



Date: March 28, 2014

TO: LOCSO Board of Directors

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

SUBJECT: Agenda Item 12A– Board Meeting Date: April 3, 2014

President  
Craig V. Baltimore

Vice President  
R. Michael Wright

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

General Manager  
Kathy Kivley

Interim  
District Accountant,  
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Robert Lewin

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### DESCRIPTION

Mid-Year budget review for Fiscal Year 2013-2014 including detailed sheets for Funds 100, 200, 301, 400, 500, 600, 650 and 800, amended revenues, expenditures and proposed budget revisions.

### SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board adopt the budget revisions for FY 2013-2014 as proposed in the mid-year reports, Exhibits 3 through Exhibit 9, and reaffirm the application of the Revenue Allocation Plan as proposed in Exhibit 1.***

### DISCUSSION

The information before you provides a comprehensive overview of the District's fiscal condition at the mid-point of the current fiscal year. The preparation and submittal of a formal financial review at this point provides an opportunity to take a broader look at the District's financial picture and identify recommended adjustments to make the District's FY 2013-2014 budget reflect current assumptions and possible trends. This information includes proposed Cost Allocation Methodology Plan to cover the administrative expense and Bankruptcy Distribution Summary.

Traditional financial accounting practices consider administrative expenses as direct and shared expenses. The Administration Department is responsible for the finance, information technology, personnel, payroll services and oversight of District-wide operations. The Administration budget expenses items that are attributed to the Department, however, this Department receives no direct funding, general revenue or generates revenue. This lack of revenues produces a cash deficit. Staff is including a revenue allocation plan that proposes to eliminate this cash deficit as compared to the budget appropriation. This methodology must meet certain criteria which includes adoption by the governing board. As stated in the brief introduction in Exhibit 2, this methodology as proposed if adopted by the Board meets OMB Circular A-87.

The preparation and submittal of this financial review at the mid-point of the fiscal year provides an opportunity to take a broader look at the District's financial budget picture and identify recommended adjustments to make the district-wide 2013-2014 budget reflect current assumptions and trends. It is important to note, the solid waste functions were transferred to the County as of December 31, 2013.

The expenditures were grouped under many different summary titles throughout the Statement of Revenues and Expenditures Reports. These expenses were regrouped and retitled to conform more appropriately to standard government accounting practices and procedures. Additionally, many of the summary titles are consistent with the expense groupings as presented in the most recent audit. Throughout the completion of the fiscal year, staff intends to modify the chart of accounts to be more in line with standard government accounting practices. You will note the expense codes Benefit Billings, Labor Billings and Admin Cost Allocation to all funds (200, 301,400, 500, 600, 650, 700 & 800) were removed from numerous categories within the budget documents and combined under the summary title Allocations of Administrative Expenditures. It is very confusing for anyone reading the document to understand why there is allocation plan and expenses coded throughout the funds for benefits and labor. This change was incorporated in this budget in an effort to be consistent with standard accounting practices and procedures.

Changes at mid-year to the Administration Department Budget include:

- Budgeting the General Manager position from part-time to full time including adjustments for the respective fringe benefits.
- Personnel reflects the cost attributable to the retirement of the District Account.
- Allocated an Admin/Accounting Assistant I previously expensed to Fund 100, Administration to the Fund 500, Water. This position's responsibilities and duties only involve water activities 100%.
- Fringe Benefits were adjusted to reflect actuals for the first six months and estimates for the second half of the fiscal year. These changes reduced the Personnel totals.
- Increases include Contract Services, Insurance & Regulatory and Office/Operation.
- Decreases include Personnel, Legal & Professional, Travel & Training and Debt Service.
- Reserves were eliminated because of the reason stated below.
- Benefit Billings, Labor Billings, Admin Cost Allocation from various funds were removed from numerous categories within the budget documents and combined under the summary title Allocations of Administrative Expenditures.
- Monies allocated through the plan to cover the deficit of the Fund's anticipated expenses are shown appropriately in Transfers.

Summary Fund 100:

Total budget reduction projected excluding transfers: 7.79%

Projected Expenses 2013-2014 \$601,972

Projected Revenues (Transfers from Fire, Water, Solid Waste and Drainage) \$705,597

The \$705,597 includes the prior year's (deficit) unrestricted fund balance (\$103,625)

This projects a zero balance at fiscal year-end. It is important to note Fund 100 does not receive outside revenues and any reserves established raise the allocations necessary from the respective Enterprise Funds to cover this reserve. Establishing a reserve in a fund supported by a cost allocation plan is inconsistent with standard accounting practices and procedures. Administration has expenses that are attributable to more than one department. Any expense identified as belonging to a specific function (i.e. water, fire, drainage, Bayridge, Vista de Oro, Solid Waste) is charged directly to the appropriate fund. Administration does not receive revenues and unless the expenses are covered through a cost allocation plan, Administration generates a cash deficit.

Fund 200, Bayridge and Fund 400, Vista de Oro were included for your information. Any expenditures by staff, such as Personnel Services are charged directly through the payroll system. The appropriate allocation of Fringe Benefits based on hours worked will be assigned prior to the close of the fiscal year.

Changes at mid-year to Fund 301 Fire Department budget include:

- Increase in the Property Tax Revenue due to revenues coming in higher than anticipated.
- Minor decreases included Personnel Services, Clothing & Uniform, Equipment and Repairs & Maintenance reduced.
- Minor Increases included Insurance & Regulatory, Legal & Professional, Rent & Utilities and Non-Operating accounts
- Benefit Billings, Labor Billings, Admin Cost Allocation from various funds were removed from numerous categories within the budget documents and combined under the summary title Allocations of Administrative Expenditures.
- Monies appropriated through the cost allocation plan to cover the expenditures within Fund 100, are shown appropriately as Transfers Out.

It should be noted that the Fire Department received a \$1,000 grant from Pacific Gas and Electric. This grant was used to fund a community CPR/AED Course for 25 students.

Summary Fund 301

Projected slight budget increase of 3.65% excluding transfers

Projected Expenses 2013-2014 \$2,191,790

Projected Revenues \$2,254,528

Prior year fund balance \$1,077,808. This projects a positive fund balance of \$1,140,546 at the end of the 2013-2014 fiscal year.

Changes to Fund 500, Water Department at mid-year include:

- Decreases in Contract Services, Office/Operation, Rent & Utilities, Vehicle Maintenance & Repair and Non-Operating.
- Increases in Personnel, Clothing & Uniform, Equipment, Insurance & Regulatory, Legal & Professional, Other, Repairs & Maintenance and Capital Outlay.
- Allocated an Admin/Accounting Assistant I previously expensed to Fund 100, Administration to the Fund 500, Water. This position's responsibilities and duties only involve water activities 100%. Fringe Benefits were adjusted to reflect actuals for the first six months and estimates for the second half of the fiscal year.
- Salary & Wages and Fringe Benefits were adjusted to reflect actuals for the first six months and estimates for the second half of the fiscal year.
- Capital Expenditures for a De-sander was not expensed as of mid-year. The De-sander was ordered and will be received prior to the close of the fiscal year.
- Benefit Billings, Labor Billings, Admin Cost Allocation from various funds were removed from numerous categories within the budget documents and combined under the summary title Allocations of Administrative Expenditures.
- Monies appropriated through the cost allocation plan to cover the expenditures within Fund 100, are shown appropriately as Transfers Out.

### Summary Fund 500

Project slight budget increase of 5% excluding transfers  
Projected Expenses 2013-2014 \$2,994,983 including transfers  
Projected Revenues \$2,745,880

Prior year unrestricted fund balance \$2,071,673. This projects a positive unrestricted fund balance of \$1,575,570 at the end of the 2013-2014 fiscal year.

Changes at the mid-year to the Fund 600, Wastewater Project budget include:

- Deposits of County of San Luis Obispo funds for the transfer of Solid Waste Franchise and acquisition of supplies
- Franchise Fees from Solid Waste
- Transfer of the remaining SRF Funds consistent with the Bankruptcy Order entered October 15, 2013 occurs during the second six months of the fiscal year
- All payment consistent with the Bankruptcy Order entered October 15, 2013 are reflected in February 2014.
- As of December 31, 2013 the Reserves were not adjusted. All changes to this fund will occur prior to the close of the fiscal year and consistent with the Bankruptcy Order.

Changes at the mid-year to Fund 650, Solid Waste budget include:

- Staff budgeted the payment according to the Bankruptcy Order to supplement the payments as per the order enter October 15, 2013 allowing for payment to the Class 8 creditors.
- Staff recommends that since the District no longer has the Franchise for Solid Waste (Refuse Disposal) the General Contingency (Operations) Reserve be reduced by \$75,000 and the difference be incorporated in the Unrestricted Fund Balance for future use.
- Benefit Billings, Labor Billings, Admin Cost Allocation from various funds were removed from numerous categories within the budget documents and combined under the summary title Allocations of Administrative Expenditures.
- Monies appropriated through the cost allocation plan to cover the expenditures within Fund 100, are shown appropriately as Transfers Out.

Changes at mid-year to Fund 800, Drainage include:

- Benefit Billings, Labor Billings, Admin Cost Allocation from various funds were removed from numerous categories within the budget documents and combined under the summary title Allocations of Administrative Expenditures.
- Monies allocated through the cost allocation plan to cover the expenditures within Fund 100, are shown appropriately as Transfers Out.
- Reductions in the Labor and Benefits charges reflected under the summary title Allocations of Administrative Expenditures was \$81,149.
- Transfers out increase slightly.
- Work performed by field staff charged directly through the payroll system. The appropriate allocation of Fringe Benefits based on hours worked will be assigned prior to the close of the fiscal year.

### Summary Fund 800

Slight budget increase of \$16,819 (117.41%)

Projected Expenses 2013-2014 \$56,865 includes transfers

Projected Revenues \$95,674

Prior year fund balance \$223,607. Staff projects a positive fund balance of \$262,416 at the end of the 2013-2014 fiscal year.

Details sheets for the Funds are attached. Also attached is the proposed Cost Allocation Plan. The Cash and Investment Report is normally submitted quarterly. The Report will be at the May 2014 Board Meeting for receipt and file.

### **FINANCIAL IMPACT**

The recommended action will have no negative financial impact on the District.

- Attachment:
- Exhibit 1 – Proposed Revenue Allocation Plan
  - Exhibit 2 -- Bankruptcy Distribution Summary
  - Exhibit 3 – Budget Comparison Report Administration Fund 100
  - Exhibit 4 – Budget Comparison Report, Bayridge Fund 200 & Vista de Oro Fund 400
  - Exhibit 5 – Budget Comparison Report Fire Fund 301
  - Exhibit 6 – Budget Comparison Report Water Fund 500
  - Exhibit 7 – Budget Comparison Report Waste Water Project Fund 600
  - Exhibit 8 – Budget Comparison Report Solid Waste Fund 650
  - Exhibit 9 – Budget Comparison Report Drainage Fund 650

# EXHIBIT 1

		EXHIBIT A									
	UNRESTRICTED AS OF	CASH BALANCE 12/31/2013	PERCENT OF ALLOCATION	ALLOCATED AMOUNT							
FUND	DEPARTMENT	UNRESTRICTED CASH									
100	ADMINISTRATION	(\$264,631)									
301	FIRE	\$132,030	5.48%	\$14,502							
500	WATER	\$1,756,970	72.89%	\$192,890							
650	SOLID WASTE	\$287,065	11.91%	\$31,518	Solid Waste Transferred to the County 12/31/2013 (Staff anticipates this will be last allocation for this fund)						
800	DRAINAGE	\$234,351	9.72%	\$25,721							
	TOTAL UNRESTRICTED (LESS ADMINISTRATION)	\$2,410,416	100.00%	\$264,631							
			100.00%								
The above cost allocation methodology will be used to allocate the \$264,631 cash deficit as of December 31, 2013.											
PERCENTAGE WILL CHANGE FOR THE NEXT SIX MONTHS DUE TO SOLID WASTE TRANSFERRED TO THE COUNTY 01/01/2014-06/30/2014											
				Mid-Year Revision							
	FIRE	6.02%		\$61,328	103625	from previous years					
	WATER	80.02%		\$379,638	601972	current 2013-2014 budget Administration					
	DRAINAGE	13.96%		\$25,721	705597						
	TOTAL	100.00%		\$440,966	\$705,597						
						Less cash deficit from previous year (\$103,625) allocated as of 12/31/2013					





## EXHIBIT 2

## BANKRUPTCY SUMMARY

In August of 2005, the District began construction on a wastewater treatment plant (Project) at a location known as the Tri-W site and also purchased mitigation property known as the Broderson site. The Project construction began with initial funding coming from a low-interest State Revolving Fund loan from the State of California. On August 25, 2006, the District filed for protection under Chapter 9 of the United States Bankruptcy Code. Chapter 9 provided the District protection from its creditors while developing and negotiating a debt adjustment plan. This Chapter 9 filing granted the District an automatic stay with all debts up until the bankruptcy date frozen pending the District's reorganization plan. On September 20, 2006, the Governor signed special legislation, AB 2701, effective January 1, 2007, mooted the controversy over the Project and transferring the responsibility for constructing a wastewater collection and treatment system to the County of San Luis Obispo, provided the County adopted a resolution declaring its intention to proceed.

On October 22, 2010 the District filed its Plan for Adjustment of Debts. On March 15, 2011, the County passed a resolution to proceed with the project. On August 8, 2011, the Bankruptcy Court entered an Order Confirming the LOCSD Debt Adjustment Plan. A major creditor appealed the Plan. On April 22, 2012, the favorable decision of the Bankruptcy Court was upheld by the U.S. District Court on the first appeal. On May 9, 2012, the same creditor filed a second appeal before the U.S. Court of Appeals, Ninth Circuit. The Ninth Circuit Court of Appeals required court-order mediation. As a result of mediation, on May 14, 2013, the parties agreed to and executed a Settlement Agreement and Mutual Release (Settlement Agreement). On July 19, 2013 the District filed its Second Amended Plan for Adjustment of Debts as further Amended by non-material modifications consistent with the terms of the Settlement Agreement. On October 15, 2013, the Honorable Robin L. Ribet, Judge, United State Bankruptcy Court, Central District of California Northern Division issued an ordering granting the motion for approval of the Second Amended Plan for Adjustment of Debts (Amended Plan). The Amended Plan as stipulated to by all the parties resolves all the lawsuits and claims arising from the District's former Project. As stipulated in the Amended Plan the bond holders of the former Project are secured by the assessment on the real property of those District residents living in the Prohibition Zone (Zone K), collected through the County Tax Rolls with the County making the annual payments on the bonds to U.S. Bank. As stipulated the District has an obligation to pay the California Infrastructure & Development Bank for improvements to the District's water system and continues to make its semi-annual interest payment per the terms of the amortization schedule.

On December 23, 2013, the District received funding from the San Luis Obispo County to pay a prorated amounts due to the general unsecured Class 8 creditors. The total funding is as follows:

- SRF funds: \$1,394,711.65
- Franchise Fees: \$27,971.00
- Solid Waste Transfer: \$2,800,000
- Additional Funding: \$772,029.00

Total available funds for distribution: \$4,994,711.65

On February 7, 2014, the District paid the Class 8. These payments were issued consistent with the details outline in the Plan and Amended Plan. Payment was made at the rate of 41% of their claim. Under the Amended Plan the District does not pay the \$6.6 million claim for the Regional Water Quality Control Board for fines assessed against the District for failure to complete the construction of a community sewer system by August 30, 2004. Nor will the District pay the State Water Resources Board's claim for \$8.6 million for the SRF loan and grant for the District's alleged failure to design and construct a portion of the old project. See Exhibit A for list of claims paid.

## Final Creditor Distribution Schedule

EXHIBIT A

Name of Creditor	Final Claim Amount	Distribution Rate	Calculation	Payment
AGP Video	3,870.00	0.41002419	1,586.79	1,587
Airgas West	126.71	0.41002419	51.95	52
Al's Septic	4,442.06	0.41002419	1,821.35	1,821
Allstar Fire Equipment	1,598.46	0.41002419	655.41	655
American Compressor	2,727.17	0.41002419	1,118.21	1,118
Associated Backflow	55.00	0.41002419	22.55	23
Barnard Construction Company	5,540,314.00	0.41002419	2,271,662.74	2,271,663 **
Basic Chemical Solutions	419.50	0.41002419	172.01	172
Bridges Lock & Key	68.73	0.41002419	28.18	28
Citibank South Dakota dba Conoco	749.70	0.41002419	307.40	307
Cleath & Associates	10,053.73	0.41002419	4,122.27	4,122
Coast Electronics	26.80	0.41002419	10.99	11
Copy Spot & More	54.02	0.41002419	22.15	22
Dell Financial Services	750.75	0.41002419	307.83	308
Depart of Health Drinking Water Program	2,521.22	0.41002419	1,033.76	1,034
Ferguson Enterprises Inc	144.79	0.41002419	59.37	59
Forms 2020-Acct Office & Sales	106.08	0.41002419	43.50	43
Gentry, Lenora O	3,299.06	0.41002419	1,352.69	1,353
Law Offices of Gary J Grimm	252.00	0.41002419	103.33	103
Hawley, Cynthia, Esq.	78,000.00	0.41002419	31,981.89	31,982
Info Technology Dept Business Services	155.23	0.41002419	63.65	64
IRS	140,303.00	0.41002419	57,527.62	57,528
IRS	42.57	0.41002419	17.45	17
Langfeldt, Pamela & Hans	3,299.06	0.41002419	1,352.69	1,353
Life Assist, Inc.	791.03	0.41002419	324.34	324

## Final Creditor Distribution Schedule

EXHIBIT A

Name of Creditor	Final Claim Amount	Distribution Rate	Calculation	Payment
McNeil, John & Vivian	6,395.48	0.41002419	2,622.30	2,622
Merrill, Frank	4,950.93	0.41002419	2,030.00	2,030
Miners Ace Hardware	676.71	0.41002419	277.47	277
Monterey Mechanical	4,600,000.00	0.41002419	1,886,111.26	1,886,111 *
Morro Bay Tire & Auto	108.27	0.41002419	44.39	44
Mussey, Mr. & Mrs. C.D.	3,299.06	0.41002419	1,352.69	1,353
Noble Saw, Inc	91.67	0.41002419	37.59	38
Oasis Equipment Rental	43.20	0.41002419	17.71	18
Office Depot	602.07	0.41002419	246.86	247
PG&E	22,300.62	0.41002419	9,143.79	9,144
Platinum Plus for Business	2,444.34	0.41002419	1,002.24	1,002
Poor Richards Press	807.59	0.41002419	331.13	331
Premium Assignment Corp	49,462.24	0.41002419	20,280.71	20,281
Raminha Construction	37,417.00	0.41002419	15,341.87	15,342
Ripley Pacific Company	80,274.65	0.41002419	32,914.55	32,915
San Luis Obispo County Environmental Health	32.50	0.41002419	13.33	13
San Luis Obispo Newspapers	38.88	0.41002419	15.94	16
Select Business Systems	1,800.50	0.41002419	738.25	738
Shipsey & Seitz	7,749.00	0.41002419	3,177.28	3,177
SLO Public Works Department	39,572.26	0.41002419	16,225.58	16,226
Software Optimization Specialists	5,280.00	0.41002419	2,164.93	2,165
South Bay Community Center	1,946.25	0.41002419	798.01	798
Staley, Richard & Paulette	3,464.01	0.41002419	1,420.33	1,420
State Water Resources Control Board	872.00	0.41002419	357.54	358
Tutt Tree & Crane Services	300.00	0.41002419	123.01	123

Final Creditor Distribution Schedule

EXHIBIT A

Name of Creditor	Final Claim Amount	Distribution Rate	Calculation	Payment
Local 76 Phillips 66 Conoco 76	957.82	0.41002419	392.73	393
Van Blarcom Leibold McClendon & Mann	23,515.39	0.41002419	9,641.88	9,642
Wallace Group	14,863.57	0.41002419	6,094.42	6,094
Whitakes Contractors, Inc	1,287,500.00	0.41002419	527,906.14	527,906
Willdan	91,257.41	0.41002419	37,417.75	37,418
Wilvert, Cal & Rosemary	3,299.06	0.41002419	1,352.69	1,353
WRA & Associates	96,011.80	0.41002419	39,367.16	39,367
<b>Total</b>	12,181,504.95			4,994,711.65
Calcs based on formula	12,181,504.95			
Dollars Available				4,994,711.65
Difference	0.00			0.00
*Bank of the West				1,639,783.00
*Monterey Mechanical Co				246,328
**Claim transferred to Monterey Mechanical Co				2,271,663

# EXHIBIT 3

**ADMINISTRATION-100  
RE-CAP**

<b>Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013:</b>	\$103,625
<b>(DEFICIT) Taken from the final audit 2012-2013</b>	
<b>Projected Revenues for 2013-2014</b>	\$0
Personnel Expenditures	\$311,835
Operating Expenditures	\$257,030
Non-Operating Expenditures:	
Miscellaneous Non-Operating Expenditures	\$18,590
Capital Outlay	\$14,517
Debt Service	\$0
Other Financial Uses and Sources:	
Transfers In (Revenue)	(\$705,597)
Transfers Out (Expenditure)	\$0
<b>Projected Expenditures for 2013-2014</b>	\$601,972
<b>Projected <u>Unrestricted</u> Fund Balance</b>	(\$36,812)
<b>Projected Additional <u>Restricted</u> Fund Balance</b>	\$36,312
<hr/> <b>TOTAL FUND BALANCE PROECTED FOR 2013-2014</b> <hr/>	<hr/> \$0 <hr/>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
100 - 100 - Administration  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
<b>Revenues</b>					
	3,014	17,620	0	(17,620)	(100.00)%
Total Revenues	<u>3,014</u>	<u>17,620</u>	<u>0</u>	<u>(17,620)</u>	<u>(100.00)%</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries/Wages	115,323	250,896	242,400	(8,496)	(3.39)%
Fringe Benefits	35,020	70,462	64,215	(6,247)	(8.87)%
Employment Services	3,459	4,317	5,220	903	20.92%
Total Personnel	<u>153,802</u>	<u>325,675</u>	<u>311,835</u>	<u>(13,840)</u>	<u>(4.25)%</u>
<b>Contract Services</b>					
	<u>37,282</u>	<u>59,320</u>	<u>67,450</u>	<u>8,130</u>	<u>13.71%</u>
Total Contract Services	<u>37,282</u>	<u>59,320</u>	<u>67,450</u>	<u>8,130</u>	<u>13.71%</u>
<b>Insurance &amp; Regulatory</b>					
	<u>42,732</u>	<u>44,580</u>	<u>47,780</u>	<u>3,200</u>	<u>7.18%</u>
Total Insurance & Regulatory	<u>42,732</u>	<u>44,580</u>	<u>47,780</u>	<u>3,200</u>	<u>7.18%</u>
<b>Legal &amp; Professional</b>					
	<u>41,875</u>	<u>102,900</u>	<u>91,400</u>	<u>(11,500)</u>	<u>(11.18)%</u>
Total Legal & Professional	<u>41,875</u>	<u>102,900</u>	<u>91,400</u>	<u>(11,500)</u>	<u>(11.18)%</u>
<b>Office/Operation Expense</b>					
	<u>10,715</u>	<u>14,400</u>	<u>15,300</u>	<u>900</u>	<u>6.25%</u>
Total Office/Operation Expense	<u>10,715</u>	<u>14,400</u>	<u>15,300</u>	<u>900</u>	<u>6.25%</u>
<b>Rent &amp; Utilities</b>					
	<u>13,464</u>	<u>28,550</u>	<u>28,550</u>	<u>0</u>	<u>0.00%</u>
Total Rent & Utilities	<u>13,464</u>	<u>28,550</u>	<u>28,550</u>	<u>0</u>	<u>0.00%</u>
<b>Repairs &amp; Maintenance</b>					
	<u>175</u>	<u>250</u>	<u>300</u>	<u>50</u>	<u>20.00%</u>
Total Repairs & Maintenance	<u>175</u>	<u>250</u>	<u>300</u>	<u>50</u>	<u>20.00%</u>
<b>Travel &amp; Training</b>					
	<u>1,065</u>	<u>11,700</u>	<u>6,250</u>	<u>(5,450)</u>	<u>(46.58)%</u>
Total Travel & Training	<u>1,065</u>	<u>11,700</u>	<u>6,250</u>	<u>(5,450)</u>	<u>(46.58)%</u>
<b>Non Operating Expenditures</b>					
	<u>1,054</u>	<u>18,690</u>	<u>18,590</u>	<u>(100)</u>	<u>(0.54)%</u>
Total Non Operating Expenditures	<u>1,054</u>	<u>18,690</u>	<u>18,590</u>	<u>(100)</u>	<u>(0.54)%</u>
<b>Capital Outlay</b>					
	<u>10,003</u>	<u>0</u>	<u>14,517</u>	<u>14,517</u>	<u>0.00%</u>
Total Capital Outlay	<u>10,003</u>	<u>0</u>	<u>14,517</u>	<u>14,517</u>	<u>0.00%</u>
<b>Debt Service</b>					
	<u>0</u>	<u>10,430</u>	<u>0</u>	<u>(10,430)</u>	<u>(100.00)%</u>
Total Debt Service	<u>0</u>	<u>10,430</u>	<u>0</u>	<u>(10,430)</u>	<u>(100.00)%</u>
<b>Reserves</b>					
	<u>(14,517)</u>	<u>36,312</u>	<u>(0)</u>	<u>(36,312)</u>	<u>(100.00)%</u>
Total Reserves	<u>(14,517)</u>	<u>36,312</u>	<u>(0)</u>	<u>(36,312)</u>	<u>(100.00)%</u>
Total Expenditures	<u>297,649</u>	<u>652,807</u>	<u>601,972</u>	<u>(50,835)</u>	<u>(7.79)%</u>
<b>Allocations of Administration Expenditures (Revenues)</b>					
5197	Benefits Billings to Other Funds	0	(17,835)	0	17,835 (100.00)%
8197	Labor Billings to Other Funds	0	(43,410)	0	43,410 (100.00)%
8810	Admin Cost Allocation to 200	0	(7,854)	0	7,854 (100.00)%



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
100 - 100 - Administration  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

		YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
8811	Admin Cost Allocation to 301	0	(107,443)	0	107,443	(100.00)%
8812	Admin Cost Allocation to 400	0	(3,418)	0	3,418	(100.00)%
8813	Admin Cost Allocation to 500	0	(421,622)	0	421,622	(100.00)%
8815	Admin Cost Alloc to 650	0	(36,312)	0	36,312	(100.00)%
8817	Admin Cost Allocation to 800	0	(20,693)	0	20,693	(100.00)%
	Total Allocations of Administration Expenditures (Revenues)	<u>0</u>	<u>(658,587)</u>	<u>0</u>	<u>658,587</u>	<u>(100.00)%</u>
Transfers						
9410	Transfer In	<u>0</u>	<u>0</u>	<u>705,597</u>	<u>705,597</u>	<u>0.00%</u>
	Total Transfers	<u>0</u>	<u>0</u>	<u>705,597</u>	<u>705,597</u>	<u>0.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
100 - 100 - Administration  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
4035	Property Taxes	2,995	17,620	0	(17,620)	(100.00)%
4989	Other Reimbursements	20	0	0	0	0.00%
	<b>Total Revenues</b>	<b>3,014</b>	<b>17,620</b>	<b>0</b>	<b>(17,620)</b>	<b>(100.00)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
7322	Director's Compensation	7,800	17,000	16,000	(1,000)	(5.88)%
8018	Holiday Pay	3,838	0	0	0	0.00%
8045	Overtime Pay	8,108	5,000	9,600	4,600	92.00%
8050	Administrative Leave Pay	865	0	0	0	0.00%
8051	Floating Holiday Pay	400	0	0	0	0.00%
8054	Salaries & Wages- Regular Time	88,057	228,896	216,800	(12,096)	(5.28)%
8056	Retroactive Pay	343	0	0	0	0.00%
8060	Sick Leave Pay	351	0	0	0	0.00%
8081	Vacation Pay	5,561	0	0	0	0.00%
	<b>Total Salaries/Wages</b>	<b>115,323</b>	<b>250,896</b>	<b>242,400</b>	<b>(8,496)</b>	<b>(3.39)%</b>
<b>Fringe Benefits</b>						
5020	FICA Employer Contribution	900	4,817	5,700	883	18.33%
5030	Life & Disability Insurance	945	3,186	2,000	(1,186)	(37.23)%
5050	Medicare Employer Contributions	1,819	3,648	3,875	227	6.22%
5060	Medical Plan Employer Contribution	10,966	20,939	16,100	(4,839)	(23.11)%
5070	Retirement Employer Contrib-Regular	8,565	20,727	12,800	(7,927)	(38.24)%
5071	Retirement Employer Contrib-Addl Pick-up	3,789	9,864	6,000	(3,864)	(39.17)%
5075	Medical Required Contrib-Retirees	1,330	1,404	2,760	1,356	96.58%
5102	CA Training Tax- ER only	0	280	280	0	0.00%
5120	Workers Comp Insurance ER Costs	1,058	4,397	4,300	(97)	(2.21)%
5124	Employer's Retirement Contrib-Tier 2	1,650	0	0	0	0.00%
8511	Car Allowance	1,000	1,200	3,400	2,200	183.33%
8530	Moving and Temp Living	3,000	0	7,000	7,000	0.00%
	<b>Total Fringe Benefits</b>	<b>35,020</b>	<b>70,462</b>	<b>64,215</b>	<b>(6,247)</b>	<b>(8.87)%</b>
<b>Employment Services</b>						
5100	Unemp Ins Costs	1,768	2,817	3,500	683	24.25%
6200	Employee Hiring-Advertising & Other Costs	1,471	1,500	1,500	0	0.00%
6230	Medical Exam	220	0	220	220	0.00%
	<b>Total Employment Services</b>	<b>3,459</b>	<b>4,317</b>	<b>5,220</b>	<b>903</b>	<b>20.92%</b>
	<b>Total Personnel</b>	<b>153,802</b>	<b>325,675</b>	<b>311,835</b>	<b>(13,840)</b>	<b>(4.25)%</b>
<b>Contract Services</b>						
6100	Labor & Support-IT Services	9,369	22,000	20,000	(2,000)	(9.09)%
6110	IT Purchased Services	10,879	1,760	12,000	10,240	581.82%
6120	Computer H/W & S/W & Licenses	3,762	6,000	6,000	0	0.00%
7100	Copier Contract-Maint & Usage	4,687	12,000	12,000	0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
100 - 100 - Administration  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
7255 Security	367	360	750	390	108.33%
7321 Janitorial Cleaning & Supplies	893	2,200	2,200	0	0.00%
7342 Public Meeting Recordings	7,325	15,000	14,500	(500)	(3.33)%
Total Contract Services	37,282	59,320	67,450	8,130	13.71%
Insurance & Regulatory					
6340 Misc Fees	3,121	0	3,200	3,200	0.00%
6341 LAFCO Fees	18,256	19,580	19,580	0	0.00%
7325 Insurance	21,355	25,000	25,000	0	0.00%
Total Insurance & Regulatory	42,732	44,580	47,780	3,200	7.18%
Legal & Professional					
7305 Auditing Services	13,000	17,900	16,400	(1,500)	(8.38)%
7326 Legal Services	28,875	85,000	75,000	(10,000)	(11.76)%
Total Legal & Professional	41,875	102,900	91,400	(11,500)	(11.18)%
Office/Operation Expense					
6121 IT-Supplies & Miscellaneous	0	500	500	0	0.00%
7140 General Supplies & Minor Equipment	3,039	5,000	5,000	0	0.00%
7160 Postage, Shipping & Mail Supplies	2,534	3,500	4,000	500	14.29%
7165 Director's Office Supplies Expense	0	100	100	0	0.00%
7226 Membership & Dues	5,014	4,800	5,200	400	8.33%
7340 Legal Notifications & Mandated Advertising	128	500	500	0	0.00%
Total Office/Operation Expense	10,715	14,400	15,300	900	6.25%
Rent & Utilities					
6025 Telephone	2,163	4,300	4,300	0	0.00%
7350 Rent - Meetings	2,785	6,000	6,000	0	0.00%
7352 Rent - Offices and Other Structures	8,440	15,000	15,000	0	0.00%
8610 Electric	76	3,000	3,000	0	0.00%
8620 Gas Service	0	250	250	0	0.00%
Total Rent & Utilities	13,464	28,550	28,550	0	0.00%
Repairs & Maintenance					
6405 Maintenance- Extinguishers	80	0	100	100	0.00%
6750 Maint-Minor Tools/Equipment,Routine Repairs	95	50	100	50	100.00%
7230 Misc Small Parts and Supplies for Asset Maint	0	200	100	(100)	(50.00)%
Total Repairs & Maintenance	175	250	300	50	20.00%
Travel & Training					
7324 Educ, Training, Seminar & Conf Fees- EE	69	1,500	1,000	(500)	(33.33)%
7334 Educ, Training, Seminar & Conf Fees- DIR	0	3,000	1,000	(2,000)	(66.67)%
8510 Lodging, Meals & Misc Exp- Out of Co - EE	0	2,000	1,000	(1,000)	(50.00)%
8512 Lodging, Meals & Misc Exp-Out of Co - DIR	351	2,000	1,000	(1,000)	(50.00)%
8539 Meals- Local Area - EE	0	200	200	0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
100 - 100 - Administration  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
8541 Meals- Local Area - DIR	378	1,000	800	(200)	(20.00)%
8550 Mileage Reimbursement & Parking - EE	115	1,000	750	(250)	(25.00)%
8551 Mileage Reimbursement & Parking- DIR	152	1,000	500	(500)	(50.00)%
Total Travel & Training	1,065	11,700	6,250	(5,450)	(46.58)%
Non Operating Expenditures					
7025 Significant Value Purchase-General Use	917	1,000	1,000	0	0.00%
7310 Bank Service Charges	43	0	100	100	0.00%
8735 Miscellaneous Deptl Admin Costs	94	500	300	(200)	(40.00)%
9981 *Increase to Designation for IT	0	10,000	10,000	0	0.00%
9982 *Designation for Septic System Maintenance	0	7,190	7,190	0	0.00%
Total Non Operating Expenditures	1,054	18,690	18,590	(100)	(0.54)%
Capital Outlay					
9059 Vehicles, Equipment, & Fixtures	10,003	0	14,517	14,517	0.00%
Total Capital Outlay	10,003	0	14,517	14,517	0.00%
Debt Service					
9806 Issue of Internal Loan	0	10,430	0	(10,430)	(100.00)%
Total Debt Service	0	10,430	0	(10,430)	(100.00)%
Reserves					
9507 *Beg FY Encumbrances & Fund Reservation	(14,517)	0	(0)	(0)	0.00%
9572 *Increase General Contingency (Operations) Reserve	0	36,312	0	(36,312)	(100.00)%
Total Reserves	(14,517)	36,312	(0)	(36,312)	(100.00)%
Total Expenditures	297,649	652,807	601,972	(50,835)	(7.79)%
Allocations of Administration Expenditures (Revenues)					
5197 Benefits Billings to Other Funds	0	(17,835)	0	17,835	(100.00)%
8197 Labor Billings to Other Funds	0	(43,410)	0	43,410	(100.00)%
8810 Admin Cost Allocation to 200	0	(7,854)	0	7,854	(100.00)%
8811 Admin Cost Allocation to 301	0	(107,443)	0	107,443	(100.00)%
8812 Admin Cost Allocation to 400	0	(3,418)	0	3,418	(100.00)%
8813 Admin Cost Allocation to 500	0	(421,622)	0	421,622	(100.00)%
8815 Admin Cost Alloc to 650	0	(36,312)	0	36,312	(100.00)%
8817 Admin Cost Allocation to 800	0	(20,693)	0	20,693	(100.00)%
Total Allocations of Administration Expenditures (Revenues)	0	(658,587)	0	658,587	(100.00)%
Transfers					
9410 Transfer In	0	0	705,597	705,597	0.00%
Total Transfers	0	0	705,597	705,597	0.00%

# EXHIBIT 4

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
200 - 200 - Bayridge  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
	<u>10,017</u>	<u>61,519</u>	<u>61,519</u>	<u>0</u>	<u>0.00%</u>	
Total Revenues	<u>10,017</u>	<u>61,519</u>	<u>61,519</u>	<u>0</u>	<u>0.00%</u>	
<b>Expenditures</b>						
Contract Services						
	<u>2,350</u>	<u>6,100</u>	<u>6,100</u>	<u>0</u>	<u>0.00%</u>	
Total Contract Services	<u>2,350</u>	<u>6,100</u>	<u>6,100</u>	<u>0</u>	<u>0.00%</u>	
Equipment						
	<u>111</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
Total Equipment	<u>111</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
Insurance & Regulatory						
	<u>1,230</u>	<u>1,770</u>	<u>2,010</u>	<u>240</u>	<u>13.56%</u>	
Total Insurance & Regulatory	<u>1,230</u>	<u>1,770</u>	<u>2,010</u>	<u>240</u>	<u>13.56%</u>	
Legal & Professional						
	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>	
Total Legal & Professional	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>	
Office/Operation Expense						
	<u>0</u>	<u>64</u>	<u>64</u>	<u>0</u>	<u>0.00%</u>	
Total Office/Operation Expense	<u>0</u>	<u>64</u>	<u>64</u>	<u>0</u>	<u>0.00%</u>	
Rent & Utilities						
	<u>4,899</u>	<u>15,360</u>	<u>15,360</u>	<u>0</u>	<u>0.00%</u>	
Total Rent & Utilities	<u>4,899</u>	<u>15,360</u>	<u>15,360</u>	<u>0</u>	<u>0.00%</u>	
Repairs & Maintenance						
	<u>526</u>	<u>10,042</u>	<u>10,042</u>	<u>0</u>	<u>0.00%</u>	
Total Repairs & Maintenance	<u>526</u>	<u>10,042</u>	<u>10,042</u>	<u>0</u>	<u>0.00%</u>	
Vehicle Maintenance & Repair						
	<u>589</u>	<u>1,100</u>	<u>1,100</u>	<u>0</u>	<u>0.00%</u>	
Total Vehicle Maintenance & Repair	<u>589</u>	<u>1,100</u>	<u>1,100</u>	<u>0</u>	<u>0.00%</u>	
Non Operating Expenditures						
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
Total Non Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	
Capital Outlay						
	<u>0</u>	<u>7,701</u>	<u>7,701</u>	<u>0</u>	<u>0.00%</u>	
Total Capital Outlay	<u>0</u>	<u>7,701</u>	<u>7,701</u>	<u>0</u>	<u>0.00%</u>	
Total Expenditures	<u>9,704</u>	<u>42,637</u>	<u>42,877</u>	<u>240</u>	<u>0.56%</u>	
<b>Allocations of Administration Expenditures (Revenues)</b>						
5133	Benefits Charged by Water	0	3,228	0	(3,228)	(100.00)%
8153	Labor Charged by Water	0	7,800	0	(7,800)	(100.00)%
8801	Administrative Costs Allocation	<u>0</u>	<u>7,854</u>	<u>0</u>	<u>(7,854)</u>	<u>(100.00)%</u>
	Total Allocations of Administration Expenditures (Revenues)	<u>0</u>	<u>18,882</u>	<u>0</u>	<u>(18,882)</u>	<u>(100.00)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
200 - 200 - Bayridge  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
4035	Property Taxes	1,204	6,688	6,688	0	0.00%
4550	Lighting & Septic Assessments	8,813	54,831	54,831	0	0.00%
	<b>Total Revenues</b>	<b>10,017</b>	<b>61,519</b>	<b>61,519</b>	<b>0</b>	<b>0.00%</b>
<b>Expenditures</b>						
<b>Contract Services</b>						
8670	Street Lighting	2,350	6,100	6,100	0	0.00%
	<b>Total Contract Services</b>	<b>2,350</b>	<b>6,100</b>	<b>6,100</b>	<b>0</b>	<b>0.00%</b>
<b>Equipment</b>						
7242	Minor Tools, Accessories & Other Field Machines	111	0	0	0	0.00%
	<b>Total Equipment</b>	<b>111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Insurance &amp; Regulatory</b>						
6342	Fees - Regulatory	970	760	1,000	240	31.58%
6345	Property Taxes and Assessments Expenditures	260	260	260	0	0.00%
7250	Water Quality Testing	0	750	750	0	0.00%
	<b>Total Insurance &amp; Regulatory</b>	<b>1,230</b>	<b>1,770</b>	<b>2,010</b>	<b>240</b>	<b>13.56%</b>
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	0	500	500	0	0.00%
	<b>Total Legal &amp; Professional</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>Office/Operation Expense</b>						
7160	Postage, Shipping & Mail Supplies	0	64	64	0	0.00%
	<b>Total Office/Operation Expense</b>	<b>0</b>	<b>64</b>	<b>64</b>	<b>0</b>	<b>0.00%</b>
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	64	160	160	0	0.00%
8610	Electric	1,444	3,200	3,200	0	0.00%
8645	Septage Handling	3,390	12,000	12,000	0	0.00%
	<b>Total Rent &amp; Utilities</b>	<b>4,899</b>	<b>15,360</b>	<b>15,360</b>	<b>0</b>	<b>0.00%</b>
<b>Repairs &amp; Maintenance</b>						
6405	Maintenance- Extinguishers	18	12	12	0	0.00%
6750	Maint-Minor Tools/Equipment,Routine Repairs	51	30	30	0	0.00%
6800	Maint-Grounds, Collection & Drainage Systems	0	7,000	7,000	0	0.00%
6900	Maint-Building, Structures & Infrastructures	457	3,000	3,000	0	0.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>526</b>	<b>10,042</b>	<b>10,042</b>	<b>0</b>	<b>0.00%</b>
<b>Vehicle Maintenance &amp; Repair</b>						
7211	Misc Fuel/Diesel	226	400	400	0	0.00%
7220	Gasoline	364	700	700	0	0.00%
	<b>Total Vehicle Maintenance &amp; Repair</b>	<b>589</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
<b>Non Operating Expenditures</b>						
7310	Bank Service Charges	0	0	0	0	0.00%
	<b>Total Non Operating Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Capital Outlay</b>						
9006	Infrastructures	0	7,701	7,701	0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
200 - 200 - Bayridge  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
Total Capital Outlay	<u>0</u>	<u>7,701</u>	<u>7,701</u>	<u>0</u>	<u>0.00%</u>
Total Expenditures	<u>9,704</u>	<u>42,637</u>	<u>42,877</u>	<u>240</u>	<u>0.56%</u>
Allocations of Administration Expenditures (Revenues)					
5133 Benefits Charged by Water	0	3,228	0	(3,228)	(100.00)%
8153 Labor Charged by Water	0	7,800	0	(7,800)	(100.00)%
8801 Administrative Costs Allocation	<u>0</u>	<u>7,854</u>	<u>0</u>	<u>(7,854)</u>	<u>(100.00)%</u>
Total Allocations of Administration Expenditures (Revenues)	<u>0</u>	<u>18,882</u>	<u>0</u>	<u>(18,882)</u>	<u>(100.00)%</u>



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
400 - 400 - Vista de Oro  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
	763	15,768	15,768	0	0.00%	
Total Revenues	<u>763</u>	<u>15,768</u>	<u>15,768</u>	<u>0</u>	<u>0.00%</u>	
<b>Expenditures</b>						
Contract Services						
	1,010	1,680	1,880	200	11.90%	
Total Contract Services	1,010	1,680	1,880	200	11.90%	
Equipment						
	111	0	120	120	0.00%	
Total Equipment	111	0	120	120	0.00%	
Insurance & Regulatory						
	988	1,510	1,750	240	15.89%	
Total Insurance & Regulatory	988	1,510	1,750	240	15.89%	
Legal & Professional						
	0	500	500	0	0.00%	
Total Legal & Professional	0	500	500	0	0.00%	
Rent & Utilities						
	2,459	7,055	7,055	0	0.00%	
Total Rent & Utilities	2,459	7,055	7,055	0	0.00%	
Repairs & Maintenance						
	50	3,012	3,012	0	0.00%	
Total Repairs & Maintenance	50	3,012	3,012	0	0.00%	
Vehicle Maintenance & Repair						
	295	540	540	0	0.00%	
Total Vehicle Maintenance & Repair	295	540	540	0	0.00%	
Non Operating Expenditures						
	3	0	0	0	0.00%	
Total Non Operating Expenditures	3	0	0	0	0.00%	
Debt Service						
	0	(10,430)	0	10,430	(100.00)%	
Total Debt Service	0	(10,430)	0	10,430	(100.00)%	
Total Expenditures	<u>4,914</u>	<u>3,867</u>	<u>14,857</u>	<u>10,990</u>	<u>284.20%</u>	
<b>Allocations of Administration Expenditures (Revenues)</b>						
5133	Benefits Charged by Water	0	2,483	0	(2,483)	(100.00)%
8153	Labor Charged by Water	0	6,000	0	(6,000)	(100.00)%
8801	Administrative Costs Allocation	0	3,418	0	(3,418)	(100.00)%
	Total Allocations of Administration Expenditures (Revenues)	0	11,901	0	(11,901)	(100.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
400 - 400 - Vista de Oro  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
<b>Revenues</b>					
4550	763	15,768	15,768	0	0.00%
Lighting & Septic Assessments					
<b>Total Revenues</b>	<b>763</b>	<b>15,768</b>	<b>15,768</b>	<b>0</b>	<b>0.00%</b>
<b>Expenditures</b>					
<b>Contract Services</b>					
7342	100	0	200	200	0.00%
Public Meeting Recordings					
8670	910	1,680	1,680	0	0.00%
Street Lighting					
<b>Total Contract Services</b>	<b>1,010</b>	<b>1,680</b>	<b>1,880</b>	<b>200</b>	<b>11.90%</b>
<b>Equipment</b>					
7242	111	0	120	120	0.00%
Minor Tools, Accessories & Other Field Machines					
<b>Total Equipment</b>	<b>111</b>	<b>0</b>	<b>120</b>	<b>120</b>	<b>0.00%</b>
<b>Insurance &amp; Regulatory</b>					
6342	970	760	1,000	240	31.58%
Fees - Regulatory					
6345	18	20	20	0	0.00%
Property Taxes and Assessments Expenditures					
7250	0	730	730	0	0.00%
Water Quality Testing					
<b>Total Insurance &amp; Regulatory</b>	<b>988</b>	<b>1,510</b>	<b>1,750</b>	<b>240</b>	<b>15.89%</b>
<b>Legal &amp; Professional</b>					
7320	0	500	500	0	0.00%
Professional & Consulting Services					
<b>Total Legal &amp; Professional</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>Rent &amp; Utilities</b>					
6000	64	155	155	0	0.00%
Cell Phones					
8610	174	300	300	0	0.00%
Electric					
8645	2,220	6,600	6,600	0	0.00%
Septage Handling					
<b>Total Rent &amp; Utilities</b>	<b>2,459</b>	<b>7,055</b>	<b>7,055</b>	<b>0</b>	<b>0.00%</b>
<b>Repairs &amp; Maintenance</b>					
6405	18	12	12	0	0.00%
Maintenance- Extinguishers					
6750	6	0	0	0	0.00%
Maint-Minor Tools/Equipment,Routine Repairs					
6800	25	3,000	3,000	0	0.00%
Maint-Grounds, Collection & Drainage Systems					
<b>Total Repairs &amp; Maintenance</b>	<b>50</b>	<b>3,012</b>	<b>3,012</b>	<b>0</b>	<b>0.00%</b>
<b>Vehicle Maintenance &amp; Repair</b>					
7211	113	240	240	0	0.00%
Misc Fuel/Diesel					
7220	182	300	300	0	0.00%
Gasoline					
<b>Total Vehicle Maintenance &amp; Repair</b>	<b>295</b>	<b>540</b>	<b>540</b>	<b>0</b>	<b>0.00%</b>
<b>Non Operating Expenditures</b>					
7310	3	0	0	0	0.00%
Bank Service Charges					
<b>Total Non Operating Expenditures</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Debt Service</b>					
9807	0	(10,430)	0	10,430	(100.00)%
Proceeds of Internal Loan					
<b>Total Debt Service</b>	<b>0</b>	<b>(10,430)</b>	<b>0</b>	<b>10,430</b>	<b>(100.00)%</b>
<b>Total Expenditures</b>	<b>4,914</b>	<b>3,867</b>	<b>14,857</b>	<b>10,990</b>	<b>284.20%</b>
<b>Allocations of Administration Expenditures (Revenues)</b>					
5133	0	2,483	0	(2,483)	(100.00)%
Benefits Charged by Water					

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
 400 - 400 - Vista de Oro  
 From 7/1/2013 Through 12/31/2013  
 (In Whole Numbers)

		YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
8153	Labor Charged by Water	0	6,000	0	(6,000)	(100.00)%
8801	Administrative Costs Allocation	0	3,418	0	(3,418)	(100.00)%
	Total Allocations of Administration Expenditures (Revenues)	0	11,901	0	(11,901)	(100.00)%

## EXHIBIT 5

**SOUTH BAY FIRE-301  
RE-CAP**

<b>Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013: (POSITIVE) Taken from final audit 2012-2013</b>	<b>\$1,077,808</b>
<b>Projected Revenues for 2013-2014</b>	<b>\$2,254,528</b>
Personnel Expenditures	\$134,945
Operating Expenditures	\$1,767,394
Non-Operating Expenditures:	
Miscellaneous Non-Operating Expenditures	\$11,490
Reserve Set Asides	\$196,059
Capital Outlay	\$6,072
Debt Service	\$0
Other Financial Uses and Sources:	
Transfers In (Revenue)	\$0
Transfers Out (Expenditure)	\$75,830
<b>Projected Expenditures for 2013-2014</b>	<b>\$2,191,790</b>
<b>TOTAL FUND BALANCE PROECTED FOR 2013-2014</b>	<b>\$1,140,546</b>
<b>Projected <u>Unrestricted</u> Fund Balance</b>	<b>\$944,487</b>
<b>Projected Additional <u>Restricted</u> Fund Balance</b>	<b>\$196,059</b>
<b>TOTAL FUND BALANCE PROJECTED 2013-2014</b>	<b>\$1,140,546</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
301 - 301 - Fire  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
<b>Revenues</b>					
Total Revenues	<u>1,129,659</u>	<u>2,148,860</u>	<u>2,254,528</u>	<u>105,668</u>	<u>4.92%</u>
	1,129,659	2,148,860	2,254,528	105,668	4.92%
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries/Wages	53,041	108,450	103,768	(4,682)	(4.32)%
Fringe Benefits	5,126	18,406	17,952	(454)	(2.47)%
Employment Services	5,952	13,179	13,225	46	0.35%
Total Personnel	<u>64,119</u>	<u>140,035</u>	<u>134,945</u>	<u>(5,090)</u>	<u>(3.63)%</u>
<b>Clothing &amp; Uniform</b>					
Total Clothing & Uniform	<u>2,255</u>	<u>3,800</u>	<u>3,000</u>	<u>(800)</u>	<u>(21.05)%</u>
	2,255	3,800	3,000	(800)	(21.05)%
<b>Contract Services</b>					
Total Contract Services	<u>942,430</u>	<u>1,655,099</u>	<u>1,655,179</u>	<u>80</u>	<u>0.00%</u>
	942,430	1,655,099	1,655,179	80	0.00%
<b>Equipment</b>					
Total Equipment	<u>8,599</u>	<u>42,794</u>	<u>38,564</u>	<u>(4,230)</u>	<u>(9.88)%</u>
	8,599	42,794	38,564	(4,230)	(9.88)%
<b>Insurance &amp; Regulatory</b>					
Total Insurance & Regulatory	<u>20,762</u>	<u>19,500</u>	<u>23,500</u>	<u>4,000</u>	<u>20.51%</u>
	20,762	19,500	23,500	4,000	20.51%
<b>Legal &amp; Professional</b>					
Total Legal & Professional	<u>2,390</u>	<u>1,000</u>	<u>3,020</u>	<u>2,020</u>	<u>202.00%</u>
	2,390	1,000	3,020	2,020	202.00%
<b>Office/Operation Expense</b>					
Total Office/Operation Expense	<u>4,136</u>	<u>6,150</u>	<u>6,681</u>	<u>531</u>	<u>8.63%</u>
	4,136	6,150	6,681	531	8.63%
<b>Other Expense</b>					
Total Other Expense	<u>178</u>	<u>2,240</u>	<u>1,900</u>	<u>(340)</u>	<u>(15.18)%</u>
	178	2,240	1,900	(340)	(15.18)%
<b>Rent &amp; Utilities</b>					
Total Rent & Utilities	<u>8,324</u>	<u>17,500</u>	<u>18,600</u>	<u>1,100</u>	<u>6.29%</u>
	8,324	17,500	18,600	1,100	6.29%
<b>Repairs &amp; Maintenance</b>					
Total Repairs & Maintenance	<u>6,804</u>	<u>13,300</u>	<u>12,150</u>	<u>(1,150)</u>	<u>(8.65)%</u>
	6,804	13,300	12,150	(1,150)	(8.65)%
<b>Travel &amp; Training</b>					
Total Travel & Training	<u>694</u>	<u>5,600</u>	<u>4,800</u>	<u>(800)</u>	<u>(14.29)%</u>
	694	5,600	4,800	(800)	(14.29)%
<b>Non Operating Expenditures</b>					
Total Non Operating Expenditures	<u>8,080</u>	<u>5,300</u>	<u>11,490</u>	<u>6,190</u>	<u>116.79%</u>
	8,080	5,300	11,490	6,190	116.79%
<b>Capital Outlay</b>					
Total Capital Outlay	<u>5,700</u>	<u>0</u>	<u>6,072</u>	<u>6,072</u>	<u>0.00%</u>
	5,700	0	6,072	6,072	0.00%
<b>Reserves</b>					
Total Reserves	<u>60,058</u>	<u>129,099</u>	<u>196,059</u>	<u>66,960</u>	<u>51.87%</u>
	60,058	129,099	196,059	66,960	51.87%
Total Expenditures	<u>1,134,530</u>	<u>2,041,417</u>	<u>2,115,960</u>	<u>74,543</u>	<u>3.65%</u>
	1,134,530	2,041,417	2,115,960	74,543	3.65%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
301 - 301 - Fire  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	<u>YTD Actual</u>	<u>Adopted Budget</u>	<u>Proposed Mid Year Budget</u>	<u>Difference in Budgets</u>	<u>Percentage Change in Budgets</u>
Allocations of Administration Expenditures (Revenues)					
8801      Administrative Costs Allocation	0	107,443	0	(107,443)	(100.00)%
Total Allocations of Administration Expenditures (Revenues)	0	107,443	0	(107,443)	(100.00)%
Transfers					
9511      Interfund Transfer Out	0	107,443	75,830	(31,613)	(29.42)%
Total Transfers	0	107,443	75,830	(31,613)	(29.42)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
301 - 301 - Fire  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
4000	Ambulance Agreement	32,909	64,890	65,818	928	1.43%
4015	CSA 9-I Assessments ( Contract)	0	22,500	22,500	0	0.00%
4035	Property Taxes	1,015,269	1,548,060	1,575,925	27,865	1.80%
4050	Special Fire Tax	0	498,910	498,910	0	0.00%
4055	Mutual Aid Reimbursement	749	10,000	10,000	0	0.00%
4501	Interest-Undistributed Taxes	5	0	5	5	0.00%
4510	Investment Income on Restricted Funds	116	0	235	235	0.00%
4655	Donations	1,000	0	1,000	1,000	0.00%
4934	Proceeds from Sale of Fixed Assets	72,000	0	72,000	72,000	0.00%
4935	Sale-Specs/Plans & Non_Capital Items	62	0	135	135	0.00%
4955	Govt-Other St Aids & Reimbursements	7,549	4,500	8,000	3,500	77.78%
	<b>Total Revenues</b>	<u>1,129,659</u>	<u>2,148,860</u>	<u>2,254,528</u>	<u>105,668</u>	<u>4.92%</u>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8290	Resv FF-Overtime/Misc	0	450	450	0	0.00%
8295	Resv FF-Overtime/Shift Coverage	1,994	2,000	3,000	1,000	50.00%
8310	Resv FF-Emerg Resp-Off Duty	4,509	5,000	7,000	2,000	40.00%
8330	Resv FF- Mutual Aid Coverage	87	0	100	100	0.00%
8340	Resv FF-Shift Coverage	35,969	80,000	73,859	(6,141)	(7.68)%
8345	Resv FF-Special Projects	2,553	3,500	3,500	0	0.00%
8355	Resv FF- Training & Drills	6,854	16,000	14,359	(1,641)	(10.26)%
8360	Resv FF-Weed Abatement	1,075	1,500	1,500	0	0.00%
	<b>Total Salaries/Wages</b>	<u>53,041</u>	<u>108,450</u>	<u>103,768</u>	<u>(4,682)</u>	<u>(4.32)%</u>
<b>Fringe Benefits</b>						
5021	FICA-Fire Reserves- ER	2,161	6,724	6,323	(401)	(5.96)%
5030	Life & Disability Insurance	0	2,950	2,950	0	0.00%
5051	Medicare Costs - Reserves	765	1,573	1,479	(94)	(5.98)%
5102	CA Training Tax- ER only	0	1,400	0	(1,400)	(100.00)%
5120	Workers Comp Insurance ER Costs	2,200	5,759	7,200	1,441	25.02%
	<b>Total Fringe Benefits</b>	<u>5,126</u>	<u>18,406</u>	<u>17,952</u>	<u>(454)</u>	<u>(2.47)%</u>
<b>Employment Services</b>						
5000	Periodic Medical Exams & Procedures	145	1,499	145	(1,354)	(90.33)%
5101	Unemp. Costs - Reserves	2,838	8,680	8,680	0	0.00%
6200	Employee Hiring-Advertising & Other Costs	0	300	300	0	0.00%
6230	Medical Exam	2,969	2,700	4,100	1,400	51.85%
	<b>Total Employment Services</b>	<u>5,952</u>	<u>13,179</u>	<u>13,225</u>	<u>46</u>	<u>0.35%</u>
	<b>Total Personnel</b>	<u>64,119</u>	<u>140,035</u>	<u>134,945</u>	<u>(5,090)</u>	<u>(3.63)%</u>
<b>Clothing &amp; Uniform</b>						
7246	Uniform/Gear Expenses	2,096	2,000	2,000	0	0.00%
7248	Uniform Safety Boots	159	1,800	1,000	(800)	(44.44)%



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
301 - 301 - Fire  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
Total Clothing & Uniform	2,255	3,800	3,000	(800)	(21.05)%
Contract Services					
6110 IT Purchased Services	808	0	0	0	0.00%
6120 Computer H/W & S/W & Licenses	830	3,000	1,880	(1,120)	(37.34)%
7100 Copier Contract-Maint & Usage	684	1,000	1,700	700	70.00%
7202 Building Alarms & Security	222	450	450	0	0.00%
7204 Cleaning Supplies, Laundry, Towel Service	1,645	2,000	2,500	500	25.00%
7222 Hazardous Materials CW JPA Cost	0	1,050	1,050	0	0.00%
7499 CSA 9-I Payments for Services to Area Served	0	22,500	22,500	0	0.00%
7500 Schedule A Charges	938,180	1,624,999	1,624,999	0	0.00%
8670 Street Lighting	62	100	100	0	0.00%
Total Contract Services	942,430	1,655,099	1,655,179	80	0.00%
Equipment					
6055 Radios -Non Capital	0	4,400	4,070	(330)	(7.50)%
6440 Fire Personal Protection Equipment	315	11,394	10,394	(1,000)	(8.78)%
6460 Self-Contained Breathing Apparatus	0	5,500	4,500	(1,000)	(18.18)%
6610 Rescue - Extrication Equipment	0	2,500	1,500	(1,000)	(40.00)%
6630 Rope & Climbing Equipment	105	1,000	1,000	0	0.00%
7234 Oxygen Supplies & Cylinder Rent	2,599	3,500	4,600	1,100	31.43%
7238 Paramedic & EMT Small Tools & Supplies	5,333	12,500	11,500	(1,000)	(8.00)%
7242 Minor Tools, Accessories & Other Field Machines	247	2,000	1,000	(1,000)	(50.00)%
Total Equipment	8,599	42,794	38,564	(4,230)	(9.88)%
Insurance & Regulatory					
6340 Misc Fees	0	100	100	0	0.00%
6345 Property Taxes and Assessments Expenditures	1,408	2,400	2,400	0	0.00%
7325 Insurance	19,354	17,000	21,000	4,000	23.53%
Total Insurance & Regulatory	20,762	19,500	23,500	4,000	20.51%
Legal & Professional					
7320 Professional & Consulting Services	1,000	1,000	1,220	220	22.00%
7326 Legal Services	1,390	0	1,800	1,800	0.00%
Total Legal & Professional	2,390	1,000	3,020	2,020	202.00%
Office/Operation Expense					
7140 General Supplies & Minor Equipment	1,661	2,000	2,356	356	17.80%
7160 Postage, Shipping & Mail Supplies	51	400	400	0	0.00%
7200 Batteries - Common Sizes	47	600	600	0	0.00%
7216 Fire Prevention Education Materials	628	800	800	0	0.00%
7226 Membership & Dues	1,175	1,300	1,300	0	0.00%
7240 Propane	0	650	650	0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
301 - 301 - Fire  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
7307 Office Minor Tools, Accessories & Machines	135	0	135	135	0.00%
7340 Legal Notifications & Mandated Advertising	438	400	440	40	10.00%
Total Office/Operation Expense	4,136	6,150	6,681	531	8.63%
Other Expense					
7201 Bedding	0	500	500	0	0.00%
7209 District Operating Center Expense	0	440	450	10	2.27%
7218 Food/Drink	87	800	350	(450)	(56.25)%
7224 Kitchen Supplies - Dishes, Pots	0	500	500	0	0.00%
7345 Outreach- Program Give-away Items	91	0	100	100	0.00%
Total Other Expense	178	2,240	1,900	(340)	(15.18)%
Rent & Utilities					
6000 Cell Phones	1,153	3,000	3,000	0	0.00%
6025 Telephone	2,181	3,500	4,800	1,300	37.14%
8610 Electric	2,317	6,300	6,300	0	0.00%
8620 Gas Service	604	1,800	1,600	(200)	(11.11)%
8630 Trash	510	1,100	1,100	0	0.00%
8640 Water and Water Services	1,558	1,800	1,800	0	0.00%
Total Rent & Utilities	8,324	17,500	18,600	1,100	6.29%
Repairs & Maintenance					
6400 Maintenance- Air Compressors	337	500	500	0	0.00%
6405 Maintenance- Extinguishers	314	350	400	50	14.29%
6422 Maintenance/Repairs- Hydrants	0	150	150	0	0.00%
6640 Maintenance-Veh,Equip & Other Non-Structural Fixed Assets	1,455	1,000	1,000	0	0.00%
6750 Maint-Minor Tools/Equipment,Routine Repairs	1,018	2,000	2,100	100	5.00%
6775 Maintenance Contract-Oper/Field Equip	0	800	800	0	0.00%
6800 Maint-Grounds, Collection & Drainage Systems	108	1,500	700	(800)	(53.33)%
6900 Maint-Building, Structures & Infrastructures	3,200	5,000	5,000	0	0.00%
7230 Misc Small Parts and Supplies for Asset Maint	372	2,000	1,500	(500)	(25.00)%
Total Repairs & Maintenance	6,804	13,300	12,150	(1,150)	(8.65)%
Travel & Training					
6300 DMV Driv Lic Class B	0	200	200	0	0.00%
7141 CERT Training Supplies	0	300	300	0	0.00%
7323 Books, Publications & Subscriptions	108	300	300	0	0.00%
7324 Educ, Training, Seminar & Conf Fees- EE	9	800	800	0	0.00%
8405 All Resv FF Training Costs	388	3,000	2,500	(500)	(16.67)%
8410 Certifications	190	700	400	(300)	(42.86)%
8510 Lodging, Meals & Misc Exp- Out of Co - EE	0	300	300	0	0.00%
Total Travel & Training	694	5,600	4,800	(800)	(14.29)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
301 - 301 - Fire  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
Non Operating Expenditures					
7016	1,951	0	1,951	1,951	0.00%
7025	0	5,300	3,349	(1,951)	(36.81)%
7310	39	0	100	100	0.00%
8734	5,040	0	5,040	5,040	0.00%
8735	1,050	0	1,050	1,050	0.00%
	Total Non Operating Expenditures	5,300	11,490	6,190	116.79%
Capital Outlay					
9074	2,728	0	6,072	6,072	0.00%
9086	2,973	0	0	0	0.00%
	Total Capital Outlay	0	6,072	6,072	0.00%
Reserves					
9504	66,960	109,099	176,059	66,960	61.38%
9507	(6,902)	0	0	0	0.00%
9571	0	10,000	10,000	0	0.00%
9572	0	10,000	10,000	0	0.00%
	Total Reserves	129,099	196,059	66,960	51.87%
	Total Expenditures	2,041,417	2,115,960	74,543	3.65%
Allocations of Administration Expenditures (Revenues)					
8801	0	107,443	0	(107,443)	(100.00)%
	Total Allocations of Administration Expenditures (Revenues)	107,443	0	(107,443)	(100.00)%
Transfers					
9511	0	107,443	75,830	(31,613)	(29.42)%
	Total Transfers	107,443	75,830	(31,613)	(29.42)%

# EXHIBIT 6

**WATER-500  
RE-CAP**

<b>Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013: (POSITIVE) Taken from the final audit 2012-2013</b>	<b>\$2,071,673</b>
<b>Projected Revenues for 2013-2014</b>	<b>\$2,745,880</b>
Personnel Expenditures	\$552,434
Operating Expenditures	\$648,911
Non-Operating Expenditures:	
Miscellaneous Non-Operating Expenditures	\$0
Reserve Set Asides	\$247,000
Capital Outlay	\$695,370
Debt Service	\$278,740
Other Financial Uses and Sources:	
Transfers In (Revenue)	\$0
Transfers Out (Expenditure)	\$572,528
<b>Projected Expenditures for 2013-2014</b>	<b>\$2,994,983</b>
<b>TOTAL FUND BALANCE PROECTED FOR 2013-2014</b>	<b>\$1,822,570</b>
<b>Projected Unrestricted Fund Balance</b>	<b>\$1,575,570</b>
<b>Projected Additional Restricted Fund Balance</b>	<b>\$247,000</b>
<b>TOTAL FUND BALANCE PROJECTED 2013-2014</b>	<b>\$1,822,570</b>

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500 - 500 - Water  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
Revenues					
Total Revenues	<u>1,090,382</u>	<u>2,706,180</u>	<u>2,745,880</u>	<u>39,700</u>	<u>1.47%</u>
	1,090,382	2,706,180	2,745,880	39,700	1.47%
Expenditures					
Personnel					
Salaries/Wages	175,349	387,124	399,630	12,506	3.23%
Fringe Benefits	70,743	136,222	146,916	10,694	7.85%
Employment Services	<u>3,498</u>	<u>3,398</u>	<u>5,888</u>	<u>2,490</u>	<u>73.28%</u>
Total Personnel	249,590	526,744	552,434	25,690	4.88%
Clothing & Uniform					
	<u>1,052</u>	<u>1,500</u>	<u>2,600</u>	<u>1,100</u>	<u>73.33%</u>
Total Clothing & Uniform	1,052	1,500	2,600	1,100	73.33%
Contract Services					
	<u>9,920</u>	<u>110,473</u>	<u>73,839</u>	<u>(36,634)</u>	<u>(33.16)%</u>
Total Contract Services	9,920	110,473	73,839	(36,634)	(33.16)%
Equipment					
	<u>16,390</u>	<u>6,000</u>	<u>22,700</u>	<u>16,700</u>	<u>278.33%</u>
Total Equipment	16,390	6,000	22,700	16,700	278.33%
Insurance & Regulatory					
	<u>39,498</u>	<u>71,400</u>	<u>71,900</u>	<u>500</u>	<u>0.70%</u>
Total Insurance & Regulatory	39,498	71,400	71,900	500	0.70%
Legal & Professional					
	<u>78,160</u>	<u>121,500</u>	<u>130,678</u>	<u>9,178</u>	<u>7.55%</u>
Total Legal & Professional	78,160	121,500	130,678	9,178	7.55%
Office/Operation Expense					
	<u>18,972</u>	<u>45,750</u>	<u>40,850</u>	<u>(4,900)</u>	<u>(10.71)%</u>
Total Office/Operation Expense	18,972	45,750	40,850	(4,900)	(10.71)%
Other Expense					
	<u>722</u>	<u>10,000</u>	<u>30,000</u>	<u>20,000</u>	<u>200.00%</u>
Total Other Expense	722	10,000	30,000	20,000	200.00%
Rent & Utilities					
	<u>61,823</u>	<u>137,650</u>	<u>128,550</u>	<u>(9,100)</u>	<u>(6.61)%</u>
Total Rent & Utilities	61,823	137,650	128,550	(9,100)	(6.61)%
Repairs & Maintenance					
	<u>47,161</u>	<u>34,747</u>	<u>84,594</u>	<u>49,847</u>	<u>143.46%</u>
Total Repairs & Maintenance	47,161	34,747	84,594	49,847	143.46%
Travel & Training					
	<u>364</u>	<u>1,500</u>	<u>2,100</u>	<u>600</u>	<u>40.00%</u>
Total Travel & Training	364	1,500	2,100	600	40.00%
Vehicle Maintenance & Repair					
	<u>4,855</u>	<u>13,000</u>	<u>12,000</u>	<u>(1,000)</u>	<u>(7.69)%</u>
Total Vehicle Maintenance & Repair	4,855	13,000	12,000	(1,000)	(7.69)%
Non Operating Expenditures					
	<u>3,024</u>	<u>55,000</u>	<u>49,100</u>	<u>(5,900)</u>	<u>(10.73)%</u>
Total Non Operating Expenditures	3,024	55,000	49,100	(5,900)	(10.73)%
Capital Outlay					
	<u>38,109</u>	<u>645,980</u>	<u>695,370</u>	<u>49,390</u>	<u>7.65%</u>
Total Capital Outlay	38,109	645,980	695,370	49,390	7.65%
Debt Service					

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	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
	<u>216,019</u>	<u>278,740</u>	<u>278,740</u>	<u>0</u>	<u>0.00%</u>
Total Debt Service	216,019	278,740	278,740	0	0.00%
Reserves					
	<u>(46,008)</u>	<u>247,000</u>	<u>247,000</u>	<u>0</u>	<u>0.00%</u>
Total Reserves	(46,008)	247,000	247,000	0	0.00%
Total Expenditures	<u>739,652</u>	<u>2,306,984</u>	<u>2,422,455</u>	<u>115,471</u>	<u>5.01%</u>
Allocations of Administration Expenditures (Revenues)					
5132    Benefits Charges by Admin	0	15,898	0	(15,898)	(100.00)%
5197    Benefits Billings to Other Funds	0	(22,322)	0	22,322	(100.00)%
8152    Labor Charged by Admin	0	38,324	0	(38,324)	(100.00)%
8197    Labor Billings to Other Funds	0	(54,326)	0	54,326	(100.00)%
8801    Administrative Costs Allocation	<u>0</u>	<u>421,622</u>	<u>0</u>	<u>(421,622)</u>	<u>(100.00)%</u>
Total Allocations of Administration Expenditures (Revenues)	0	399,196	0	(399,196)	(100.00)%
Transfers					
9511    Interfund Transfer Out	<u>0</u>	<u>421,622</u>	<u>572,528</u>	<u>150,906</u>	<u>35.79%</u>
Total Transfers	0	421,622	572,528	150,906	35.79%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
500 - 500 - Water  
From 7/1/2013 Through 12/31/2013  
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	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
4030	Water Sales	993,857	1,820,000	1,820,000	0	0.00%
4035	Property Taxes	30,457	180,000	180,000	0	0.00%
4111	Water Meter-Service Line Upgrade	891	0	1,000	1,000	0.00%
4112	Back flow installation Permit/Inspection	1,625	0	2,000	2,000	0.00%
4114	Water Other Service Revenues	33,592	0	35,000	35,000	0.00%
4500	Investment Income on Oper Funds	0	1,000	1,000	0	0.00%
4501	Interest-Undistributed Taxes	0	0	200	200	0.00%
4928	Lien Fees Recoveries	0	200	200	0	0.00%
4930	Other Revenue	0	5,000	5,000	0	0.00%
4931	Water Activation Fees	5,385	14,000	14,000	0	0.00%
4932	Water Bill Late Notices	24,429	36,000	36,000	0	0.00%
4933	Door Hangers/Lockout Notices	0	0	1,400	1,400	0.00%
4934	Proceeds from Sale of Fixed Assets	0	2,000	2,000	0	0.00%
4935	Sale-Specs/Plans & Non_Capital Items	58	0	100	100	0.00%
4936	Water Delinquencies via Tax roll	90	2,000	2,000	0	0.00%
4949	Govt- State Grants	0	645,980	645,980	0	0.00%
	<b>Total Revenues</b>	<u>1,090,382</u>	<u>2,706,180</u>	<u>2,745,880</u>	<u>39,700</u>	<u>1.47%</u>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8012	Call Back Pay	138	5,572	1,000	(4,572)	(82.05)%
8018	Holiday Pay	5,827	0	0	0	0.00%
8045	Overtime Pay	1,253	10,000	6,690	(3,310)	(33.10)%
8051	Floating Holiday Pay	1,111	0	0	0	0.00%
8054	Salaries & Wages- Regular Time	140,170	350,124	374,610	24,486	6.99%
8056	Retroactive Pay	348	0	0	0	0.00%
8060	Sick Leave Pay	5,327	0	0	0	0.00%
8063	Standby Pay	8,274	21,428	17,330	(4,098)	(19.12)%
8066	Comp Time Used	7,151	0	0	0	0.00%
8081	Vacation Pay	5,750	0	0	0	0.00%
	<b>Total Salaries/Wages</b>	<u>175,349</u>	<u>387,124</u>	<u>399,630</u>	<u>12,506</u>	<u>3.23%</u>
<b>Fringe Benefits</b>						
5010	Total Fringe Benefits	0	13,961	0	(13,961)	(100.00)%
5030	Life & Disability Insurance	2,355	4,510	5,064	554	12.28%
5050	Medicare Employer Contributions	2,488	5,428	6,682	1,254	23.10%
5060	Medical Plan Employer Contribution	26,060	47,400	61,844	14,444	30.47%
5070	Retirement Employer Contrib-Regular	18,646	33,516	38,700	5,184	15.47%
5071	Retirement Employer Contrib-Addl Pick-up	8,305	16,299	15,000	(1,299)	(7.97)%
5075	Medical Required Contrib-Retirees	2,819	1,404	3,966	2,562	182.48%



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		YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
5102	CA Training Tax- ER only	0	490	490	0	0.00%
5120	Workers Comp Insurance ER Costs	9,398	13,214	13,170	(44)	(0.33)%
5124	Employer's Retirement Contrib-Tier 2	672	0	2,000	2,000	0.00%
	Total Fringe Benefits	<u>70,743</u>	<u>136,222</u>	<u>146,916</u>	<u>10,694</u>	<u>7.85%</u>
	Employment Services					
5100	Unemp Ins Costs	907	3,038	3,038	0	0.00%
6200	Employee Hiring-Advertising & Other Costs	0	50	50	0	0.00%
6230	Medical Exam	270	210	300	90	42.86%
6250	Temporary Help via Agency	<u>2,321</u>	<u>100</u>	<u>2,500</u>	<u>2,400</u>	<u>2,400.00%</u>
	Total Employment Services	<u>3,498</u>	<u>3,398</u>	<u>5,888</u>	<u>2,490</u>	<u>73.28%</u>
	Total Personnel	249,590	526,744	552,434	25,690	4.88%
	Clothing & Uniform					
7246	Uniform/Gear Expenses	<u>1,052</u>	<u>1,500</u>	<u>2,600</u>	<u>1,100</u>	<u>73.33%</u>
	Total Clothing & Uniform	1,052	1,500	2,600	1,100	73.33%
	Contract Services					
6100	Labor & Support-IT Services	5,929	8,023	10,023	2,000	24.93%
6110	IT Purchased Services	2,416	2,000	5,000	3,000	150.00%
6120	Computer H/W & S/W & Licenses	0	2,000	5,050	3,050	152.50%
7204	Cleaning Supplies, Laundry, Towel Service	46	450	300	(150)	(33.33)%
7255	Security	0	5,000	9,000	4,000	80.00%
7301	Other Contract Maintenance Services	0	10,000	10,000	0	0.00%
7321	Janitorial Cleaning & Supplies	1,017	2,000	2,200	200	10.00%
7342	Public Meeting Recordings	0	600	600	0	0.00%
8644	Disposal Services	375	80,000	31,316	(48,684)	(60.86)%
8670	Street Lighting	<u>137</u>	<u>400</u>	<u>350</u>	<u>(50)</u>	<u>(12.50)%</u>
	Total Contract Services	9,920	110,473	73,839	(36,634)	(33.16)%
	Equipment					
7242	Minor Tools, Accessories & Other Field Machines	870	3,000	1,500	(1,500)	(50.00)%
7253	Rent - Equipment	2,190	3,000	3,000	0	0.00%
7256	Meters Purchases & Replacements	13,330	0	18,200	18,200	0.00%
	Total Equipment	<u>16,390</u>	<u>6,000</u>	<u>22,700</u>	<u>16,700</u>	<u>278.33%</u>
	Insurance & Regulatory					
6340	Misc Fees	0	3,000	3,000	0	0.00%
6342	Fees - Regulatory	5,457	6,000	6,000	0	0.00%
6343	Lien & Notary Fees	0	100	100	0	0.00%
6345	Property Taxes and Assessments Expenditures	2,144	2,300	2,300	0	0.00%
7250	Water Quality Testing	16,214	40,000	42,000	2,000	5.00%
7325	Insurance	<u>15,683</u>	<u>20,000</u>	<u>18,500</u>	<u>(1,500)</u>	<u>(7.50)%</u>
	Total Insurance & Regulatory	39,498	71,400	71,900	500	0.70%
	Legal & Professional					
7318	Professional & Consulting Svcs-ISJ	4,479	15,000	15,000	0	0.00%

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		YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
7319	Other Professional Services	4,370	500	11,000	10,500	2,100.00%
7320	Professional & Consulting Services	26,942	45,000	44,678	(322)	(0.72)%
7326	Legal Services	5,790	13,000	12,000	(1,000)	(7.69)%
7336	Legal Services- ISJ	15,435	8,000	8,000	0	0.00%
9155	ISJ Costs- Inter-Agency Cost Sharing	21,143	40,000	40,000	0	0.00%
	<b>Total Legal &amp; Professional Office/Operation Expense</b>	<b>78,160</b>	<b>121,500</b>	<b>130,678</b>	<b>9,178</b>	<b>7.55%</b>
6121	IT-Supplies & Miscellaneous	0	500	500	0	0.00%
7140	General Supplies & Minor Equipment	1,438	3,000	2,700	(300)	(10.00)%
7160	Postage, Shipping & Mail Supplies	6,952	12,000	16,000	4,000	33.33%
7180	Billing Supplies, Forms, & Printing	156	1,000	500	(500)	(50.00)%
7226	Membership & Dues	80	450	250	(200)	(44.44)%
7237	Process Control & Treatment Supplies	3,087	5,000	5,000	0	0.00%
7239	Water Treatment Chemicals	6,162	20,000	13,000	(7,000)	(35.00)%
7249	Safety Supplies	1,097	3,000	2,100	(900)	(30.00)%
7330	Miscellaneous Operating Expenses	0	300	300	0	0.00%
7340	Legal Notifications & Mandated Advertising	0	500	500	0	0.00%
	<b>Total Office/Operation Expense</b>	<b>18,972</b>	<b>45,750</b>	<b>40,850</b>	<b>(4,900)</b>	<b>(10.71)%</b>
	<b>Other Expense</b>					
7348	Water Conservation Program	722	10,000	30,000	20,000	200.00%
	<b>Total Other Expense</b>	<b>722</b>	<b>10,000</b>	<b>30,000</b>	<b>20,000</b>	<b>200.00%</b>
	<b>Rent &amp; Utilities</b>					
6000	Cell Phones	773	2,000	1,700	(300)	(15.00)%
6025	Telephone	3,261	6,000	6,000	0	0.00%
7352	Rent - Offices and Other Structures	3,880	7,200	7,200	0	0.00%
8610	Electric	53,198	120,000	112,000	(8,000)	(6.67)%
8620	Gas Service	106	450	450	0	0.00%
8630	Trash	606	2,000	1,200	(800)	(40.00)%
	<b>Total Rent &amp; Utilities</b>	<b>61,823</b>	<b>137,650</b>	<b>128,550</b>	<b>(9,100)</b>	<b>(6.61)%</b>
	<b>Repairs &amp; Maintenance</b>					
6405	Maintenance- Extinguishers	328	300	400	100	33.33%
6422	Maintenance/Repairs- Hydrants	57	0	0	0	0.00%
6640	Maintenance-Veh,Equip & Other Non-Structural Fixed Assets	4,556	7,447	15,000	7,553	101.42%
6641	Maintenance- Wells	23,630	11,000	43,394	32,394	294.49%
6750	Maint-Minor Tools/Equipment,Routine Repairs	213	1,000	1,000	0	0.00%
6800	Maint-Grounds, Collection & Drainage Systems	1,503	1,000	1,800	800	80.00%
6900	Maint-Building, Structures & Infrastructures	8,786	3,000	9,000	6,000	200.00%

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7230	Misc Small Parts and Supplies for Asset Maint	2,895	1,000	4,000	3,000	300.00%
7241	Maintenance-Water Distribution System	5,194	10,000	10,000	0	0.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>47,161</b>	<b>34,747</b>	<b>84,594</b>	<b>49,847</b>	<b>143.46%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	50	0	0	0	0.00%
7324	Educ, Training, Seminar & Conf Fees- EE	0	1,000	500	(500)	(50.00)%
8410	Certifications	115	300	500	200	66.67%
8510	Lodging, Meals & Misc Exp- Out of Co - EE	0	0	500	500	0.00%
8539	Meals- Local Area - EE	52	0	0	0	0.00%
8541	Meals- Local Area - DIR	21	0	100	100	0.00%
8550	Mileage Reimbursement & Parking - EE	126	200	500	300	150.00%
	<b>Total Travel &amp; Training</b>	<b>364</b>	<b>1,500</b>	<b>2,100</b>	<b>600</b>	<b>40.00%</b>
	<b>Vehicle Maintenance &amp; Repair</b>					
7211	Misc Fuel/Diesel	1,512	6,000	5,000	(1,000)	(16.67)%
7220	Gasoline	2,527	6,000	5,500	(500)	(8.33)%
7228	Markings & Other Misc Services	816	1,000	1,500	500	50.00%
	<b>Total Vehicle Maintenance &amp; Repair</b>	<b>4,855</b>	<b>13,000</b>	<b>12,000</b>	<b>(1,000)</b>	<b>(7.69)%</b>
	<b>Non Operating Expenditures</b>					
7016	Significant Value Purchase-Field Use	0	10,000	0	(10,000)	(100.00)%
7310	Bank Service Charges	33	0	100	100	0.00%
7401	Discounts Taken	(145)	0	0	0	0.00%
8735	Miscellaneous Deptl Admin Costs	768	0	1,000	1,000	0.00%
9153	Water Accounts Write-Offs/Bad Debts	2,368	0	3,000	3,000	0.00%
9980	*Incr to Designation for Basin Management	0	20,000	20,000	0	0.00%
9983	*Incr Designation for Water Conservation	0	25,000	25,000	0	0.00%
	<b>Total Non Operating Expenditures</b>	<b>3,024</b>	<b>55,000</b>	<b>49,100</b>	<b>(5,900)</b>	<b>(10.73)%</b>
	<b>Capital Outlay</b>					
9000	Building, Structures & Improvements	2,850	0	3,000	3,000	0.00%
9058	Systems and Softwares-Capital	14,775	0	23,390	23,390	0.00%
9059	Vehicles, Equipment, & Fixtures	20,484	645,980	668,980	23,000	3.56%
	<b>Total Capital Outlay</b>	<b>38,109</b>	<b>645,980</b>	<b>695,370</b>	<b>49,390</b>	<b>7.65%</b>
	<b>Debt Service</b>					
9022	Debt Service - Principal	138,432	138,432	138,432	0	0.00%
9023	Debt Service -Interest & Adm	77,587	140,308	140,308	0	0.00%
	<b>Total Debt Service</b>	<b>216,019</b>	<b>278,740</b>	<b>278,740</b>	<b>0</b>	<b>0.00%</b>
	<b>Reserves</b>					
9504	*Increase to Vehicle Replacement Reserve	0	40,000	40,000	0	0.00%

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(In Whole Numbers)

		YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
9507	*Beg FY Encumbrances & Fund Reservation	(46,008)	0	0	0	0.00%
9571	*Increase Capital Outlay Reserve	0	150,000	150,000	0	0.00%
9572	*Increase General Contingency (Operations) Reserve	0	25,000	25,000	0	0.00%
9988	*Incr Water Rate Stabilization Reserve	0	32,000	32,000	0	0.00%
	Total Reserves	<u>(46,008)</u>	<u>247,000</u>	<u>247,000</u>	<u>0</u>	<u>0.00%</u>
	Total Expenditures	<u>739,652</u>	<u>2,306,984</u>	<u>2,422,455</u>	<u>115,471</u>	<u>5.01%</u>
Allocations of Administration Expenditures (Revenues)						
5132	Benefits Charges by Admin	0	15,898	0	(15,898)	(100.00)%
5197	Benefits Billings to Other Funds	0	(22,322)	0	22,322	(100.00)%
8152	Labor Charged by Admin	0	38,324	0	(38,324)	(100.00)%
8197	Labor Billings to Other Funds	0	(54,326)	0	54,326	(100.00)%
8801	Administrative Costs Allocation	<u>0</u>	<u>421,622</u>	<u>0</u>	<u>(421,622)</u>	<u>(100.00)%</u>
	Total Allocations of Administration Expenditures (Revenues)	<u>0</u>	<u>399,196</u>	<u>0</u>	<u>(399,196)</u>	<u>(100.00)%</u>
Transfers						
9511	Interfund Transfer Out	<u>0</u>	<u>421,622</u>	<u>572,528</u>	<u>150,906</u>	<u>35.79%</u>
	Total Transfers	<u>0</u>	<u>421,622</u>	<u>572,528</u>	<u>150,906</u>	<u>35.79%</u>

# EXHIBIT 7

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
600 - 600 - Waste Water Project  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
<b>Revenues</b>					
	<u>3,654,231</u>	<u>1,169,950</u>	<u>4,769,980</u>	<u>3,600,030</u>	<u>307.71%</u>
Total Revenues	<u>3,654,231</u>	<u>1,169,950</u>	<u>4,769,980</u>	<u>3,600,030</u>	<u>307.71%</u>
<b>Expenditures</b>					
Insurance & Regulatory					
	<u>291</u>	<u>261</u>	<u>291</u>	<u>30</u>	<u>11.49%</u>
Total Insurance & Regulatory	<u>291</u>	<u>261</u>	<u>291</u>	<u>30</u>	<u>11.49%</u>
Legal & Professional					
	<u>14,546</u>	<u>37,439</u>	<u>37,439</u>	<u>0</u>	<u>0.00%</u>
Total Legal & Professional	<u>14,546</u>	<u>37,439</u>	<u>37,439</u>	<u>0</u>	<u>0.00%</u>
Office/Operation Expense					
	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>0.00%</u>
Total Office/Operation Expense	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>0.00%</u>
Non Operating Expenditures					
	<u>120</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0.00%</u>
Total Non Operating Expenditures	<u>120</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0.00%</u>
Debt Service					
	<u>785,500</u>	<u>1,145,625</u>	<u>1,145,625</u>	<u>0</u>	<u>0.00%</u>
Total Debt Service	<u>785,500</u>	<u>1,145,625</u>	<u>1,145,625</u>	<u>0</u>	<u>0.00%</u>
Reserves					
	<u>(8,846)</u>	<u>4,625</u>	<u>4,625</u>	<u>0</u>	<u>0.00%</u>
Total Reserves	<u>(8,846)</u>	<u>4,625</u>	<u>4,625</u>	<u>0</u>	<u>0.00%</u>
Total Expenditures	<u>791,610</u>	<u>1,194,950</u>	<u>1,195,030</u>	<u>80</u>	<u>0.01%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
600 - 600 - Waste Water Project  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
4061	Debt Service Assessments-2002 WW Bond	82,170	1,148,185	1,148,185	0	0.00%
4062	Wastewater Admin Charge	0	14,700	14,700	0	0.00%
4063	Assessments Released from Prepayment Trust	0	7,065	7,065	0	0.00%
4501	Interest-Undistributed Taxes	2	0	0	0	0.00%
4800	Franchise Revenues	0	0	27,971	27,971	0.00%
4928	Lien Fees Recoveries	30	0	30	30	0.00%
4958	Revenue from Other Agencies	3,572,029	0	3,572,029	3,572,029	0.00%
	<b>Total Revenues</b>	<u>3,654,231</u>	<u>1,169,950</u>	<u>4,769,980</u>	<u>3,600,030</u>	<u>307.71%</u>
<b>Expenditures</b>						
<b>Insurance &amp; Regulatory</b>						
6343	Lien & Notary Fees	30	0	30	30	0.00%
6345	Property Taxes and Assessments Expenditures	261	261	261	0	0.00%
	<b>Total Insurance &amp; Regulatory</b>	<u>291</u>	<u>261</u>	<u>291</u>	<u>30</u>	<u>11.49%</u>
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	5,700	7,439	7,439	0	0.00%
7326	Legal Services	8,846	30,000	30,000	0	0.00%
	<b>Total Legal &amp; Professional</b>	<u>14,546</u>	<u>37,439</u>	<u>37,439</u>	<u>0</u>	<u>0.00%</u>
<b>Office/Operation Expense</b>						
7160	Postage, Shipping & Mail Supplies	0	0	50	50	0.00%
	<b>Total Office/Operation Expense</b>	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>0.00%</u>
<b>Non Operating Expenditures</b>						
7310	Bank Service Charges	120	7,000	7,000	0	0.00%
	<b>Total Non Operating Expenditures</b>	<u>120</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0.00%</u>
<b>Debt Service</b>						
9022	Debt Service - Principal	415,000	415,000	415,000	0	0.00%
9023	Debt Service -Interest & Adm	370,500	730,625	730,625	0	0.00%
	<b>Total Debt Service</b>	<u>785,500</u>	<u>1,145,625</u>	<u>1,145,625</u>	<u>0</u>	<u>0.00%</u>
<b>Reserves</b>						
9501	Increase to Reserves	0	9,625	9,625	0	0.00%
9502	*Increase to Debt Reserves	0	25,000	25,000	0	0.00%
9508	*Beg Reserves Released to Fund	(8,846)	(30,000)	(30,000)	0	0.00%
	<b>Final Budget</b>					
	<b>Total Reserves</b>	<u>(8,846)</u>	<u>4,625</u>	<u>4,625</u>	<u>0</u>	<u>0.00%</u>
	<b>Total Expenditures</b>	<u>791,610</u>	<u>1,194,950</u>	<u>1,195,030</u>	<u>80</u>	<u>0.01%</u>

# EXHIBIT 8



**Solid Waste-650  
RE-CAP**

<b>Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013: (POSITIVE) Taken from the final audit 2012-2013</b>	<b>\$215,182</b>
<b>Projected Revenues for 2013-2014</b>	<b>\$151,000</b>
Personnel Expenditures	\$0
Operating Expenditures	\$2,050
Non-Operating Expenditures:	
Miscellaneous Non-Operating Expenditures	\$0
Reserve Set Asides	\$65,188
Capital Outlay	\$0
Debt Service	\$0
Other Financial Uses and Sources:	
Transfers In (Revenue)	\$0
Transfers Out (Expenditure) TO COVER ADMIN COSTS	\$31,518
<b>Projected Expenditures for 2013-2014</b>	<b>\$98,756</b>
<b>TOTAL FUND BALANCE PROECTED FOR 2013-2014</b>	<b>\$267,426</b>
<b>Projected Unrestricted Fund Balance</b>	<b>\$202,238</b>
<b>Projected Additional Restricted Fund Balance</b>	<b>\$65,188</b>
<b>TOTAL FUND BALANCE PROJECTED 2013-2014</b>	<b>\$267,426</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
650 - 650 - Solid Waste  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
<b>Revenues</b>					
	<u>73,403</u>	<u>151,500</u>	<u>151,500</u>	<u>0</u>	<u>0.00%</u>
Total Revenues	<u>73,403</u>	<u>151,500</u>	<u>151,500</u>	<u>0</u>	<u>0.00%</u>
<b>Expenditures</b>					
Insurance & Regulatory					
	<u>0</u>	<u>0</u>	<u>27,971</u>	<u>27,971</u>	<u>0.00%</u>
Total Insurance & Regulatory	<u>0</u>	<u>0</u>	<u>27,971</u>	<u>27,971</u>	<u>0.00%</u>
Rent & Utilities					
	<u>1,680</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0.00%</u>
Total Rent & Utilities	<u>1,680</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0.00%</u>
Non Operating Expenditures					
	<u>26</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>0.00%</u>
Total Non Operating Expenditures	<u>26</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>0.00%</u>
Reserves					
	<u>0</u>	<u>115,188</u>	<u>65,188</u>	<u>(50,000)</u>	<u>(43.41)%</u>
Total Reserves	<u>0</u>	<u>115,188</u>	<u>65,188</u>	<u>(50,000)</u>	<u>(43.41)%</u>
Total Expenditures	<u>1,706</u>	<u>115,188</u>	<u>95,209</u>	<u>(19,979)</u>	<u>(17.34)%</u>
Allocations of Administration Expenditures (Revenues)					
8801	<u>0</u>	<u>36,312</u>	<u>0</u>	<u>(36,312)</u>	<u>(100.00)%</u>
Administrative Costs Allocation	<u>0</u>	<u>36,312</u>	<u>0</u>	<u>(36,312)</u>	<u>(100.00)%</u>
Total Allocations of Administration Expenditures (Revenues)	<u>0</u>	<u>36,312</u>	<u>0</u>	<u>(36,312)</u>	<u>(100.00)%</u>
Transfers					
9511	<u>0</u>	<u>36,312</u>	<u>31,518</u>	<u>(4,794)</u>	<u>(13.20)%</u>
Interfund Transfer Out	<u>0</u>	<u>36,312</u>	<u>31,518</u>	<u>(4,794)</u>	<u>(13.20)%</u>
Total Transfers	<u>0</u>	<u>36,312</u>	<u>31,518</u>	<u>(4,794)</u>	<u>(13.20)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
650 - 650 - Solid Waste  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
<b>Revenues</b>					
4510	0	500	500	0	0.00%
4800	73,403	151,000	151,000	0	0.00%
	<u>73,403</u>	<u>151,500</u>	<u>151,500</u>	<u>0</u>	<u>0.00%</u>
<b>Expenditures</b>					
<b>Insurance &amp; Regulatory</b>					
6340	0	0	27,971	27,971	0.00%
	0	0	27,971	27,971	0.00%
<b>Rent &amp; Utilities</b>					
7352	1,680	0	2,000	2,000	0.00%
	1,680	0	2,000	2,000	0.00%
<b>Non Operating Expenditures</b>					
7310	26	0	50	50	0.00%
	26	0	50	50	0.00%
<b>Reserves</b>					
9572	0	115,188	65,188	(50,000)	(43.41)%
	0	115,188	65,188	(50,000)	(43.41)%
	<u>1,706</u>	<u>115,188</u>	<u>95,209</u>	<u>(19,979)</u>	<u>(17.34)%</u>
<b>Allocations of Administration Expenditures (Revenues)</b>					
8801	0	36,312	0	(36,312)	(100.00)%
	0	36,312	0	(36,312)	(100.00)%
<b>Transfers</b>					
9511	0	36,312	31,518	(4,794)	(13.20)%
	0	36,312	31,518	(4,794)	(13.20)%

# EXHIBIT 9

**Drainage-800  
RE-CAP**

<b>Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013:</b>	<b>\$223,607</b>
<b>(POSITIVE) Taken from the final audit 2012-2013</b>	
<b>The Fund Balance in this Fund is all restricted</b>	
<b>There are no unrestricted funds</b>	
<b>Projected Revenues for 2013-2014</b>	<b>\$95,674</b>
Personnel Expenditures	\$0
Operating Expenditures	\$16,144
Non-Operating Expenditures:	
Miscellaneous Non-Operating Expenditures	\$0
Reserve Set Asides	\$15,000
Capital Outlay	\$0
Debt Service	\$0
Other Financial Uses and Sources:	
Transfers In (Revenue)	\$0
Transfers Out (Expenditure)TO COVER ADMIN COSTS 6 MOS.	\$25,721
<b>Projected Expenditures for 2013-2014</b>	<b>\$56,865</b>
<b>TOTAL FUND BALANCE PROECTED FOR 2013-2014</b>	<b>\$38,809</b>
Projected <u>Unrestricted</u> Fund Balance	\$0
Projected Additional <u>Restricted</u> Fund Balance	\$38,809
(\$223,607 prior year plus \$38,809 current year)	
<b>TOTAL FUND BALANCE PROJECTED 2013-2014(Restricted)</b>	<b>\$262,416</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
800 - 800 - Drainage  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
	18,900	95,474	95,674	200	0.21%	
Total Revenues	<u>18,900</u>	<u>95,474</u>	<u>95,674</u>	<u>200</u>	<u>0.21%</u>	
<b>Expenditures</b>						
Clothing & Uniform						
	0	200	200	0	0.00%	
Total Clothing & Uniform	<u>0</u>	<u>200</u>	<u>200</u>	<u>0</u>	<u>0.00%</u>	
Contract Services						
	185	450	975	525	116.67%	
Total Contract Services	<u>185</u>	<u>450</u>	<u>975</u>	<u>525</u>	<u>116.67%</u>	
Equipment						
	236	225	275	50	22.22%	
Total Equipment	<u>236</u>	<u>225</u>	<u>275</u>	<u>50</u>	<u>22.22%</u>	
Insurance & Regulatory						
	4,965	5,379	5,399	20	0.37%	
Total Insurance & Regulatory	<u>4,965</u>	<u>5,379</u>	<u>5,399</u>	<u>20</u>	<u>0.37%</u>	
Legal & Professional						
	174	3,000	3,000	0	0.00%	
Total Legal & Professional	<u>174</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.00%</u>	
Office/Operation Expense						
	250	300	300	0	0.00%	
Total Office/Operation Expense	<u>250</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>0.00%</u>	
Rent & Utilities						
	894	2,200	2,200	0	0.00%	
Total Rent & Utilities	<u>894</u>	<u>2,200</u>	<u>2,200</u>	<u>0</u>	<u>0.00%</u>	
Repairs & Maintenance						
	624	900	1,520	620	68.89%	
Total Repairs & Maintenance	<u>624</u>	<u>900</u>	<u>1,520</u>	<u>620</u>	<u>68.89%</u>	
Travel & Training						
	0	100	100	0	0.00%	
Total Travel & Training	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>0.00%</u>	
Vehicle Maintenance & Repair						
	1,061	2,125	2,125	0	0.00%	
Total Vehicle Maintenance & Repair	<u>1,061</u>	<u>2,125</u>	<u>2,125</u>	<u>0</u>	<u>0.00%</u>	
Non Operating Expenditures						
	9	(6,735)	50	6,785	(100.74)%	
Total Non Operating Expenditures	<u>9</u>	<u>(6,735)</u>	<u>50</u>	<u>6,785</u>	<u>(100.74)%</u>	
Reserves						
	0	6,181	15,000	8,819	142.68%	
Total Reserves	<u>0</u>	<u>6,181</u>	<u>15,000</u>	<u>8,819</u>	<u>142.68%</u>	
Total Expenditures	<u>8,398</u>	<u>14,325</u>	<u>31,144</u>	<u>16,819</u>	<u>117.41%</u>	
<b>Allocations of Administration Expenditures (Revenues)</b>						
5132	Benefits Charges by Admin	0	1,937	0	(1,937)	(100.00)%
5133	Benefits Charged by Water	0	15,666	0	(15,666)	(100.00)%
8152	Labor Charged by Admin	0	5,086	0	(5,086)	(100.00)%
8153	Labor Charged by Water	0	37,767	0	(37,767)	(100.00)%
8801	Administrative Costs Allocation	0	20,693	0	(20,693)	(100.00)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
 800 - 800 - Drainage  
 From 7/1/2013 Through 12/31/2013  
 (In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
Total Allocations of Administration Expenditures (Revenues)	0	81,149	0	(81,149)	(100.00)%
Transfers					
9511 Interfund Transfer Out	0	20,693	25,721	5,028	24.30%
Total Transfers	0	20,693	25,721	5,028	24.30%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
800 - 800 - Drainage  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets	
<b>Revenues</b>						
4400	Drainage Assessments	18,900	95,424	95,424	0	0.00%
4935	Sale-Specs/Plans & Non_Capital Items	0	50	250	200	400.00%
	<b>Total Revenues</b>	<b>18,900</b>	<b>95,474</b>	<b>95,674</b>	<b>200</b>	<b>0.21%</b>
<b>Expenditures</b>						
<b>Clothing &amp; Uniform</b>						
7246	Uniform/Gear Expenses	0	200	200	0	0.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0.00%</b>
<b>Contract Services</b>						
6120	Computer H/W & S/W & Licenses	0	0	525	525	0.00%
8670	Street Lighting	185	450	450	0	0.00%
	<b>Total Contract Services</b>	<b>185</b>	<b>450</b>	<b>975</b>	<b>525</b>	<b>116.67%</b>
<b>Equipment</b>						
7242	Minor Tools, Accessories & Other Field Machines	236	225	275	50	22.22%
	<b>Total Equipment</b>	<b>236</b>	<b>225</b>	<b>275</b>	<b>50</b>	<b>22.22%</b>
<b>Insurance &amp; Regulatory</b>						
6342	Fees - Regulatory	4,864	5,279	5,279	0	0.00%
6345	Property Taxes and Assessments Expenditures	101	100	120	20	20.00%
	<b>Total Insurance &amp; Regulatory</b>	<b>4,965</b>	<b>5,379</b>	<b>5,399</b>	<b>20</b>	<b>0.37%</b>
<b>Legal &amp; Professional</b>						
7320	Professional & Consulting Services	174	3,000	3,000	0	0.00%
	<b>Total Legal &amp; Professional</b>	<b>174</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<b>Office/Operation Expense</b>						
7330	Miscellaneous Operating Expenses	250	300	300	0	0.00%
	<b>Total Office/Operation Expense</b>	<b>250</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0.00%</b>
<b>Rent &amp; Utilities</b>						
6000	Cell Phones	386	1,000	1,000	0	0.00%
6025	Telephone	97	200	200	0	0.00%
8610	Electric	411	1,000	1,000	0	0.00%
	<b>Total Rent &amp; Utilities</b>	<b>894</b>	<b>2,200</b>	<b>2,200</b>	<b>0</b>	<b>0.00%</b>
<b>Repairs &amp; Maintenance</b>						
6640	Maintenance-Veh,Equip & Other Non-Structural Fixed Assets	0	300	300	0	0.00%
6750	Maint-Minor Tools/Equipment,Routine Repairs	0	300	300	0	0.00%
6800	Maint-Grounds, Collection & Drainage Systems	21	100	100	0	0.00%
6900	Maint-Building, Structures & Infrastructures	603	0	620	620	0.00%
7230	Misc Small Parts and Supplies for Asset Maint	0	200	200	0	0.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>624</b>	<b>900</b>	<b>1,520</b>	<b>620</b>	<b>68.89%</b>
<b>Travel &amp; Training</b>						



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget  
800 - 800 - Drainage  
From 7/1/2013 Through 12/31/2013  
(In Whole Numbers)

	YTD Actual	Adopted Budget	Proposed Mid Year Budget	Difference in Budgets	Percentage Change in Budgets
8550 Mileage Reimbursement & Parking - EE	0	100	100	0	0.00%
Total Travel & Training	0	100	100	0	0.00%
Vehicle Maintenance & Repair					
7211 Misc Fuel/Diesel	406	1,000	1,000	0	0.00%
7220 Gasoline	655	1,125	1,125	0	0.00%
Total Vehicle Maintenance & Repair	1,061	2,125	2,125	0	0.00%
Non Operating Expenditures					
7310 Bank Service Charges	9	0	50	50	0.00%
9993 *Beginning Unassigned Equity	0	(6,735)	0	6,735	(100.00)%
Total Non Operating Expenditures	9	(6,735)	50	6,785	(100.74)%
Reserves					
9571 *Increase Capital Outlay Reserve	0	10,000	10,000	0	0.00%
9572 *Increase General Contingency (Operations) Reserve	0	5,000	5,000	0	0.00%
9995 *Beg Gen Contingency Reserve to Fund Budget	0	(8,819)	0	8,819	(100.00)%
Total Reserves	0	6,181	15,000	8,819	142.68%
Total Expenditures	8,398	14,325	31,144	16,819	117.41%
Allocations of Administration Expenditures (Revenues)					
5132 Benefits Charges by Admin	0	1,937	0	(1,937)	(100.00)%
5133 Benefits Charged by Water	0	15,666	0	(15,666)	(100.00)%
8152 Labor Charged by Admin	0	5,086	0	(5,086)	(100.00)%
8153 Labor Charged by Water	0	37,767	0	(37,767)	(100.00)%
8801 Administrative Costs Allocation	0	20,693	0	(20,693)	(100.00)%
Total Allocations of Administration Expenditures (Revenues)	0	81,149	0	(81,149)	(100.00)%
Transfers					
9511 Interfund Transfer Out	0	20,693	25,721	5,028	24.30%
Total Transfers	0	20,693	25,721	5,028	24.30%