



Date: January 22, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 12A – 2/5/2015 Board Meeting**  
Approve Fiscal Year 2014/2015 Mid-Year Budget

### DESCRIPTION

Mid-Year budget review for Fiscal Year 2014/2015 including detailed sheets for the 100, 200, 301, 400, 500, 600, 650 and 800 funds, amended revenues, expenditures and proposed budget revisions.

**President**  
R. Michael Wright

**Vice President**  
Marshall E. Ochylski

**Directors**  
Charles Cesena  
Jon-Erik Storm  
Luis Tornatzky

**General Manager**  
Kathy Kivley

**District Accountant**  
Michael L. Doyle

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

### SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

- 1. Motion:** *I move that the Board accept the recommended staff changes for the mid-year budget for the Administration-100, Bayridge-200, Fire-301, Vista de Oro-400, Water-500, Wastewater-600, Solid Waste-650 and Drainage-800 funds for Fiscal Year 2014/2015 and direct the General Manager to implement the adjustments as outlined, increase the Reserve dollars as proposed and allocate Reserves as written to cover proposed expenditures and revenues.*
- 2. Motion:** *I move that the Board direct the General Manager to prepare bid documents for the purchase of two replacement vehicles and authorize the release of the bid documents requesting quotes from various entities with fleet divisions for this purchase from the Water Fund-500 for the Utility Department consistent with the staff report.*

### DISCUSSION

The information before you provides an overview of the Funds based on the adopted budget at the mid-point of the current fiscal year. The preparation and submittal of budget review at the mid-point of the fiscal year provides an opportunity to take a broader look at the Funds and identify recommended adjustments to the District's FY 2014/2015 budget. It is important to note, staff is not addressing any budget adjustments under \$1,000 or any adjustments in categories where the total expenditures are under fifty percent (50%).

This budget is a document presenting the District's proposed revenues and spending for the FY 2014/2015. This budget is the District's plan of how to spend the revenues for this period and how the revenues will support the operations. This document is also known as the mid-year Financial Statement for the District. This mid-year proposed budget estimates the anticipated revenues and expenditures for the fiscal year based on the posted expenses and collected revenues for the first six months. The budget document is only an estimate.

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It is important to note for all the District funds that receive property tax, the State Controller requested for several years that the District report the Homeowners Property Tax Relief revenue. This Tax Relief revenue is reported to the State Controller via the Special Districts Financial Transactions Report that is completed at the end of the fiscal year. The District established a revenue category to report this information. This allows staff to accurately report the actual Tax Relief dollars collected by the County of San Luis Obispo, transmitted to the District and reportable by the District to the State. This rule applies to Funds 200, 301, 500 and 800.

Staff prepared the information and recommends the following changes:

#### Fund 100 – Administration

Staff is reducing the Director's Compensation ( $\$600/\text{month} \times 5 \text{ Directors} \times 12 = \$36,000/2 = \$18,000$ ) by \$2,000. Staff is reducing salaries and wages by \$24,659 and increasing Temporary Agency Help by the exact dollar to cover the temporary employment agreement for accounting service as previously authorized.

#### Services and Supplies

Staff is adjusting the dollars between IT Purchased Services and Labor & Support-IT Services. Because the District is spending less for Public Meeting Recordings, staff is reducing this account by \$1,000. Staff is reducing Insurance by \$5,200 due to the proper allocation of costs based on actual pricing for insuring the equipment through the SDRMA. Staff is adding \$2,000 to cover the replacement cost for Computer Hardware according to the replacement schedule. Staff is increasing General Supplies & Minor Equipment by \$1,000 to cover the cost of office supplies.

#### Transfers

Staff is reducing the Interfund Transfer Out to cover the cost of the repayment of the funds borrowed from the 2002 Wastewater Bond Reserve. The Board authorized a \$5.00 per parcel administrative charge for administering the bonds. The Board took this action last June and requested San Luis Obispo County include this cost with the annual assessment on the FY 2014/2015 tax rolls. In consultation with the agent for US Bank, for this fiscal year, at the end of the year the District is to request transfer of the Administrative Charge as partial payment to cover the required \$25,000 payment. This means for Fund-100 there is a reduction in costs by \$21,000 with the resulting transfer of \$4,000 sufficient to meet the payment obligation for FY 2014/2015. With the resulting payment of only \$4,000 the necessity of transferring a total of \$38,947 from the Administration Reserves (IT and General Contingency) to cover the Cost Allocation obligation is reduced by \$21,000 to \$17,947. With this reduction staff plans to reduce the allocation of the Administration Reserve funds to the Wastewater Fund despite the extreme number of hour's staff spent in analysis and reconciliation in finalizing the bankruptcy.

#### Fund 200 – Bayridge

Staff is increasing the tax revenue estimated for FY 2014/2015 based on the totals provided by the San Luis Obispo County Auditor Controllers office. The tax revenue is estimated at \$7,227 for 14/15 FY per letter dated 10/30/2014 from Barbara Godwin at the County.

Salary and Fringe Benefit allocations are calculated at the end of the fiscal year. The current budget amount is based on the prior fiscal year unaudited salary and fringe benefit costs.

Under Services and Supplies there are several adjustments, fee increases occurred at the County and State levels, slight increase in maintenance and equipment repairs and decrease in electrical rates.

The Board approved a Septic System Decommission Reserve be established beginning FY 2013/2014. This Reserve was established to help cover the transition costs from using the

existing septic system to connecting with the County sewer disposal system. This Reserve was adopted effective June 30, 2014 after the FY 2014/2015 budget was adopted.

This proposed mid-year budget is not balanced at this time. The adding of the Reserve after the adoption of the budget by the Board created this condition in addition to proposing an increase in Salary and Wages based on last year's expense. The unaudited finances from the prior fiscal year reflect a surplus (revenues exceeded expenses) of approximately \$17,000 and a fund balance in excess of \$35,000. There is sufficient revenue to cover the proposed budget deficit should the expenses equal the budget at the closed of FY 2014/2015.

#### Fund 301 – Fire

Staff is increasing the tax revenue estimated for FY 2014/2015 based on the totals provided by the San Luis Obispo County Auditor Controllers office. The tax revenue estimated at \$1,620,321 for 14/15 FY per letter dated 10/30/14 from Barbara Godwin at the County.

Staff is increasing the Fringe Benefits in employer cost for California Public Employee Retirement System (CalPERS) by \$4,284. Any Reserve Firefighter who works for the District and is already a member or becomes a member while employed part-time by the District, there is a requirement in some cases of both an employer and employee contribution. This contribution depends on whether the Reserve Firefight is classified as a Classic employee (prior to January 1, 2013) or a new member (Tier 2) as of January 1, 2013.

#### Services and Supplies

Staff is increasing the budget by \$1,200 due to unanticipated internet expenses. The increase of \$1,300 in the Medical Examination category allows the District to qualify new Reserve Firefighter with the turn-over requiring two separate hiring processes during this fiscal year. Staff is decreasing the budget for Oxygen Supplies & Cylinder Rentals by \$1,900 because the staff purchased the Cascade Oxygen System for South Bay Fire during FY 2013/2014. The \$900 increase for lease payments was originally slated to be paid from another category and staff is simply shifting the budget allocation between expense lines. The increase in Uniform Safety Boots by \$1,000 is directly related to the increase in hiring during this fiscal year. Staff is reducing the line item for Reserve Firefighter Training Costs by \$1,000 with the training deferred until next fiscal year when the new hires are eligible for this training. Staff is reflecting the AFG Grant 5% match at \$2,700 to cover the required Applicant Cost Share of a FEMA Grant applied for by personnel at South Bay Fire Station 15. Staff is increasing the Vehicle Replacement Reserves by \$6,341 and recommends approval.

#### Fund 400 – Vista de Oro

Salary and Fringe Benefit allocations are calculated at the end of the fiscal year. The current budget amount is based on the prior fiscal year unaudited salary and fringe benefit costs.

FY 2013/2014 reflects an unaudited shortfall in revenues by almost \$16,000. The Board authorized an interfund loan of \$30,000 to cover any costs which exceed the revenues. Previously the fund was loaned \$1,517 bringing the funds authorization to borrow from the Water Fund to \$30,000 and to \$1,517 from Administration. The FY 2014/2015 recommended mid-year budget reflects a shortfall of \$18,756. Should the expenses equal the budget, it will be necessary for the Board at year end to amend the interfund loan documents to increase the borrowing by this fund.

#### Fund 500 – Water

Staff is increasing the tax revenue estimated for FY 2014/2015 based on the totals provided by the San Luis Obispo County Auditor Controllers office. The tax revenue is estimated at \$187,249 for 14/15 FY per letter dated 10/30/14 from Barbara Godwin at the County.

The Salary and Fringe Benefit reductions take into account the allocations of employee time working for funds 200, 400 and 800. The decreases are based on the actual cost expensed in FY 2013/2014 to the three other funds. Staff is basing the current mid-year budget recommendation on the prior fiscal year unaudited salary and fringe benefit cost for those funds.

The Water Fund salary cost was reduced by the total of the salary cost for funds 200, 400 and 800. The credit reflected under fringe benefits totals matches the totals for the other three funds.

#### Service and Supplies

Staff is increasing the ISJ Professional Services Costs from \$15,000 to \$28,000. Staff is budgeting for ISJ Legal Costs at \$90,000 because during the budget process this item was not budgeted because staff could not prepare an accurate estimate. Staff is not adjusting the line item for Water Conservation because the Board authorized the use of the Water Conservation Reserves for these expenditures. The Reserves, with a balance of \$25,031, are to be used for this line item and appropriate transfer will be made at the end of FY 2014/2015. Staff is increasing the Vehicles, Equipment, & Fixtures budget line item to \$75,000 to purchase two new vehicles (additional memo enclosed). Staff recommends offsetting the cost with funds for the Vehicle Replacement Reserve (balance of \$42,197.21) and General Contingency Reserve (balance of \$173,783.19). The category Meters Purchase and Replacement is the ongoing meter replacement program. This is part of the Capital Improvement Program adopted by the Board of Directors on September 4, 2014, after the adoption of the FY 2014/2015 budget. This item is included in the information regarding "Pay as you go – 5 to 10 years". As such staff recommends the line item actual expense be reduced from the Capital Outlay Reserve (balance of \$559,072.46) and the appropriate transfer be made at the end of FY 2014/2015.

The budgeted revenues do not currently cover the expense because of the recommendation before the Board to purchase two vehicles. Removing this cost or transferring existing Reserves based on the staff information will more than cover the current proposed mid-year budget deficit.

#### Fund 600 – Wastewater

##### Services & Supplies

Staff is decreasing Bank Service charges by \$4,000 because there was no activity in this account for the first six months of this fiscal year. Staff is decreasing the Legal Services because of the minimal charges for the first six months of this fiscal year. Staff is minimizing expenses to this fund.

##### Transfers

Staff recently completed the analysis of the Bond Reserve Account and Bond Redemption Account or more accurately described as the Limited Obligation Improvement Bonds Reserve Fund and Limited Obligation Improvement Bonds Redemption Fund. This reconciliation was performed with the cooperation of the County of San Luis Obispo staff, agent for US Bank and District staff. The current bank balance in the Bonds Reserve Fund is \$733,099.33 as of 12/31/2014. The District issued a check the week of January 12, 2015 according to the repayment agreement in the amount of \$25,000 for FY 2013/2014. This amount was expensed in FY 213/2014. Additionally, the County of San Luis Obispo transferred through the bank deposits to the Bond Redemption Fund \$14,700 in an Administrative Charge allowable under the bond covenants. This Administrative money is due to the Los Osos Community Service District, adopted by resolution and placed on the tax rolls by the County for FY 2013/2014. Accompanying the District's check was a letter to the agent for US Bank requesting the appropriate transfer along with a copy of the Board's Resolution. The District requested that the US Bank transfer the \$14,700 from the Bonds Redemption Fund to the Bonds Reserve Fund as additional payment against the outstanding balance owed by the District. This revenue was reflected in FY 2013/2014 budget. According to the bank agent, Stephen Rivero, the bank is conducting an analysis like the CSD to insure the proper allocations of the funds to the correct accounts as well as any payments from the CSD. This should be complete in the next three months.

The original amount borrowed by the CSD for the bond payment was \$714,268.26 on September 5, 2006. Further research by staff and confirmation from US Bank revealed the Reserve Fund requirement for the 2002 Wastewater Bonds is \$1,158,500.00. At this time including the transfer of \$14,700 from Fund 600 and payment of \$25,000 issued in January 2015 for FY 2013/2014 the current repayment balance is \$385,700.67. It is important to note that the bank controls all the funds including the receipt of the Admin Charge. When the District and US Bank completes the analysis should any of the information change, staff will advise the Board.

For the FY 2014/2015 the total payment amount remains the \$25,000. Fund 600 will transfer \$21,000. The balance due of \$4,000 is a transfer from Fund 100. Staff made the appropriate adjustments in the budget to implement the recommended changes.

#### Fund 800 – Drainage

Staff is increasing the tax revenue estimated for FY 2014/2015 based on the totals provided by the San Luis Obispo County Auditor Controllers office. The tax revenue estimated at \$18,172 for 14/15 FY per letter dated 10/30/14 from Barbara Godwin at the County.

Salary and Fringe Benefit allocations are calculated at the end of the fiscal year. The current budget amount is based on the prior fiscal year unaudited salary and fringe benefit costs.

#### Services and Supplies

As an information item the regulatory fees increased slightly. Although the District's stormwater permit fee went down, the other regulatory fees went up.

#### COMMITTEES

The Utilities Advisory Committee passed the following motion:

It is recommended by the Utilities Advisory Committee that the LOCSD Board of Directs accept the recommended staff changes for the mid-year budget for the Bayridge-200, Vista de Oro-400, Water-500 and Drainage-800 for Fiscal Year 2014-2015.

The Emergency Services Advisory Committee passed the following motion:

It is recommended by the Emergency Services Advisory Committee that the LOCSD Board of Directors accept the recommended staff changes for the mid-year budget for the Fire Fund 301 for Fiscal Year 2014-2015.

#### FINANCIAL IMPACT

The Funds, excluding Vista de Oro, are able to sustain the projected expenses for FY 2014/2015. There are no projected changes to Fund 650 or Fund 900.

Attachments: Mid-year proposed budgets excluding some adjustments as outlined in the staff report  
Supplemental Staff Report regarding Utility Vehicle Purchase Budget Item  
Reserve Listing dated 12/31/2014

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
100 - 100 - Administration  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                          | YTD Actual<br>as of<br>12/31/2014    | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--------------------------|--------------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| <b>Revenues</b>          |                                      |   |                                       |                                   |  |  |
| Service Charges & Fees   |                                      |   |                                       |                                   |  |  |
| 4005                     | Copying Costs                        | 6   | 0                                     | 0                                 | 6  | 0 %  |
|                          | Total Service Charges & Fees         | 6   | 0                                     | 0                                 | 6  | 0 %  |
|                          | Total Revenues                       | 6   | 0                                     | 0                                 | 6  | 0 %  |
| <b>Expenditures</b>      |                                      |   |                                       |                                   |  |  |
| Personnel                |                                      |   |                                       |                                   |  |  |
| Salaries/Wages           |                                      |   |                                       |                                   |  |  |
| 7322                     | Director's Compensation              | 2,450                                     | 17,000                                | 15,000                            | (2,000)  | 12,550 84 %  |
| 8018                     | Holiday Pay                          | 3,739                                     | 0                                     | 0                                 | (3,739)  | 0 %  |
| 8045                     | Overtime Pay                         | 2,269                                     | 7,503                                 | 7,503                             | 0  | 5,234 70 %   |
| 8050                     | Administrative Leave Pay             | 1,870                                     | 0                                     | 0                                 | (1,870)  | 0 %  |
| 8051                     | Floating Holiday Pay                 | 692                                       | 0                                     | 0                                 | (692)  | 0 %  |
| 8054                     | Salaries & Wages - Regular           | 70,583                                    | 224,836                               | 200,177                           | (24,659)   | 129,594 65 %   |
| 8056                     | Retroactive Pay                      | 551                                       | 0                                     | 0                                 | (551)  | 0 %  |
| 8060                     | Sick Leave Pay                       | 1,751                                     | 0                                     | 0                                 | (1,751)  | 0 %  |
| 8081                     | Vacation Pay                         | 4,169                                     | 0                                     | 0                                 | (4,169)  | 0 %  |
|                          | Total Salaries/Wages                 | 88,074                                    | 249,339                               | 222,680                           | (26,659)   | 134,606 60 %   |
| Payroll Taxes & Benefits |                                      |   |                                       |                                   |  |  |
| 5020                     | FICA - ER                            | 152                                       | 1,054                                 | 1,054                             | 0  | 902 86 %   |
| 5030                     | Life Insurance                       | 933                                       | 1,670                                 | 1,670                             | 0  | 737 44 %   |
| 5050                     | Medicare - ER                        | 1,383                                     | 3,992                                 | 3,992                             | 0  | 2,609 65 %   |
| 5060                     | Cafeteria Plan                       | 9,732                                     | 24,000                                | 24,000                            | 0  | 14,268 59 %  |
| 5070                     | Retirement ER - Regular              | 3,623                                     | 21,788                                | 21,788                            | 0  | 18,165 83 %  |
| 5071                     | Retirement ER - Addl Pick-up         | 1,439                                     | 0                                     | 0                                 | (1,439)  | 0 %  |
| 5075                     | Retirees Medical - ER                | 1,591                                     | 2,070                                 | 2,070                             | 0  | 479 23 %   |
| 5120                     | Workers Comp Insurance - ER          | 5,900                                     | 2,805                                 | 7,805                             | 5,000  | 1,905 24 %   |
| 5124                     | Retirement - ER - Tier 2             | 3,883                                     | 0                                     | 0                                 | (3,883)  | 0 %  |
| 8511                     | Car Allowance                        | 2,200                                     | 4,800                                 | 4,800                             | 0  | 2,600 54 %   |
|                          | Total Payroll Taxes & Benefits       | 30,837                                    | 62,179                                | 67,179                            | 5,000  | 36,342 54 %  |
| Employment Services      |                                      |   |                                       |                                   |  |  |
| 5100                     | Unemployment Insurance - ER          | 586                                       | 3,500                                 | 3,500                             | 0  | 2,914 83 %   |
| 6200                     | EE Hiring, Advertising & Other Costs | 521                                       | 500                                   | 500                               | 0  | (21) (4) %   |
| 6230                     | Medical Exam                         | 140                                       | 220                                   | 220                               | 0  | 80 36 %  |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
100 - 100 - Administration  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|   | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 6250 Temporary Agency Help                      | 24,659                            | 0   | 24,659                                | 24,659                            | 0  | 0 %  |
| 7347 Pension Services Expense                   | 0                                 | 175                                       | 175                                   | 0                                 | 175  | 100 %  |
| Total Employment Services                       | 25,906                            | 4,395                                     | 29,054                                | 24,659                            | 3,148  | 11 %   |
| Total Personnel                                 | 144,817                           | 315,913                                   | 318,913                               | 3,000                             | 174,096  | 55 %   |
| Services & Supplies                             |                                   |   |                                       |                                   |  |  |
| Contract Services                               |                                   |   |                                       |                                   |  |  |
| 6100 Labor & Support-IT Services                | 1,045                             | 15,000                                    | 5,000                                 | (10,000)                          | 3,955  | 79 %   |
| 6110 IT Purchased Services                      | 11,951                            | 5,000                                     | 15,000                                | 10,000                            | 3,049  | 20 %   |
| 7100 Copier Contract-Maint & Usage              | 3,451                             | 12,000                                    | 12,000                                | 0                                 | 8,549  | 71 %   |
| 7255 Security                                   | 747                               | 750                                       | 750                                   | 0                                 | 3  | 0 %  |
| 7321 Janitorial Cleaning & Supplies             | 1,070                             | 2,200                                     | 2,200                                 | 0                                 | 1,130  | 51 %   |
| 7342 Public Meeting Recordings                  | 5,575                             | 14,500                                    | 13,500                                | (1,000)                           | 7,925  | 59 %   |
| Total Contract Services                         | 23,839                            | 49,450                                    | 48,450                                | (1,000)                           | 24,611   | 51 %   |
| Financial Services                              |                                   |   |                                       |                                   |  |  |
| 7310 Bank Service Charges                       | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| Total Financial Services                        | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| Insurance, Licenses & Regulatory Fees           |                                   |   |                                       |                                   |  |  |
| 6120 Computer Licenses                          | 90                                | 6,000                                     | 6,000                                 | 0                                 | 5,910  | 98 %   |
| 6340 Misc Fees                                  | 200                               | 3,200                                     | 3,200                                 | 0                                 | 3,000  | 94 %   |
| 6341 LAFCO Fees                                 | 18,928                            | 29,977                                    | 29,977                                | 0                                 | 11,049   | 37 %   |
| 7325 Insurance                                  | 5,503                             | 25,000                                    | 19,800                                | (5,200)                           | 14,297   | 72 %   |
| Total Insurance, Licenses & Regulatory Fees     | 24,721                            | 64,177                                    | 58,977                                | (5,200)                           | 34,256   | 58 %   |
| Legal & Professional                            |                                   |   |                                       |                                   |  |  |
| 7305 Auditing Services                          | 8,000                             | 17,900                                    | 17,900                                | 0                                 | 9,900  | 55 %   |
| 7320 Professional & Consulting Services         | 1,912                             | 0   | 0                                     | 0                                 | (1,912)  | 0 %  |
| 7326 Legal Services                             | 22,346                            | 85,000                                    | 85,000                                | 0                                 | 62,654   | 74 %   |
| 7340 Legal Notifications & Mandated Advertising | 959                               | 500                                       | 500                                   | 0                                 | (459)  | (92)%  |
| 7343 Election Expense                           | 0                                 | 15,000                                    | 15,000                                | 0                                 | 15,000   | 100 %  |
| Total Legal & Professional                      | 33,217                            | 118,400                                   | 118,400                               | 0                                 | 85,183   | 72 %   |
| Office/Operations                               |                                   |   |                                       |                                   |  |  |
| 6121 IT-Supplies & Miscellaneous                | 280                               | 500                                       | 500                                   | 0                                 | 220  | 44 %   |
| 6130 Computer Hardware                          | 1,288                             | 0   | 2,000                                 | 2,000                             | 712  | 36 %   |
| 6140 Computer Software                          | 90                                | 0   | 0                                     | 0                                 | (90)   | 0 %  |
| 7140 General Supplies & Minor Equipment         | 3,547                             | 5,000                                     | 6,000                                 | 1,000                             | 2,453  | 41 %   |
| 7160 Postage, Shipping & Mail Supplies          | 382                               | 4,000                                     | 4,000                                 | 0                                 | 3,618  | 90 %   |

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100 - 100 - Administration  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|   | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 7226 Membership & Dues                    | 5,363                             | 5,200                                     | 5,400                                 | 200                               | 37   | 1 %  |
| Total Office/Operations                   | 10,949                            | 14,700                                    | 17,900                                | 3,200                             | 6,951  | 39 %   |
| Other Expense                             |                                   |   |                                       |                                   |  |  |
| 8735 Misc Department Admin                | 0                                 | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| Total Other Expense                       | 0                                 | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| Rent & Utilities                          |                                   |   |                                       |                                   |  |  |
| 6025 Telephone                            | 1,818                             | 4,300                                     | 4,300                                 | 0                                 | 2,482  | 58 %   |
| 7350 Rent - Meetings                      | 1,938                             | 6,000                                     | 6,000                                 | 0                                 | 4,062  | 68 %   |
| 7352 Rent - Offices & Other Structures    | 8,000                             | 14,880                                    | 14,880                                | 0                                 | 6,880  | 46 %   |
| 8610 Electric                             | 980                               | 3,600                                     | 3,600                                 | 0                                 | 2,620  | 73 %   |
| 8620 Gas Service                          | 0                                 | 240                                       | 240                                   | 0                                 | 240  | 100 %  |
| Total Rent & Utilities                    | 12,736                            | 29,020                                    | 29,020                                | 0                                 | 16,284   | 56 %   |
| Repairs & Maintenance                     |                                   |   |                                       |                                   |  |  |
| 6405 R & M - Extinguishers                | 10                                | 100                                       | 100                                   | 0                                 | 90   | 90 %   |
| 6750 R & M - Minor Tools & Equipment      | 0                                 | 200                                       | 200                                   | 0                                 | 200  | 100 %  |
| Total Repairs & Maintenance               | 10                                | 300                                       | 300                                   | 0                                 | 290  | 97 %   |
| Travel & Training                         |                                   |   |                                       |                                   |  |  |
| 7323 Books, Publications & Subscriptions  | 215                               | 0   | 0                                     | 0                                 | (215)  | 0 %  |
| 7324 Education & Training Fees            | 380                               | 1,000                                     | 1,000                                 | 0                                 | 620  | 62 %   |
| 7334 Seminar & Conference Fees            | 350                               | 0   | 0                                     | 0                                 | (350)  | 0 %  |
| 8510 Lodging & Meals - Local              | 0                                 | 1,000                                     | 1,000                                 | 0                                 | 1,000  | 100 %  |
| 8539 Meals                                | 540                               | 1,000                                     | 1,000                                 | 0                                 | 460  | 46 %   |
| 8550 Mileage Reimbursement & Parking - EE | 196                               | 750                                       | 750                                   | 0                                 | 554  | 74 %   |
| Total Travel & Training                   | 1,682                             | 3,750                                     | 3,750                                 | 0                                 | 2,068  | 55 %   |
| Total Services & Supplies                 | 107,154                           | 280,397                                   | 277,397                               | (3,000)                           | 170,243  | 61 %   |
| Capital Outlay                            |                                   |   |                                       |                                   |  |  |
| 9059 Vehicles, Equipment, & Fixtures      | 0                                 | 5,000                                     | 5,000                                 | 0                                 | 5,000  | 100 %  |
| Total Capital Outlay                      | 0                                 | 5,000                                     | 5,000                                 | 0                                 | 5,000  | 100 %  |
| Transfers                                 |                                   |   |                                       |                                   |  |  |
| 9410 Transfer In                          | 0                                 | (626,310)                                 | (605,310)                             | 21,000                            | (605,310)  | 100 %  |
| 9511 Interfund Transfer Out               | 0                                 | 25,000                                    | 4,000                                 | (21,000)                          | 4,000  | 100 %  |
| Total Transfers                           | 0                                 | (601,310)                                 | (601,310)                             | 0                                 | (601,310)  | 100 %  |
| Total Expenditures                        | 251,970                           | 0   | 0                                     | 0                                 | (251,970)  | 0 %  |
| Net Revenues over Expenditures            | (251,965)                         | 0   | 0                                     | 0                                 | (251,965)  | 0 %  |



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
200 - 200 - Bayridge  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                                       | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---------------------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| <b>Revenues</b>                       |                                   |   |                                       |                                   |  |  |
| Property Taxes                        |                                   |   |                                       |                                   |  |  |
| 4035                                  | 4,469                             | 6,731                                     | 7,227                                 | 496                               | (2,758)  | (38)%  |
|                                       | 4,469                             | 6,731                                     | 7,227                                 | 496                               | (2,758)  | (38)%  |
| Special Taxes & Assessments           |                                   |   |                                       |                                   |  |  |
| 4550                                  | 31,529                            | 54,831                                    | 54,831                                | 0                                 | (23,302)   | (42)%  |
|                                       | 31,529                            | 54,831                                    | 54,831                                | 0                                 | (23,302)   | (42)%  |
| Use of Money & Property               |                                   |   |                                       |                                   |  |  |
| 4505                                  | 29                                | 0   | 0                                     | 0                                 | 29   | 0 %  |
|                                       | 29                                | 0   | 0                                     | 0                                 | 29   | 0 %  |
|                                       | 36,027                            | 61,562                                    | 62,058                                | 496                               | (26,031)   | (42)%  |
| <b>Expenditures</b>                   |                                   |   |                                       |                                   |  |  |
| Personnel                             |                                   |   |                                       |                                   |  |  |
| Salaries/Wages                        |                                   |   |                                       |                                   |  |  |
| 8054                                  | 0                                 | 6,200                                     | 8,400                                 | 2,200                             | 8,400  | 100 %  |
|                                       | 0                                 | 6,200                                     | 8,400                                 | 2,200                             | 8,400  | 100 %  |
| Payroll Taxes & Benefits              |                                   |   |                                       |                                   |  |  |
| 5010                                  | 0                                 | 2,480                                     | 2,500                                 | 20                                | 2,500  | 100 %  |
|                                       | 0                                 | 2,480                                     | 2,500                                 | 20                                | 2,500  | 100 %  |
|                                       | 0                                 | 8,680                                     | 10,900                                | 2,220                             | 10,900   | 100 %  |
| Services & Supplies                   |                                   |   |                                       |                                   |  |  |
| Contract Services                     |                                   |   |                                       |                                   |  |  |
| 7250                                  | 135                               | 850                                       | 850                                   | 0                                 | 715  | 84 %   |
|                                       | 135                               | 850                                       | 850                                   | 0                                 | 715  | 84 %   |
| Equipment & Tools                     |                                   |   |                                       |                                   |  |  |
| 7242                                  | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| 7253                                  | 53                                | 0   | 0                                     | 0                                 | (53)   | 0 %  |
|                                       | 53                                | 100                                       | 100                                   | 0                                 | 47   | 47 %   |
| Insurance, Licenses & Regulatory Fees |                                   |   |                                       |                                   |  |  |
| 6342                                  | 1,044                             | 800                                       | 1,044                                 | 244                               | 0  | 0 %  |
| 6345                                  | 131                               | 260                                       | 260                                   | 0                                 | 129  | 50 %   |
| 7325                                  | 310                               | 0   | 0                                     | 0                                 | (310)  | 0 %  |
|                                       | 1,485                             | 1,060                                     | 1,304                                 | 244                               | (181)  | (14)%  |
| Legal & Professional                  |                                   |   |                                       |                                   |  |  |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
200 - 200 - Bayridge  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|  | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 7320 Professional & Consulting Services                | 43                                | 500                                       | 500                                   | 0                                 | 457  | 91 %   |
| 7326 Legal Services                                    | 123                               | 0   | 0                                     | 0                                 | (123)  | 0 %  |
| Total Legal & Professional                             | 166                               | 500                                       | 500                                   | 0                                 | 334  | 67 %   |
| Office/Operations                                      |                                   |   |                                       |                                   |  |  |
| 7160 Postage, Shipping & Mail Supplies                 | 0                                 | 70  | 70                                    | 0                                 | 70   | 100 %  |
| 7249 Safety Supplies                                   | 26                                | 0   | 0                                     | 0                                 | (26)   | 0 %  |
| Total Office/Operations                                | 26                                | 70  | 70                                    | 0                                 | 44   | 63 %   |
| Rent & Utilities                                       |                                   |   |                                       |                                   |  |  |
| 6000 Cell Phones                                       | 79                                | 160                                       | 160                                   | 0                                 | 81   | 51 %   |
| 8610 Electric  | 1,198                             | 3,200                                     | 2,500                                 | (700)                             | 1,302  | 52 %   |
| 8645 Septage Handling                                  | 3,590                             | 12,000                                    | 12,000                                | 0                                 | 8,410  | 70 %   |
| 8670 Street Lighting                                   | 2,390                             | 6,100                                     | 6,100                                 | 0                                 | 3,710  | 61 %   |
| Total Rent & Utilities                                 | 7,258                             | 21,460                                    | 20,760                                | (700)                             | 13,502   | 65 %   |
| Repairs & Maintenance                                  |                                   |   |                                       |                                   |  |  |
| 6405 R & M - Extinguishers                             | 10                                | 12  | 12                                    | 0                                 | 2  | 17 %   |
| 6640 Maint - Equip & Other Non-Structural Fixed Assets | 0                                 | 100                                       | 150                                   | 50                                | 150  | 100 %  |
| 6750 R & M - Minor Tools & Equipment                   | 1                                 | 100                                       | 100                                   | 0                                 | 99   | 99 %   |
| 6800 R & M - Grounds & Collection Systems              | 1,956                             | 11,000                                    | 11,000                                | 0                                 | 9,044  | 82 %   |
| 6900 Maint-Buildings & Structures                      | 3,926                             | 3,223                                     | 4,000                                 | 777                               | 74   | 2 %  |
| Total Repairs & Maintenance                            | 5,892                             | 14,435                                    | 15,262                                | 827                               | 9,370  | 61 %   |
| Vehicle Maintenance & Repairs                          |                                   |   |                                       |                                   |  |  |
| 7211 Misc Fuel & Diesel                                | 215                               | 500                                       | 500                                   | 0                                 | 285  | 57 %   |
| 7220 Gasoline  | 275                               | 800                                       | 800                                   | 0                                 | 525  | 66 %   |
| Total Vehicle Maintenance & Repairs                    | 490                               | 1,300                                     | 1,300                                 | 0                                 | 810  | 62 %   |
| Total Services & Supplies                              | 15,505                            | 39,775                                    | 40,146                                | 371                               | 24,641   | 61 %   |
| Capital Outlay   |                                   |   |                                       |                                   |  |  |
| 9006 Infrastructures                                   | 0                                 | 7,700                                     | 7,700                                 | 0                                 | 7,700  | 100 %  |
| Total Capital Outlay                                   | 0                                 | 7,700                                     | 7,700                                 | 0                                 | 7,700  | 100 %  |
| Reserves   |                                   |   |                                       |                                   |  |  |
| 9982 *Septic System Decommision Reserve                | 0                                 | 8,000                                     | 8,000                                 | 0                                 | 8,000  | 100 %  |
| Total Reserves   | 0                                 | 8,000                                     | 8,000                                 | 0                                 | 8,000  | 100 %  |
| Transfers  |                                   |   |                                       |                                   |  |  |
| 9511 Interfund Transfer Out                            | 0                                 | 5,407                                     | 5,407                                 | 0                                 | 5,407  | 100 %  |
| Total Transfers  | 0                                 | 5,407                                     | 5,407                                 | 0                                 | 5,407  | 100 %  |
| Total Expenditures                                     | 15,505                            | 69,562                                    | 72,153                                | 2,591                             | 56,648   | 79 %   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
 200 - 200 - Bayridge  
 From 7/1/2014 Through 6/30/2015  
 (In Whole Numbers)

|                                | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--------------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| Net Revenues over Expenditures | <u>20,522</u>                     | <u>(8,000)</u>                            | <u>(10,095)</u>                       | <u>(2,095)</u>                    | <u>30,617</u>                                      | <u>(303)%</u>  |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                             | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|-----------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| <b>Revenues</b>             |                                   |   |                                       |                                   |  |  |
| Property Taxes              |                                   |   |                                       |                                   |  |  |
| 4035                        | 992,568                           | 1,607,443                                 | 1,620,321                             | 12,878                            | (627,753)  | (39)%  |
|                             | 992,568                           | 1,607,443                                 | 1,620,321                             | 12,878                            | (627,753)  | (39)%  |
| Grant Revenue               |                                   |   |                                       |                                   |  |  |
| 4955                        | 3,425                             | 1,500                                     | 1,500                                 | 0                                 | 1,925  | 128 %  |
|                             | 3,425                             | 1,500                                     | 1,500                                 | 0                                 | 1,925  | 128 %  |
| Special Taxes & Assessments |                                   |   |                                       |                                   |  |  |
| 4015                        | 22,500                            | 22,500                                    | 22,500                                | 0                                 | 0  | 0 %  |
| 4050                        | 291,078                           | 506,710                                   | 506,710                               | 0                                 | (215,632)  | (43)%  |
|                             | 313,578                           | 529,210                                   | 529,210                               | 0                                 | (215,632)  | (41)%  |
| Other Revenues              |                                   |   |                                       |                                   |  |  |
| 4000                        | 33,453                            | 67,134                                    | 67,134                                | 0                                 | (33,681)   | (50)%  |
| 4055                        | 0                                 | 4,000                                     | 4,000                                 | 0                                 | (4,000)  | (100)%   |
|                             | 33,453                            | 71,134                                    | 71,134                                | 0                                 | (37,681)   | (53)%  |
| Use of Money & Property     |                                   |   |                                       |                                   |  |  |
| 4501                        | 0                                 | 5   | 5                                     | 0                                 | (5)  | (100)%   |
| 4505                        | 6,543                             | 0   | 1,963                                 | 1,963                             | 4,580  | 233 %  |
| 4510                        | 0                                 | 235                                       | 235                                   | 0                                 | (235)  | (100)%   |
|                             | 6,543                             | 240                                       | 2,203                                 | 1,963                             | 4,340  | 197 %  |
|                             | 1,349,567                         | 2,209,527                                 | 2,224,368                             | 14,841                            | (874,801)  | (39)%  |
| <b>Expenditures</b>         |                                   |   |                                       |                                   |  |  |
| Personnel                   |                                   |   |                                       |                                   |  |  |
| Salaries/Wages              |                                   |   |                                       |                                   |  |  |
| 8290                        | 0                                 | 450                                       | 450                                   | 0                                 | 450  | 100 %  |
| 8295                        | 3,689                             | 3,330                                     | 3,330                                 | 0                                 | (359)  | (11)%  |
| 8310                        | 2,396                             | 7,770                                     | 7,770                                 | 0                                 | 5,374  | 69 %   |
| 8330                        | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| 8340                        | 38,180                            | 88,000                                    | 88,000                                | 0                                 | 49,820   | 57 %   |
| 8345                        | 3,062                             | 3,500                                     | 3,500                                 | 0                                 | 438  | 13 %   |
| 8355                        | 3,663                             | 12,000                                    | 12,000                                | 0                                 | 8,337  | 69 %   |
| 8360                        | 310                               | 1,500                                     | 1,500                                 | 0                                 | 1,190  | 79 %   |
|                             | 51,300                            | 116,650                                   | 116,650                               | 0                                 | 65,350   | 56 %   |
| Payroll Taxes & Benefits    |                                   |   |                                       |                                   |  |  |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|   | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 5021 FICA - Fire - ER                           | 2,684                             | 7,590                                     | 7,590                                 | 0                                 | 4,906  | 65 %   |
| 5030 Life Insurance                             | 280                               | 3,000                                     | 3,000                                 | 0                                 | 2,721  | 91 %   |
| 5031 Disability Insurance                       | 95                                | 0   | 200                                   | 200                               | 105  | 53 %   |
| 5051 Medicare - Reserves - ER                   | 744                               | 1,775                                     | 1,775                                 | 0                                 | 1,031  | 58 %   |
| 5120 Workers Comp Insurance - ER                | 5,715                             | 5,104                                     | 5,720                                 | 616                               | 5  | 0 %  |
| 5124 Retirement - ER - Tier 2                   | 172                               | 0   | 4,284                                 | 4,284                             | 4,112  | 96 %   |
| Total Payroll Taxes & Benefits                  | 9,690                             | 17,469                                    | 22,569                                | 5,100                             | 12,879   | 57 %   |
| Employment Services                             |                                   |   |                                       |                                   |  |  |
| 5000 Medical Exams & Procedures                 | 88                                | 1,300                                     | 1,300                                 | 0                                 | 1,212  | 93 %   |
| 5101 Unemp. Costs - Reserves                    | 2,669                             | 8,680                                     | 8,680                                 | 0                                 | 6,011  | 69 %   |
| 6230 Medical Exam                               | 2,050                             | 3,100                                     | 4,400                                 | 1,300                             | 2,350  | 53 %   |
| Total Employment Services                       | 4,807                             | 13,080                                    | 14,380                                | 1,300                             | 9,573  | 67 %   |
| Total Personnel                                 | 65,797                            | 147,199                                   | 153,599                               | 6,400                             | 87,802   | 57 %   |
| Services & Supplies                             |                                   |   |                                       |                                   |  |  |
| Clothing & Uniform                              |                                   |   |                                       |                                   |  |  |
| 7246 Uniform & Gear                             | 605                               | 2,500                                     | 2,500                                 | 0                                 | 1,895  | 76 %   |
| 7248 Uniform Safety Boots                       | 991                               | 1,000                                     | 2,000                                 | 1,000                             | 1,009  | 50 %   |
| Total Clothing & Uniform                        | 1,595                             | 3,500                                     | 4,500                                 | 1,000                             | 2,905  | 65 %   |
| Contract Services                               |                                   |   |                                       |                                   |  |  |
| 6110 IT Purchased Services                      | 500                               | 0   | 1,200                                 | 1,200                             | 700  | 58 %   |
| 7100 Copier Contract-Maint & Usage              | 901                               | 480                                       | 1,380                                 | 900                               | 479  | 35 %   |
| 7202 Building Alarms & Security                 | 334                               | 450                                       | 450                                   | 0                                 | 116  | 26 %   |
| 7204 Cleaning Supplies, Laundry & Towel Service | 1,456                             | 2,700                                     | 2,700                                 | 0                                 | 1,244  | 46 %   |
| 7222 Hazardous Materials CW JPA Cost            | 0                                 | 1,050                                     | 1,050                                 | 0                                 | 1,050  | 100 %  |
| 7500 Schedule A Charges                         | 1,019,688                         | 1,709,966                                 | 1,709,966                             | 0                                 | 690,278  | 40 %   |
| Total Contract Services                         | 1,022,878                         | 1,714,646                                 | 1,716,746                             | 2,100                             | 693,868  | 40 %   |
| Equipment & Tools                               |                                   |   |                                       |                                   |  |  |
| 6055 Radios -Non Capital                        | 0                                 | 1,750                                     | 1,750                                 | 0                                 | 1,750  | 100 %  |
| 6440 Fire Personal Protection Equipment         | 0                                 | 14,198                                    | 14,198                                | 0                                 | 14,198   | 100 %  |
| 6460 Self-Contained Breathing Apparatus         | 0                                 | 5,500                                     | 5,500                                 | 0                                 | 5,500  | 100 %  |
| 6610 Rescue - Extrication Equipment             | 0                                 | 1,500                                     | 1,500                                 | 0                                 | 1,500  | 100 %  |
| 6630 Rope & Climbing Equipment                  | 0                                 | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| 7234 Oxygen Supplies & Cylinder Rent            | 501                               | 3,200                                     | 1,300                                 | (1,900)                           | 799  | 61 %   |
| 7238 Paramedic & EMT Small Tools & Supplies     | 4,363                             | 14,500                                    | 14,500                                | 0                                 | 10,137   | 70 %   |
| 7242 Minor Tools, Accessories & Field Machines  | 514                               | 1,000                                     | 1,000                                 | 0                                 | 486  | 49 %   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|   | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 7252 Misc Hardware                              | 1,554                             | 8,800                                     | 8,200                                 | (600)                             | 6,646  | 81 %   |
| Total Equipment & Tools                         | 6,931                             | 50,948                                    | 48,448                                | (2,500)                           | 41,517   | 86 %   |
| Financial Services                              |                                   |   |                                       |                                   |  |  |
| 7310 Bank Service Charges                       | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| Total Financial Services                        | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| Insurance, Licenses & Regulatory Fees           |                                   |   |                                       |                                   |  |  |
| 6120 Computer Licenses                          | 0                                 | 2,000                                     | 2,000                                 | 0                                 | 2,000  | 100 %  |
| 6340 Misc Fees                                  | 100                               | 100                                       | 600                                   | 500                               | 500  | 83 %   |
| 6345 Property Taxes & Assessments Costs         | 704                               | 2,400                                     | 2,400                                 | 0                                 | 1,696  | 71 %   |
| 7325 Insurance                                  | 21,749                            | 21,000                                    | 21,000                                | 0                                 | (749)  | (4)%   |
| Total Insurance, Licenses & Regulatory Fees     | 22,553                            | 25,500                                    | 26,000                                | 500                               | 3,447  | 13 %   |
| Legal & Professional                            |                                   |   |                                       |                                   |  |  |
| 7320 Professional & Consulting Services         | 0                                 | 200                                       | 200                                   | 0                                 | 200  | 100 %  |
| 7326 Legal Services                             | 246                               | 1,800                                     | 1,800                                 | 0                                 | 1,554  | 86 %   |
| 7340 Legal Notifications & Mandated Advertising | 0                                 | 440                                       | 440                                   | 0                                 | 440  | 100 %  |
| Total Legal & Professional                      | 246                               | 2,440                                     | 2,440                                 | 0                                 | 2,194  | 90 %   |
| Office/Operations                               |                                   |   |                                       |                                   |  |  |
| 7140 General Supplies & Minor Equipment         | 1,264                             | 3,320                                     | 2,420                                 | (900)                             | 1,156  | 48 %   |
| 7160 Postage, Shipping & Mail Supplies          | 48                                | 400                                       | 400                                   | 0                                 | 352  | 88 %   |
| 7200 Batteries - Common Sizes                   | 168                               | 600                                       | 800                                   | 200                               | 632  | 79 %   |
| 7216 Fire Prevention Education Materials        | 408                               | 1,200                                     | 1,200                                 | 0                                 | 792  | 66 %   |
| 7226 Membership & Dues                          | 0                                 | 1,300                                     | 1,300                                 | 0                                 | 1,300  | 100 %  |
| 7230 Misc Small Parts & Supplies                | 421                               | 1,500                                     | 1,500                                 | 0                                 | 1,079  | 72 %   |
| 7240 Propane                                    | 38                                | 650                                       | 650                                   | 0                                 | 612  | 94 %   |
| Total Office/Operations                         | 2,347                             | 8,970                                     | 8,270                                 | (700)                             | 5,923  | 72 %   |
| Other Expense                                   |                                   |   |                                       |                                   |  |  |
| 7201 Bedding                                    | 0                                 | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| 7209 District Operating Center Expense          | 119                               | 450                                       | 450                                   | 0                                 | 331  | 74 %   |
| 7218 Food/Drink                                 | 226                               | 350                                       | 350                                   | 0                                 | 124  | 35 %   |
| 7224 Kitchen Supplies - Dishes, Pots            | 73                                | 500                                       | 500                                   | 0                                 | 427  | 85 %   |
| 9072 AFG Grant 5% Match                         | 0                                 | 0   | 2,700                                 | 2,700                             | 2,700  | 100 %  |
| Total Other Expense                             | 418                               | 1,800                                     | 4,500                                 | 2,700                             | 4,082  | 91 %   |
| Rent & Utilities                                |                                   |   |                                       |                                   |  |  |
| 6000 Cell Phones                                | 1,317                             | 2,500                                     | 2,500                                 | 0                                 | 1,183  | 47 %   |
| 6025 Telephone                                  | 1,765                             | 3,800                                     | 3,800                                 | 0                                 | 2,035  | 54 %   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|  | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 8610 Electric  | 2,075                             | 6,000                                     | 6,000                                 | 0                                 | 3,925  | 65 %   |
| 8620 Gas Service                                       | 331                               | 1,600                                     | 1,600                                 | 0                                 | 1,269  | 79 %   |
| 8630 Trash Services                                    | 602                               | 1,100                                     | 1,100                                 | 0                                 | 498  | 45 %   |
| 8640 Water and Water Services                          | 1,726                             | 3,300                                     | 3,300                                 | 0                                 | 1,574  | 48 %   |
| 8670 Street Lighting                                   | 64                                | 100                                       | 100                                   | 0                                 | 36   | 36 %   |
| Total Rent & Utilities                                 | 7,881                             | 18,400                                    | 18,400                                | 0                                 | 10,519   | 57 %   |
| Repairs & Maintenance                                  |                                   |   |                                       |                                   |  |  |
| 6400 Maintenance- Air Compressors                      | 0                                 | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| 6405 R & M - Extinguishers                             | 283                               | 400                                       | 400                                   | 0                                 | 117  | 29 %   |
| 6640 Maint - Equip & Other Non-Structural Fixed Assets | 2,045                             | 3,000                                     | 3,000                                 | 0                                 | 955  | 32 %   |
| 6750 R & M - Minor Tools & Equipment                   | 1,134                             | 2,100                                     | 2,100                                 | 0                                 | 966  | 46 %   |
| 6775 Maintenance Contract-Oper/Field Equip             | 765                               | 800                                       | 800                                   | 0                                 | 35   | 4 %  |
| 6800 R & M - Grounds & Collection Systems              | 28                                | 700                                       | 700                                   | 0                                 | 672  | 96 %   |
| 6900 Maint-Buildings & Structures                      | 1,973                             | 5,000                                     | 5,000                                 | 0                                 | 3,028  | 61 %   |
| Total Repairs & Maintenance                            | 6,227                             | 12,500                                    | 12,500                                | 0                                 | 6,273  | 50 %   |
| Travel & Training                                      |                                   |   |                                       |                                   |  |  |
| 6300 DMV Driv Lic Class B                              | 0                                 | 200                                       | 200                                   | 0                                 | 200  | 100 %  |
| 7141 CERT Training Supplies                            | 0                                 | 300                                       | 300                                   | 0                                 | 300  | 100 %  |
| 7323 Books, Publications & Subscriptions               | 151                               | 300                                       | 300                                   | 0                                 | 149  | 50 %   |
| 7324 Education & Training Fees                         | 25                                | 800                                       | 800                                   | 0                                 | 775  | 97 %   |
| 8405 Reserve FF Training Costs                         | 0                                 | 6,000                                     | 5,000                                 | (1,000)                           | 5,000  | 100 %  |
| 8410 Certifications                                    | 282                               | 400                                       | 400                                   | 0                                 | 118  | 30 %   |
| 8510 Lodging & Meals - Local                           | 0                                 | 300                                       | 300                                   | 0                                 | 300  | 100 %  |
| Total Travel & Training                                | 458                               | 8,300                                     | 7,300                                 | (1,000)                           | 6,842  | 94 %   |
| Total Services & Supplies                              | 1,071,535                         | 1,847,104                                 | 1,849,204                             | 2,100                             | 777,669  | 42 %   |
| Capital Outlay   |                                   |   |                                       |                                   |  |  |
| 9076 Capital Equipment & Accessories                   | 0                                 | 20,000                                    | 20,000                                | 0                                 | 20,000   | 100 %  |
| Total Capital Outlay                                   | 0                                 | 20,000                                    | 20,000                                | 0                                 | 20,000   | 100 %  |
| Reserves   |                                   |   |                                       |                                   |  |  |
| 9504 *Vehicle Replacement Reserve                      | 0                                 | 86,100                                    | 92,441                                | 6,341                             | 92,441   | 100 %  |
| Total Reserves   | 0                                 | 86,100                                    | 92,441                                | 6,341                             | 92,441   | 100 %  |
| Transfers  |                                   |   |                                       |                                   |  |  |
| 9511 Interfund Transfer Out                            | 0                                 | 109,124                                   | 109,124                               | 0                                 | 109,124  | 100 %  |
| Total Transfers  | 0                                 | 109,124                                   | 109,124                               | 0                                 | 109,124  | 100 %  |
| Total Expenditures                                     | 1,137,332                         | 2,209,527                                 | 2,224,368                             | 14,841                            | 1,087,036  | 49 %   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
 301 - 301 - Fire  
 From 7/1/2014 Through 6/30/2015  
 (In Whole Numbers)

|                                | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--------------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| Net Revenues over Expenditures | 212,235                           | 0   | 0                                     | 0                                 | 212,235  | 0 %  |



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
400 - 400 - Vista de Oro  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                                       | YTD Actual<br>as of<br>12/31/2014           | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---------------------------------------|---|---|---------------------------------------|-----------------------------------|--|--|
| <b>Revenues</b>                       |   |   |                                       |                                   |  |  |
| Special Taxes & Assessments           |   |   |                                       |                                   |  |  |
| 4550                                  | Lighting & Septic Assessments               | 8,756                                     | 15,768                                | 15,768                            | 0  | (7,012) (44)%  |
|                                       | Total Special Taxes & Assessments           | 8,756                                     | 15,768                                | 15,768                            | 0  | (7,012) (44)%  |
|                                       | Total Revenues                              | 8,756                                     | 15,768                                | 15,768                            | 0  | (7,012) (44)%  |
| <b>Expenditures</b>                   |   |   |                                       |                                   |  |  |
| Personnel                             |   |   |                                       |                                   |  |  |
| Salaries/Wages                        |   |   |                                       |                                   |  |  |
| 8054                                  | Salaries & Wages - Regular                  | 0   | 2,500                                 | 9,330                             | 6,830  | 9,330 100 %  |
|                                       | Total Salaries/Wages                        | 0   | 2,500                                 | 9,330                             | 6,830  | 9,330 100 %  |
| Payroll Taxes & Benefits              |   |   |                                       |                                   |  |  |
| 5010                                  | Total Fringe Benefits                       | 0   | 900                                   | 3,300                             | 2,400  | 3,300 100 %  |
|                                       | Total Payroll Taxes & Benefits              | 0   | 900                                   | 3,300                             | 2,400  | 3,300 100 %  |
|                                       | Total Personnel                             | 0   | 3,400                                 | 12,630                            | 9,230  | 12,630 100 %   |
| Services & Supplies                   |   |   |                                       |                                   |  |  |
| Contract Services                     |   |   |                                       |                                   |  |  |
| 7250                                  | Water Quality Testing                       | 135                                       | 840                                   | 840                               | 0  | 705 84 %   |
|                                       | Total Contract Services                     | 135                                       | 840                                   | 840                               | 0  | 705 84 %   |
| Equipment & Tools                     |   |   |                                       |                                   |  |  |
| 7242                                  | Minor Tools, Accessories & Field Machines   | 0   | 50                                    | 50                                | 0  | 50 100 %   |
|                                       | Total Equipment & Tools                     | 0   | 50                                    | 50                                | 0  | 50 100 %   |
| Insurance, Licenses & Regulatory Fees |   |   |                                       |                                   |  |  |
| 6342                                  | Fees - Regulatory                           | 1,044                                     | 1,000                                 | 1,044                             | 44   | 0 0 %  |
| 6345                                  | Property Taxes & Assessments Costs          | 9   | 20                                    | 20                                | 0  | 11 55 %  |
| 7325                                  | Insurance                                   | 127                                       | 0                                     | 0                                 | 0  | (127) 0 %  |
|                                       | Total Insurance, Licenses & Regulatory Fees | 1,180                                     | 1,020                                 | 1,064                             | 44   | (116) (11)%  |
| Legal & Professional                  |   |   |                                       |                                   |  |  |
| 7320                                  | Professional & Consulting Services          | 22  | 500                                   | 500                               | 0  | 478 96 %   |
|                                       | Total Legal & Professional                  | 22  | 500                                   | 500                               | 0  | 478 96 %   |
| Rent & Utilities                      |   |   |                                       |                                   |  |  |
| 6000                                  | Cell Phones                                 | 79  | 200                                   | 200                               | 0  | 121 61 %   |
| 8610                                  | Electric                                    | 167                                       | 300                                   | 300                               | 0  | 133 44 %   |
| 8645                                  | Septage Handling                            | 2,495                                     | 7,500                                 | 7,500                             | 0  | 5,005 67 %   |
| 8670                                  | Street Lighting                             | 950                                       | 2,000                                 | 2,000                             | 0  | 1,050 53 %   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
400 - 400 - Vista de Oro  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|   | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| Total Rent & Utilities                    | 3,691                             | 10,000                                    | 10,000                                | 0                                 | 6,309  | 63 %   |
| Repairs & Maintenance                     |                                   |   |                                       |                                   |  |  |
| 6405 R & M - Extinguishers                | 10                                | 12  | 12                                    | 0                                 | 2  | 17 %   |
| 6800 R & M - Grounds & Collection Systems | 0                                 | 3,000                                     | 3,000                                 | 0                                 | 3,000  | 100 %  |
| Total Repairs & Maintenance               | 10                                | 3,012                                     | 3,012                                 | 0                                 | 3,002  | 100 %  |
| Vehicle Maintenance & Repairs             |                                   |   |                                       |                                   |  |  |
| 7211 Misc Fuel & Diesel                   | 108                               | 300                                       | 300                                   | 0                                 | 192  | 64 %   |
| 7220 Gasoline                             | 137                               | 700                                       | 700                                   | 0                                 | 563  | 80 %   |
| Total Vehicle Maintenance & Repairs       | 245                               | 1,000                                     | 1,000                                 | 0                                 | 755  | 76 %   |
| Total Services & Supplies                 | 5,283                             | 16,422                                    | 16,466                                | 44                                | 11,184   | 68 %   |
| Transfers                                 |                                   |   |                                       |                                   |  |  |
| 9511 Interfund Transfer Out               | 0                                 | 5,428                                     | 5,428                                 | 0                                 | 5,428  | 100 %  |
| Total Transfers                           | 0                                 | 5,428                                     | 5,428                                 | 0                                 | 5,428  | 100 %  |
| Total Expenditures                        | 5,283                             | 25,250                                    | 34,524                                | 9,274                             | 29,242   | 85 %   |
| Net Revenues over Expenditures            | 3,474                             | (9,482)                                   | (18,756)                              | (9,274)                           | 22,230   | (119)%   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                                    | YTD Actual<br>as of<br>12/31/2014         | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |        |
|------------------------------------|---|---|---------------------------------------|-----------------------------------|--|--|--------|
| <b>Revenues</b>                    |   |   |                                       |                                   |  |  |        |
| <b>Property Taxes</b>              |   |   |                                       |                                   |  |  |        |
| 4035                               | Property Taxes                            | 115,830                                   | 180,000                               | 187,249                           | 7,249  | (71,419)   | (38)%  |
|                                    | Total Property Taxes                      | 115,830                                   | 180,000                               | 187,249                           | 7,249  | (71,419)   | (38)%  |
| <b>Service Charges &amp; Fees</b>  |   |   |                                       |                                   |  |  |        |
| 4020                               | Fees                                      | 575                                       | 0                                     | 0                                 | 0  | 575  | 0 %    |
| 4030                               | Residential Single Family                 | 755,453                                   | 1,850,000                             | 1,850,000                         | 0  | (1,094,547)  | (59)%  |
| 4102                               | Residential- Multi -Family-Water Sales    | 48,751                                    | 0                                     | 0                                 | 0  | 48,751   | 0 %    |
| 4103                               | Commercial, Home Care, Retail-Water Sales | 119,173                                   | 0                                     | 0                                 | 0  | 119,173  | 0 %    |
| 4104                               | Irrigation- Water Sales                   | 10,568                                    | 0                                     | 0                                 | 0  | 10,568   | 0 %    |
| 4111                               | Water Meter-Service Line Upgrade          | 117                                       | 1,000                                 | 1,000                             | 0  | (883)  | (88)%  |
| 4931                               | Water Activation Fees                     | 5,300                                     | 14,000                                | 14,000                            | 0  | (8,700)  | (62)%  |
| 4932                               | Penalties                                 | 13,482                                    | 35,000                                | 35,000                            | 0  | (21,518)   | (61)%  |
| 4933                               | Door Hangers/Lockout Notices              | 10,330                                    | 5,400                                 | 5,400                             | 0  | 4,930  | 91 %   |
| 4937                               | NSF Fees                                  | 210                                       | 0                                     | 0                                 | 0  | 210  | 0 %    |
|                                    | Total Service Charges & Fees              | 963,959                                   | 1,905,400                             | 1,905,400                         | 0  | (941,441)  | (49)%  |
| <b>Other Revenues</b>              |   |   |                                       |                                   |  |  |        |
| 4928                               | Lien Fees Recoveries                      | 0   | 300                                   | 300                               | 0  | (300)  | (100)% |
| 4929                               | Settlements & Recoveries                  | 979                                       | 0                                     | 0                                 | 0  | 979  | 0 %    |
| 4930                               | Other Revenue                             | 1,000                                     | 5,000                                 | 5,000                             | 0  | (4,000)  | (80)%  |
| 4935                               | Sale-Specs/Plans & Non_Capital Items      | 0   | 100                                   | 100                               | 0  | (100)  | (100)% |
| 4936                               | Water Delinquencies via Tax roll          | 549                                       | 2,000                                 | 2,000                             | 0  | (1,451)  | (73)%  |
|                                    | Total Other Revenues                      | 2,527                                     | 7,400                                 | 7,400                             | 0  | (4,873)  | (66)%  |
| <b>Use of Money &amp; Property</b> |   |   |                                       |                                   |  |  |        |
| 4505                               | HO Prop Tax Relief                        | 756                                       | 0                                     | 0                                 | 0  | 756  | 0 %    |
| 4934                               | Gain on Sale of Fixed Assets              | 0   | 1,000                                 | 1,000                             | 0  | (1,000)  | (100)% |
|                                    | Total Use of Money & Property             | 756                                       | 1,000                                 | 1,000                             | 0  | (244)  | (24)%  |
|                                    | Total Revenues                            | 1,083,072                                 | 2,093,800                             | 2,101,049                         | 7,249  | (1,017,977)  | (48)%  |
| <b>Expenditures</b>                |   |   |                                       |                                   |  |  |        |
| <b>Personnel</b>                   |   |   |                                       |                                   |  |  |        |
| <b>Salaries/Wages</b>              |   |   |                                       |                                   |  |  |        |
| 8012                               | Call Back Pay                             | 0   | 1,000                                 | 1,000                             | 0  | 1,000  | 100 %  |
| 8018                               | Holiday Pay                               | 7,557                                     | 0                                     | 0                                 | 0  | (7,557)  | 0 %    |
| 8027                               | Jury Duty - Back Pay                      | 257                                       | 0                                     | 0                                 | 0  | (257)  | 0 %    |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|      | YTD Actual<br>as of<br>12/31/2014         | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |             |
|------|---|---|---------------------------------------|-----------------------------------|--|--|-------------|
| 8045 | Overtime Pay                              | 2,688                                     | 17,728                                | 17,728                            | 0  | 15,040   | 85 %        |
| 8051 | Floating Holiday Pay                      | 2,168                                     | 0                                     | 0                                 | 0  | (2,168)  | 0 %         |
| 8054 | Salaries & Wages - Regular                | 151,120                                   | 375,852                               | 365,852                           | (10,000)   | 214,732  | 59 %        |
| 8056 | Retroactive Pay                           | 8,421                                     | 0                                     | 0                                 | 0  | (8,421)  | 0 %         |
| 8060 | Sick Leave Pay                            | 4,993                                     | 0                                     | 0                                 | 0  | (4,993)  | 0 %         |
| 8063 | Standby Pay                               | 7,821                                     | 17,446                                | 17,446                            | 0  | 9,625  | 55 %        |
| 8066 | Comp Time Used                            | 7,854                                     | 0                                     | 0                                 | 0  | (7,854)  | 0 %         |
| 8081 | Vacation Pay                              | 11,859                                    | 0                                     | 0                                 | 0  | (11,859)   | 0 %         |
|      | <b>Total Salaries/Wages</b>               | <b>204,737</b>                            | <b>412,026</b>                        | <b>402,026</b>                    | <b>(10,000)</b>                                    | <b>197,289</b>   | <b>49 %</b> |
|      | <b>Payroll Taxes &amp; Benefits</b>       |   |                                       |                                   |  |  |             |
| 5010 | Total Fringe Benefits                     | 0   | (7,680)                               | (10,300)                          | (2,620)  | (10,300)   | 100 %       |
| 5030 | Life Insurance                            | 2,715                                     | 5,061                                 | 5,061                             | 0  | 2,346  | 46 %        |
| 5050 | Medicare - ER                             | 3,011                                     | 5,050                                 | 5,050                             | 0  | 2,039  | 40 %        |
| 5060 | Cafeteria Plan                            | 33,000                                    | 73,500                                | 73,500                            | 0  | 40,500   | 55 %        |
| 5070 | Retirement ER - Regular                   | 22,268                                    | 43,642                                | 43,642                            | 0  | 21,374   | 49 %        |
| 5071 | Retirement ER - Addl Pick-up              | 8,614                                     | 0                                     | 0                                 | 0  | (8,614)  | 0 %         |
| 5075 | Retirees Medical - ER                     | 714                                       | 690                                   | 690                               | 0  | (24)   | (3)%        |
| 5120 | Workers Comp Insurance - ER               | 13,552                                    | 13,863                                | 13,863                            | 0  | 311  | 2 %         |
| 5124 | Retirement - ER - Tier 2                  | 2,369                                     | 0                                     | 0                                 | 0  | (2,369)  | 0 %         |
|      | <b>Total Payroll Taxes &amp; Benefits</b> | <b>86,243</b>                             | <b>134,126</b>                        | <b>131,506</b>                    | <b>(2,620)</b>                                     | <b>45,263</b>  | <b>34 %</b> |
|      | <b>Employment Services</b>                |   |                                       |                                   |  |  |             |
| 5100 | Unemployment Insurance - ER               | 15  | 0                                     | 0                                 | 0  | (15)   | 0 %         |
| 6200 | EE Hiring, Advertising & Other Costs      | 0   | 100                                   | 100                               | 0  | 100  | 100 %       |
| 6230 | Medical Exam                              | 0   | 200                                   | 200                               | 0  | 200  | 100 %       |
| 6250 | Temporary Agency Help                     | 0   | 2,500                                 | 2,500                             | 0  | 2,500  | 100 %       |
| 7347 | Pension Services Expense                  | 0   | 100                                   | 100                               | 0  | 100  | 100 %       |
|      | <b>Total Employment Services</b>          | <b>15</b>                                 | <b>2,900</b>                          | <b>2,900</b>                      | <b>0</b>   | <b>2,885</b>   | <b>99 %</b> |
|      | <b>Total Personnel</b>                    | <b>290,996</b>                            | <b>549,052</b>                        | <b>536,432</b>                    | <b>(12,620)</b>                                    | <b>245,436</b>   | <b>46 %</b> |
|      | <b>Services &amp; Supplies</b>            |   |                                       |                                   |  |  |             |
|      | <b>Clothing &amp; Uniform</b>             |   |                                       |                                   |  |  |             |
| 7246 | Uniform & Gear                            | 821                                       | 3,000                                 | 3,000                             | 0  | 2,179  | 73 %        |
|      | <b>Total Clothing &amp; Uniform</b>       | <b>821</b>                                | <b>3,000</b>                          | <b>3,000</b>                      | <b>0</b>   | <b>2,179</b>   | <b>73 %</b> |
|      | <b>Contract Services</b>                  |   |                                       |                                   |  |  |             |
| 6100 | Labor & Support-IT Services               | 0   | 10,000                                | 10,000                            | 0  | 10,000   | 100 %       |
| 6110 | IT Purchased Services                     | 4,615                                     | 5,000                                 | 12,000                            | 7,000  | 7,385  | 62 %        |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|      | YTD Actual<br>as of<br>12/31/2014           | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |        |
|------|---|---|---------------------------------------|-----------------------------------|--|--|--------|
| 7204 | Cleaning Supplies, Laundry & Towel Service  | 0   | 300                                   | 300                               | 0  | 300  | 100 %  |
| 7250 | Water Quality Testing                       | 16,386                                    | 50,000                                | 50,000                            | 0  | 33,614   | 67 %   |
| 7255 | Security                                    | 325                                       | 9,000                                 | 9,000                             | 0  | 8,675  | 96 %   |
| 7301 | Contract Maint Services                     | 0   | 10,000                                | 10,000                            | 0  | 10,000   | 100 %  |
| 7321 | Janitorial Cleaning & Supplies              | 859                                       | 1,800                                 | 1,800                             | 0  | 941  | 52 %   |
|      | Total Contract Services                     | 22,185                                    | 86,100                                | 93,100                            | 7,000  | 70,915   | 76 %   |
|      | Equipment & Tools                           |   |                                       |                                   |  |  |        |
| 7242 | Minor Tools, Accessories & Field Machines   | 927                                       | 3,000                                 | 3,000                             | 0  | 2,073  | 69 %   |
| 7253 | Rent - Equipment                            | 30  | 3,000                                 | 3,000                             | 0  | 2,970  | 99 %   |
| 7256 | Meters Purchases & Replacements             | 37,554                                    | 18,000                                | 0                                 | (18,000)   | (37,554)   | 0 %    |
|      | Total Equipment & Tools                     | 38,511                                    | 24,000                                | 6,000                             | (18,000)   | (32,511)   | (542)% |
|      | Financial Services                          |   |                                       |                                   |  |  |        |
| 7310 | Bank Service Charges                        | 0   | 200                                   | 200                               | 0  | 200  | 100 %  |
| 7401 | Discounts Taken                             | (113)                                     | 0                                     | 0                                 | 0  | 113  | 0 %    |
| 9153 | Bad Debt Expense                            | 0   | 3,000                                 | 3,000                             | 0  | 3,000  | 100 %  |
|      | Total Financial Services                    | (113)                                     | 3,200                                 | 3,200                             | 0  | 3,313  | 104 %  |
|      | Insurance, Licenses & Regulatory Fees       |   |                                       |                                   |  |  |        |
| 6120 | Computer Licenses                           | 0   | 5,000                                 | 5,000                             | 0  | 5,000  | 100 %  |
| 6340 | Misc Fees                                   | 1,025                                     | 3,000                                 | 3,000                             | 0  | 1,975  | 66 %   |
| 6342 | Fees - Regulatory                           | 1,284                                     | 6,000                                 | 6,000                             | 0  | 4,716  | 79 %   |
| 6343 | Lien & Notary Fees                          | 0   | 100                                   | 100                               | 0  | 100  | 100 %  |
| 6345 | Property Taxes & Assessments Costs          | 1,076                                     | 3,000                                 | 3,000                             | 0  | 1,924  | 64 %   |
| 7325 | Insurance                                   | 28,736                                    | 20,000                                | 20,000                            | 0  | (8,736)  | (44)%  |
|      | Total Insurance, Licenses & Regulatory Fees | 32,120                                    | 37,100                                | 37,100                            | 0  | 4,980  | 13 %   |
|      | Legal & Professional                        |   |                                       |                                   |  |  |        |
| 7318 | Professional & Consulting Svcs-ISJ          | 13,508                                    | 15,000                                | 28,000                            | 13,000   | 14,492   | 52 %   |
| 7319 | Other Professional Services                 | 6,039                                     | 15,000                                | 15,000                            | 0  | 8,961  | 60 %   |
| 7320 | Professional & Consulting Services          | 23,176                                    | 45,000                                | 45,000                            | 0  | 21,824   | 48 %   |
| 7326 | Legal Services                              | 14,666                                    | 12,000                                | 30,000                            | 18,000   | 15,334   | 51 %   |
| 7336 | Legal Services- ISJ                         | 52,619                                    | 0                                     | 0                                 | 0  | (52,619)   | 0 %    |
| 7340 | Legal Notifications & Mandated Advertising  | 681                                       | 500                                   | 1,000                             | 500  | 319  | 32 %   |
| 9155 | ISJ - Inter-Agency Cost Sharing             | 9,990                                     | 45,000                                | 45,000                            | 0  | 35,010   | 78 %   |
|      | Total Legal & Professional                  | 120,679                                   | 132,500                               | 164,000                           | 31,500   | 43,321   | 26 %   |
|      | Office/Operations                           |   |                                       |                                   |  |  |        |
| 6121 | IT-Supplies & Miscellaneous                 | 0   | 1,000                                 | 1,000                             | 0  | 1,000  | 100 %  |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|      | YTD Actual<br>as of<br>12/31/2014                 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |        |
|------|---|---|---------------------------------------|-----------------------------------|--|--|--------|
| 6130 | Computer Hardware                                 | 3,313                                     | 3,000                                 | 3,200                             | 200  | (113)  | (4)%   |
| 6140 | Computer Software                                 | 1,772                                     | 1,800                                 | 2,000                             | 200  | 228  | 11 %   |
| 7140 | General Supplies & Minor Equipment                | 1,829                                     | 3,000                                 | 3,000                             | 0  | 1,171  | 39 %   |
| 7160 | Postage, Shipping & Mail Supplies                 | 5,635                                     | 15,000                                | 15,000                            | 0  | 9,365  | 62 %   |
| 7170 | Special Purpose Forms and Printing                | 504                                       | 0                                     | 0                                 | 0  | (504)  | 0 %    |
| 7180 | Billing Supplies, Forms & Printing                | 844                                       | 500                                   | 1,000                             | 500  | 156  | 16 %   |
| 7226 | Membership & Dues                                 | 0   | 200                                   | 200                               | 0  | 200  | 100 %  |
| 7230 | Misc Small Parts & Supplies                       | 27  | 4,200                                 | 4,200                             | 0  | 4,173  | 99 %   |
| 7237 | Process Control & Treatment Supplies              | 4,095                                     | 6,000                                 | 6,000                             | 0  | 1,905  | 32 %   |
| 7239 | Water Treatment Chemicals                         | 1,795                                     | 13,000                                | 13,000                            | 0  | 11,205   | 86 %   |
| 7249 | Safety Supplies                                   | 328                                       | 3,000                                 | 3,000                             | 0  | 2,672  | 89 %   |
|      | Total Office/Operations                           | 20,142                                    | 50,700                                | 51,600                            | 900  | 31,458   | 61 %   |
|      | Other Expense                                     |   |                                       |                                   |  |  |        |
| 7330 | Misc Operating Expenses                           | 0   | 100                                   | 100                               | 0  | 100  | 100 %  |
| 7348 | Water Conservation Program                        | 11,627                                    | 12,080                                | 0                                 | (12,080)   | (11,627)   | 0 %    |
| 8735 | Misc Department Admin                             | 0   | 1,000                                 | 1,000                             | 0  | 1,000  | 100 %  |
|      | Total Other Expense                               | 11,627                                    | 13,180                                | 1,100                             | (12,080)   | (10,527)   | (957)% |
|      | Rent & Utilities                                  |   |                                       |                                   |  |  |        |
| 6000 | Cell Phones                                       | 813                                       | 1,700                                 | 1,700                             | 0  | 887  | 52 %   |
| 6025 | Telephone   | 2,872                                     | 6,000                                 | 6,000                             | 0  | 3,128  | 52 %   |
| 7352 | Rent - Offices & Other Structures                 | 8,000                                     | 8,000                                 | 12,000                            | 4,000  | 4,000  | 33 %   |
| 8610 | Electric  | 48,915                                    | 130,000                               | 130,000                           | 0  | 81,085   | 62 %   |
| 8620 | Gas Service                                       | 39  | 400                                   | 400                               | 0  | 361  | 90 %   |
| 8630 | Trash Services                                    | 709                                       | 1,500                                 | 1,500                             | 0  | 791  | 53 %   |
| 8644 | Disposal Services                                 | 57  | 30,000                                | 30,000                            | 0  | 29,943   | 100 %  |
| 8670 | Street Lighting                                   | 169                                       | 650                                   | 650                               | 0  | 481  | 74 %   |
|      | Total Rent & Utilities                            | 61,574                                    | 178,250                               | 182,250                           | 4,000  | 120,676  | 66 %   |
|      | Repairs & Maintenance                             |   |                                       |                                   |  |  |        |
| 6405 | R & M - Extinguishers                             | 229                                       | 400                                   | 400                               | 0  | 171  | 43 %   |
| 6422 | R & M - Hydrants                                  | 45  | 100                                   | 100                               | 0  | 55   | 55 %   |
| 6640 | Maint - Equip & Other Non-Structural Fixed Assets | 599                                       | 20,000                                | 20,000                            | 0  | 19,401   | 97 %   |
| 6641 | R & M - Wells                                     | 2,473                                     | 60,000                                | 60,000                            | 0  | 57,527   | 96 %   |
| 6750 | R & M - Minor Tools & Equipment                   | 249                                       | 2,000                                 | 2,000                             | 0  | 1,751  | 88 %   |
| 6800 | R & M - Grounds & Collection Systems              | 821                                       | 2,000                                 | 2,000                             | 0  | 1,179  | 59 %   |
| 6900 | Maint-Buildings & Structures                      | 3,684                                     | 10,000                                | 10,000                            | 0  | 6,316  | 63 %   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                                     | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|-------------------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 7241                                |                                   |   |                                       |                                   |  |  |
| Maint-Water Distribution System     | 4,987                             | 12,000                                    | 12,000                                | 0                                 | 7,013  | 58 %   |
| Total Repairs & Maintenance         | 13,088                            | 106,500                                   | 106,500                               | 0                                 | 93,412   | 88 %   |
| Travel & Training                   |                                   |   |                                       |                                   |  |  |
| 7323                                | 24                                | 50  | 150                                   | 100                               | 126  | 84 %   |
| 7324                                | 0                                 | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| 8410                                | 124                               | 500                                       | 500                                   | 0                                 | 376  | 75 %   |
| 8510                                | 20                                | 0   | 0                                     | 0                                 | (20)   | 0 %  |
| 8539                                | 14                                | 0   | 0                                     | 0                                 | (14)   | 0 %  |
| 8550                                | 652                               | 500                                       | 500                                   | 0                                 | (152)  | (30)%  |
| Total Travel & Training             | 833                               | 1,550                                     | 1,650                                 | 100                               | 817  | 49 %   |
| Vehicle Maintenance & Repairs       |                                   |   |                                       |                                   |  |  |
| 7211                                | 1,442                             | 5,500                                     | 5,500                                 | 0                                 | 4,058  | 74 %   |
| 7220                                | 1,839                             | 6,000                                     | 6,000                                 | 0                                 | 4,161  | 69 %   |
| 7228                                | 186                               | 1,000                                     | 1,000                                 | 0                                 | 814  | 81 %   |
| 7232                                | 3,937                             | 7,500                                     | 7,500                                 | 0                                 | 3,563  | 48 %   |
| Total Vehicle Maintenance & Repairs | 7,405                             | 20,000                                    | 20,000                                | 0                                 | 12,595   | 63 %   |
| Total Services & Supplies           | 328,873                           | 656,080                                   | 669,500                               | 13,420                            | 340,627  | 51 %   |
| Capital Outlay                      |                                   |   |                                       |                                   |  |  |
| 9000                                | 0                                 | 10,000                                    | 10,000                                | 0                                 | 10,000   | 100 %  |
| 9006                                | 0                                 | 90,000                                    | 90,000                                | 0                                 | 90,000   | 100 %  |
| 9059                                | 0                                 | 5,000                                     | 75,000                                | 70,000                            | 75,000   | 100 %  |
| Total Capital Outlay                | 0                                 | 105,000                                   | 175,000                               | 70,000                            | 175,000  | 100 %  |
| Debt Service                        |                                   |   |                                       |                                   |  |  |
| 9022                                | 142,654                           | 142,655                                   | 142,655                               | 0                                 | 1  | 0 %  |
| 9023                                | 135,607                           | 135,607                                   | 135,607                               | 0                                 | (0)  | (0)%   |
| Total Debt Service                  | 278,261                           | 278,262                                   | 278,262                               | 0                                 | 1  | 0 %  |
| Reserves                            |                                   |   |                                       |                                   |  |  |
| 9571                                | 0                                 | 65,000                                    | 65,000                                | 0                                 | 65,000   | 100 %  |
| 9572                                | 0                                 | 25,000                                    | 25,000                                | 0                                 | 25,000   | 100 %  |
| 9988                                | 0                                 | 32,000                                    | 32,000                                | 0                                 | 32,000   | 100 %  |
| Total Reserves                      | 0                                 | 122,000                                   | 122,000                               | 0                                 | 122,000  | 100 %  |
| Transfers                           |                                   |   |                                       |                                   |  |  |
| 9511                                | 0                                 | 383,406                                   | 383,406                               | 0                                 | 383,406  | 100 %  |
| Total Transfers                     | 0                                 | 383,406                                   | 383,406                               | 0                                 | 383,406  | 100 %  |
| Total Expenditures                  | 898,130                           | 2,093,800                                 | 2,164,600                             | 70,800                            | 1,266,470  | 59 %   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
 500 - 500 - Water  
 From 7/1/2014 Through 6/30/2015  
 (In Whole Numbers)

|                                | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--------------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| Net Revenues over Expenditures | 184,942                           | 0   | (63,551)                              | (63,551)                          | 248,493  | (391)%   |



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
550 - 550 - CDPH-Nitrate Removal  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                      | YTD Actual<br>as of<br>12/31/2014   | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |     |
|----------------------|-------------------------------------|---|---------------------------------------|-----------------------------------|--|--|-----|
| Revenues             |                                     |   |                                       |                                   |  |  |     |
| Grant Revenue        |                                     |   |                                       |                                   |  |  |     |
| 4949                 | Govt- State Grants                  | 359,253                                   | 0                                     | 0                                 | 0  | 359,253  | 0 % |
|                      | Total Grant Revenue                 | 359,253                                   | 0                                     | 0                                 | 0  | 359,253  | 0 % |
|                      | Total Revenues                      | 359,253                                   | 0                                     | 0                                 | 0  | 359,253  | 0 % |
| Expenditures         |                                     |   |                                       |                                   |  |  |     |
| Services & Supplies  |                                     |   |                                       |                                   |  |  |     |
| Legal & Professional |                                     |   |                                       |                                   |  |  |     |
| 7319                 | Other Professional Services         | 17,312                                    | 70,415                                | 0                                 | (70,415)   | (17,312)   | 0 % |
|                      | Total Legal & Professional          | 17,312                                    | 70,415                                | 0                                 | (70,415)   | (17,312)   | 0 % |
|                      | Total Services & Supplies           | 17,312                                    | 70,415                                | 0                                 | (70,415)   | (17,312)   | 0 % |
| Capital Outlay       |                                     |   |                                       |                                   |  |  |     |
| 9000                 | Building, Structures & Improvements | 175,340                                   | 252,574                               | 0                                 | (252,574)  | (175,340)  | 0 % |
|                      | Total Capital Outlay                | 175,340                                   | 252,574                               | 0                                 | (252,574)  | (175,340)  | 0 % |
|                      | Total Expenditures                  | 192,652                                   | 322,989                               | 0                                 | (322,989)  | (192,652)  | 0 % |
|                      | Net Revenues over Expenditures      | 166,601                                   | (322,989)                             | 0                                 | 322,989  | 166,601  | 0 % |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
600 - 600 - Wastewater  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                                       | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---------------------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| <b>Revenues</b>                       |                                   |   |                                       |                                   |  |  |
| Service Charges & Fees                |                                   |   |                                       |                                   |  |  |
| 4062                                  | 0                                 | 21,000                                    | 21,000                                | 0                                 | (21,000)   | (100)%   |
|                                       | 0                                 | 21,000                                    | 21,000                                | 0                                 | (21,000)   | (100)%   |
| Special Taxes & Assessments           |                                   |   |                                       |                                   |  |  |
| 4061                                  | 646,900                           | 1,144,375                                 | 1,144,375                             | 0                                 | (497,475)  | (43)%  |
|                                       | 646,900                           | 1,144,375                                 | 1,144,375                             | 0                                 | (497,475)  | (43)%  |
| Other Revenues                        |                                   |   |                                       |                                   |  |  |
| 4928                                  | 30                                | 0   | 0                                     | 0                                 | 30   | 0 %  |
|                                       | 30                                | 0   | 0                                     | 0                                 | 30   | 0 %  |
| Use of Money & Property               |                                   |   |                                       |                                   |  |  |
| 4501                                  | 6                                 | 0   | 0                                     | 0                                 | 6  | 0 %  |
|                                       | 6                                 | 0   | 0                                     | 0                                 | 6  | 0 %  |
|                                       | 646,936                           | 1,165,375                                 | 1,165,375                             | 0                                 | (518,439)  | (44)%  |
| <b>Expenditures</b>                   |                                   |   |                                       |                                   |  |  |
| Services & Supplies                   |                                   |   |                                       |                                   |  |  |
| Financial Services                    |                                   |   |                                       |                                   |  |  |
| 7310                                  | 0                                 | 7,000                                     | 3,000                                 | (4,000)                           | 3,000  | 100 %  |
|                                       | 0                                 | 7,000                                     | 3,000                                 | (4,000)                           | 3,000  | 100 %  |
| Insurance, Licenses & Regulatory Fees |                                   |   |                                       |                                   |  |  |
| 6341                                  | 0                                 | 0   | 500                                   | 500                               | 500  | 100 %  |
| 6345                                  | 131                               | 0   | 0                                     | 0                                 | (131)  | 0 %  |
|                                       | 131                               | 0   | 500                                   | 500                               | 369  | 74 %   |
| Legal & Professional                  |                                   |   |                                       |                                   |  |  |
| 7320                                  | 0                                 | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| 7326                                  | 705                               | 6,000                                     | 3,000                                 | (3,000)                           | 2,295  | 76 %   |
|                                       | 705                               | 6,500                                     | 3,500                                 | (3,000)                           | 2,795  | 80 %   |
|                                       | 836                               | 13,500                                    | 7,000                                 | (6,500)                           | 6,164  | 88 %   |
| Debt Service                          |                                   |   |                                       |                                   |  |  |
| 9022                                  | 0                                 | 435,000                                   | 435,000                               | 0                                 | 435,000  | 100 %  |
| 9023                                  | 0                                 | 709,375                                   | 709,375                               | 0                                 | 709,375  | 100 %  |
| 9806                                  | 0                                 | 25,000                                    | 25,000                                | 0                                 | 25,000   | 100 %  |
|                                       | 0                                 | 1,169,375                                 | 1,169,375                             | 0                                 | 1,169,375  | 100 %  |
| Transfers                             |                                   |   |                                       |                                   |  |  |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
600 - 600 - Wastewater  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                                 | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---------------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 9505 Transfers In - Other Funds | 0                                 | (38,947)                                  | (17,947)                              | 21,000                            | (17,947)   | 100 %  |
| 9511 Interfund Transfer Out     | 0                                 | 40,147                                    | 19,147                                | (21,000)                          | 19,147   | 100 %  |
| 9512 Transfer In                | 0                                 | (25,000)                                  | (4,000)                               | 21,000                            | (4,000)  | 100 %  |
| Total Transfers                 | 0                                 | (23,800)                                  | (2,800)                               | 21,000                            | (2,800)  | 100 %  |
| Total Expenditures              | 836                               | 1,159,075                                 | 1,173,575                             | 14,500                            | 1,172,739  | 100 %  |
| Net Revenues over Expenditures  | 646,099                           | 6,300                                     | (8,200)                               | (14,500)                          | 654,299  | (7,979)%   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
650 - 650 - Solid Waste  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                                | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--------------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| Expenditures                   |                                   |   |                                       |                                   |  |  |
| Transfers                      |                                   |   |                                       |                                   |  |  |
| 9511    Interfund Transfer Out | 0                                 | 46,660                                    | 46,660                                | 0                                 | 46,660   | 100 %  |
| Total Transfers                | 0                                 | 46,660                                    | 46,660                                | 0                                 | 46,660   | 100 %  |
| Total Expenditures             | 0                                 | 46,660                                    | 46,660                                | 0                                 | 46,660   | 100 %  |
| Net Revenues over Expenditures | 0                                 | (46,660)                                  | (46,660)                              | 0                                 | 46,660   | (100)%   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|                                       | YTD Actual<br>as of<br>12/31/2014         | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|---------------------------------------|---|---|---------------------------------------|-----------------------------------|--|--|
| <b>Revenues</b>                       |   |   |                                       |                                   |  |  |
| Property Taxes                        |   |   |                                       |                                   |  |  |
| 4035                                  | Property Taxes                            | 11,137                                    | 0                                     | 18,172                            | 18,172   | (7,035) (39)%  |
|                                       | Total Property Taxes                      | 11,137                                    | 0                                     | 18,172                            | 18,172   | (7,035) (39)%  |
| Special Taxes & Assessments           |   |   |                                       |                                   |  |  |
| 4400                                  | Drainage Assessments                      | 55,351                                    | 95,424                                | 95,424                            | 0  | (40,073) (42)%   |
|                                       | Total Special Taxes & Assessments         | 55,351                                    | 95,424                                | 95,424                            | 0  | (40,073) (42)%   |
| Other Revenues                        |   |   |                                       |                                   |  |  |
| 4935                                  | Sale-Specs/Plans & Non_Capital Items      | 299                                       | 200                                   | 300                               | 100  | (1) (0)%   |
|                                       | Total Other Revenues                      | 299                                       | 200                                   | 300                               | 100  | (1) (0)%   |
| Use of Money & Property               |   |   |                                       |                                   |  |  |
| 4505                                  | HO Prop Tax Relief                        | 73  | 0                                     | 0                                 | 0  | 73 0%  |
|                                       | Total Use of Money & Property             | 73  | 0                                     | 0                                 | 0  | 73 0%  |
|                                       | <b>Total Revenues</b>                     | <b>66,861</b>                             | <b>95,624</b>                         | <b>113,896</b>                    | <b>18,272</b>                                      | <b>(47,035) (41)%</b>  |
| <b>Expenditures</b>                   |   |   |                                       |                                   |  |  |
| Personnel                             |   |   |                                       |                                   |  |  |
| Salaries/Wages                        |   |   |                                       |                                   |  |  |
| 8054                                  | Salaries & Wages - Regular                | 0   | 10,800                                | 13,000                            | 2,200  | 13,000 100%  |
|                                       | Total Salaries/Wages                      | 0   | 10,800                                | 13,000                            | 2,200  | 13,000 100%  |
| Payroll Taxes & Benefits              |   |   |                                       |                                   |  |  |
| 5010                                  | Total Fringe Benefits                     | 0   | 4,300                                 | 4,500                             | 200  | 4,500 100%   |
|                                       | Total Payroll Taxes & Benefits            | 0   | 4,300                                 | 4,500                             | 200  | 4,500 100%   |
|                                       | Total Personnel                           | 0   | 15,100                                | 17,500                            | 2,400  | 17,500 100%  |
| Services & Supplies                   |   |   |                                       |                                   |  |  |
| Clothing & Uniform                    |   |   |                                       |                                   |  |  |
| 7246                                  | Uniform & Gear                            | 0   | 200                                   | 200                               | 0  | 200 100%   |
|                                       | Total Clothing & Uniform                  | 0   | 200                                   | 200                               | 0  | 200 100%   |
| Equipment & Tools                     |   |   |                                       |                                   |  |  |
| 7242                                  | Minor Tools, Accessories & Field Machines | 0   | 300                                   | 300                               | 0  | 300 100%   |
|                                       | Total Equipment & Tools                   | 0   | 300                                   | 300                               | 0  | 300 100%   |
| Financial Services                    |   |   |                                       |                                   |  |  |
| 7349                                  | Items for Resale                          | 456                                       | 0                                     | 0                                 | 0  | (456) 0%   |
|                                       | Total Financial Services                  | 456                                       | 0                                     | 0                                 | 0  | (456) 0%   |
| Insurance, Licenses & Regulatory Fees |   |   |                                       |                                   |  |  |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|  | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| 6120 Computer Licenses                                 | 0                                 | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| 6342 Fees - Regulatory                                 | 5,826                             | 5,000                                     | 6,000                                 | 1,000                             | 174  | 3 %  |
| 6345 Property Taxes & Assessments Costs                | 51                                | 1,000                                     | 1,000                                 | 0                                 | 949  | 95 %   |
| 7325 Insurance   | 430                               | 0   | 0                                     | 0                                 | (430)  | 0 %  |
| Total Insurance, Licenses & Regulatory Fees            | 6,307                             | 6,500                                     | 7,500                                 | 1,000                             | 1,193  | 16 %   |
| Legal & Professional                                   |                                   |   |                                       |                                   |  |  |
| 7320 Professional & Consulting Services                | 1,471                             | 6,000                                     | 6,000                                 | 0                                 | 4,529  | 75 %   |
| Total Legal & Professional                             | 1,471                             | 6,000                                     | 6,000                                 | 0                                 | 4,529  | 75 %   |
| Office/Operations                                      |                                   |   |                                       |                                   |  |  |
| 7226 Membership & Dues                                 | 155                               | 0   | 0                                     | 0                                 | (155)  | 0 %  |
| 7230 Misc Small Parts & Supplies                       | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| 8660 Parts & Materials                                 | 215                               | 0   | 0                                     | 0                                 | (215)  | 0 %  |
| Total Office/Operations                                | 370                               | 100                                       | 100                                   | 0                                 | (270)  | (270)%   |
| Other Expense  |                                   |   |                                       |                                   |  |  |
| 7330 Misc Operating Expenses                           | 250                               | 300                                       | 300                                   | 0                                 | 50   | 17 %   |
| Total Other Expense                                    | 250                               | 300                                       | 300                                   | 0                                 | 50   | 17 %   |
| Rent & Utilities                                       |                                   |   |                                       |                                   |  |  |
| 6000 Cell Phones                                       | 474                               | 1,000                                     | 1,000                                 | 0                                 | 526  | 53 %   |
| 6025 Telephone   | 85                                | 200                                       | 200                                   | 0                                 | 115  | 57 %   |
| 8610 Electric  | 499                               | 1,000                                     | 1,000                                 | 0                                 | 501  | 50 %   |
| 8670 Street Lighting                                   | 412                               | 400                                       | 900                                   | 500                               | 488  | 54 %   |
| Total Rent & Utilities                                 | 1,470                             | 2,600                                     | 3,100                                 | 500                               | 1,630  | 53 %   |
| Repairs & Maintenance                                  |                                   |   |                                       |                                   |  |  |
| 6640 Maint - Equip & Other Non-Structural Fixed Assets | 47                                | 300                                       | 300                                   | 0                                 | 253  | 84 %   |
| 6750 R & M - Minor Tools & Equipment                   | 90                                | 300                                       | 300                                   | 0                                 | 210  | 70 %   |
| 6800 R & M - Grounds & Collection Systems              | 41                                | 100                                       | 100                                   | 0                                 | 59   | 59 %   |
| 6900 Maint-Buildings & Structures                      | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| Total Repairs & Maintenance                            | 178                               | 800                                       | 800                                   | 0                                 | 622  | 78 %   |
| Travel & Training                                      |                                   |   |                                       |                                   |  |  |
| 8550 Mileage Reimbursement & Parking - EE              | 39                                | 50  | 50                                    | 0                                 | 11   | 22 %   |
| Total Travel & Training                                | 39                                | 50  | 50                                    | 0                                 | 11   | 22 %   |
| Vehicle Maintenance & Repairs                          |                                   |   |                                       |                                   |  |  |
| 7211 Misc Fuel & Diesel                                | 388                               | 1,000                                     | 1,000                                 | 0                                 | 612  | 61 %   |
| 7220 Gasoline  | 494                               | 1,250                                     | 1,250                                 | 0                                 | 756  | 60 %   |
| Total Vehicle Maintenance & Repairs                    | 882                               | 2,250                                     | 2,250                                 | 0                                 | 1,368  | 61 %   |

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

|  | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|--|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
| Total Services & Supplies                      | 11,422                            | 19,100                                    | 20,600                                | 1,500                             | 9,178  | 45 %   |
| Reserves                                       |                                   |   |                                       |                                   |  |  |
| 9571 *Capital Outlay Reserve                   | 0                                 | 10,000                                    | 10,000                                | 0                                 | 10,000   | 100 %  |
| 9572 *General Contingency (Operations) Reserve | 0                                 | 5,000                                     | 5,000                                 | 0                                 | 5,000  | 100 %  |
| Total Reserves                                 | 0                                 | 15,000                                    | 15,000                                | 0                                 | 15,000   | 100 %  |
| Transfers                                      |                                   |   |                                       |                                   |  |  |
| 9511 Interfund Transfer Out                    | 0                                 | 36,138                                    | 36,138                                | 0                                 | 36,138   | 100 %  |
| Total Transfers                                | 0                                 | 36,138                                    | 36,138                                | 0                                 | 36,138   | 100 %  |
| Total Expenditures                             | 11,422                            | 85,338                                    | 89,238                                | 3,900                             | 77,816   | 87 %   |
| Net Revenues over Expenditures                 | 55,438                            | 10,286                                    | 24,658                                | 14,372                            | 30,780   | 125 %  |



January 29, 2015

**TO:** LOCSD Board of Directors

**FROM:** Margaret Falkner, Utility Compliance Technician III  
Jason Zatt, Utility Compliance Technician I

**SUBJECT:** **Agenda Item 12A Attachment – 02/05/15 BOD Meeting**  
Utility Vehicle Purchase Budget Item

**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

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
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**SUPPLEMENTAL INFORMATION**

Staff researched the replacement costs of Unit B (1999 Ford F350) and Unit F (2001 Ford F150). Both of these trucks are well past their estimated 10 year service life and both are dilapidated condition. Unit B is valued at \$8,079 and Unit F is valued at \$3,384 per Kelley Blue Book. Unit B is a heavy duty, one ton dual-rear wheeled truck with a utility bed and lift gate. Unit F is a medium duty extended cab truck with a commercial grade camper shell.

Unit B is used primarily as an emergency response vehicle for water main and service line leaks and breaks. It is equipped with all the necessary tools and equipment to repair breaks and leaks. It has been described as the "work horse" of the fleet. Unit B was refurbished in 2012 at a total cost of \$16,398.31. Additional maintenance costs of approximately \$2,487 have been paid through December 2014. Crew Leader Frank Asuncion advised the General Manager that Unit B currently has engine hesitation problems, erratic transmission shifting, and rust holes on the lift gate platform. The lift gate is permanently welded to the utility body of the truck.

Unit F is used primarily to collect and transport water samples as required by state law. It is also used to conduct daily rounds and service requests and used by the on-call operator for standby services. Since 2010 maintenance costs for this truck totaled \$3,490. Due to the age parts for this truck are now difficult to source. Over the past two years there have been several engine and electrical issues, and this truck has been in for repairs more than any other vehicle in the fleet. Issues include misfiring, hesitation and lack of power. The misfiring issue requires extensive replacement of vacuum lines, intake plenum and gaskets, and all related electrical components. Cheaper components such as spark plugs and ignition wires have been replaced. To begin replacing other components will cost in excess of \$1,000.00. The frequency of problems with this truck has created a safety hazard with operators experiencing engine problems while driving at highway speeds.

Staff is requesting that both Unit B and Unit F be replaced as soon as possible. Unit B is requested to be replaced with an extended cab 2WD dual rear-wheeled truck with a utility bed and lift gate. Cost estimates to replace Unit B are approximately \$42,000.00.

Unit F is requested to be replaced with a 2WD light or medium duty extended cab truck with a commercial grade camper shell. Cost estimates to replace Unit F are approximately \$24,000.00.

Staff did not account for the time these vehicles were out of service for repairs. The budget line item 9059 is being increased from \$5,000 to \$75,000 in this Mid-Year Budget Adjustment Cycle. The Utility Vehicle Reserve and General Contingency Reserve will be used to provide the remaining balance.



**RESERVE STATEMENT**  
**As of December 31, 2014**

| Account Code                        | Category & Fund                                     | Beginning BALANCE<br>06/30/2013 | Budget FY<br>2013/2014 | Gain/(Use) FY<br>2013/2014 | Subtotal FY<br>2013/2014 | Adopted<br>Budget FY<br>2014/2015 | Gain/ (Use)<br>FY 2014/2015 | Projected<br>Ending<br>BALANCE |
|-------------------------------------|---|---------------------------------|------------------------|----------------------------|--------------------------|-----------------------------------|-----------------------------|--------------------------------|
| <b>100 - Administration</b>         |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3111                                | General Contingency Reserve                         | 20,918                          |                        |                            | 20,918                   |                                   | (20,918)                    | 0                              |
| 3164                                | Information Technology Reserve                      | 28,741                          |                        |                            | 28,741                   |                                   | (18,029)                    | 10,712                         |
| 3166                                | Septic Maintenance Reserve (Fire Station)           | 15,801                          |                        |                            | 15,801                   |                                   |                             | 15,801                         |
| <b>Total - 100 - Administration</b> |   | <b>\$65,460</b>                 | <b>\$0</b>             | <b>\$0</b>                 | <b>\$65,460</b>          | <b>\$0</b>                        | <b>(\$38,947)</b>           | <b>\$26,513</b>                |
| <b>200 - Bayridge Estates</b>       |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3109                                | Septic System Decommission Reserve                  | 0                               | \$8,000                |                            | \$8,000                  | \$8,000                           |                             | \$16,000                       |
| <b>301 - Fire</b>                   |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3110                                | Replacement Reserve - Vehicle, Equip & Fire Engines | 247,962                         | 109,099                | 35,792                     | 392,853                  | 86,100                            |                             | 478,953                        |
| 3111                                | General Contingency Reserve                         | 61,381                          |                        |                            | 61,381                   |                                   |                             | 61,381                         |
| 3115                                | Public Facilities Fee Reserve                       | 51,193                          |                        |                            | 51,193                   |                                   | 153 ***                     | 51,346                         |
| 3160                                | Capital Outlay Reserve                              | 613,873                         |                        |                            | 613,873                  |                                   |                             | 613,873                        |
| <b>Total - 301 - Fire</b>           |   | <b>\$974,409</b>                | <b>\$109,099</b>       | <b>\$35,792</b>            | <b>\$1,119,300</b>       | <b>\$86,100</b>                   | <b>\$153</b>                | <b>\$1,205,553</b>             |
| <b>400 - Vista de Oro</b>           |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3193                                | Reserve - Internal Loan                             | 1,517.00                        | ** \$30,000            |                            | \$31,517                 |                                   |                             | \$31,517                       |
| <b>500 - Water</b>                  |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3050                                | Water Quality Trust Reserve (0331)                  | 91,517                          |                        |                            | 91,517                   |                                   |                             | 91,517                         |
| 3110                                | Replacement Reserve - Vehicle, Equip & Fire Engines | 42,197                          |                        |                            | 42,197                   |                                   |                             | 42,197                         |
| 3111                                | General Contingency Reserve                         | 178,783                         | 25,000                 | (30,000)                   | 173,783                  | 25,000                            |                             | 198,783                        |
| 3160                                | Capital Outlay Reserve                              | 493,407                         | 65,000                 | 665                        | 559,072                  | 65,000                            |                             | 624,072                        |
| 3163                                | Water Stabilization Reserve                         | 128,856                         | 32,000                 |                            | 160,856                  | 32,000                            |                             | 192,856                        |
| 3165                                | Basin Management Plan Reserve                       | 39,288                          |                        |                            | 39,288                   |                                   |                             | 39,288                         |
| 3167                                | Water Conservation Reserve                          | 25,031                          |                        |                            | 25,031                   |                                   |                             | 25,031                         |
| <b>Total - 500 - Water</b>          |   | <b>\$999,079</b>                | <b>\$122,000</b>       | <b>(\$29,335)</b>          | <b>\$1,091,744</b>       | <b>\$122,000</b>                  | <b>\$0</b>                  | <b>\$1,213,744</b>             |
| <b>600 - Wastewater</b>             |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3091                                | Restricted-2002 Bond Reserve Account*****           | 726,664                         | * 25,000               | 6,435                      | 758,099                  | 25,000                            |                             | 783,099                        |
| 3120                                | LOCS D Community Fund                               | 0                               | ****                   | 173,995                    | 173,995                  |                                   |                             | 173,995                        |
| 3191                                | Restricted Funds-SRF                                | 1,407,913                       |                        | (1,405,977)                | 1,936                    |                                   |                             | 1,936                          |
| <b>Total - 600 - Wastewater</b>     |   | <b>\$2,134,577</b>              | <b>\$25,000</b>        | <b>(\$1,225,547)</b>       | <b>\$934,030</b>         | <b>\$25,000</b>                   | <b>\$0</b>                  | <b>\$959,030</b>               |
| <b>650 - Solid Waste</b>            |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3111                                | General Contingency Reserve                         | \$185,769                       | \$0                    | \$283                      | \$186,052                | \$0                               | (\$46,660)                  | \$139,392                      |
| <b>800 - Drainage</b>               |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3111                                | General Contingency Reserve                         | 27,238                          | 5,000                  |                            | 32,238                   | 5,000                             |                             | 37,238                         |
| 3160                                | Capital Outlay Reserve                              | 184,995                         | 10,000                 | 60                         | 195,055                  | 10,000                            |                             | 205,055                        |
| <b>Total - 800 - Drainage</b>       |   | <b>\$212,233</b>                | <b>\$15,000</b>        | <b>\$60</b>                | <b>\$227,293</b>         | <b>\$15,000</b>                   | <b>\$0</b>                  | <b>\$242,173</b>               |
| <b>900 - Parks &amp; Recreation</b> |   |                                 |                        |                            |                          |                                   |                             |                                |
| 3090                                | Restricted Pool Funds                               | \$303,838                       | ***** \$0              | \$918                      | \$304,756                | \$0                               | \$0                         | \$304,756                      |
|                                     |   |                                 |                        |                            | <b>\$3,968,153</b>       |                                   |                             | <b>\$4,138,679</b>             |

\* Managed by US Bank -

\*\* Internal Loan from Water Reserves

\*\*\* CD Matures 03/18/2015

\*\*\*\* Managed by Community Foundation

\*\*\*\*\* Beginning Balance adjusted based on LAIF deposit

\*\*\*\*\* Analyzing the account to insure credit for all payments