change in the average of the annual averages of the last calendar year over the prior calendar year using the Los Angeles-Riverside-Orange CPI and the San Francisco-Oakland-San Jose CPI for all consumer items. This section will apply once certain reserves reach their maximum funding goal and is intended to bring the reserve in line with current values each year.

### **SECTION 4: SPECIFIC ACCOUNTS THAT WILL AUTOMATICALLY GO TO RESERVES OR DESIGNATIONS**

1. Appropriation balances of specific accounts, not otherwise held in a Reserve for Encumbrance or Fund Reservation, as of the end of each fiscal year will automatically roll over to the subsequent fiscal year as increases to the associated reserve/designation unless the Board directs otherwise during the adoption of the annual budget; these accounts are as follows:
  - a. Capital Outlay accounts
  - b. ISJ Charges
  - c. Water Conservation Program
  - d. Appropriation for Contingencies
2. Proceeds of sale of fixed assets will automatically roll over to the subsequent fiscal year as increases to the Vehicle, Equipment or Plant Replacement Reserve if one exists or to the Capital Outlay Reserve unless the Board directs otherwise during the adoption of the annual budget.

### **SECTION 5: TRANSFERS**

Pursuant to Government Code Section 61112(c), the District Board of Directors may only transfer reserve funds for purposes other than the purposes outlined in Section 1, above, by a four-fifths (4/5) vote of the total membership of the Board of Directors and upon a finding that the reserves are no longer required for the designated purpose. Reserve transfers are limited to funding shortfalls in other related budget categories of the particular service and to funding shortfalls in administrative services budget.

**SECTION 6: INCONSISTENCY**

To the extent that the terms or provision of this Resolution may be inconsistent or in conflict with the terms or conditions of any prior District motions, resolutions, rules, or regulations adopted by the District, governing the same subject matter thereof, then such inconsistent and conflicting provisions of prior motions, resolutions, rules, and regulations are hereby repealed.

**SECTION 7: SEVERABILITY**

If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be unconstitutional, ineffective or in any manner in conflict with the laws of the United States, or the State of California, such decision shall not affect the validity of the remaining portions of this Resolution. The Governing Board of the District hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsection, sentence, clause or phrase be declared unconstitutional, ineffective, or in any manner in conflict with the laws of the United States or the State of California.

**SECTION 8: INCORPORATION OF RECITALS**

The recitals to this Resolution are true and correct and incorporated herein by this reference.

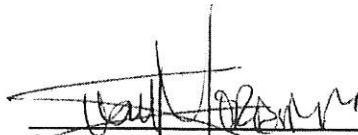
Upon the motion of Director Vogel, seconded by Director Wright  
and on the following roll call vote:

AYES: Vogel, Wright, Baltimore, Hootnart, Ochylski  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

The following Resolution is hereby passed, approved and adopted by the Board of Directors of the Los Osos Community Services District on the 7<sup>th</sup> day of June 2012.

  
\_\_\_\_\_  
Marshall E. Ochylski  
President, Board of Directors  
Los Osos Community Services District

ATTEST:

  
\_\_\_\_\_  
Susan Morrow  
General Manager and Secretary to the Board



**Reserve Category Analysis by Fund for FY 2015/2016**

Fund	Account	Category	Beginning Balance	Budget	Adopted Use	FY 2015 2016		Act Gain/ (Use)	Ending Balance	Grand Total	Com Fund Acct 1006	Reserve Acct 1017	Invest/LAIF Acct 1011	Bond Resrv Acct 1078	Invest CD Acct 1008	Reserves Acct 1014
						Act										
100	3111	General Contingency Reserve	0.00		0.00	0.00	0.00	0.00	0.00							
100	3164	Information Technology Reserve	28,916.12			0.00	0.00	0.00	28,916.12	28,916.12						0.00
100	3166	Septic Maintenance Reserve	17,300.34			0.00	0.00	0.00	17,300.34	17,300.34						28,916.12
<b>100</b>	<b>Total</b>															<b>17,300.34</b>
												<b>0.00</b>				<b>46,216.46</b>
<b>200</b>	<b>3109</b>	<b>Septic System Decommission Reserve</b>	<b>8,030.55</b>	<b>8,000.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,030.55</b>	8,030.55		<b>0.00</b>		<b>0.00</b>		<b>8,030.55</b>
301	3110	Vehicle, Equip & Fire Truck Replacement Reserve	517,897.78	53,334.00		0.00	0.00	0.00	517,897.78	517,897.78				0.00		176,612.53
301	3111	General Contingency Reserve	63,322.99		(36,856.00)	0.00	0.00	0.00	26,466.99	26,466.99		341,285.25				26,466.99
301	3115	Public Facility Fee Reserve	51,621.63	12,717.50		0.00	0.00	0.00	51,621.63	51,621.63						
301	3160	Capital Outlay Reserve	614,709.85	38,152.50		0.00	0.00	0.00	614,709.85	614,709.85				51,621.63		614,709.85
<b>301</b>	<b>Total</b>											<b>341,285.25</b>				<b>817,789.37</b>
<b>400</b>	<b>3193</b>	<b>Internal Loan Reserve</b>	<b>3,348.23</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,348.23</b>	3,348.23						<b>3,348.23</b>
500	3050	Water Quality Trust Reserve	91,517.27			0.00	0.00	0.00	91,517.27	91,517.27						91,517.27
500	3110	Vehicle, Equip & Fire Truck Replacement Reserve	0.00		0.00	0.00	0.00	0.00	0.00	0.00						0.00
500	3111	General Contingency Reserve	196,982.01	25,000.00	0.00	0.00	0.00	0.00	196,982.01	196,982.01						196,982.01
500	3160	Capital Outlay Reserve	566,814.95	65,000.00	0.00	(125,000.00)	0.00	0.00	441,814.95	441,814.95						220,592.15
500	3163	Water Stabilization Reserve	192,855.88	32,000.00		0.00	0.00	0.00	192,855.88	192,855.88		221,222.80				192,855.88
500	3165	Basin Management Reserve	39,287.59			0.00	0.00	0.00	39,287.59	39,287.59						39,287.59
500	3167	Water Conservation Reserve	5,030.84		0.00	0.00	0.00	0.00	5,030.84	5,030.84						5,030.84
<b>500</b>	<b>Total</b>											<b>221,222.80</b>				<b>746,265.74</b>
<b>600</b>	<b>3191</b>	<b>SRF Reserve</b>	<b>(0.00)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>						<b>(0.00)</b>
602	3091	WW 2002 Bond Redemption Reserve	861,166.04	50,340.00		0.00	0.00	0.00	861,166.04	861,166.04						861,166.04
602	3120	LOCSD Community Fund	171,848.12					0.00	171,848.12	171,848.12	171,848.12					

Print Date: 10/28/2015

**Reserve Category Analysis by Fund for FY 2015/2016**

602	3161	Disputed Reserve Fund (Bankruptcy)	103,003.07																	
602	3159	Prepaid Assessment Reserve	136,643.30			2,946.15	1	0.00	103,003.07	103,003.07		103,003.07								
<b>602</b>		<b>Total</b>										<b>171,848.12</b>	<b>103,003.07</b>		<b>861,166.04</b>					<b>139,589.45</b>
650	3111	General Contingency Reserve	71,407.26							71,407.26										
650	3111	General Contingency Reserve	93,997.94							93,997.94			93,997.94							0.00
		<b>Total</b>	<b>165,405.20</b>							<b>165,405.20</b>			<b>93,997.94</b>							
800	3111	General Contingency Reserve	37,791.46	5,000.00		0.00			37,791.46	37,791.46										
800	3160	Capital Outlay Reserve	205,331.65	10,000.00		0.00			205,331.65	205,331.65			20,054.94							
<b>800</b>		<b>Total</b>											<b>20,054.94</b>							<b>223,068.17</b>
900	3090	Restricted Pool Fund Reserve	305,517.63						305,517.63	305,517.63			305,517.63							
		<b>Grand Total</b>										<b>171,848.12</b>	<b>103,003.07</b>	<b>982,078.56</b>	<b>861,166.04</b>	<b>51,621.63</b>	<b>2,055,715.23</b>			
1		Prepayment Received																		

**ITEM 6**

**REVIEW OF BOARD ITEM REGARDING  
DETAILED DESCRIPTION OF FINDINGS FOR  
FISCAL YEAR 2013/14  
AND  
COMMITTEE RECOMMENDATION THAT  
THE BOARD PRESIDENT APPOINT AN  
AD HOC COMMITTEE TO REVIEW  
2014/15 DRAFT AUDIT WITH  
STAFF AND AUDITOR**



**Date:** October 29, 2015

**TO:** LOCSD Board of Directors

**FROM:** Kathy A. Kivley, General Manager

**SUBJECT:** **Agenda Item 11G – Board Meeting Date: November 5, 2015**  
Audit Findings FY 2013/2014

**President**

R. Michael Wright

**Vice President**

Marshall E. Ochylski

**Directors**

Charles A. Cesena  
Jon-Erik E. Storm  
Louis G. Tornatzky

**General Manager**

Kathy A. Kivley

**District Accountant**

Michael L. Doyle

**Fire Chief**

Robert Lewin

**Battalion Chief**

Phill Veneris

**DESCRIPTION**

Attached are the District's Audit Findings for FY 2013/2014.

**SUMMARY OF STAFF RECOMMENDATION**

Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board receive and file the revised Audit Findings with detailed statements regarding the District's Corrective Action Plan for the FY 2013/2014.***

**DISCUSSION**

This item was originally presented in September 2015. Subsequent to that presentation, the Board requested a further clarification regarding the District plan of action to handle the specific findings, what occurred to cause the finding, staff involvement or lack of involvement and other specifics surrounding the District's action that resulted in the finding. Attached is the document with all the specifics as requested by the Board of Directors.

Also included are the findings from the prior audit (FY 2012/2013) and any comments regarding the District's corrective action where necessary.

Attachment: Audit Findings FY 2013/2014

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## **Finding 2014-1** **Other Post-employment Benefits (OPEB)**

**Criteria:**

The District must either use the services of an actuarial or use the alternative measurement method for employers with fewer than one hundred plan members as stated in GASB Statement No. 45

**Condition:**

During our examination of other post-employment benefits, we noted that the spreadsheet used to estimate the OPEB liability did not follow the GASB Statement No. 45 alternative measurement method no did the District contract for an actuary.

**Cause:**

Staff turnover and management oversight

**Effect**

A lack of knowledge of the correct balances as of June 30, 2014, could likely result in misstatement of the balance.

**Recommendation:**

The District should either contract with an actuary to obtain its OPEB liability or perform the standard alternative measurement method for employers with fewer than one hundred plan members as followed by GASB Statement No. 45

**District's Corrective Action Plan**

Because the current District Accountant, Mike Doyel, could not locate the information within the existing financial records for the District, Mr. Doyel requested a copy of the prior formula used by the previous District Accountants, Dale Flynn and Ampy Haber from the auditors. This formula was forwarded by the auditors to Mr. Doyel for his use. Mr. Doyel prepared the information using that formula and the auditor determined the formula was incorrect. All adjustments were completed according to the auditor's direction.

## **Finding 2014-2** **Compensated Absences**

**Criteria:**

Vacation and sick hours were not available for June 30, 2014.

**Condition:**

During our examination of compensated absences, we noticed that the reported balances were the same as the prior year. Upon further investigation, it was discover that the payroll system can only run an hours report for the current rate and could not provide a reliable report as of June 30, 2014.

**Cause:**

Staff turnover caused the knowledge of the payroll systems limited reporting for compensated absences to be lost when the former employee left.

**Effect:**

A lack of knowledge of the compensated absences balance as of June 30, 2014, could likely result in a misstatement of the balance,

**Recommendation:**

The District should create either a formal accounting procedures manual to ensure that staff and management is cross trained in the payroll system so that staff turnover does not cause of loss of important historical data.

**District's Corrective Action Plan:**

For FY 2013/2014, the prior District Accountant (Ms. Flynn) terminated her employment without notice on June 16, 2014. Neither the Administrative Accounting Assistant III nor the General Manager were aware of the software restrictions regarding accruals (compensated absences) and the necessity for printing the report as of Monday, June 23, 2014, as Friday, June 20, 2014, was the final pay date for FY 2013/2014. The present District Accountant (Mike Doyel) has been in contact with the software developer and has been informed of the limitations of the payroll software. The District Accountant is now fully aware of when the reports for compensated absences will be available and that it must be printed off at the end of the fiscal year immediately after the final payroll is run for that fiscal year. The current payroll software is considered a live system and only allows the District to run this information as the date of each payroll. The District Accountant has made the proper notation on the calendar for future reference.

The District is working on preparing a detailed manual/schedule of job duties to be performed by the District Accountant consistent with the outline within his employment agreement

**Finding 2014-3**

**Management Override of Internal Controls**

**Criteria:**

The District's internal control processes should be able to process receipts, payroll, disbursements, etc. and result in the transactions getting accurately reported into the general ledger. In order to maintain proper segregation of duties, the General Manager should not be directly making journal entries to QuickBooks. **(The District uses MIP Sage Abra Financial Accounting Software. The District does not use QuickBooks.)**

**Condition:**

During our examination of account balances in the general ledger, we noticed that it was difficult to follow and trace the accounting from one account to another due to the large amount of journal entries made, many of which were cancelling a previous entry. The regular internal control process over receipts, payroll, disbursements, etc. should be able to result in correctly recorded transactions. Also, we found that many adjusting journal entries were made directly into QuickBooks by the General Manager.

**Cause:**

Staff turnover and weaknesses in the reporting internal controls.

**Effect:**

Staff turnover and weaknesses in the reporting internal controls. The general ledger is difficult to follow and trace balances. In addition, management's override of the internal controls creates a lack of proper segregation of duties which could result in a misstatement in the financial statements and conceal any misappropriation of assets.

**Recommendation:**

The District's internal controls should be strong enough to ensure that the recording of transactions to the general ledger are proper and correct and without the need for adjusting journal entries to correct or reverse previous journal entries. All journal entries should be made only by the District accountant and they should be printed and filed with an approval signature of the review performed by the General Manager.

**District's Corrective Action Plan:**

In reconciling the financial software staff found numerous discrepancies' in the bankruptcy, liabilities, reserves, bank statements, etc. from prior years. There were extensive discussion with the District Accountant by the current District General Manager. These discussions were regarding all potential journal entries with the District Accountant prior to making any changes or entering any journals. Because of the inadequacies of the prior use of the financial system and the preparation of most information for the auditors from worksheets, the MIP System was not fully utilized. The reserve balances, identifications, cash and fund balances did not match with the prior year audit and these differences were noted in the budget document for FY 14/15. Numerous adjustments were required short of discarding all the information from previous years. The new District Accountant for FY 2014/2015 authorized and reviewed all the journals relative to the operations. The General Manager was asked by the District Accountant to input journal entries into the accounting software (MIP) because of the magnitude of the corrections that were required to ensure the account balances were correct in the General Ledger (GL). The District Accountant reviewed all Journal Entries prior to posting to the GL. The District Accountant enters all Journals.

**Finding 2014-4**

**Bank Statement Reconciliations**

**Criteria:**

The District should reconcile the cash accounts to the general ledger on a timely basis.

**Condition:**

When we examined the cash accounts during fieldwork, the bank reconciliations were not completed until months after the end of the fiscal year.

**Cause:**

District oversight and staff turnover.

**Effect:**

The District's cash and expenses or revenue in various accounts were overstated or understated until reconciliations were done.

**Recommendation:**

The District should ensure that all bank statements are reconciled in a timely manner.

**District's Corrective Action Plan:**

The MIP financial software was implemented in FY 2005/2006. The MIP financial system software contains a bank reconciliation application. Because of lack of knowledge and understanding the prior District Accountants' (Ampy Haber & Dale Flynn) never implemented this module. For FY 2013/2014 neither District Accountant reconciled the bank accounts on a monthly basis using the financial system. Recently the District Accountant, Mike Doyel, discussed the lack of bank reconciliation through the system with Ms. Haber. Ms. Haber stated that was intentional because it was too difficult and time consuming to use the system. The bank reconciliations are currently complete through the bank reconciliation software in the MIP system. In order to utilize the MIP software to its fullest potential it was necessary for the current District Accountant to perform bank reconciliations dating back to when the software was first installed at the District 2005/2006. This was a tremendously huge undertaking and one in which was accomplished with very few suspense items (or unreconciled items) by the close of FY 2014. The bank reconciliations are now being performed exclusively in the MIP software and not in Excel or another method. There has been recommendations made to the Payroll Software developer for assistance with the Payroll bank account reconciliation as currently it is only possible to reconcile as a total as opposed to reconciling each individual check. This discussion is ongoing and should be resolved by the end of FY 2015/2016. Bank reconciliations are being conducted on a monthly basis using the MIP software.

**Finding 2014-5**  
**Fund Balance and Fund Accounting**

**Criteria:**

In order to qualify as a proprietary fund type, a fund must be supported by some kind of fees for services.

**Condition:**

The Refuse Fund has cash and fund balance remaining as of June 30, 2014, despite the fact that the Solid Waste Franchise Agreement was sold to the County during the year.

**Cause:**

District oversight.

**Effect:**

The District is understating cash in its other funds.

**Recommendation:**

The District should bring an action item to the Board in order to decide where the remaining assets should be transferred to.

**District's Corrective Action Plan:**

The District transferred the Solid Waste function to the County of San Luis Obispo effective January 1, 2014. The advisory committees and the Board of Directors have had some discussion regarding the Reserves remaining within the Solid Waste fund and also discussions regarding the potential transfer to support other funds. It is the intention of the Board to discuss the balance of funds within the 650 fund during FY 2015/2016.

**Finding 2014-6**  
**Disbursements**

**Criteria:**

District's policy requires two signatures for every check issued.

**Condition:**

One of the twenty-five checks examined during our disbursements testing only had one signature.

**Cause:**

District oversight.

**Effect:**

A lack of compliance with internal control procedures could cause a material misstatement in the financial statements or possible misappropriation of assets.

**Recommendation:**

The District should ensure that all checks are signed as per District purchasing policy and when a final review of the checks is performed, they should be checked for proper signatures.

**District's Corrective Action Plan:**

The check dated March 27, 2014 issued to PRP Companies in the amount of \$541.07 was signed by one of the Board Members. The signature missing was the General Manager. This occurred while District Accountant Dale Flynn was reviewing the items and authorizing release of the payments. Administrative Accounting Assistant III, reviews all disbursements prior to placing in an envelope for mailing after both the General Manager and Board Member have executed the checks.

**Finding 2014-7**  
**Payroll Timecards**

**Criteria:**

All timecards should be reviewed in order to ensure the time was actually worked and is properly reported. Employees do not receive overtime pay for calls during the normal work hours.

**Condition:**

One of the twenty-five employees tested during our payroll test received overtime pay for work done during the normal work hours.

**Cause:**

District oversight.

**Effect:**

A misappropriation of assets as the employee was paid at the higher overtime rate for normal work hours.

**Recommendation:**

The District should ensure that all timecards are reviewed and approved by an appropriate supervisor to ensure hours are reported to the correct codes.

**District's Corrective Action Plan:**

For payroll period November 11, 2013 through November 24, 2013 payroll was performed and audited by the then District Accountant Ampy Haber. One utilities employee was erroneously paid for 4 hours of overtime. At that time there was no payroll reconciliation performed to see if the electronic timecards were correct. For the pay period February 3, 2014 through February 16, 2014, a second utilities employee was erroneously coded for 4 hours of overtime. The Interim District Accountant Dale Flynn was performing all the payroll functions. Apparently there was no reconciliation performed of the payroll to discover this error.

The timecard transfers, cash transfers, check payments, direct deposits and other payroll functions are performed by the Admin Accounting Assistant III since the untimely departure of the Accountant in June 2014. The General Manager authorizes all cash transfer and payment of all benefits for payroll. The General Manager prepares the CalPERS worksheets per employee based on check detailed analysis report. This worksheet verifies the correct Employee and Employer contribution. This allows staff to identify any hour or pay discrepancy pay period. The salary information is input per employee into each employees account in the CalPERS system. All contribution dollar totals input per employee are calculated automatically based on bi-weekly salary and PERS rates in the PERS system. The PERS system also requires a verification of total hours worked.

Recording dollar contributions by both the employee and employer is the same for both retirement and deferred compensation. The General Manager authorizes the necessary transfers for the CalPERS payments based on the final report generated by the CalPERS system. The final District CalPERS reconciliation must match the final CalPERS report. Any difference are reconciled. The retirement information together with ACH information all related to payroll is detailed on form per fund, reconciled and forwarded to the District Account for cash transfers in the MIP accounting system and review of the journal to insure accuracy. The information on this form must balance with the payroll disbursements. It is the District Accountant responsibility to prepare the appropriate MIP journals for distribution. Staff implemented this process, separation of duties and internal controls after the departure of prior staff in June 2014.

**Finding 2014-8**  
**Petty Cash**

**Criteria:**

The District policy is that petty cash should not be used for purchases over \$50.

**Condition:**

Two of the petty cash purchases we examined were for purchases were in excess of the District's \$50 limit.



**Cause:**

District oversight.

**Effect:**

A potential misappropriation of assets.

**Recommendation:**

The District should ensure that all users of petty cash are aware of the District's policies.

**District's Corrective Action Plan:**

The District previously discovered this mistake and took corrective action. On July 2, 2013, prior to the arrival of current District Accountant and General Manager and under the authorization of the Ampy Haber, District Account, the Fire Department made a purchase from Grover Beach Post Office using petty cash of \$64.08. On June 19, 2014, after the untimely departure without notice of the Interim District Accountant Dale Flynn, when reimbursing the petty cash for Fire Department, the General Manager discovered the petty cash purchase from Michael Tindell Low Cost Signs of \$172.00 by Fire exceeded the policy. The Fire Department was reminded regarding the existing policy.

**Finding 2014-9**  
**Capital Assets**

**Criteria:**

The District policy is to capitalize assets purchased over \$5,000 and with a useful life of at least 2 years.

**Condition:**

In our review of the Board Meeting Minutes and in our repairs and maintenance account search, we identified one purchase of ECG Monitor/Defibrillator Machine for \$32,487 that was expensed as a repairs and maintenance expense rather than properly recorded as a capital addition.

**Cause:**

District oversight.

**Effect:**

A lack of compliance with internal control procedures could cause a material misstatement in the financial statements.

**Recommendation:**

When invoices are coded to repairs and maintenance expense, the employee coding the item and the person reviewing the coding should always assess if the item would be better recorded as a capital addition or a repair.

**District's Corrective Action Plan:**

The District Accountant, Mike Doyel, is correcting the capital expenditure to bring it in line with District Policy. The General Ledger code used for this expense has been renamed to avoid this error occurring in the future. This corrective action will require Adjusting Journal Entries which will cause the Statement of Net Position as well as the Balance Sheet for 2013/2014 to be restated for Fund 301. The entry was posted to a General Ledger account named Capital Expenditures and Accessories.

**Prior year audit findings.**

**Finding 2013-1**  
**Disbursements – Employee Debit Cards**

**Criteria:**

All disbursements should have an approval signature authorizing the payment.

**Condition:**

During our examination of the District's Service Employee Debit Card purchase process, we noted that there was no signature authorizing the payment for one of the ten expenditures tested. Upon further investigation, we found that when the disbursement was processed, a temporary employee had made errors that were caught and corrected but in the check reprocessing, the General Manager's signature of approval was missing.

**Cause:**

District oversight.

**Effect:**

A lack of internal control procedures approving the disbursement of reprocessed expenditures of District funds could result in a misappropriation of assets.

**Recommendation:**

The District should revise the internal controls over the reprocessing of expenditures by requiring all expenditures, original or reprocessed, have signed authorization by the General Manager or supervisor. The supervisor or General Manager's signature would give evidence that the supervisor reviewed the refund and approved its issuance.

**Current Status:**

This was an audit finding for FY 2012/2013. Implemented.

**Finding 2013-2**  
**Compensated Absences**

**Criteria:**

Vacation and sick hours earned and used by each employee must be documented and updated with each payroll processed in order to monitor compliance with the terms of employment, and to quantify accrual of payroll liabilities accurately.

**Condition:**

During our payroll testing procedures we found that there was no formal method of tracking accrued compensated hours earned or used

**Cause:**

District oversight.

**Effect:**

A lack of internal control procedures could cause a misstatement in the financial statements or result in a misappropriation of assets.

**Recommendation:**

The District should calculate and document the compensated absences balances for all employees, and update it as hours are earned, and when hours are used in order to determine that the District is in compliance with the employment agreements, to calculate the accrued vacation balance for annual reporting purposes, and to ensure that all employees follow personnel policies and procedures.

**Current Status:**

Not implemented, see Finding 2014-1. This finding was for FY 2012/2013. This information was never provided by the previous District Accountant Ampy Haber to any person even through it was a finding in the FY 2012/2013 audit. The District Accountant (Dale Flynn) was apparently unaware of the issue and did not provide this information to current staff. Current staff, Administrative Accountant Assistant III and General Manager were unaware of the limitations of the payroll software. The District has taken the appropriate corrective action by printing the detailed Uncompensated Absences Report at the end of the Fiscal Year 2014/2015.

**Finding 2013-3**  
**Construction in Progress (CIP) in the Wastewater Fund**

**Criteria:**

The District should periodically review for impaired capital assets.

**Condition:**

The Wastewater Fund has \$22,067,856 in construction costs expended on a wastewater treatment plant project that was stopped in November 2005. Due to the stoppage of the project and with the responsibility for a new successor project having been transferred to the County under special legislation AB 2701, the amount shown above may no longer represent its true value and may be materially impaired.

**Cause:**

The District's Board of Director's stopped the project and the District's bankruptcy case led to a freeze in the assets involved.

**Effect:**

The District's capital assets are likely overstated, however, under AB 2701, the County has not requested a transfer or valued the associated assets.

**Recommendation:**

The District should assess the value of these assets and work with the County to determine if any remaining assets of value should be transferred to the County's project. The remaining construction in progress needs to either be written off or reduced in value to remove the condition of impairment.

**Current Status:**

This is a finding from the FY 2012/2013 audit. All of the CIP related to the Wastewater Fund has been written off. See Notes to Financial Statements.