



May 28, 2014

**TO:** LOCSD Board of Directors  
**FROM:** Kathy A. Kivley, General Manager *Kathy A. Kivley*  
**SUBJECT:** **Agenda Item 7B – 6/5/2014 Board Meeting**  
Public Hearing on Proposed Fiscal Year 2014/15 Budget

**President**  
Craig V. Baltimore

**Vice President**  
R. Michael Wright

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

**General Manager**  
Kathy A. Kivley

**Interim District Accountant**  
Dale G. Flynn

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

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The following are Policy Decisions for Fiscal Year 2014/2015:

Temporary Water Fund Reserve Policy until completion of potential new rate structure

Staff recommends as included the following Reserves be applied to the FY 2013/2014 and FY 2014/2015 Budgets based on current rates as implemented on September 1, 2012:

- Capital Outlay Reserve - \$65,000 annually
- Water Stabilization Reserve - \$32,000 annually
- Contingency Reserve funded \$25,000 annually

Vista de Oro Fund 400 Revenue Shortfall

Revenue shortfall includes Vista de Oro Fund 400. Regarding Fund 400, it is important to understand this fund will continue to reflect a deficit until the septic system conversion occurs and over a period of years the District will recoup its prior costs for maintaining the system. The Board must provide direction regarding the borrowing of the money to cover the deficit. The appropriate documents need to be prepared to secure the interfund loan. Staff recommends borrowing from the Solid Waste Reserves to cover the shortfall for FY 2/13/2014 and directing staff to execute the appropriate paperwork for this interfund loan.

Water \$410,000 Interfund Loan to Wastewater Project

Water Reserves by District Resolution 2006-08 on May 4, 2006. This interfund loan was made to the Wastewater Project to fund "Wastewater Project Studies". The Resolution stated that this was an interfund loan from the Water Fund to the Wastewater Project Fund. Interest is due at the same interest rate the District receives on its investment funds. The fund loan principal and interest was to be repaid to the Water Fund and Solid Waste Fund from the proceeds of the debt instrument issued by the District for the development and construction of the Los Osos Wastewater Project. To date, no interest was accrued and dollars are still owed to this fund. Staff continues to research the \$410,000. There is no recommendation at this time, however, this item requires resolution in the future.

Depreciation Expense Policy

It is important to note for FY 2010/2011 depreciation expense was recorded as \$300,560. In the following FY 2011/2012 this expense was recorded as \$193,382. In FY 2012/2013 depreciation was recorded at \$198,457. This expense is normal for an Enterprise Fund, also known as a business activity, and from a policy perspective should be considered by the Board as a required expenditure reflected in the budget for the fund.

Buildings	40-50 years (i.e. Nitrate RF, pump houses)
Improvements other than Buildings	5 – 25 years (i.e. land)
Infrastructure	5 – 60 years (i.e. wells, pipes in the ground)
Equipment and Systems	5 – 30 years (i.e. pumps)

Solid Waste Fund 650

Staff continues to research the interfund loan to the Wastewater Fund of \$220,000. There is no recommendation at this time.



## EXHIBIT A

# COST ALLOCATION METHODOLOGY ALTERNATIVES

Cost Allocation Methodology Comparison for  
FY 7/1/2014 - 6/30/2015

	Revised Budget FY 2013 2014**	Admin Allocation Based on Revenues Methodology #2	Admin Allocation Based on Expenditures Methodology #3	Admin Allocation Based on Time Methodology #4
BAYRIDGE FUND 200 SUMMARY				
<b>Total Revenues</b>	<b>61,519</b>	<b>61,562</b>	<b>61,562</b>	<b>61,562</b>
<b>Total Expenditures</b>	<b>43,856</b>	<b>53,232</b>	<b>53,232</b>	<b>53,232</b>
<b>Difference</b>	<b>17,663</b>	<b>8,330</b>	<b>8,330</b>	<b>8,330</b>
<b>Non Operating Expenditures</b>				
Total Capital Outlay	7,701	7,700	7,700	7,700
Total Transfers	Cost Allocation 6,797	8,617	9,563	5,407
<b>Total Non Operating Expenditures</b>	<b>14,498</b>	<b>16,317</b>	<b>17,263</b>	<b>13,107</b>
<b>Total Expenditures</b>	<b>58,354</b>	<b>69,549</b>	<b>70,495</b>	<b>66,339</b>
<b>Difference (Revenue - Expenditures)</b>	<b>3,165</b>	<b>(7,987)</b>	<b>(8,933)</b>	<b>(4,777)</b>

\*\* Time Method used in 2013/2014

Cost Allocation Methodology Comparison for  
FY 7/1/2014 - 6/30/2015

		Revised Budget FY 2013 2014**	Admin Allocation Based on Revenues Methodology #2	Admin Allocation Based on Expenditures Methodology #3	Admin Allocation Based on Time Methodology #4
VISTA DE ORO FUND 400 SUMMARY					
<b>Total Revenues</b>		<b>15,768</b>	<b>15,768</b>	<b>15,768</b>	<b>15,768</b>
<b>Total Expenditures</b>		<b>18,257</b>	<b>19,822</b>	<b>19,822</b>	<b>19,822</b>
<b>Difference</b>		<b>(2,489)</b>	<b>(4,054)</b>	<b>(4,054)</b>	<b>(4,054)</b>
<b>Non Operating Expenditures</b>					
Total Transfers	Cost Allocation	9,502	2,207	3,111	5,428
<b>Total Non Operating Expenditures</b>		<b>9,502</b>	<b>2,207</b>	<b>3,111</b>	<b>5,428</b>
<b>Total Expenditures</b>		<b>27,759</b>	<b>22,029</b>	<b>22,933</b>	<b>25,250</b>
<b>Difference (Revenue - Expenditures)</b>		<b>(11,991)</b>	<b>(6,261)</b>	<b>(7,165)</b>	<b>(9,482)</b>

\*\* Time Method used in 2013/2014



Cost Allocation Methodology Comparison for  
FY 7/1/2014 - 6/30/2015

	Revised Budget FY 2013 2014**	Admin Allocation Based on Revenues Methodology #2	Admin Allocation Based on Expenditures Methodology #3	Admin Allocation Based on Time Methodology #4
FIRE FUND 301 SUMMARY				
<b>Total Revenues</b>	<b>2,254,528</b>	<b>2,209,527</b>	<b>2,209,527</b>	<b>2,209,527</b>
<b>Total Expenditures</b>	<b>1,913,829</b>	<b>1,994,303</b>	<b>1,994,303</b>	<b>1,994,303</b>
<b>Difference</b>	<b>340,699</b>	<b>215,224</b>	<b>215,224</b>	<b>215,224</b>
<b>Non Operating Expenditures</b>				
Total Capital Outlay	41,072	20,000	20,000	20,000
Total Reserves	183,559	86,100	86,100	86,100
Total Transfers	Cost Allocation 103,158	309,046	329,632	109,124
<b>Total Non Operating Expenditures</b>	<b>327,789</b>	<b>415,146</b>	<b>435,732</b>	<b>215,224</b>
<b>Total Expenditures</b>	<b>2,241,618</b>	<b>2,409,449</b>	<b>2,430,035</b>	<b>2,209,527</b>
<b>Difference (Revenue - Expenditures)</b>	<b>12,910</b>	<b>(199,922)</b>	<b>(220,508)</b>	<b>0</b>

\*\* Time Method used in 2013/2014

Cost Allocation Methodology Comparison for  
FY 7/1/2014 - 6/30/2015

		Revised Budget FY 2013 2014**	Admin Allocation Based on Revenues Methodology #2	Admin Allocation Based on Expenditures Methodology #3	Admin Allocation Based on Time Methodology #4
WATER FUND 500 SUMMARY					
<b>Total Revenues</b>		<b>2,099,900</b>	<b>2,093,800</b>	<b>2,093,800</b>	<b>2,093,800</b>
<b>Total Expenditures</b>	<b>Includes Debt Service</b>	<b>1,418,505</b>	<b>1,551,314</b>	<b>1,551,314</b>	<b>1,551,314</b>
<b>Difference</b>		<b>681,395</b>	<b>542,486</b>	<b>542,486</b>	<b>542,486</b>
<b>Non Operating Expenditures</b>					
Total Capital Outlay		51,890	105,000	105,000	105,000
Total Reserves		122,000	122,000	122,000	122,000
Total Transfers	Cost Allocation (includes Grant Match)	462,758	293,056	276,283	383,406
<b>Total Non Operating</b>		<b>636,648</b>	<b>520,056</b>	<b>503,283</b>	<b>610,406</b>
<b>Total Expenditures</b>		<b>2,055,153</b>	<b>2,071,370</b>	<b>2,054,597</b>	<b>2,161,720</b>
<b>Difference (Revenues - Expenditures)</b>		<b>44,747</b>	<b>22,430</b>	<b>39,203</b>	<b>(67,920)</b>
\$10,000 required for grant match					

\*\* Time Method used in 2013/2014

Cost Allocation Methodology Comparison for  
FY 7/1/2014 - 6/30/2015

		Revised Budget FY 2013 2014**	Admin Allocation Based on Revenues Methodology #2	Admin Allocation Based on Expenditures Methodology #3	Admin Allocation Based on Time Methodology #4
WASTEWATER FUND 600 SUMMARY					
<b>Total Revenues</b>		<b>4,742,009</b>	<b>1,159,075</b>	<b>1,159,075</b>	<b>1,159,075</b>
<b>Total Expenditures</b>	<b>Includes Debt Service</b>	<b>6,185,117</b>	<b>1,157,875</b>	<b>1,157,875</b>	<b>1,157,875</b>
<b>Difference</b>		<b>(1,443,108)</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<hr/>					
<b>Non Operating Expenditures</b>					
Total Reserves		25,000	25,000	25,000	25,000
Total Transfers	Cost Allocation & Bond Reserve Payment	(4,379)	(25,000)	(25,000)	15,147
<b>Total Non Operating Expenditures</b>		<b>20,621</b>	<b>0</b>	<b>0</b>	<b>40,147</b>
<hr/>					
<b>Total Expenditures</b>		<b>6,205,738</b>	<b>1,157,875</b>	<b>1,157,875</b>	<b>1,198,022</b>
<b>Difference (Revenue - Expenditures)</b>	SRF:\$1,394,711	<b>(1,463,729)</b>	<b>1,200</b>	<b>1,200</b>	<b>(38,947)</b>

\*\* Time Method used in 2013/2014



Cost Allocation Methodology Comparison for  
FY 7/1/2014 - 6/30/2015

		Revised Budget FY 2013	2014**	Admin Allocation Based on Revenues Methodology #2	Admin Allocation Based on Expenditures Methodology #3	Admin Allocation Based on Time Methodology #4
SOLID WASTE FUND 650						
Total Revenues		73,500		0	0	0
Total Expenditures		2,050		0	0	0
<b>Difference</b>		<b>71,450</b>		<b>0</b>	<b>0</b>	<b>0</b>
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Non Operating Expenditures						
Total Transfers	Cost Allocation	67,320		0	0	46,660
<b>Total Non Operating Expenditures</b>		<b>67,320</b>		<b>0</b>	<b>0</b>	<b>46,660</b>
<hr/>						
Total Expenditures		69,370		0	0	46,660
Difference (Revenue - Expenditures)		4,130		0	0	(46,660)

\*\* Time Method used in 2013/2014

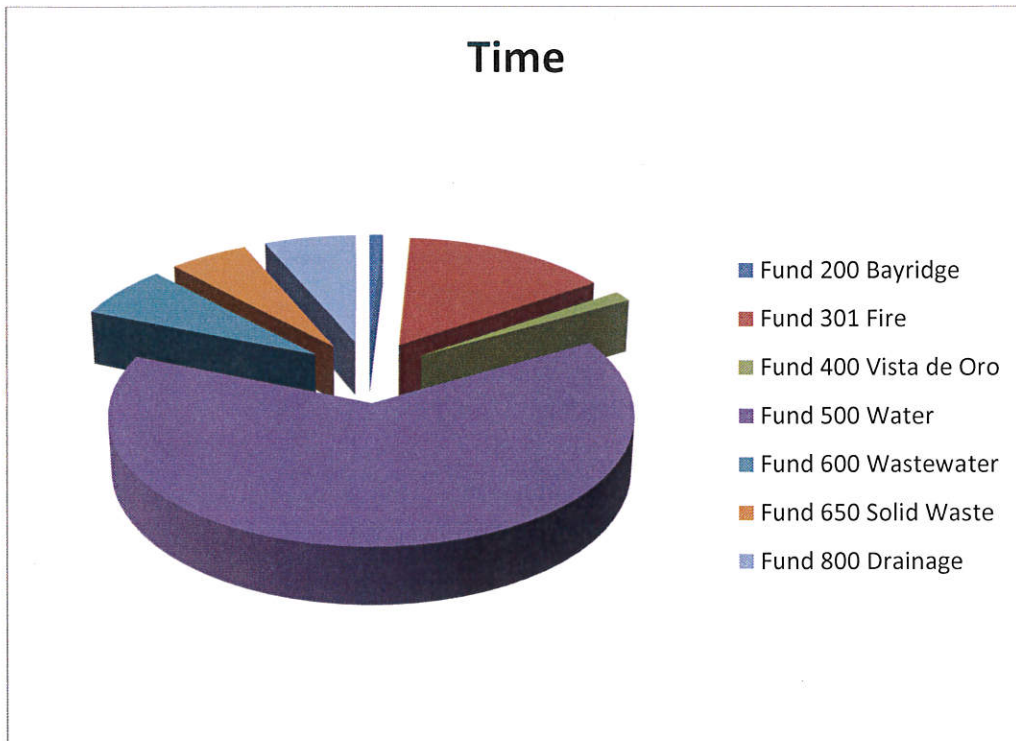
Cost Allocation Methodology Comparison for  
FY 7/1/2014 - 6/30/2015

	Revised Budget FY 2013 2014**	Admin Allocation Based on Revenues Methodology #2	Admin Allocation Based on Expenditures Methodology #3	Admin Allocation Based on Time Methodology #4
DRAINAGE FUND 800 SUMMARY				
<b>Total Revenues</b>	<b>95,674</b>	<b>95,624</b>	<b>95,624</b>	<b>95,624</b>
<b>Total Expenditures</b>	<b>31,244</b>	<b>34,200</b>	<b>34,200</b>	<b>34,200</b>
<b>Difference</b>	<b>64,430</b>	<b>61,424</b>	<b>61,424</b>	<b>61,424</b>
<b>Non Operating Expenditures</b>				
Total Reserves	15,000	15,000	15,000	15,000
Total Transfers	Cost Allocation 45,440	13,384	7,721	36,138
<b>Total Non Operating</b>	<b>60,440</b>	<b>28,384</b>	<b>22,721</b>	<b>51,138</b>
<b>Total Expenditures</b>	<b>91,684</b>	<b>62,584</b>	<b>56,921</b>	<b>85,338</b>
<b>Difference (Revenue - Expenditures)</b>	<b>3,990</b>	<b>33,040</b>	<b>38,703</b>	<b>10,286</b>

\*\* Time Method used in 2013/2014

# COST ALLOCATION PLAN METHODOLOGIES

## Methodology for FY 2013/2014





**COST ALLOCATION PLAN**

**BASED ON ADMINISTRATION STAFF'S TIME:**

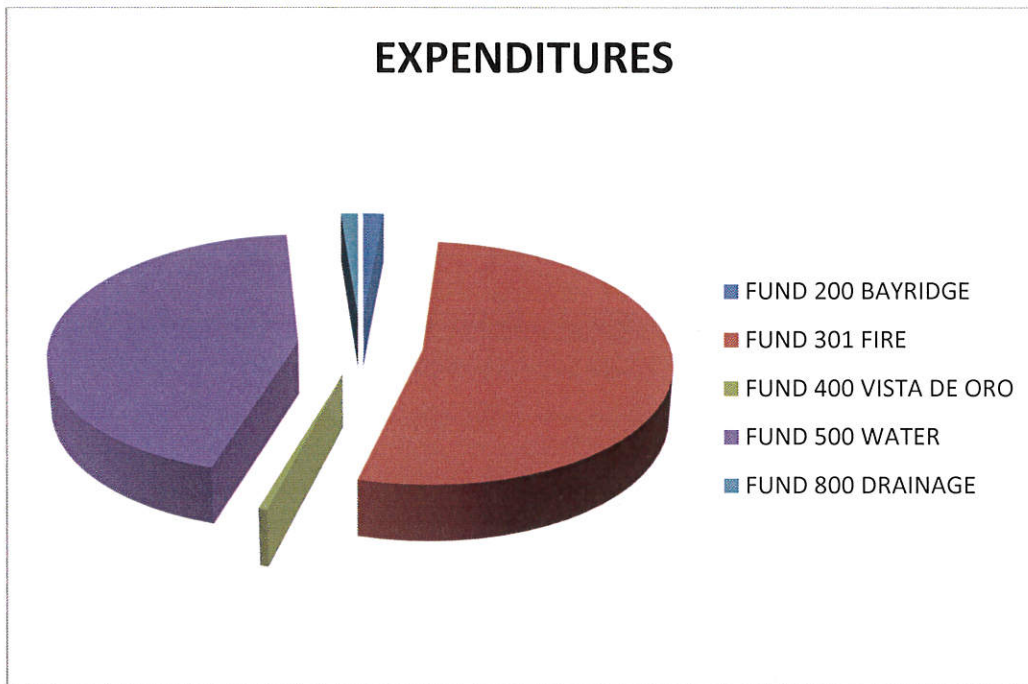
	<u>FIRE</u>	<u>WATER</u>	<u>SOLID WASTE</u>	<u>DRAINAGE</u>	<u>WASTE WATER</u>	<u>TOTALS</u>
General Manager	13.85%	52.50%	10.38%	6.92%	16.35%	100.00%
Administrative Sec./Acctg Asst. III	15.01%	62.50%	5.19%	2.88%	14.42%	100.00%
District Accountant	15.00%	53.07%	9.23%	5.77%	16.93%	100.00%
	43.86%	168.07%	24.80%	15.57%	47.70%	<u>300.00%</u>
Average Percent of time spent by department	14.62%	56.02%	8.27%	5.19%	15.90%	<u>100.00%</u>

Administration Deficit Fund Balance from Audited Financial Statements as of June 30, 2013 \$103,625.00

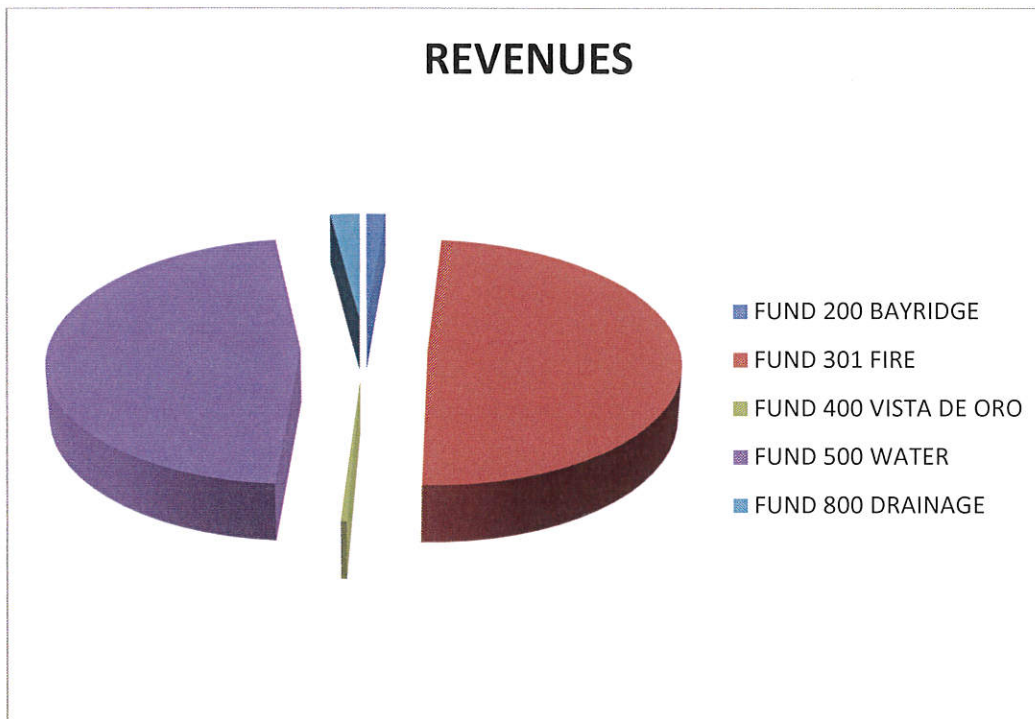
Projected Expenditures 2013-2014 \$601,972.00

<b>TOTAL AMOUNT TO BE ALLOCATED</b>	<b>\$705,597.00</b>	<b>\$103,158.28</b>	<b>\$395,298.96</b>	<b>\$58,329.35</b>	<b>\$36,620.48</b>	<b>\$112,189.92</b>	<b>\$705,597.00</b>
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## FY 2014/2015 - Methodology #2



## FY 2014/2015 - Methodology #3



LOS OSOS COMMUNITY SERVICES DISTRICT						
BY REVENUES RECEIVED OTHER THAN GRANTS AND ONE TIME FUNDING				METHODODOLOGY #2		
ADMINISTRATION COSTS TO BE ALLOCATED	\$705,597			\$626,310		
	<u>TOTAL APPROVED</u>	<u>PERCENT OF</u>	<u>AMOUNT OF</u>	<u>TOTAL PROPOSED</u>	<u>PERCENT OF</u>	<u>AMOUNT OF</u>
	<u>AT MID-YEAR</u>	<u>ALLOCATION</u>	<u>ALLOCATION</u>		<u>ALLOCATION</u>	<u>ALLOCATION</u>
	<u>2013/2014</u>	<u>FOR THE FUND</u>	<u>FOR THE FUND</u>	<u>2014/2015</u>	<u>FOR THE FUND</u>	<u>FOR THE FUND</u>
		<u>2013/2014</u>	<u>2013/2014</u>		<u>2014/2015</u>	<u>2014/2015</u>
<b>BAYRIDGE FUND 200:</b>						
Property Taxes	\$6,688			\$6,731		
Special Taxes and Assessments	\$54,831			\$54,831		
<b>TOTAL REVENUES</b>	<b>\$61,519</b>	<b>1.081%</b>	<b>\$7,627</b>	<b>\$61,562</b>	<b>1.376%</b>	<b>\$8,617</b>
<b>FIRE FUND 301:</b>						
<b>WATER REVENUES EXCLUDING GRANTS AND OTHER ONE-TIME FUNDING</b>						
Property Taxes	\$2,074,835			\$2,114,153		
Charges and Fees	\$135			\$0		
Special Taxes and Assessments	\$22,500			\$22,500		
Other Revenues	\$76,818			\$71,134		
Use of Property and Money	\$240			\$240		
<b>TOTAL FIRE REVENUE</b>	<b>\$2,174,528</b>	<b>38.208%</b>	<b>\$269,591</b>	<b>\$2,208,027</b>	<b>49.344%</b>	<b>\$309,046</b>
<b>VISTA DE ORO FUND 400:</b>						
Special Taxes and Assessments	\$15,768			\$15,768		
<b>TOTAL VISTA DE ORO</b>	<b>\$15,768</b>	<b>0.277%</b>	<b>\$1,955</b>	<b>\$15,768</b>	<b>0.352%</b>	<b>\$2,207</b>

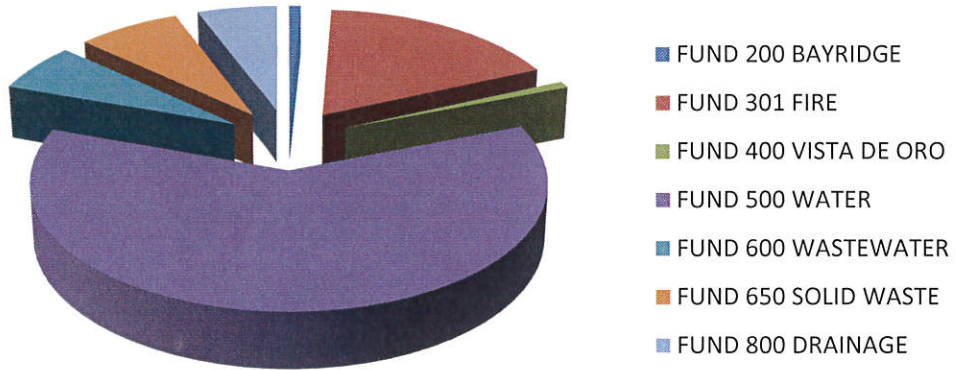


LOS OSOS COMMUNITY SERVICES DISTRICT						
BY REVENUES RECEIVED OTHER THAN GRANTS AND ONE TIME FUNDING				METHODOLOGY #2		
ADMINISTRATION COSTS TO BE ALLOCATED	\$705,597			\$626,310		
	<u>TOTAL APPROVED</u>	<u>PERCENT OF</u>	<u>AMOUNT OF</u>	<u>TOTAL PROPOSED</u>	<u>PERCENT OF</u>	<u>AMOUNT OF</u>
	<u>AT MID-YEAR</u>	<u>ALLOCATION</u>	<u>ALLOCATION</u>		<u>ALLOCATION</u>	<u>ALLOCATION</u>
	<u>2013/2014</u>	<u>FOR THE FUND</u>	<u>FOR THE FUND</u>	<u>2014/2015</u>	<u>FOR THE FUND</u>	<u>FOR THE FUND</u>
		<u>2013/2014</u>	<u>2013/2014</u>		<u>2014/2015</u>	<u>2014/2015</u>
<b>WATER FUND FUND 500:</b>						
<b>WATER REVENUES EXCLUDING GRANTS AND OTHER ONE-TIME FUNDING</b>						
Property Taxes	\$180,000			\$180,000		
Service Charges and Fees	\$1,911,700			\$1,907,784		
Other Revenues	\$5,000			\$5,000		
Use of Property and Money	\$3,200			\$1,000		
<b>TOTAL WATER</b>	<b>\$2,099,900</b>	<b>36.896%</b>	<b>\$260,339</b>	<b>\$2,093,784</b>	<b>46.791%</b>	<b>\$293,056</b>
<b>SOLID WASTE FUND 650:</b>						
Franchise Fees (FOR 2013-2014 ONLY)	\$73,987			\$0		
<b>TOTAL SOLID WASTE</b>	<b>\$73,987</b>	<b>1.300%</b>	<b>\$9,173</b>	<b>\$0</b>	<b>0.000%</b>	<b>\$0</b>
<b>WASTEWATER FUND 600:</b>						
Service Fees and Charges	\$14,730			\$0		
Special Taxes and Assessments (FOR 2013-2014 ONLY)	\$1,155,250			\$0		
This does not include funds for bankruptcy pay offs because they are one-time funding						
<b>TOTAL WASTEWATER</b>	<b>\$1,169,980</b>	<b>20.557%</b>	<b>\$145,051</b>	<b>\$0</b>	<b>0.000%</b>	<b>\$0</b>

LOS OSOS COMMUNITY SERVICES DISTRICT				METHODODOLOGY #2		
BY REVENUES RECEIVED OTHER THAN GRANTS AND ONE TIME FUNDING						
ADMINISTRATION COSTS TO BE ALLOCATED	\$705,597			\$626,310		
	<u>TOTAL APPROVED</u>	<u>PERCENT OF</u>	<u>AMOUNT OF</u>	<u>TOTAL PROPOSED</u>	<u>PERCENT OF</u>	<u>AMOUNT OF</u>
	<u>AT MID-YEAR</u>	<u>ALLOCATION</u>	<u>ALLOCATION</u>		<u>ALLOCATION</u>	<u>ALLOCATION</u>
	<u>2013/2014</u>	<u>FOR THE FUND</u>	<u>FOR THE FUND</u>	<u>2014/2015</u>	<u>FOR THE FUND</u>	<u>FOR THE FUND</u>
		<u>2013/2014</u>	<u>2013/2014</u>		<u>2014/2015</u>	<u>2014/2015</u>
<b>DRAINAGE FUND 800:</b>						
Services Charges and Fees	\$250			\$200		
Special Taxes and Assessments	\$95,424			\$95,424		
<b>TOTAL DRAINAGE</b>	<b>\$95,674</b>	<b>1.681%</b>	<b>\$11,861</b>	<b>\$95,624</b>	<b>2.137%</b>	<b>\$13,384</b>
<b>TOTAL REVENUES BEING USED FOR THIS METHODOLOGY</b>	<b>\$5,691,356</b>	<b>100.000%</b>	<b>\$705,597</b>	<b>\$4,474,765</b>	<b>100.000%</b>	<b>\$626,310</b>

## FY 2014/2015 - Methodology #4

### Time



**COST ALLOCATION PLAN**

<b>BASED ON ADMINISTRATION STAFF'S TIME:</b>	<b><u>FIRE</u></b>	<b><u>WATER</u></b>	<b><u>SOLID WASTE</u></b>	<b><u>DRAINAGE</u></b>	<b><u>Bayridge</u></b>	<b><u>Vista de Oro</u></b>	<b><u>WASTE WATER</u></b>	<b><u>TOTALS</u></b>
General Manager	22.27%	57.11%	6.20%	7.50%	2.59%	2.60%	1.73%	100.00%
Administrative Sec./Acctg Asst. III	15.00%	68.85%	5.77%	4.04%	0.00%	0.00%	6.34%	100.00%
District Accountant	15.00%	57.69%	10.38%	5.77%	0.00%	0.00%	11.16%	100.00%
	52.27%	183.65%	22.35%	17.31%	2.59%	2.60%	19.23%	<u>300.00%</u>
Average Percent of time spent by department	17.42%	61.22%	7.45%	5.77%	0.86%	0.87%	6.41%	<u>100.00%</u>

Projected Expenditures 2014-2015      \$626,310.00

<b>TOTAL AMOUNT TO BE ALLOCATED</b>	<b>\$626,310.00</b>	<b>\$109,124</b>	<b>\$383,406</b>	<b>\$46,660</b>	<b>\$36,138</b>	<b>\$5,407</b>	<b>\$5,428</b>	<b>\$40,146</b>	<b>\$626,310.00</b>
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## EXHIBIT B

FY 2013/2014 BUDGET & EXPENDITURES

FY 2014/2015 PROPOSED BUDGET

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

100 - 100 - Administration

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	17,147	0	0	0
	<u>17,147</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grant Revenue				
4944	30,000	(656)	0	0
	<u>30,000</u>	<u>(656)</u>	<u>0</u>	<u>0</u>
Service Charges & Fees				
4005	0	12	0	0
	<u>0</u>	<u>12</u>	<u>0</u>	<u>0</u>
Other Revenues				
4929	11	0	0	0
4935	200	0	0	0
4989	44	30	0	0
	<u>255</u>	<u>30</u>	<u>0</u>	<u>0</u>
Use of Money & Property				
4501	(8)	0	0	0
4510	128	0	0	0
	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>47,521</u>	<u>(614)</u>	<u>0</u>	<u>0</u>
<b>Equity</b>				
9507	0	14,517	0	0
9978	21,324	0	0	0
9993	50,873	0	0	0
	<u>72,197</u>	<u>14,517</u>	<u>0</u>	<u>0</u>
	119,718	13,904	0	0
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
7322	13,900	11,000	16,000	17,000
8018	11,616	7,031	0	0
8045	8,699	10,360	9,600	7,503
8050	2,933	2,942	0	0
8051	1,373	1,724	0	0
8054	226,970	155,279	216,800	224,836
8056	0	343	0	0
8060	5,941	3,364	0	0
8066	155	0	0	0
8081	12,237	5,191	0	0
	<u>283,823</u>	<u>197,234</u>	<u>242,400</u>	<u>249,339</u>
Payroll Taxes & Benefits				
5020	862	2,696	5,700	1,054

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

100 - 100 - Administration

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015	
5030	Life & Disability Insurance	3,123	1,383	2,000	1,670
5050	Medicare - ER	4,076	3,043	3,875	3,992
5060	Medical Plan - ER	26,150	14,935	16,100	24,000
5070	Retirement ER - Regular	30,326	11,928	12,800	21,788
5071	Retirement ER - Addl Pick-up	14,045	5,271	6,000	0
5075	Retirees Medical - ER	1,525	2,394	2,760	2,070
5102	CA Training Tax- ER	0	0	280	0
5120	Workers Comp Insurance - ER	4,402	2,055	4,300	2,805
5124	Retirement - ER - Tier 2	0	3,288	0	0
8511	Car Allowance	1,200	3,000	3,400	4,800
8530	Moving and Temp Living	0	7,000	7,000	0
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>85,709</b>	<b>56,994</b>	<b>64,215</b>	<b>62,179</b>
	<b>Employment Services</b>				
5100	Unemployment Insurance - ER	2,513	3,293	3,500	3,500
6200	EE Hiring, Advertising & Other Costs	793	1,873	1,500	500
6230	Medical Exam	0	220	220	220
6250	Temporary Agency Help	8,488	0	0	0
7347	Pension Services Expense	0	0	0	175
	<b>Total Employment Services</b>	<b>11,794</b>	<b>5,386</b>	<b>5,220</b>	<b>4,395</b>
	<b>Total Personnel</b>	<b>381,326</b>	<b>259,613</b>	<b>311,835</b>	<b>315,913</b>
	<b>Contract Services</b>				
6100	Labor & Support-IT Services	24,217	24,449	20,000	15,000
6110	IT Purchased Services	3,701	18,185	12,000	5,000
7100	Copier Contract-Maint & Usage	12,450	6,433	12,000	12,000
7255	Security	720	942	750	750
7321	Janitorial Cleaning & Supplies	1,863	1,571	1,900	2,200
7342	Public Meeting Recordings	13,790	11,825	14,500	14,500
	<b>Total Contract Services</b>	<b>56,741</b>	<b>63,406</b>	<b>61,150</b>	<b>49,450</b>
	<b>Financial Services</b>				
7309	Late Fees	0	30	0	0
7310	Bank Service Charges	0	43	100	100
9154	Losses and Damages	307	0	0	0
	<b>Total Financial Services</b>	<b>307</b>	<b>73</b>	<b>100</b>	<b>100</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>				
6120	Computer Licenses	6,035	3,913	3,779	6,000
6340	Misc Fees	0	3,121	3,200	3,200
6341	LAFCO Fees	17,229	18,256	18,256	29,977
7325	Insurance	21,231	21,355	21,355	25,000
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>44,494</b>	<b>46,645</b>	<b>46,590</b>	<b>64,177</b>
	<b>Legal &amp; Professional</b>				
7305	Auditing Services	30,800	16,450	16,400	17,900
7317	Settlements	5,000	0	0	0
7319	Other Professional Services	92	0	0	0
7320	Professional & Consulting Services	3,210	0	0	0
7326	Legal Services	70,635	37,424	75,000	85,000



**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

100 - 100 - Administration

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

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
7340	Legal Notifications & Mandated Advertising	1,081	208	500	500
7343	Election Expense	283	0	0	15,000
	Total Legal & Professional	111,102	54,082	91,900	118,400
	Office/Operations				
6121	IT-Supplies & Miscellaneous	0	0	500	500
7110	Copier Supplies	0	(2)	0	0
7140	General Supplies & Minor Equipment	4,855	6,879	5,000	5,000
7160	Postage, Shipping & Mail Supplies	3,307	3,064	4,000	4,000
7165	Office Supplies	0	0	100	0
7226	Membership & Dues	4,901	5,124	5,680	5,200
7230	Misc Small Parts & Supplies	0	0	100	0
7332	Office Supplies	0	298	0	0
	Total Office/Operations	13,063	15,363	15,380	14,700
	Other Expense				
7025	Significant Value Purchase-General Use	0	917	1,000	0
8735	Misc Department Admin	858	349	300	500
	Total Other Expense	858	1,266	1,300	500
	Rents & Utilities				
6000	Cell Phones	326	0	0	0
6025	Telephone	4,063	3,550	4,300	4,300
7350	Rent - Meetings	5,063	6,176	6,000	6,000
7352	Rent - Offices & Other Structures	13,640	12,440	15,000	14,880
8610	Electric	3,163	1,618	3,000	3,600
8620	Gas Service	172	45	250	240
	Total Rents & Utilities	26,426	23,829	28,550	29,020
	Repairs & Maintenance				
6405	R & M - Extinguishers	59	80	100	100
6750	R & M - Minor Tools & Equipment	856	95	100	200
6900	Maint-Infrastructure	0	95	0	0
	Total Repairs & Maintenance	915	270	200	300
	Travel & Training				
7323	Books, Publications & Subscriptions	513	199	200	0
7324	Education & Training Fees	525	138	1,300	1,000
7334	Seminar & Conference Fees	550	0	500	0
8510	Lodging & Meals - Local	1,076	585	1,000	1,000
8512	Lodging & Meals - Out of County	674	351	1,000	0
8539	Meals	39	126	200	1,000
8541	DNU-Meals- Local Area - DIR	1,210	742	0	0
8550	Mileage Reimbursement & Parking - EE	865	519	750	750
8551	Mileage Reimbursement & Parking- DIR	285	152	500	0
8563	Common Carrier Charges- DIR	822	0	0	0
	Total Travel & Training	6,559	2,812	5,450	3,750

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

100 - 100 - Administration

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
Allocation of Administrative Costs				
5132	Benefits Charges by Admin	(238)	0	0
5133	Benefits Charged by Water	5,644	0	0
5197	Benefits Billings to Other Funds	(14,070)	0	0
8153	Labor Charged by Water	16,268	0	0
8197	Labor Billings to Other Funds	(36,010)	0	0
8810	Admin Cost Allocation to 200	(8,604)	0	0
8811	Admin Cost Allocation to 301	(107,544)	0	0
8812	Admin Cost Allocation to 400	(3,744)	0	0
8813	Admin Cost Allocation to 500	(464,976)	0	0
8815	Admin Cost Alloc to 650	(35,892)	0	0
8817	Admin Cost Allocation to 800	(22,668)	0	0
	Total Allocation of Administrative Costs	(671,833)	0	0
Capital Outlay				
9057	Computer Hardware- Capital	26,357	0	0
9059	Vehicles, Equipment, & Fixtures	15,483	13,861	14,517
	Total Capital Outlay	41,840	13,861	14,517
Debt Service				
9806	Internal Loan	1,517	0	0
	Total Debt Service	1,517	0	0
Reserves				
9572	*General Contingency (Operations) Reserve	20,873	0	0
9574	*Year-end Fund Reservation(contra to 3200)	14,517	0	0
9981	*Information Tech Reserve	30,000	0	0
9982	*Septic System Maintenance Reserve	17,300	0	0
9987	*Investment Income Reserve	128	0	0
	Total Reserves	82,819	0	0
Transfers				
9410	Transfer In	0	(705,597)	(626,310)
9465	Transfer in from SW	(44,748)	0	0
9511	Interfund Transfer Out	25,000	25,000	25,000
	Total Transfers	(19,748)	(680,597)	(601,310)
	Total Expenditures	76,385	481,219	(103,625)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

200 - 200 - Bayridge

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	6,731	5,047	6,688	6,731
	<u>6,731</u>	<u>5,047</u>	<u>6,688</u>	<u>6,731</u>
Special Taxes & Assessments				
4550	29,547	39,791	54,831	54,831
	<u>29,547</u>	<u>39,791</u>	<u>54,831</u>	<u>54,831</u>
Use of Money & Property				
4501	(4)	0	0	0
	<u>(4)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>36,274</u>	<u>44,838</u>	<u>61,519</u>	<u>61,562</u>
<b>Equity</b>				
9990	11,512	0	0	0
	<u>11,512</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>47,786</u>	<u>44,838</u>	<u>61,519</u>	<u>61,562</u>
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	0	0	6,200	6,200
	<u>0</u>	<u>0</u>	<u>6,200</u>	<u>6,200</u>
Payroll Taxes & Benefits				
5010	0	0	2,480	2,480
	<u>0</u>	<u>0</u>	<u>2,480</u>	<u>2,480</u>
	<u>0</u>	<u>0</u>	<u>8,680</u>	<u>8,680</u>
Equipment & Tools				
7242	0	111	0	100
	<u>0</u>	<u>111</u>	<u>0</u>	<u>100</u>
Financial Services				
7310	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Insurance, Licenses & Regulatory Fees				
6342	760	970	1,000	800
6345	257	260	260	260
	<u>650</u>	<u>165</u>	<u>750</u>	<u>850</u>
	<u>1,667</u>	<u>1,395</u>	<u>2,010</u>	<u>1,910</u>
Legal & Professional				
7320	840	450	500	500
7326	451	0	0	0
	<u>1,291</u>	<u>450</u>	<u>500</u>	<u>500</u>
Office/Operations				
7160	64	0	64	70

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

200 - 200 - Bayridge

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
Total Office/Operations	<u>64</u>	<u>0</u>	<u>64</u>	<u>70</u>
Rents & Utilities				
6000 Cell Phones	169	118	160	160
8610 Electric	2,911	2,136	3,200	3,200
8645 Septage Handling	5,500	3,390	12,000	12,000
8670 Street Lighting	<u>4,587</u>	<u>3,913</u>	<u>6,100</u>	<u>6,100</u>
Total Rents & Utilities	13,167	9,557	21,460	21,460
Repairs & Maintenance				
6405 R & M - Extinguishers	12	18	12	12
6640 Maint - Equip & Other Non-Structural Fixed Assets	13	100	0	100
6750 R & M - Minor Tools & Equipment	27	51	30	100
6800 R & M - Grounds & Collection Systems	7,490	0	7,000	11,000
6900 Maint-Infrastructure	<u>2,175</u>	<u>457</u>	<u>3,000</u>	<u>8,000</u>
Total Repairs & Maintenance	9,718	626	10,042	19,212
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	484	417	400	500
7220 Gasoline	<u>647</u>	<u>552</u>	<u>700</u>	<u>800</u>
Total Vehicle Maintenance & Repairs	1,131	969	1,100	1,300
Allocation of Administrative Costs				
5133 Benefits Charged by Water	3,127	0	0	0
5197 Benefits Billings to Other Funds	122	0	0	0
8153 Labor Charged by Water	7,705	0	0	0
8801 Admin Cost Allocation	<u>8,604</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Allocation of Administrative Costs	19,558	0	0	0
Capital Outlay				
9006 Infrastructures	<u>0</u>	<u>0</u>	<u>7,701</u>	<u>7,700</u>
Total Capital Outlay	0	0	7,701	7,700
Transfers				
9511 Interfund Transfer Out	<u>0</u>	<u>0</u>	<u>6,798</u>	<u>5,407</u>
Total Transfers	0	0	6,798	5,407
Total Expenditures	<u>46,595</u>	<u>13,108</u>	<u>58,355</u>	<u>66,339</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

301 - 301 - Fire

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	1,518,765	1,304,390	1,575,925	1,607,443
	<u>1,518,765</u>	<u>1,304,390</u>	<u>1,575,925</u>	<u>1,607,443</u>
Grant Revenue				
4955	18,415	7,549	8,000	1,500
4957	14,399	0	0	0
	<u>32,814</u>	<u>7,549</u>	<u>8,000</u>	<u>1,500</u>
Special Taxes & Assessments				
4015	23,358	0	22,500	22,500
4050	487,467	131,541	498,910	506,710
	<u>510,825</u>	<u>131,541</u>	<u>521,410</u>	<u>529,210</u>
Other Revenues				
4000	65,088	49,470	65,818	67,134
4055	0	749	10,000	4,000
4655	10,000	1,000	1,000	0
4935	0	62	135	0
	<u>75,088</u>	<u>51,281</u>	<u>76,953</u>	<u>71,134</u>
Use of Money & Property				
4501	(103)	(18)	5	5
4510	4,267	136	235	235
4934	0	72,000	72,000	0
	<u>4,164</u>	<u>72,117</u>	<u>72,240</u>	<u>240</u>
	<u>2,141,657</u>	<u>1,566,878</u>	<u>2,254,528</u>	<u>2,209,527</u>
<b>Equity</b>				
9507	582,824	6,902	(0)	0
9993	61,270	0	0	0
9996	40,000	0	0	0
	<u>684,094</u>	<u>6,902</u>	<u>(0)</u>	<u>0</u>
	<u>2,825,751</u>	<u>1,573,780</u>	<u>2,254,528</u>	<u>2,209,527</u>
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8290	207	0	450	450
8295	7,263	5,779	3,000	3,330
8310	4,129	7,639	7,000	7,770
8330	64	241	100	100
8340	71,251	63,850	73,859	88,000

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

301 - 301 - Fire

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015	
8345	Resv FF-Special Projects	4,072	3,611	3,500	3,500
8355	Resv FF- Training & Drills	16,974	12,220	14,359	12,000
8360	Resv FF-Weed Abatement	582	1,075	1,500	1,500
	<b>Total Salaries/Wages</b>	<b>104,542</b>	<b>94,415</b>	<b>103,768</b>	<b>116,650</b>
	<b>Payroll Taxes &amp; Benefits</b>				
5021	FICA - Fire - ER	5,130	4,448	6,323	7,590
5030	Life & Disability Insurance	2,223	153	2,950	3,000
5051	Medicare - Reserves - ER	1,352	1,365	1,479	1,775
5120	Workers Comp Insurance - ER	5,486	4,230	7,200	5,104
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>14,191</b>	<b>10,196</b>	<b>17,952</b>	<b>17,469</b>
	<b>Employment Services</b>				
5000	Medical Exams & Procedures	638	145	145	1,300
5101	Unemp. Costs - Reserves	5,375	5,406	8,680	8,680
6200	EE Hiring, Advertising & Other Costs	70	69	300	0
6230	Medical Exam	2,730	4,110	4,100	3,100
	<b>Total Employment Services</b>	<b>8,813</b>	<b>9,730</b>	<b>13,225</b>	<b>13,080</b>
	<b>Total Personnel</b>	<b>127,547</b>	<b>114,342</b>	<b>134,945</b>	<b>147,199</b>
	<b>Clothing &amp; Uniforms</b>				
7246	Uniform & Gear	2,352	2,212	2,000	2,500
7248	Uniform Safety Boots	8,504	1,159	1,000	1,000
	<b>Total Clothing &amp; Uniforms</b>	<b>10,856</b>	<b>3,371</b>	<b>3,000</b>	<b>3,500</b>
	<b>Contract Services</b>				
6110	IT Purchased Services	0	1,084	0	0
7100	Copier Contract-Maint & Usage	791	1,218	1,700	480
7202	Building Alarms & Security	756	334	450	450
7204	Cleaning Supplies, Laundry & Towel Service	3,187	2,139	2,500	2,700
7222	Hazardous Materials CW JPA Cost	0	0	1,050	1,050
7499	CSA 9-I Payments for Services to Area Served	23,358	0	0	0
7500	Schedule A Charges	1,600,618	1,110,765	1,647,499	1,709,966
	<b>Total Contract Services</b>	<b>1,628,709</b>	<b>1,115,540</b>	<b>1,653,199</b>	<b>1,714,646</b>
	<b>Equipment &amp; Tools</b>				
6055	Radios -Non Capital	7,549	1,078	4,070	1,750
6440	Fire Personal Protection Equipment	18,629	2,513	10,394	14,198
6460	Self-Contained Breathing Apparatus	4,936	0	4,500	5,500
6610	Rescue - Extrication Equipment	0	648	1,500	1,500
6630	Rope & Climbing Equipment	876	105	1,000	500
7234	Oxygen Supplies & Cylinder Rent	4,297	4,184	4,600	3,200
7238	Paramedic & EMT Small Tools & Supplies	14,820	9,270	11,500	14,500
7242	Minor Tools, Accessories & Field Machines	2,185	190	1,000	1,000
7252	Misc Hardware	0	0	0	8,800

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

301 - 301 - Fire

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

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
7307	Office Tools, Accessories & Machines	584	135	135	0
	Total Equipment & Tools	53,876	18,123	38,699	50,948
	Financial Services				
7310	Bank Service Charges	0	39	100	100
7401	Discounts Taken	(9)	0	0	0
8734	Commissions & Other Sales Expenses	0	5,040	5,040	0
	Total Financial Services	(9)	5,079	5,140	100
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	1,960	830	1,880	2,000
6340	Misc Fees	0	0	100	100
6345	Property Taxes & Assessments Costs	1,407	1,408	2,400	2,400
7325	Insurance	16,534	20,354	21,000	21,000
	Total Insurance, Licenses & Regulatory Fees	19,900	22,592	25,380	25,500
	Legal & Professional				
7320	Professional & Consulting Services	2,404	1,220	1,220	200
7326	Legal Services	598	1,549	1,800	1,800
7340	Legal Notifications & Mandated Advertising	376	438	440	440
	Total Legal & Professional	3,378	3,207	3,460	2,440
	Office/Operations				
6121	IT-Supplies & Miscellaneous	579	0	0	0
7140	General Supplies & Minor Equipment	2,516	1,839	2,356	3,320
7160	Postage, Shipping & Mail Supplies	179	283	400	400
7200	Batteries - Common Sizes	930	544	600	600
7216	Fire Prevention Education Materials	2,042	628	800	1,200
7226	Membership & Dues	0	1,175	1,300	1,300
7230	Misc Small Parts & Supplies	861	565	1,500	1,500
7240	Propane	393	330	650	650
	Total Office/Operations	7,500	5,366	7,606	8,970
	Other Expense				
7016	Significant Value Purchase-Field Use	3,439	1,951	1,951	0
7025	Significant Value Purchase-General Use	2,433	0	3,349	0
7201	Bedding	497	0	500	500
7209	District Operating Center Expense	0	407	450	450
7218	Food/Drink	306	161	350	350
7224	Kitchen Supplies - Dishes, Pots	523	11	500	500
7345	Outreach- Program Give-away Items	1,132	91	100	0
8735	Misc Department Admin	500	1,391	1,050	0
	Total Other Expense	8,829	4,013	8,250	1,800

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

301 - 301 - Fire

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015	
<b>Rents &amp; Utilities</b>					
6000	Cell Phones	2,409	2,115	3,000	2,500
6025	Telephone	2,961	3,025	4,800	3,800
8610	Electric	3,874	3,495	6,300	6,000
8620	Gas Service	1,092	895	1,600	1,600
8630	Trash Services	1,088	936	1,100	1,100
8640	Water and Water Services	2,159	2,666	1,800	3,300
8670	Street Lighting	120	103	100	100
	<b>Total Rents &amp; Utilities</b>	<b>13,703</b>	<b>13,235</b>	<b>18,700</b>	<b>18,400</b>
<b>Repairs &amp; Maintenance</b>					
6400	Maintenance- Air Compressors	0	337	500	500
6405	R & M - Extinguishers	339	368	400	400
6422	R & M - Hydrants	0	0	150	0
6640	Maint - Equip & Other Non-Structural Fixed Assets	621	1,621	1,000	3,000
6750	R & M - Minor Tools & Equipment	4,457	1,596	2,100	2,100
6775	Maintenance Contract-Oper/Field Equip	765	765	800	800
6800	R & M - Grounds & Collection Systems	247	223	700	700
6900	Maint-Infrastructure	6,516	6,574	5,000	5,000
	<b>Total Repairs &amp; Maintenance</b>	<b>12,945</b>	<b>11,484</b>	<b>10,650</b>	<b>12,500</b>
<b>Travel &amp; Training</b>					
6300	DMV Driv Lic Class B	0	0	200	200
7141	CERT Training Supplies	0	0	300	300
7323	Books, Publications & Subscriptions	215	215	300	300
7324	Education & Training Fees	375	9	800	800
8405	Reserve FF Training Costs	1,170	5,479	2,500	6,000
8410	Certifications	184	260	400	400
8510	Lodging & Meals - Local	0	0	300	300
	<b>Total Travel &amp; Training</b>	<b>1,944</b>	<b>5,963</b>	<b>4,800</b>	<b>8,300</b>
<b>Allocation of Administrative Costs</b>					
8801	Admin Cost Allocation	107,544	0	0	0
	<b>Total Allocation of Administrative Costs</b>	<b>107,544</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>					
9074	Fire Engine Purchase	479,911	2,728	6,072	0
9076	Capital Equipment & Accessories	0	0	35,000	20,000
9086	Fire Engine Equipment & Accessories	66,809	2,973	0	0
	<b>Total Capital Outlay</b>	<b>546,720</b>	<b>5,700</b>	<b>41,072</b>	<b>20,000</b>
<b>Reserves</b>					
9504	*Vehicle Replacement Reserve	175,754	66,960	161,059	86,100
9571	*Capital Outlay Reserve	30,219	0	0	0
9572	*General Contingency (Operations) Reserve	23,518	0	0	0



**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

301 - 301 - Fire

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

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
9573	*Year-end Encumbrance(contra to 3200)	6,902	0	0	0
9987	*Investment Income Reserve	<u>4,267</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Reserves	240,660	66,960	161,059	86,100
	Transfers				
9511	Interfund Transfer Out	<u>0</u>	<u>0</u>	<u>103,158</u>	<u>109,124</u>
	Total Transfers	<u>0</u>	<u>0</u>	<u>103,158</u>	<u>109,124</u>
	Total Expenditures	<u>2,784,103</u>	<u>1,394,973</u>	<u>2,219,118</u>	<u>2,209,527</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

400 - 400 - Vista de Oro

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
<b>Revenues</b>				
Special Taxes & Assessments				
4550	15,768	10,718	15,768	15,768
	15,768	10,718	15,768	15,768
	15,768	10,718	15,768	15,768
<b>Equity</b>				
9990	19,940	0	0	0
	19,940	0	0	0
	35,708	10,718	15,768	15,768
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	0	0	2,500	2,500
	0	0	2,500	2,500
Payroll Taxes & Benefits				
5010	0	0	900	900
	0	0	900	900
	0	0	3,400	3,400
Contract Services				
7342	0	100	200	0
	0	100	200	0
Equipment & Tools				
7242	0	111	120	50
	0	111	120	50
Financial Services				
7310	0	3	0	0
	0	3	0	0
Insurance, Licenses & Regulatory Fees				
6342	760	970	1,000	1,000
6345	18	18	20	20
7250	650	165	730	840
	1,428	1,153	1,750	1,860
Legal & Professional				
7320	840	0	500	500
7326	522	0	0	0
	1,362	0	500	500
Office/Operations				
7160	33	0	0	0
	33	0	0	0
Other Expense				

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

400 - 400 - Vista de Oro

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
7016 Significant Value Purchase-Field Use	780	0	0	0
Total Other Expense	780	0	0	0
Rents & Utilities				
6000 Cell Phones	169	118	155	200
8610 Electric	315	268	300	300
8645 Septage Handling	7,445	2,220	6,600	7,500
8670 Street Lighting	1,647	1,526	1,680	2,000
Total Rents & Utilities	9,576	4,132	8,735	10,000
Repairs & Maintenance				
6405 R & M - Extinguishers	12	18	12	12
6750 R & M - Minor Tools & Equipment	0	6	0	0
6800 R & M - Grounds & Collection Systems	8,808	25	3,000	3,000
6900 Maint-Infrastructure	25	0	0	0
Total Repairs & Maintenance	8,845	50	3,012	3,012
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	242	208	240	300
7220 Gasoline	323	276	300	700
Total Vehicle Maintenance & Repairs	565	485	540	1,000
Allocation of Administrative Costs				
5133 Benefits Charged by Water	3,237	0	0	0
8153 Labor Charged by Water	7,656	0	0	0
8801 Admin Cost Allocation	3,744	0	0	0
Total Allocation of Administrative Costs	14,637	0	0	0
Debt Service				
9807 Interfund Loan Proceeds	(1,517)	0	0	0
Total Debt Service	(1,517)	0	0	0
Transfers				
9511 Interfund Transfer Out	0	0	9,502	5,428
Total Transfers	0	0	9,502	5,428
Total Expenditures	35,708	6,033	27,759	25,250

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

500 - 500 - Water

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015	
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	Property Taxes	176,269	128,058	180,000	180,000
	<b>Total Property Taxes</b>	<b>176,269</b>	<b>128,058</b>	<b>180,000</b>	<b>180,000</b>
<b>Service Charges &amp; Fees</b>					
4030	Water Sales	1,703,073	1,506,587	1,820,000	1,850,000
4102	Residential- Multi -Family-Water Sales	0	18,270	0	0
4103	Commercial, Home Care, Retail-Water Sales	0	39,376	0	0
4104	Irrigation- Water Sales	0	2,920	0	0
4111	Water Meter-Service Line Upgrade	0	891	1,000	1,000
4112	Back flow installation Permit/Inspection	0	1,625	2,000	0
4114	Water Other Service Revenues	0	33,592	35,000	0
4931	Water Activation Fees	12,350	6,735	14,000	14,000
4932	Penalties	36,577	31,106	36,000	35,000
4933	Door Hangers/Lockout Notices	0	5,180	1,400	5,400
4937	NSF Fees	0	250	0	0
	<b>Total Service Charges &amp; Fees</b>	<b>1,752,000</b>	<b>1,646,532</b>	<b>1,909,400</b>	<b>1,905,400</b>
<b>Other Revenues</b>					
4928	Lien Fees Recoveries	30	0	200	300
4929	Settlements & Recoveries	383	0	0	0
4930	Other Revenue	6,638	514	5,000	5,000
4935	Sale-Specs/Plans & Non_Capital Items	430	58	100	100
4936	Water Delinquencies via Tax roll	1,066	1,417	2,000	2,000
	<b>Total Other Revenues</b>	<b>8,547</b>	<b>1,988</b>	<b>7,300</b>	<b>7,400</b>
<b>Use of Money &amp; Property</b>					
4500	Investment Income on Oper Funds	580	0	1,000	0
4501	Interest-Undistributed Taxes	255	150	200	0
4510	Investment Income on Restricted Funds	3,015	0	0	0
4934	Proceeds from Sale of Fixed Assets	3,800	0	2,000	1,000
	<b>Total Use of Money &amp; Property</b>	<b>7,651</b>	<b>150</b>	<b>3,200</b>	<b>1,000</b>
	<b>Total Revenues</b>	<b>1,944,466</b>	<b>1,776,728</b>	<b>2,099,900</b>	<b>2,093,800</b>
<b>Equity</b>					
9506	*Decrease Desig-Basin Management in Current Yr	33,600	0	0	0
9507	*Beg FY Encumbrances & Fund Reservation	152,702	46,008	(0)	0
9992	*Beg Vehicle & Equip Reserve	21,000	0	0	0
9993	*Beg Unassigned Equity	222,540	0	0	0
9994	*Beg Capital Outlay Reserve	67,500	0	0	0
9996	*Beg Equity-Specific Accts Balances	25,000	0	0	0

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

500 - 500 - Water

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015	
Total Equity	<u>522,342</u>	<u>46,008</u>	<u>(0)</u>	<u>0</u>	
Total Revenues & Budgeted Equity Carry-Forward	<u>2,466,808</u>	<u>1,822,736</u>	<u>2,099,900</u>	<u>2,093,800</u>	
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8012	Call Back Pay	1,025	138	1,000	1,000
8018	Holiday Pay	11,832	13,194	0	0
8045	Overtime Pay	2,247	3,577	6,690	17,728
8051	Floating Holiday Pay	2,056	1,853	0	0
8054	Salaries & Wages - Regular	224,452	265,859	355,110	375,852
8056	Retroactive Pay	0	348	0	0
8060	Sick Leave Pay	9,894	11,745	0	0
8063	Standby Pay	17,052	14,913	17,330	17,446
8066	Comp Time Used	14,146	12,585	0	0
8081	Vacation Pay	10,590	10,951	0	0
	<b>Total Salaries/Wages</b>	<u>293,293</u>	<u>335,163</u>	<u>380,130</u>	<u>412,026</u>
<b>Payroll Taxes &amp; Benefits</b>					
5010	Total Fringe Benefits	0	0	(7,680)	(7,680)
5030	Life & Disability Insurance	4,107	4,686	5,064	5,061
5050	Medicare - ER	4,117	4,846	6,682	5,050
5060	Medical Plan - ER	39,654	54,217	61,844	73,500
5070	Retirement ER - Regular	33,232	34,103	38,700	43,642
5071	Retirement ER - Addl Pick-up	14,997	14,850	15,000	0
5075	Retirees Medical - ER	1,395	3,295	3,966	690
5102	CA Training Tax- ER	0	0	490	0
5120	Workers Comp Insurance - ER	18,440	15,938	13,170	13,863
5124	Retirement - ER - Tier 2	39	3,177	2,000	0
	<b>Total Payroll Taxes &amp; Benefits</b>	<u>115,981</u>	<u>135,114</u>	<u>139,236</u>	<u>134,126</u>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	2,537	5,107	3,038	0
6200	EE Hiring, Advertising & Other Costs	0	0	50	100
6230	Medical Exam	0	270	300	200
6250	Temporary Agency Help	19,261	2,321	2,500	2,500
7347	Pension Services Expense	0	0	0	100
	<b>Total Employment Services</b>	<u>21,797</u>	<u>7,698</u>	<u>5,888</u>	<u>2,900</u>
	<b>Total Personnel</b>	<u>431,071</u>	<u>477,975</u>	<u>525,254</u>	<u>549,052</u>
<b>Clothing &amp; Uniforms</b>					
7246	Uniform & Gear	1,712	2,079	2,600	3,000
	<b>Total Clothing &amp; Uniforms</b>	<u>1,712</u>	<u>2,079</u>	<u>2,600</u>	<u>3,000</u>
<b>Contract Services</b>					
6100	Labor & Support-IT Services	14,249	6,370	10,023	10,000
6110	IT Purchased Services	1,199	3,343	5,000	5,000
6142	GIS Maps/Data/Upgrades	860	0	0	0
7204	Cleaning Supplies, Laundry & Towel Service	370	46	300	300

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

500 - 500 - Water

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
7255 Security	4,907	4,907	9,000	9,000
7301 Contract Maint Services	0	0	10,000	10,000
7321 Janitorial Cleaning & Supplies	1,599	1,831	2,200	1,800
7342 Public Meeting Recordings	575	0	600	0
Total Contract Services	23,759	16,497	37,123	36,100
Equipment & Tools				
7242 Minor Tools, Accessories & Field Machines	5,426	1,320	1,500	3,000
7253 Rent - Equipment	0	2,190	3,000	3,000
7256 Meters Purchases & Replacements	4,128	17,591	18,200	18,000
Total Equipment & Tools	9,554	21,101	22,700	24,000
Financial Services				
7310 Bank Service Charges	0	33	100	200
7401 Discounts Taken	(288)	(194)	0	0
7600 Prior Year Expense Refunded/Adjustmt	(1,000)	0	0	0
9153 Bad Debt Expense	0	2,368	3,000	3,000
Total Financial Services	(1,288)	2,206	3,100	3,200
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	3,625	4,408	5,050	5,000
6340 Misc Fees	1,373	0	3,000	3,000
6342 Fees - Regulatory	13,113	7,140	6,000	6,000
6343 Lien & Notary Fees	137	30	100	100
6345 Property Taxes & Assessments Costs	2,135	2,144	2,300	3,000
7250 Water Quality Testing	33,637	26,171	42,000	50,000
7325 Insurance	17,501	15,683	18,500	20,000
Total Insurance, Licenses & Regulatory Fees	71,521	55,576	76,950	87,100
Legal & Professional				
7318 Professional & Consulting Srvcs-ISJ	9,930	3,517	15,000	15,000
7319 Other Professional Services	250	5,078	11,000	15,000
7320 Professional & Consulting Services	26,158	30,760	44,678	45,000
7326 Legal Services	9,794	7,920	12,000	12,000
7336 Legal Services- ISJ	17,318	33,763	8,000	0
7340 Legal Notifications & Mandated Advertising	221	0	500	500
9155 ISJ - Inter-Agency Cost Sharing	68,001	27,683	40,000	45,000
Total Legal & Professional	131,673	108,720	131,178	132,500
Office/Operations				
6121 IT-Supplies & Miscellaneous	0	0	500	1,000
6130 Computer Hardware	0	369	2,000	3,000
6140 Computer Software	0	336	1,200	1,800
7140 General Supplies & Minor Equipment	1,890	1,771	2,700	3,000
7160 Postage, Shipping & Mail Supplies	13,184	13,215	16,000	15,000

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

500 - 500 - Water

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

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
7170	Special Purpose Forms and Printing	444	0	0	0
7180	Billing Supplies, Forms & Printing	370	431	500	500
7225	Mapping Costs	123	0	0	0
7226	Membership & Dues	413	80	250	200
7230	Misc Small Parts & Supplies	2,212	2,914	4,000	4,200
7237	Process Control & Treatment Supplies	3,046	3,875	5,000	6,000
7239	Water Treatment Chemicals	7,803	9,900	13,000	13,000
7249	Safety Supplies	2,600	1,586	2,100	3,000
	Total Office/Operations	<u>32,085</u>	<u>34,476</u>	<u>47,250</u>	<u>50,700</u>
	Other Expense				
7016	Significant Value Purchase-Field Use	18,663	0	0	0
7330	Misc Operating Expenses	0	0	300	100
7348	Water Conservation Program	760	8,897	30,000	30,000
8650	Clean-Up Costs	642	0	0	0
8735	Misc Department Admin	0	768	1,000	1,000
	Total Other Expense	<u>20,065</u>	<u>9,665</u>	<u>31,300</u>	<u>31,100</u>
	Rents & Utilities				
6000	Cell Phones	1,886	1,417	1,700	1,700
6025	Telephone	6,362	5,454	6,000	6,000
7352	Rent - Offices & Other Structures	5,280	7,880	7,200	8,000
8610	Electric	92,992	77,506	112,000	130,000
8620	Gas Service	265	202	450	400
8630	Trash Services	1,207	1,111	1,200	1,500
8644	Disposal Services	0	375	31,316	80,000
8670	Street Lighting	262	240	350	650
	Total Rents & Utilities	<u>108,255</u>	<u>94,185</u>	<u>160,216</u>	<u>228,250</u>
	Repairs & Maintenance				
6405	R & M - Extinguishers	236	328	400	400
6422	R & M - Hydrants	0	57	0	100
6640	Maint - Equip & Other Non-Structural Fixed Assets	7,206	6,107	15,000	20,000
6641	R & M - Wells	13,523	29,836	43,394	60,000
6750	R & M - Minor Tools & Equipment	4,914	239	1,000	2,000
6800	R & M - Grounds & Collection Systems	350	1,812	1,800	2,000
6900	Maint-Infrastructure	8,490	8,917	9,000	10,000
7241	Maint-Water Distribution System	12,060	10,182	10,000	12,000
	Total Repairs & Maintenance	<u>46,779</u>	<u>57,478</u>	<u>80,594</u>	<u>106,500</u>
	Travel & Training				
7323	Books, Publications & Subscriptions	0	50	0	50
7324	Education & Training Fees	60	114	500	500
8410	Certifications	60	175	500	500
8510	Lodging & Meals - Local	0	0	500	0
8539	Meals	0	52	0	0

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

500 - 500 - Water

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

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
8541	DNU-Meals- Local Area - DIR	0	21	0	0
8550	Mileage Reimbursement & Parking - EE	130	353	500	500
	<b>Total Travel &amp; Training</b>	<b>250</b>	<b>765</b>	<b>2,000</b>	<b>1,550</b>
	<b>Vehicle Maintenance &amp; Repairs</b>				
7211	Misc Fuel & Diesel	3,952	2,793	5,000	5,500
7220	Gasoline	4,107	3,869	5,500	6,000
7228	Markings & Other Misc Services	1,151	1,059	1,500	1,000
7232	Vehicle Repairs - Parts, Tires & Lubricants	0	5,207	7,500	7,500
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>9,210</b>	<b>12,929</b>	<b>19,500</b>	<b>20,000</b>
	<b>Allocation of Administrative Costs</b>				
5132	Benefits Charges by Admin	8,139	0	0	0
5197	Benefits Billings to Other Funds	(16,867)	0	0	0
8152	Labor Charged by Admin	20,387	0	0	0
8197	Labor Billings to Other Funds	(42,744)	0	0	0
8801	Admin Cost Allocation	464,976	0	0	0
	<b>Total Allocation of Administrative Costs</b>	<b>433,892</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>				
9000	Building, Structures & Improvements	146,432	2,850	3,000	10,000
9006	Infrastructures	9,585	0	0	90,000
9058	System & Software - Capital	0	21,285	23,390	0
9059	Vehicles, Equipment, & Fixtures	52,038	33,857	25,500	5,000
	<b>Total Capital Outlay</b>	<b>208,056</b>	<b>57,992</b>	<b>51,890</b>	<b>105,000</b>
	<b>Debt Service</b>				
9022	Debt Service - Principal	134,335	138,432	138,432	142,655
9023	Debt Service -Interest & Adm	144,871	140,308	140,308	135,607
	<b>Total Debt Service</b>	<b>279,206</b>	<b>278,741</b>	<b>278,740</b>	<b>278,262</b>
	<b>Reserves</b>				
9504	*Vehicle Replacement Reserve	38,800	0	0	0
9571	*Capital Outlay Reserve	199,619	0	65,000	65,000
9572	*General Contingency (Operations) Reserve	25,000	0	25,000	25,000
9573	*Year-end Encumbrance(contra to 3200)	39,398	0	0	0
9574	*Year-end Fund Reservation(contra to 3200)	6,610	0	0	0
9980	*Basin Management Reserve	39,200	0	0	0
9983	*Water Conservation Reserve	25,000	0	0	0
9987	*Investment Income Reserve	3,015	0	0	0
9988	*Water Rate Stabilization Reserve	32,000	0	32,000	32,000
	<b>Total Reserves</b>	<b>408,642</b>	<b>0</b>	<b>122,000</b>	<b>122,000</b>
	<b>Transfers</b>				
9505	Transfers In/Out - Other Funds	0	0	10,000	0
9511	Interfund Transfer Out	0	0	452,758	383,406
	<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>462,758</b>	<b>383,406</b>



**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

500 - 500 - Water

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
Total Expenditures	<u>2,214,441</u>	<u>1,230,384</u>	<u>2,055,153</u>	<u>2,161,720</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

550 - 550 - CDPH-Nitrate Removal

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
Revenues				
Grant Revenue				
4949	0	42,023	645,980	0
	0	42,023	645,980	0
	0	42,023	645,980	0
Total Revenues & Budgeted Equity Carry-Forward				
	0	42,023	645,980	0
Expenditures				
Legal & Professional				
7319	0	26,063	70,415	70,415
	0	26,063	70,415	70,415
Capital Outlay				
9000	0	0	252,277	252,574
	0	0	252,277	252,574
Transfers				
9505	0	0	(10,000)	0
	0	0	(10,000)	0
	0	26,063	312,692	322,989

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

600 - 600 - Wastewater

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
<b>Revenues</b>				
Service Charges & Fees				
4062	14,718	0	14,700	14,700
	14,718	0	14,700	14,700
Special Taxes & Assessments				
4061	1,149,895	216,139	1,148,185	1,144,375
4063	7,065	0	7,065	0
	1,156,960	216,139	1,155,250	1,144,375
Other Revenues				
4928	0	30	30	0
4935	1,653	0	0	0
4958	0	3,572,029	3,572,029	0
	1,653	3,572,059	3,572,059	0
Use of Money & Property				
4501	227	2	0	0
4510	4,525	0	0	0
	4,752	2	0	0
	1,178,082	3,788,200	4,742,009	1,159,075
<b>Equity</b>				
9508	44,454	9,439	0	0
9993	28,903	0	0	0
	73,357	9,439	0	0
	1,251,440	3,797,639	4,742,009	1,159,075
<b>Expenditures</b>				
Financial Services				
7310	33,903	6,555	7,000	7,000
	33,903	6,555	7,000	7,000
Insurance, Licenses & Regulatory Fees				
6343	95	30	30	0
6345	260	(0)	261	0
	355	30	291	0
Legal & Professional				
7317	0	4,994,711	4,994,712	0
7320	5,700	5,700	7,439	500
7326	45,774	17,403	30,000	6,000
8705	0	13,378	0	0
	51,474	5,031,192	5,032,151	6,500
Office/Operations				

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

600 - 600 - Wastewater

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
7160 Postage, Shipping & Mail Supplies	0	26	50	0
Total Office/Operations	0	26	50	0
Debt Service				
9022 Debt Service - Principal	400,000	415,000	415,000	435,000
9023 Debt Service -Interest & Adm	749,000	370,500	730,625	709,375
Total Debt Service	1,149,000	785,500	1,145,625	1,144,375
Reserves				
9502 *Debt Reserves	25,000	0	25,000	25,000
9987 *Investment Income Reserve	4,525	0	0	0
Total Reserves	29,525	0	25,000	25,000
Transfers				
9505 Transfers In/Out - Other Funds	0	0	(27,971)	(0)
9511 Interfund Transfer Out	0	0	48,592	40,147
9512 Transfer In	(25,000)	(27,971)	(25,000)	(25,000)
Total Transfers	(25,000)	(27,971)	(4,379)	15,147
Total Expenditures	1,239,257	5,795,332	6,205,738	1,198,022

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

650 - 650 - Solid Waste

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015	
<b>Revenues</b>					
Other Revenues					
4800	Franchise Revenues	157,101	79,028	73,000	0
4928	Lien Fees Recoveries	15	0	0	0
	Total Other Revenues	157,116	79,028	73,000	0
Use of Money & Property					
4510	Investment Income on Restricted Funds	571	0	500	0
	Total Use of Money & Property	571	0	500	0
	Total Revenues	157,687	79,028	73,500	0
<b>Equity</b>					
9993	*Beg Unassigned Equity	7,260	0	0	0
	Total Equity	7,260	0	0	0
	Total Revenues & Budgeted Equity Carry-Forward	164,947	79,028	73,500	0
<b>Expenditures</b>					
Financial Services					
7310	Bank Service Charges	0	26	50	0
	Total Financial Services	0	26	50	0
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	50	0	0	0
	Total Insurance, Licenses & Regulatory Fees	50	0	0	0
Legal & Professional					
7326	Legal Services	1,126	0	0	0
7340	Legal Notifications & Mandated Advertising	234	0	0	0
	Total Legal & Professional	1,361	0	0	0
Other Expense					
7330	Misc Operating Expenses	74	0	0	0
	Total Other Expense	74	0	0	0
Rents & Utilities					
7352	Rent - Offices & Other Structures	3,080	1,680	2,000	0
	Total Rents & Utilities	3,080	1,680	2,000	0
Travel & Training					
8550	Mileage Reimbursement & Parking - EE	41	0	0	0
	Total Travel & Training	41	0	0	0
Allocation of Administrative Costs					
5132	Benefits Charges by Admin	6,169	0	0	0
8152	Labor Charged by Admin	15,622	0	0	0
8801	Admin Cost Allocation	35,892	0	0	0
	Total Allocation of Administrative Costs	57,684	0	0	0
<b>Reserves</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

650 - 650 - Solid Waste

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

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
9156	Outreach- Offset to Rate Increases	20,665	0	0	0
9572	*General Contingency (Operations) Reserve	7,260	0	0	0
9987	*Investment Income Reserve	571	0	0	0
	Total Reserves	28,496	0	0	0
	Transfers				
9505	Transfers In/Out - Other Funds	0	0	27,971	0
9511	Interfund Transfer Out	44,748	27,971	39,349	46,660
	Total Transfers	44,748	27,971	67,320	46,660
	Total Expenditures	135,533	29,677	69,370	46,660

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

800 - 800 - Drainage

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	0	12,487	0	0
	<u>0</u>	<u>12,487</u>	<u>0</u>	<u>0</u>
Special Taxes & Assessments				
4400	95,422	71,841	95,424	95,424
	<u>95,422</u>	<u>71,841</u>	<u>95,424</u>	<u>95,424</u>
Other Revenues				
4935	49	226	250	200
	<u>49</u>	<u>226</u>	<u>250</u>	<u>200</u>
Use of Money & Property				
4510	627	0	0	0
	<u>627</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>96,098</u>	<u>84,554</u>	<u>95,674</u>	<u>95,624</u>
<b>Equity</b>				
9993	11,370	0	0	0
9994	14,309	0	0	0
	<u>25,679</u>	<u>0</u>	<u>0</u>	<u>0</u>
	121,777	84,554	95,674	95,624
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	0	0	10,800	10,800
	<u>0</u>	<u>0</u>	<u>10,800</u>	<u>10,800</u>
Payroll Taxes & Benefits				
5010	0	0	4,300	4,300
	<u>0</u>	<u>0</u>	<u>4,300</u>	<u>4,300</u>
	0	0	15,100	15,100
Clothing & Uniforms				
7246	0	0	200	200
	<u>0</u>	<u>0</u>	<u>200</u>	<u>200</u>
Equipment & Tools				
7242	219	236	275	300
	<u>219</u>	<u>236</u>	<u>275</u>	<u>300</u>
Financial Services				
7310	0	9	50	0
7349	453	0	0	0
	<u>453</u>	<u>9</u>	<u>50</u>	<u>0</u>
Insurance, Licenses & Regulatory Fees				
6120	0	519	525	500
6342	7,671	5,244	5,279	5,000

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

800 - 800 - Drainage

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
6345 Property Taxes & Assessments Costs	100	101	120	1,000
Total Insurance, Licenses & Regulatory Fees	7,771	5,864	5,924	6,500
Legal & Professional				
7320 Professional & Consulting Services	5,782	935	3,000	6,000
Total Legal & Professional	5,782	935	3,000	6,000
Office/Operations				
7230 Misc Small Parts & Supplies	177	0	200	100
7249 Safety Supplies	25	0	0	0
Total Office/Operations	201	0	200	100
Other Expense				
7330 Misc Operating Expenses	250	250	300	300
7346 Promotional Expenses - Event	50	0	0	0
Total Other Expense	300	250	300	300
Rents & Utilities				
6000 Cell Phones	1,014	709	1,000	1,000
6025 Telephone	191	163	200	200
8610 Electric	878	737	1,000	1,000
8670 Street Lighting	462	413	450	400
Total Rents & Utilities	2,545	2,022	2,650	2,600
Repairs & Maintenance				
6640 Maint - Equip & Other Non-Structural Fixed Assets	228	131	300	300
6750 R & M - Minor Tools & Equipment	241	0	300	300
6800 R & M - Grounds & Collection Systems	91	408	100	100
6900 Maint-Infrastructure	739	603	620	100
Total Repairs & Maintenance	1,298	1,142	1,320	800
Travel & Training				
8550 Mileage Reimbursement & Parking - EE	13	13	100	50
Total Travel & Training	13	13	100	50
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	980	750	1,000	1,000
7220 Gasoline	1,164	994	1,125	1,250
Total Vehicle Maintenance & Repairs	2,143	1,744	2,125	2,250
Allocation of Administrative Costs				
5133 Benefits Charged by Water	4,737	0	0	0
8153 Labor Charged by Water	11,115	0	0	0
8801 Admin Cost Allocation	22,668	0	0	0
Total Allocation of Administrative Costs	38,520	0	0	0
Capital Outlay				
9100 Pump Purchase	17,574	0	0	0
Total Capital Outlay	17,574	0	0	0
Reserves				
9571 *Capital Outlay Reserve	27,958	0	10,000	10,000



**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

800 - 800 - Drainage

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
9572      *General Contingency (Operations) Reserve	5,000	0	5,000	5,000
9987      *Investment Income Reserve	627	0	0	0
Total Reserves	33,585	0	15,000	15,000
Transfers				
9511      Interfund Transfer Out	0	0	45,440	36,138
Total Transfers	0	0	45,440	36,138
Total Expenditures	110,404	12,216	91,684	85,338

**LOS OSOS COMMUNITY SERVICES DISTRICT**

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

900 - 900 - Parks & Recreation

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

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 03/31/2014	Revised Mid Year Budget FY 2013/2014	Proposed Budget FY 2014/2015
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues				
Use of Money & Property				
4510	Investment Income on Restricted Funds	913	0	0
	Total Use of Money & Property	<u>913</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u>913</u>	<u>0</u>	<u>0</u>
Total Revenues & Budgeted Equity Carry-Forward				
		<u>913</u>	<u>0</u>	<u>0</u>
Expenditures				
Financial Services				
7310	Bank Service Charges	0	0	0
	Total Financial Services	<u>0</u>	<u>0</u>	<u>0</u>
Reserves				
9987	*Investment Income Reserve	913	0	0
	Total Reserves	<u>913</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u>913</u>	<u>0</u>	<u>0</u>



June 5, 2014

**TO:** LOCSD Board of Directors  
**FROM:** Kathy Kivley, General Manager *[Signature]*  
**SUBJECT:** **Agenda Item 7B – 6/5/2014 Board Meeting**  
Adopt Final Budget for Fiscal Year 2014/2015

**President**  
Craig V. Baltimore

**Vice President**  
R. Michael Wright

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

**General Manager**  
Kathy A. Kivley

**Interim District Accountant**  
Dale G. Flynn

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

### DESCRIPTION

After holding a public hearing on this item, adopt Resolution 2014-02 to approve the Final Budget for Fiscal Year 2014/2015 and the Amendments to the Approved 2013-2014 Mid-Year Budget or adopt Continuing Resolution 2014-02 which allows the District to Operate beyond June 30, 2014.

### STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board adopt Resolution 2014-02 adopting the Final Budget for Fiscal Year 2014/15 (subject to changes if any, specify each change ); or***

***Motion: I move that the Board adopt Continuing Resolution 2014-02 which allows the District to operate beyond June 30, 2014 and provide Staff with additional direction.***

### The Budget Package

The budget package consists of the following:

- Consolidated Budget of all funds
- Schedule of Fund Balances
- Position Allocations and Benefits
- Executive Summaries
- Budgets by line items (accounts)
- Fund Balance Analysis
- Recommended Budget Policy Decisions
- Cost Allocation Plans with Different Methodologies
- Schedule of Transfers In and Out
- Reports include amended Mid-Year Budget 2013-2014
- Glossary of Budget Terminology

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

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

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

www.locsd.org

Attachments

**RESOLUTION NO. 2014-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
LOS OSOS COMMUNITY SERVICES DISTRICT  
ADOPTING THE FISCAL YEAR 2014/2015 FINAL BUDGET**

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

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

**WHEREAS**, at the above meeting, the Board of Directors provided additional direction to staff and continued the public hearing to June 5, 2014 for the adoption of the Final Fiscal Year 2014/2015 Budget; and

**WHEREAS**, the Board has reviewed the Final Budget and the revised 2013/2014 approved Mid-Year Budget and after conducting a public hearing at this meeting, and

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2014/2015 FINAL BUDGET AND AMENDED MID-YEAR BUDGET FOR 2013/2014 PRESENTED TO THE BOARD ON JUNE 5, 2014 ARE ADOPTED AS PRESENTED OR AMENDED AS MOTIONED BY THE BOARD ON JUNE 5, 2014.**

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

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
CONFLICTS: \_\_\_\_\_

The foregoing resolution is hereby passed, approved and adopted by the Board of Directors of the Los Osos Community Services District this 5<sup>th</sup> day of June 2014.

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

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Kathy A. Kivley  
General Manager and Secretary to the Board

\_\_\_\_\_  
Michael W. Seitz  
District Legal Counsel

**RESOLUTION NO. 2014-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
LOS OSOS COMMUNITY SERVICES DISTRICT  
ADOPTING A CONTINUING RESOLUTION  
ALLOWING THE DISTRICT TO OPERATE BEYOND JUNE 30, 2014**

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

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

**WHEREAS**, at the above meeting, the Board of Directors provided additional direction to staff and continued the public hearing to June 5, 2014 for the adoption of the Final Fiscal Year 2014/2015 Budget; and

**WHEREAS**, the Board has reviewed the Final Budget and the revised 2013/2014 approved Mid-Year Budget and after conducting a public hearing at this meeting, and

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THE ADOPTION OF A CONTINUING RESOLUTION ALLOWING THE DISTRICT TO OPERATE BEYOND JUNE 30, 2014.**

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

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
CONFLICTS: \_\_\_\_\_

The foregoing resolution is hereby passed, approved and adopted by the Board of Directors of the Los Osos Community Services District this 5<sup>th</sup> day of June 2014.

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

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Kathy A. Kivley  
General Manager and Secretary to the Board

\_\_\_\_\_  
Michael W. Seitz  
District Legal Counsel

# **PROPOSED BUDGET**

**FISCAL YEAR 2014/2015**

**Los Osos Community Services District**



Presented June 5, 2014



LOS OSOS COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2014-2015



DIRECTORS

Craig V. Baltimore, President  
R. Michael Wright, Vice President  
Leonard A. Moothart, Director  
Marshall E. Ochylski, Director  
Jon-Erik G. Storm, Director

MANAGEMENT

Kathy A. Kivley, General Manager  
Dale Flynn, District Accountant

2122 9<sup>th</sup> Street, Suite 102, Los Osos, CA 93402  
805-528-9370



June 5, 2014

To the Los Osos Community Services District Board of Directors,

It is my privilege to present to you the Proposed Fiscal Year 2014-2015 Budget for the Los Osos Community Services District. The Proposed Budget reflects the decisions made between District staff and myself guided by the policy and priority direction of the District Board. Submitted is the Proposed Budget for Fiscal Year 2014-2015. The budget is a financial plan and a communication instrument. As a financial plan, the budget contains fund summaries and line item detail. The fund summaries provide the Board and reader with an understanding of the financial condition of the many funds within the budget, while the line detail explains the expenses. As a communication instrument, the budget includes an organizational chart, statistics and narratives to better explain the function and concerns related to each fund.

A governmental entity's reports and statements, both financial and operational, ideally should contain the information necessary for all users. These users include management, electorate, creditors, grantors and community members. These statements allow all parties the opportunity based on the information to form an opinion on the effectiveness of the stewardship exercised by the responsible public officials. The responsibility for providing such information is that of management. This Proposed Budget attempts in spite of the numerous almost insurmountable hurdles and challenging obstacles to present a realistic depiction of the financial picture facing the Board Members and management in the continued operations of the District.

During the upcoming fiscal year the Board of Directors faces many challenges. This new fiscal year is a turning point for the Board and the District and an opportunity for a stronger and securer future. The prior fiscal year saw the conclusion of almost nine years of intense litigation and passionate lawsuits. Briefly, on October 15, 2013, the Honorable Robin L. Riblet, Judge, United States Bankruptcy Court, Central District of California, Northern Division issued an order granting the motion for approval of the Second Amended Plan for Adjustment of Debts (Amended Plan). The Amended Plan as stipulated to by all the parties resolves all the lawsuits and claims arising from the District's former Wastewater Project. On December 23, 2013, the District received funding from the County of San Luis Obispo to assist with prorated payment amounts due to the general unsecured Class 8 creditors. On February 7, 2014, the District made payments to the same Class 8 creditors totaling \$4,994,711.65. On April 3, 2014, Judge Robin L. Riblet entered an Order Closing Chapter 9 Case.

The Proposed Budget outlines, according to Funds, opportunities where the Board needs to provide policy direction. Several tough decisions remain as a result of the former Wastewater Project and action taken by prior Boards in 2006. Even though staff is not requesting the Board make the decisions with the Proposed Budget, it is important the Board understand as staff clarifies the information, these items require policy direction. As staff moves through the



budget process and the items are before the Board, staff is requesting positive direction regarding the alternatives for your consideration.

- In the Department Summary for the Wastewater Debt Service Fund 600 (formerly Wastewater Project Fund 600) there is a narrative regarding the \$410,000 borrowed from the Water Reserves for “Wastewater Project Studies” by the Board in 2006. This requires on-going discussion with the Board and a decision regarding the long-term repayment of this interfund loan plus interest to the Water Enterprise Fund.
- Similarly, the Solid Waste Fund 650, was involved in this same action. Unlike the Water Fund, this fund no longer receives Franchise Reserves. As part of the Amended Plan, the Solid Waste Franchise was transferred to the County of San Luis Obispo on December 31, 2013. According to the Board documents, \$220,000 was borrowed from the Solid Waste Reserves and loaned to Fund 600 for the “Wastewater Project Studies” by the Board in 2006. This loan may require repayment, however, staff is currently investigating as to when and if the funds were actually transferred. Should the review of the documentation reveal this was an interfund loan, it is necessary for the Board to approve resolution to the loan.
- There remains on the District's Fund 600 an on-going debt repayment for the premature borrowing of funds from the Bond Reserve Account to make the bond payment. The Board in 2006 borrowed \$714,267.50 for the Debt Service Reserve Fund to make the semi-annual payment to the bond holders. This item is outlined in Fund 100 and Fund 600.
- Water Fund 500 presents several challenges as outlined under the Department Summary. This Summary provide extensive discussion regarding the shortfalls in the rate structure as adopted for implementation beginning September 1, 2012. Additionally, staff is presenting extensive discussion and information concerning the budgeting and recording of depreciation expense. This is a policy decision requiring Board direction for consideration or implementation in this year's Proposed Budget. As discussed this expense is recorded at the time of the audit and does affect the bottom line.

After careful review of the Proposed Budget, I believe the Board recognizes there are multiple funds with Revenue shortfalls. Those funds include Vista de Oro Fund 400, Water Fund 500 and Drainage Fund 800. Regarding Fund 400, it is important to understand this fund will continue to reflect a deficit until the septic system conversion occurs and over a period of years the District will recoup its prior costs for maintaining the system. At this time, Drainage Fund 800 requires further analysis. The services provided to the District customers through the Water Enterprise Fund are labor intensive services. These services are tied closely to the costs of employee wages and benefits, as well as escalating costs for energy, fuel, regulatory compliance and the general repair and other factors in performing the service. Staff will return with an update and recommendations regarding handling any future potential deficits.

Water Fund 500 is a separate concern. In September 2012 and July 2013, the water users experienced a 12% rate increase. The suppositions and assumptions behind the increase did not consider several operation factors nor the recently adopted Reserve Policy by the Board. This information is presented in detail under Department Summary. The important point to

note, not only does the District need a rate study, the District also needs because of the current drought conditions, emergency drought rates. Any implementation of water conservation triggers will potentially create a loss of revenue. The severe drought currently experienced throughout California, as well as in Los Osos, has a negative impact on the use of water. The District experienced this factor earlier this year as water usage was up compared to the same period last year. The matter of rate and triggers is of such importance that the subject is being presented separately and previous to the adoption of this proposed budget. In addition to this, the District is an active party in the resolution of the ISJ. The Basin Management Plan, a component of the ISJ, states very specifically those Capital Improvement Projects which solely need completion for the benefit of the Basin. This was an unknown factor at the completion of the prior rate study. And finally, the District's infrastructure requires millions of dollars to improve. Staff devised a way to make the majority of the improvements without destroying or further destroying the roads. However, it is staff's concern that perhaps the philosophy of "pay as you go" will not meet the demand for replacement as soon as necessary. Recently the Board of Director's authorized the release of an RFQ for a potential water rate study. This effort potentially provides a means for addressing the issues raised with the Proposed Budget including potential effects of reduced rates due to drought conditions, over the long term through effective and efficient rates.

As the Board is aware, in January 2013 the Governor signed into law the PEPRA Act of 2013. This Act is known as the pension reform act. This has direct application to the District since the District is a CalPERS employer. The reform was intended to affect new hires, however, there are some requirements the District must meet by 2018. Over the next few years the District will experience normal increases in pension costs along with smaller increases as we work to meet the legal requirements. Presently, there are several concerns with the current enrollments and staff is working to resolve those employer matters created by previous staff including fines, inaccurate calculations and incomplete enrollments.

Previously the Board asked staff if there are other methods for developing Cost Allocation Plans for the Administration Fund 100. With this budget document are three alternatives other than actual time spent by staff. These alternatives are for your consideration, review and future direction. At this time, the alternative cost allocation plans are presented strictly for your information. Based on the Boards prior direction, the allocation method incorporated into this proposed budget document is based on actual time spent. Once District staff closes the books in preparation for the audit, the Cost Allocation Plan is adjusted based on the actual expenditures and the actual cash balance in the Administration Fund 100. Once completed the transfers from the supporting funds are adjusted accordingly.

Staff is presently working on the analysis of prepaid assessments for the Wastewater 2002 Bond Assessment. Presently the District has funds on hand for the prepayment of the debt. Staff expects to have resolution of the item by mid-summer and recommend the appropriate action to the Board of Directors as necessary.

GASB requires government entities establish a budget appropriate for compensated absences. The District is required to report a liability for vacation leave earned by employees. Payment means compensation through paid time off or some other means, such as cash payments at termination or retirement. Consequently, accumulated vacation leave at fiscal year-end is accrued for time that will be taken off by the employee in a subsequent fiscal year and paid through the employee's regular pay. The amount of vacation leave liability is valued using current salary costs. In some cases, however, employees may be compensated for a portion of their sick leave when they terminate or retire. The District currently pays up to 180 working

working days or 1,440 hours at half salary. In this case, the employees earn the right to be compensated for sick leave at retirement. Staff discovered the recording and accruing for compensated absences was incorrectly calculated pursuant to the District's Personnel Rules and Regulations and Memorandum of Understanding with San Luis Obispo County Employees' Association. The effect of incorrectly recording this expense for past years means the District must reflect a higher liability on the financial statements. These expenditures are recorded as personnel expenses on the Statement of Revenues and Expenditures and affect the ending fund balance in the Administrative and Water Funds. The payoff liabilities for a retiring employee for Fiscal Year 2013/2014 were incorrectly recorded. This was reflected as an unfunded expense by prior staff and dramatically increased personnel costs for the prior year. This expense when budgeted directly impacts the bottom line. Over the next year staff will be reviewing these liabilities and correctly budgeting this expense per the guidelines and incorporating this adjustment at mid-year.

Two separate notes. For your reference there is a Glossary of Terms included within this document. It is staff's hope this will help should the Board or anyone else need a definition of terms. Also, in the final budget staff will include a Table of Contents to help the reader find the respective information. This is the last item prepared as during the budget process, page numbers change as information is revised or added.

The Proposed Budget is a work in progress. Failure by previous staff to fully implement the financial software and inability to understand the functions, created extensive, labor intensive and time-consuming processes that were avoidable with training and implementation. Current District staff spent the time and money necessary to train other District staff thus allowing an overall improvement in the flow of the information and distribution of labor. Current staff continues to review the over 800 account titles and group those expenditures to conform appropriately to standard government accounting practices and procedures. Staff continues extensive implementation and creation of new reports to attain more consistency with the District's Financial audits and government standards. Multiple changes occurred since the mid-year in the financial system. With the modernization of the accounting system and full implementation of the financial software over the next few months, staff anticipates more readily available, timely and accurate information. Given this backdrop, the development of this budget proved to be a tremendous challenge. This year, through a collaborative process and support from others who played a key role in developing and being responsive to questions, the District managed to prepare a very concise and informative document for your consideration. Staff plans to report fluctuations in revenue to the Board on a quarterly cycle along with any significant operational adjustments. It is anticipated that mid-year budget adjustments will be necessary as labor negotiations should be concluded and benefit variations accounted for by that time.

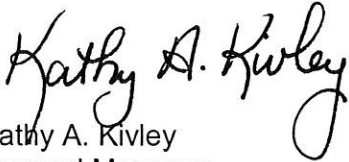
During the past six months, District staff worked tirelessly to implement internal controls, mentor and teach staff in the use and operation of two significant software programs - MIP & Abra. Staff spent untold hours to insure the proper application, input, modification, corrections and appropriate documentation for the extensive use and positive operation of the programs. There are still "bugs" as staff retraces misapplied and improper entries. It is a time consuming task to convert from no and partial improper use to proper and correct use. At this point, there are still matters to resolve and issues to address. However, from staff's perspective there is "light at the end of the tunnel".

I would like to take this opportunity to publicly thank the staff of the Los Osos Community Services District and CAL Fire for their unwavering support and unswerving assistance during

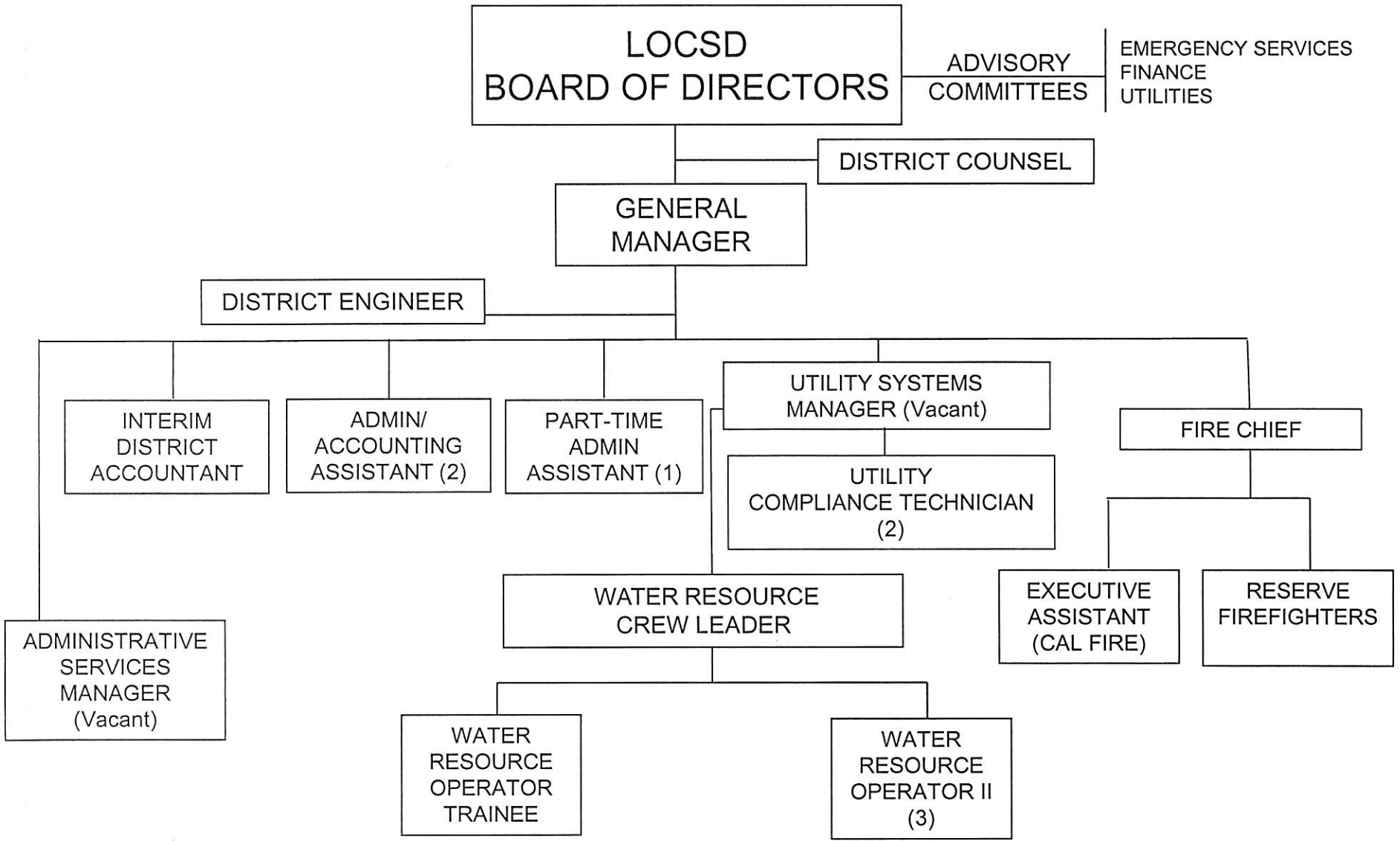
this very difficult and wearisome time. Without their hard work and solid commitment to excellence this document would still be a dream and not a reality. I also wish to thank the Board of Directors for their firm support, enduring patience and continuous assistance during this stressful period.

On behalf of the District, it is my honor to present and submit the Proposed Budget for Fiscal Year 2014 – 2015.

Respectfully,

A handwritten signature in black ink that reads "Kathy A. Kivley". The signature is written in a cursive style with a large, looping initial "K".

Kathy A. Kivley  
General Manager



LOS OSOS COMMUNITY SERVICES DISTRICT  
 2014 ORGANIZATIONAL CHART  
 REVISED 4/2014

**LOS OSOS COMMUNITY SERVICES DISTRICT  
STAFFING OVERVIEW BY FTE'S**

	<b>TOTAL APPROVED 2012/2013</b>	<b>TOTAL APPROVED 2013/2014</b>	<b>TOTAL APPROVED 2014/2015</b>
<b><u>ADMINISTRATION:</u></b>			
General Manager	0.5	0.75	1.00
District Accountant	1.00	1.00	1.00
Administrative/Accounting Assistant III	1.00	1.00	1.00
Billing Clerk/Bookkeeper	0.60	0.00	0.00
Administrative Clerk II	1.00	0.00	0.00
<b>TOTAL ADMINISTRATION FTE'S</b>	<b>4.10</b>	<b>2.75</b>	<b>3.00</b>
<b><u>WATER:</u></b>			
Utility Compliance Technician III	1.00	1.00	1.00
Utility Compliance Technician I	0.00	0.75	1.00
Administrative Accounting Assistant I	0.00	0.75	1.00
Administrative Assistant	0.00	0.25	0.50
Water Resources Crew Leader	1.00	1.00	1.00
Water Resources Operator II	3.00	3.00	3.00
Water Resources Operator Trainee	0.25	1.00	1.00
<b>TOTAL WATER FTE'S</b>	<b>5.25</b>	<b>7.75</b>	<b>8.50</b>
<b><u>FIRE:</u></b>			
Reserve Firefighters (25 @ 960 hours max)	11.40	11.40	11.40
<b>TOTAL RESERVE FIREFIGHTERS FTE'S</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>
<b>TOTAL LOS OSOS COMMUNITY SERVICES DISTRICT FTE'S</b>	<b>20.75</b>	<b>21.90</b>	<b>22.90</b>



**ADMINISTRATION-100**

**FUND BALANCE ANALYSIS**

<u>2013-2014</u>			<u>2014-2015</u>		
	deficit				
Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013:	\$103,625	\$0	Projected Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2014:		\$0
(DEFICIT) Taken from the final audit 2012-2013					
Projected Revenues for 2013-2014		\$0	Projected Revenues for 2014-2015		\$0
Personnel Expenditures	\$311,835		Personnel Expenditures	\$315,913	
Operating Expenditures	\$250,620		Operating Expenditures	\$280,397	
Non-Operating Expenditures:			Non-Operating Expenditures:		
Capital Outlay	\$14,517		Capital Outlay	\$5,000	
Debt Service	\$0		Debt Service	\$0	
Other Financial Uses and Sources:			Other Financial Uses and Sources:		
Transfers In (Revenue) TO COVER ADMIN DEFICIT	\$0	(\$705,597)	Transfers In (Revenue) TO COVER ADMIN DEFICIT		(\$626,310)
Transfers Out (Expenditure)	\$25,000		Transfers Out (Expenditure)	\$25,000	
<b>Projected Expenditures &amp; Revenues for 2013-2014</b>	<b>\$705,597</b>	<b>(\$705,597)</b>	<b>Projected Expenditures &amp; Revenues for 2014-2015</b>	<b>\$626,310</b>	<b>(\$626,310)</b>
Projected Additional <u>Unrestricted</u> Fund Balance		\$0	Projected Additional <u>Unrestricted</u> Fund Balance		\$0
<b>TOTAL FUND BALANCE PROJECTED FOR 2013-2014</b>		<b>\$0</b>	<b>TOTAL FUND BALANCE PROJECTED FOR 2014-2015</b>		<b>\$0</b>

BAYRIDGE 200

FUND BALANCE ANALYSIS

<u>2013-2014</u>		<u>2014-2015</u>	
Beginning Restricted Fund Balance as of 06/30/2013: Taken from the final audit 2012-2013	\$1,192	Beginning Projected <u>Restricted</u> Fund Balance as of 06/30/2014:	\$4,356
Projected Revenues for 2013-2014	\$61,519	Projected Revenues for 2014-2015	\$61,562
Personnel Expenditures	\$8,680	Personnel Expenditures	\$8,680
Operating Expenditures	\$35,176	Operating Expenditures	\$44,551
Non-Operating Expenditures:		Non-Operating Expenditures:	
Capital Outlay	\$7,701	Capital Outlay	\$7,701
Debt Service	\$0	Debt Service	\$0
Other Financial Uses and Sources:		Other Financial Uses and Sources:	
Transfers In (Revenue) TO COVER ADMIN DEFICIT	\$0	Transfers In (Revenue) TO COVER ADMIN DEFICIT	\$0
Transfers Out (Expenditure)admin deficit	\$6,798	Transfers Out (Expenditure)admin deficit	\$5,407
Projected Expenditures & Revenues for 2013-2014	\$58,355	Projected Expenditures & Revenues for 2014-2015	\$66,339
	\$62,711		\$65,918
Projected Additional <u>Restricted</u> Fund Balance	\$4,356	Projected Additional <u>Restricted</u> Fund Balance	-\$421
TOTAL FUND BALANCE PROJECTED FOR 2013-2014	\$4,356	TOTAL FUND BALANCE PROECTED FOR 2014-2015	-\$421



FIRE 301

**FUND BALANCE ANALYSIS**

<u>2013-2014</u>		<u>2014-2015</u>	
Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013: Taken from the final audit 2012-2013	\$1,077,808	Beginning Projected <u>Unrestricted</u> Fund Balance as of 06/30/2014:	\$1,113,218
Projected Revenues for 2013-2014	\$2,254,528	Projected Revenues for 2014-2015	\$2,209,527
Personnel Expenditures	\$134,945	Personnel Expenditures	\$147,199
Operating Expenditures	\$1,778,884	Operating Expenditures	\$1,847,104
Non-Operating Expenditures:		Non-Operating Expenditures:	
Capital Outlay	\$41,072	Capital Outlay	\$20,000
Debt Service	\$0	Debt Service	\$0
Reserves	\$161,059	Reserves	\$86,100
Other Financial Uses and Sources:		Other Financial Uses and Sources:	
Transfers In (Revenue) TO COVER ADMIN DEFICIT	\$0	Transfers In (Revenue) TO COVER ADMIN DEFICIT	0
Transfers Out (Expenditure)admin deficit	\$103,158	Transfers Out (Expenditure)admin deficit	\$109,124
<b>Projected Expenditures &amp; Revenues for 2013-2014</b>	<b>\$2,219,118</b>	<b>Projected Expenditures &amp; Revenues for 2014-2015</b>	<b>\$2,209,527</b>
<b>Projected Additional Fund Balance</b>	<b>\$1,113,218</b>	<b>Projected Additional Fund Balance</b>	<b>\$1,113,218</b>
<b>TOTAL FUND BALANCE PROJECTED FOR 2013-2014</b>	<b>\$1,113,218</b>	<b>TOTAL FUND BALANCE PROJECTED FOR 2014-2015</b>	<b>\$1,113,218</b>
Unrestricted	\$952,159	Unrestricted	\$1,027,118
Additional Restricted	\$161,059	Additional Restricted	\$86,100

VISTA DE ORO 400

<u>FUND BALANCE ANALYSIS</u>					
<u>2013-2014</u>			<u>2014-2015</u>		
Beginning <u>Restricted</u> Fund Balance as of 06/30/2013:	\$2,236		Beginning Projected <u>Restricted</u> Fund Balance as of 06/30/2014:		(\$9,755)
Taken from the final audit 2012-2013					
Projected Revenues for 2013-2014	\$15,768		Projected Revenues for 2014-2015		\$15,768
Personnel Expenditures	\$3,400		Personnel Expenditures	\$3,400	
Operating Expenditures	\$14,857		Operating Expenditures	\$16,422	
Non-Operating Expenditures:			Non-Operating Expenditures:		
Capital Outlay	\$0		Capital Outlay	\$0	
Debt Service	\$0		Debt Service	\$0	
Other Financial Uses and Sources:			Other Financial Uses and Sources:		
Transfers In (Revenue) TO COVER ADMIN DEFICIT	\$0	\$0	Transfers In (Revenue) TO COVER ADMIN DEFICIT		\$0
Transfers Out (Expenditure)admin deficit	\$9,502		Transfers Out (Expenditure)admin deficit	\$5,428	
<b>Projected Expenditures &amp; Revenues for 2013-2014</b>	<b>\$27,759</b>	<b>\$18,004</b>	<b>Projected Expenditures &amp; Revenues for 2014-2015</b>	<b>\$25,250</b>	<b>\$6,013</b>
Projected Additional <u>Restricted</u> Fund Balance		(\$9,755)	Projected Additional <u>Restricted</u> Fund Balance		(\$19,237)
<b>TOTAL FUND BALANCE PROJECTED FOR 2013-2014</b>		<b>(\$9,755)</b>	<b>TOTAL FUND BALANCE PROECTED FOR 2014-2015</b>		<b>(\$19,237)</b>

**WATER-500**

**FUND BALANCE ANALYSIS**

<u>2013-2014</u>			<u>2014-2015</u>		
Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013: Taken from the final audit 2012-2013	\$2,071,673		Beginning Projected <u>Unrestricted</u> Fund Balance as of 06/30/2014:		\$1,994,420
Projected Revenues for 2013-2014	\$2,099,900		Projected Revenues for 2014-2015		\$2,093,800
Personnel Expenditures	\$525,254		Personnel Expenditures	\$549,052	
Operating Expenditures	\$614,691		Operating Expenditures	\$724,000	
Non-Operating Expenditures:			Non-Operating Expenditures:		
Capital Outlay	\$51,890		Capital Outlay	\$105,000	
Debt Service	\$278,740		Debt Service	\$278,262	
Reserves	\$122,000		Reserves	\$122,000	
Other Financial Uses and Sources:			Other Financial Uses and Sources:		
Transfers In (Revenue) TO COVER ADMIN DEFICIT	\$0	\$0	Transfers In (Revenue) TO COVER ADMIN DEFICIT	0	
Transfers Out (Expenditure)admin deficit	\$462,578		Transfers Out (Expenditure)admin deficit	\$383,406	
<b>Projected Expenditures &amp; Revenues for 2013-2014</b>	<b>\$2,055,153</b>	<b>\$4,171,573</b>	<b>Projected Expenditures &amp; Revenues for 2014-2015</b>	<b>\$2,161,720</b>	<b>\$4,088,220</b>
Projected Additional Fund Balance	\$2,116,420		Projected Additional Fund Balance		\$1,926,500
<b>TOTAL FUND BALANCE PROJECTED FOR 2013-2014</b>	<b>\$2,116,420</b>		<b>TOTAL FUND BALANCE PROJECTED FOR 2014-2015</b>		<b>\$1,926,500</b>
Unrestricted	\$1,994,420		Unrestricted		\$1,814,500
Additional Restricted	\$122,000		Additional Restricted		\$112,000
			Water will be using 67,920 from prior unrestricted fund balance		

**CDPH-NITRATE REMOVAL GRANT**

<u>FUND BALANCE ANALYSIS</u>			
<u>2013-2014</u>		<u>2014-2015</u>	
Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013: Taken from the final audit 2012-2013	\$0	Beginning Projected <u>Unrestricted</u> Fund Balance as of 06/30/2014:	
Projected Revenues for 2013-2014	\$635,980	Projected Revenues for 2014-2015	\$323,288
Personnel Expenditures	\$0	Personnel Expenditures	\$0
Operating Expenditures	\$70,415	Operating Expenditures	\$70,415
Non-Operating Expenditures:		Non-Operating Expenditures:	
Capital Outlay	\$252,277	Capital Outlay	\$252,873
Debt Service	\$0	Debt Service	\$0
Other Financial Uses and Sources:		Other Financial Uses and Sources:	
Transfers In (revenue) Fom Water(Match)	\$0	Transfers In (Revenue) TO COVER	0
Transfers Out (Expenditure)admin deficit	\$0	Transfers Out (Expenditure)admin	\$0
	\$0		
<b>Projected Expenditures &amp; Revenues for 2013-2014</b>	<b>\$322,692</b>	<b>Projected Expenditures &amp; Revenues</b>	<b>\$323,288</b>
	<b>\$645,980</b>		<b>\$323,288</b>
Projected Additional Fund Balance	\$323,288	Projected Additional Fund Balance	\$0
<b>TOTAL FUND BALANCE PROJECTED FOR 2013-2014</b>	<b>\$323,288</b>	<b>TOTAL FUND BALANCE PROJECTED FOR 2014-2015</b>	<b>\$0</b>
Unrestricted	\$0	Unrestricted	\$0
Additional Restricted		Additional Restricted	\$0

**SOLID WASTE 650**

**FUND BALANCE ANALYSIS**

**2013-2014**

**2014-2015**

<p>Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013: \$215,182                      Taken from the final audit 2012-2013(DEFICIT)</p> <p>Projected Revenues for 2013-2014 (to be adjusted) \$73,500</p> <p>Personnel Expenditures</p> <p>Operating Expenditures \$2,050</p> <p>Non-Operating Expenditures:</p> <p style="padding-left: 20px;">Capital Outlay</p> <p style="padding-left: 20px;">Debt Service</p> <p>Other Financial Uses and Sources:</p> <p style="padding-left: 20px;">Transfers In (Revenue) TO COVER ADMIN DEFICIT</p> <p style="padding-left: 20px;">Transfers Out (Expenditure)admin deficit \$39,349</p> <p style="padding-left: 20px;">Transfer Out to Wastewater \$27,971</p> <p><b>Projected Expenditures &amp; Revenues for 2013-2014 \$69,370 \$288,682</b></p>		<p>Beginning Projected <u>Unrestricted</u> Fund Balance as of 06/30/2014: \$219,312</p> <p>Projected Revenues for 2014-2015 \$0 \$0</p> <p>Personnel Expenditures \$0</p> <p>Operating Expenditures</p> <p>Non-Operating Expenditures:</p> <p style="padding-left: 20px;">Capital Outlay \$0</p> <p style="padding-left: 20px;">Debt Service \$0</p> <p>Other Financial Uses and Sources:</p> <p style="padding-left: 20px;">Transfers In (Revenue) TO COVER ADMIN DEFICIT \$0 \$0</p> <p style="padding-left: 20px;">Transfers Out (Expenditure)admin deficit \$46,660</p> <p style="padding-left: 20px;">\$0</p> <p><b>Projected Expenditures &amp; Revenues for 2014-2015 \$46,660 \$219,312</b></p>
<p>Projected Additional Fund Balance \$219,312</p> <p><b>TOTAL FUND BALANCE PROJECTED FOR 2013-2014 \$219,312</b></p> <p>Unrestricted</p> <p>Additional Restricted</p>		<p>Projected Additional Fund Balance \$172,652</p> <p><b>TOTAL FUND BALANCE PROJECTED FOR 2014-2015 \$172,652</b></p> <p>Unrestricted</p> <p>Additional Restricted</p>

**DRAINAGE 800**

**FUND BALANCE ANALYSIS**

<u>2013-2014</u>		<u>2014-2015</u>	
Beginning <u>Unrestricted</u> Fund Balance as of 06/30/2013:	\$223,607	Beginning Projected <u>Unrestricted</u> Fund Balance as of 06/30/2014:	\$212,597
Taken from the final audit 2012-2013			
Projected Revenues for 2013-2014	\$95,674	Projected Revenues for 2014-2015	\$95,624
Personnel Expenditures	\$15,100	Personnel Expenditures	\$15,100
Operating Expenditures	\$16,144	Operating Expenditures	\$19,100
Non-Operating Expenditures:		Non-Operating Expenditures:	
Capital Outlay	\$0	Capital Outlay	\$0
Debt Service	\$0	Debt Service	\$0
Reserve	\$15,000	Reserves	\$15,000
Other Financial Uses and Sources:		Other Financial Uses and Sources:	
Transfers In (Revenue) TO COVER ADMIN DEFICIT	\$0	Transfers In (Revenue) TO COVER ADMIN DEFICIT	0
Transfers Out (Expenditure)admin deficit	\$45,440	Transfers Out (Expenditure)admin deficit	\$36,138
<b>Projected Expenditures &amp; Revenues for 2013-2014</b>	<b>\$91,684</b>	<b>Projected Expenditures &amp; Revenues for 2014-2015</b>	<b>\$85,338</b>
	<b>\$319,281</b>		<b>\$308,221</b>
Projected Additional Fund Balance	\$227,597	Projected Additional Fund Balance	\$222,883
<b>TOTAL FUND BALANCE PROJECTED FOR 2013-2014</b>	<b>\$227,597</b>	<b>TOTAL FUND BALANCE PROJECTED FOR 2014-2015</b>	<b>\$222,883</b>
Unrestricted	\$212,597	Unrestricted	\$207,883
Additional Restricted	\$15,000	Additional Restricted	\$15,000

LOS OSOS COMMUNITY SERVICES DISTRICT  
FINANCIAL SUMMARY-2013-2014 TRANSFERS BY FUND

	<u>TRANSFERS IN</u> <u>(NON-OPERATING REVENUE)</u>	<u>TRANSFERS OUT</u> <u>(NON-OPERATING EXPENSE)</u>
<b>ADMINISTRATION:</b>		
TRANSFER OUT TO WASTEWATER (Debt Service Reserve Repayment)	\$25,000	
TRANSFER IN FROM ADMINISTRATION TO WASTEWATER		\$25,000
 (Transfers to cover Administration Costs)		
TRANSFER IN FROM BAYRIDGE	\$6,798	
TRANSFER IN FROM FIRE	\$103,158	
TRANSFER IN FROM VISTA DE ORO	\$9,502	
TRANSFER IN FROM WATER	\$452,758	
TRANSFER IN FROM SOLID WASTE	\$39,349	
TRANSFER IN FROM DRAINAGE	\$45,440	
TRANSFER IN FROM WASTEWATER	\$48,592	
TRANSFER OUT TO ADMIN-BAYRIDGE		\$6,798
TRANSFER OUT TO ADMIN-FIRE		\$103,158
TRANSFER OUT TO ADMIN-VISTA DE ORO		\$9,502
TRANSFER OUT TO ADMIN-WATER		\$452,758
TRANSFER OUT TO ADMIN-SOLID WASTE		\$39,349
TRANSFER OUT TO ADMIN-DRAINAGE		\$45,440
TRANSFER OUT TO ADMIN-WASTEWATER		\$48,592
TRANSFER OUT TO WATER GRANT CDPH (Match Required to receive the grant)		
TRANSFER IN FROM WATER TO CDPH-Nitrate Removal GRANT (WATER)	\$10,000	\$10,000
TRANSFER FROM SOLID WASTE TO WASTEWATER PER FINAL BANRUPTCY AGREEMENT. THE PORTION OF FRANCHISE FEES FROM SW TO PAY DEBTORS		
Transfer in from Solid Waste		\$27,971
Transfer Out to Wastewater	\$27,971	
	\$768,568	\$768,568

**LOS OSOS COMMUNITY SERVICES DISTRICT  
FINANCIAL SUMMARY-2014-2015 TRANSFERS BY FUND**

	<u>TRANSFERS IN</u> <u>(NON-OPERATING REVENUE)</u>	<u>TRANSFERS OUT</u> <u>(NON-OPERATING EXPENSE)</u>
<b>ADMINISTRATION:</b>		
TRANSFER OUT TO WASTEWATER (Debt Service Reserve Repayment)	\$25,000	
TRANSFER IN FROM ADMINISTRATION TO WASTEWATER		\$25,000
 (Transfers to cover Administration Costs)		
TRANSFER IN FROM BAYRIDGE	\$5,407	
TRANSFER IN FROM FIRE	\$109,124	
TRANSFER IN FROM VISTA DE ORO	\$5,428	
TRANSFER IN FROM WATER	\$383,406	
TRANSFER IN FROM SOLID WASTE	\$46,660	
TRANSFER IN FROM DRAINAGE	\$36,138	
TRANSFER IN FROM WASTEWATER	\$40,147	
TRANSFER OUT TO ADMIN-BAYRIDGE		\$5,407
TRANSFER OUT TO ADMIN-FIRE		\$109,124
TRANSFER OUT TO ADMIN-VISTA DE ORO		\$5,428
TRANSFER OUT TO ADMIN-WATER		\$383,406
TRANSFER OUT TO ADMIN-SOLID WASTE		\$46,660
TRANSFER OUT TO ADMIN-DRAINAGE		\$36,138
TRANSFER OUT TO ADMIN-WASTEWATER		\$40,147
	\$651,310	\$651,310



## Department Summary – Fund 100

The Administration Fund is generally funded through transfers from the other funds to support general governance and administrative services from various operating funds. The transfer dollars are a result of the allocation factors. The proposed method for the budget preparation was based on actual time spent working for each fund. With the exception of the Park Fund, Fund 900, all funds contribute to the Administrative Overhead as able. It should also be noted that if the Administration Fund's costs come in lower than budgeted, any favorable change will reduce the allocation ratio and costs to the respective funds accordingly.

The Administration Fund provides overall management, human resources functions, payroll services, computer systems hardware and software, financial accounting, legal, consulting services and other services as it pertains to the District as a whole. This budget expenses items that are attributed to these operations, however, this Department receives no direct funding, general revenue or generates revenues. This lack of revenue produces a cash deficit.

One item of importance is Note #3 below. The District Board, on October 17, 2006, entered into a Letter of Understanding between the District and MBIA Insurance Corporation regarding Terms of Agreement negotiated during the previous meeting on August 10, 2006. There are Audit Notes in FY 2011/2012 and FY 2012/2013 reports related to this topic. The District Board at that time "prematurely" borrowed \$714,267.50 from the Debt Service Reserve Fund to make the semi-annual payment to the bondholders and established a long term plan to replenish the Reserve Fund with a transfer of \$25,000 a year from Fund 100.

Staff is researching whether this is the appropriate source as the documentation is unclear at the present time. At this rate, it will take over 18 years from FY 2006/2007 to replenish the Reserve Fund to its appropriate levels.

### Budget Summary

Expenditure	Actuals 2011/2012	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Salaries	307,021	263,998	242,400	249,339
Benefits	81,942	92,232	69,435	66,574
Services and Supplies	278,838	257,005	250,620	280,397
Capital Outlay		41,840	14,517	5,000
Other Sources & Uses	25,000 <sup>3</sup>	25,000 <sup>3</sup>	25,000 <sup>3</sup>	25,000 <sup>3</sup>
<b>Total</b>	<b>692,801</b>	<b>680,075<sup>5</sup></b>	<b>601,972<sup>1</sup></b>	<b>626,310</b>
<b>Allocation of Admin Costs<sup>4</sup></b>	<b>699,216<sup>2</sup></b>	<b>643,428</b>	<b>705,597<sup>1</sup></b>	<b>626,310</b>

Notes: Actuals are based on Fiscal Year Audits

<sup>1</sup> Includes expenditures for PEG Grant; \$15,483 in FY 2012/2013 & \$13,861 FY 2013/2014

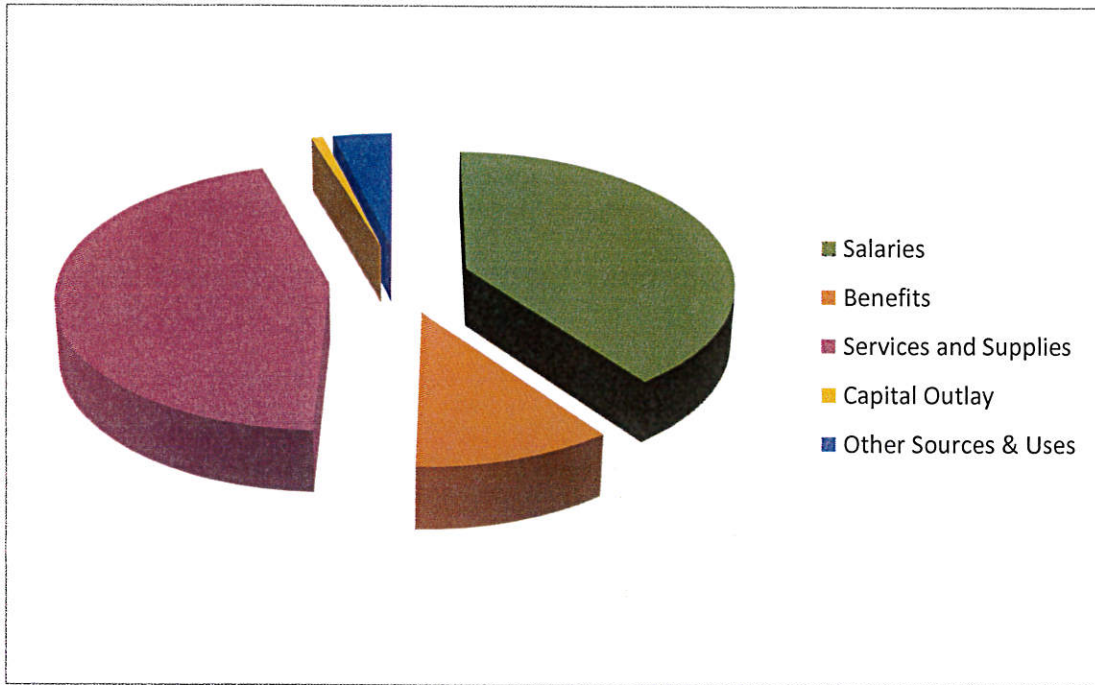
<sup>2</sup> Fund Deficit June 30, 2012; Transfers \$1,355,880; ending fund balance (\$159,248)

<sup>3</sup> Repayment of required funds for use of 2002 Bond Reserves; total due \$714,268 withdrawn to make the Debt Service payment in September 2006

<sup>4</sup> Currently proposed methodology #4

<sup>5</sup> Discrepancy between final audited numbers and what is shown on the Expenditure Reports of \$10,774

### Department Expenditure by Category for FY 2014/2015 Proposed



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Revenues</b>			
Property Taxes			
4035	17,147	0	0
	<u>17,147</u>	<u>0</u>	<u>0</u>
Grant Revenue			
4944	30,000	0	0
	<u>30,000</u>	<u>0</u>	<u>0</u>
Other Revenues			
4929	11	0	0
4935	200	0	0
4989	44	0	0
	<u>255</u>	<u>0</u>	<u>0</u>
Use of Money & Property			
4501	(8)	0	0
4510	128	0	0
	<u>120</u>	<u>0</u>	<u>0</u>
	<u>47,521</u>	<u>0</u>	<u>0</u>
<b>Equity</b>			
9507	0	0	0
9978	21,324	0	0
9993	50,873	0	0
	<u>72,197</u>	<u>0</u>	<u>0</u>
	<u>119,718</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>			
Personnel			
Salaries/Wages			
7322	13,900	16,000	17,000
8018	11,616	0	0
8045	8,699	9,600	7,503
8050	2,933	0	0
8051	1,373	0	0
8054	226,970	216,800	224,836
8060	5,941	0	0
8066	155	0	0
8081	12,237	0	0
	<u>283,823</u>	<u>242,400</u>	<u>249,339</u>
Payroll Taxes & Benefits			
5020	862	5,700	1,054
5030	3,123	2,000	1,670
5050	4,076	3,875	3,992
5060	26,150	16,100	24,000
5070	30,326	12,800	21,788
5071	14,045	6,000	0
5075	1,525	2,760	2,070
5102	0	280	0

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
5120	4,402	4,300	2,805
8511	1,200	3,400	4,800
8530	0	7,000	0
	<u>85,709</u>	<u>64,215</u>	<u>62,179</u>
Employment Services			
5100	2,513	3,500	3,500
6200	793	1,500	500
6230	0	220	220
6250	8,488	0	0
7347	0	0	175
	<u>11,794</u>	<u>5,220</u>	<u>4,395</u>
	<u>381,326</u>	<u>311,835</u>	<u>315,913</u>
Contract Services			
6100	24,217	20,000	15,000
6110	3,701	12,000	5,000
7100	12,450	12,000	12,000
7255	720	750	750
7321	1,863	1,900	2,200
7342	13,790	14,500	14,500
	<u>56,741</u>	<u>61,150</u>	<u>49,450</u>
Financial Services			
7310	0	100	100
9154	307	0	0
	<u>307</u>	<u>100</u>	<u>100</u>
Insurance, Licenses & Regulatory Fees			
6120	6,035	3,779	6,000
6340	0	3,200	3,200
6341	17,229	18,256	29,977
7325	21,231	21,355	25,000
	<u>44,494</u>	<u>46,590</u>	<u>64,177</u>
Legal & Professional			
7305	30,800	16,400	17,900
7317	5,000	0	0
7319	92	0	0
7320	3,210	0	0
7326	70,635	75,000	85,000
7340	1,081	500	500
7343	283	0	15,000
	<u>111,102</u>	<u>91,900</u>	<u>118,400</u>
Office/Operations			
6121	0	500	500
7140	4,855	5,000	5,000
7160	3,307	4,000	4,000
7165	0	100	0
7226	4,901	5,680	5,200
7230	0	100	0
	<u>13,063</u>	<u>15,380</u>	<u>14,700</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Other Expense</b>			
7025	0	1,000	0
8735	858	300	500
	<u>858</u>	<u>1,300</u>	<u>500</u>
<b>Rents &amp; Utilities</b>			
6000	326	0	0
6025	4,063	4,300	4,300
7350	5,063	6,000	6,000
7352	13,640	15,000	14,880
8610	3,163	3,000	3,600
8620	172	250	240
	<u>26,426</u>	<u>28,550</u>	<u>29,020</u>
<b>Repairs &amp; Maintenance</b>			
6405	59	100	100
6750	856	100	200
	<u>915</u>	<u>200</u>	<u>300</u>
<b>Travel &amp; Training</b>			
7323	513	200	0
7324	525	1,300	1,000
7334	550	500	0
8510	1,076	1,000	1,000
8512	674	1,000	0
8539	39	200	1,000
8541	1,210	0	0
8550	865	750	750
8551	285	500	0
8563	822	0	0
	<u>6,559</u>	<u>5,450</u>	<u>3,750</u>
<b>Allocation of Administrative Costs</b>			
5132	(238)	0	0
5133	5,644	0	0
5197	(14,070)	0	0
8153	16,268	0	0
8197	(36,010)	0	0
8810	(8,604)	0	0
8811	(107,544)	0	0
8812	(3,744)	0	0
8813	(464,976)	0	0
8815	(35,892)	0	0
8817	(22,668)	0	0
	<u>(671,833)</u>	<u>0</u>	<u>0</u>
<b>Capital Outlay</b>			
9057	26,357	0	0
9059	15,483	14,517	5,000
	<u>41,840</u>	<u>14,517</u>	<u>5,000</u>
<b>Debt Service</b>			
9806	1,517	0	0

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
Total Debt Service	1,517	0	0
Reserves			
9572 *General Contingency (Operations) Reserve	20,873	0	0
9574 *Year-end Fund Reservation(contra to 3200)	14,517	0	0
9981 *Information Tech Reserve	30,000	0	0
9982 *Septic System Maintenance Reserve	17,300	0	0
9987 *Investment Income Reserve	128	0	0
Total Reserves	82,819	0	0
Transfers			
9410 Transfer In	0	(705,597)	(626,310)
9465 Transfer in from SW	(44,748)	0	0
9511 Interfund Transfer Out	25,000	25,000	25,000
Total Transfers	(19,748)	(680,597)	(601,310)
Total Expenditures	76,385	(103,625)	0



## Department Summary – Fund 200

Bayridge is a subdivision in Los Osos that has a dedicated residential community septic system. There are 147 parcels in this subdivision. The fund provides septic management, storm water drainage, streetlight, and open space management. The key source of funding is assessments for service charges on property owners within the specific boundary of the subdivision. This fund receives General Property Taxes of about \$6,700 per year. This general tax was grandfathered into the Prop 13 allocation since the Fund was receiving general taxes before the proposition passed. With an aging septic system, more pumping is happening quarterly. A Prop 218 Protest Hearing did not pass in June 2013. This allowed the District to increase the annual assessment from \$201/parcel to \$373/parcel. The assessments collected annually are used to maintain the system. Eventually this subdivision will connect to the community-wide sewer system currently under construction by San Luis Obispo County estimated for completion in 2016. Until the conversion from septic system to sewer system, there should be adequate budget. Previously, unassigned Equity was used to balance the budget. After the budget of 2011/12, only \$12,844 of Unassigned Equity remained.

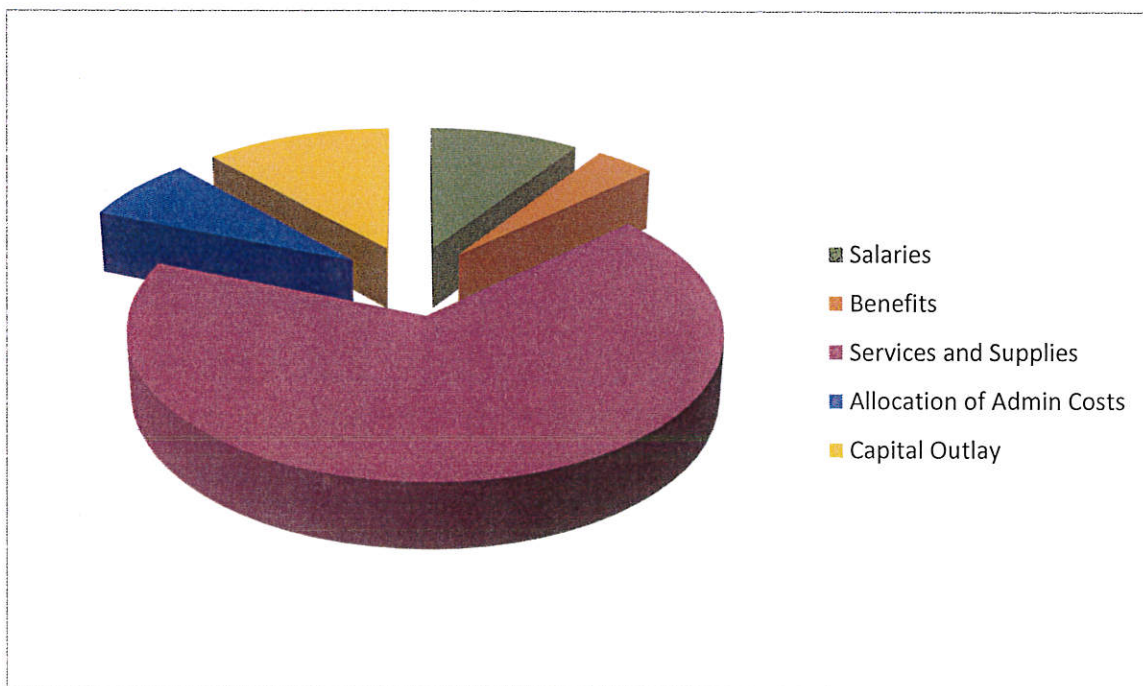
## Budget Summary

Expenditure	Actuals 2011/2012	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Salaries	7,101	7,705	6,200	6,200
Benefits	2,818	3,249	2,480	2,480
Services and Supplies	24,303	27,036	35,176	44,552
Allocation of Admin Costs	10,212	8,604	6,798	5,407
Capital Outlay	0	0	7,701	7,700
<b>Total<sup>1</sup></b>	<b>44,434</b>	<b>46,594</b>	<b>58,355</b>	<b>66,339</b>

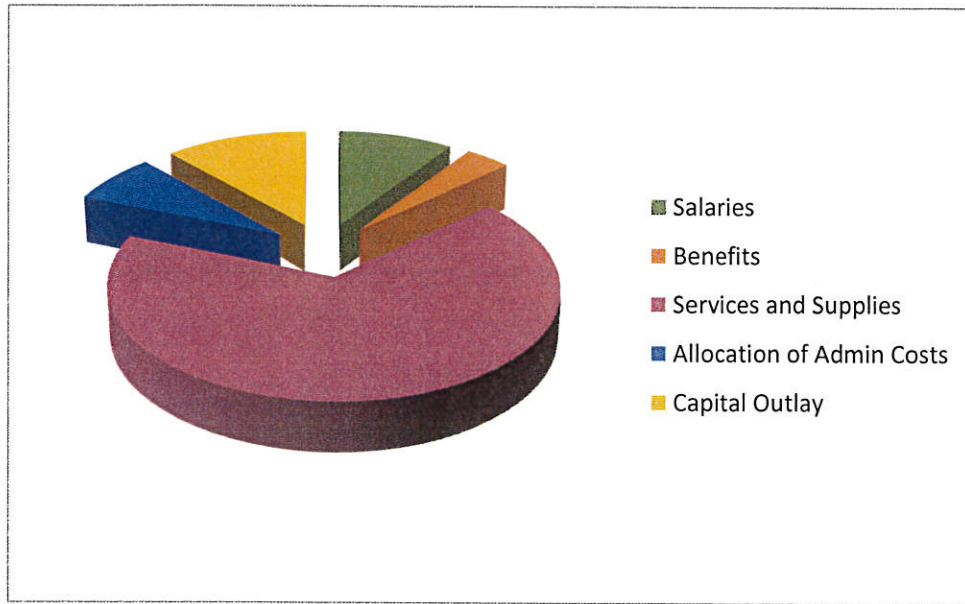
Notes: Actuals are based on Fiscal Year Audits

<sup>1</sup> Excludes appropriations for Reserves

## Department Expenditure by Category for FY 2014/2015 Proposed

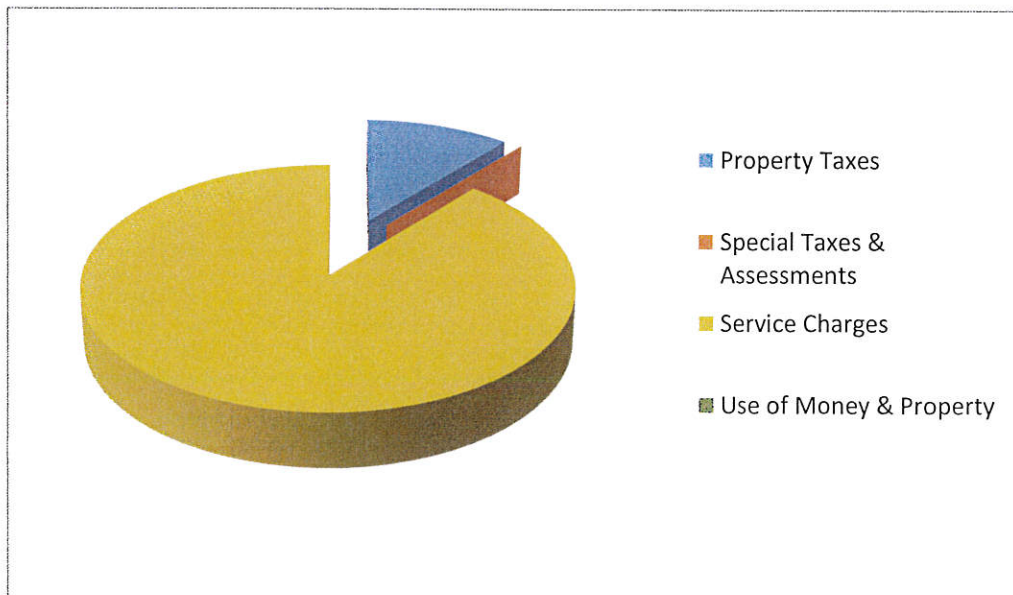


**Department Expenditure by Category for FY 2014/2015 Proposed**



**Department Revenue by Category for FY 2014/2015 Proposed**

	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Property Taxes	6,731	6,688	6,731
Special Taxes & Assessments	0	0	0
Service Charges	29,547	54,831	54,831
Use of Money & Property	(4)		
<b>Total</b>	<b>36,274</b>	<b>61,519</b>	<b>61,562</b>





LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
200 - 200 - Bayridge  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Revenues</b>			
Property Taxes			
4035	6,731	6,688	6,731
	6,731	6,688	6,731
Special Taxes & Assessments			
4550	29,547	54,831	54,831
	29,547	54,831	54,831
Use of Money & Property			
4501	(4)	0	0
	(4)	0	0
	36,274	61,519	61,562
<b>Equity</b>			
9990	11,512	0	0
	11,512	0	0
	47,786	61,519	61,562
<b>Expenditures</b>			
Personnel			
Salaries/Wages			
8054	0	6,200	6,200
	0	6,200	6,200
Payroll Taxes & Benefits			
5010	0	2,480	2,480
	0	2,480	2,480
	0	8,680	8,680
Equipment & Tools			
7242	0	0	100
	0	0	100
Insurance, Licenses & Regulatory Fees			
6342	760	1,000	800
6345	257	260	260
7250	650	750	850
	1,667	2,010	1,910
Legal & Professional			
7320	840	500	500
7326	451	0	0
	1,291	500	500
Office/Operations			
7160	64	64	70
	64	64	70
Rents & Utilities			
6000	169	160	160
8610	2,911	3,200	3,200
8645	5,500	12,000	12,000
8670	4,587	6,100	6,100
	13,167	21,460	21,460

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
200 - 200 - Bayridge  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
Repairs & Maintenance			
6405	12	12	12
6640	13	0	100
6750	27	30	100
6800	7,490	7,000	11,000
6900	2,175	3,000	8,000
	<u>9,718</u>	<u>10,042</u>	<u>19,212</u>
Vehicle Maintenance & Repairs			
7211	484	400	500
7220	647	700	800
	<u>1,131</u>	<u>1,100</u>	<u>1,300</u>
Allocation of Administrative Costs			
5133	3,127	0	0
5197	122	0	0
8153	7,705	0	0
8801	8,604	0	0
	<u>19,558</u>	<u>0</u>	<u>0</u>
Capital Outlay			
9006	0	7,701	7,700
	<u>0</u>	<u>7,701</u>	<u>7,700</u>
Transfers			
9511	0	6,798	5,407
	<u>0</u>	<u>6,798</u>	<u>5,407</u>
	<u>46,595</u>	<u>58,355</u>	<u>66,339</u>

## **Department Summary – Fund 301**

The Los Osos Community Services District Fire Department is responsible for providing fire protection and life safety services for all lands and properties within the District boundaries as well as participating in automatic and mutual aid with other agencies. Full time Fire and Emergency Services are provided through a Cooperative Fire Protection Agreement with CAL FIRE for the entire community. LOCSO Reserve Firefighters, fire station operation and administrative operational costs are paid by the District outside the CAL FIRE contract. In 2013, the Department responded to 1,250 calls for service compared to 1,259 calls for service in 2012. This is an average of 104.2 calls for service per month. The Department currently has an ISO rating of 5 and 9. Specialized equipment includes Medic Engine 15, Medic Rescue 15, Medic Engine 215, Water Tender 15, Trench Trailer 15 and Boat. The fire protection apparatus coupled with trained fire fighters, are capable of providing protection on all fire, medical and hazardous incidents encountered within the District. All personnel from CAL Fire and South Bay Fire Reserves are trained as a member of a fire crew to respond effectively to protect life and property during emergencies that can range from structural firefighting, wildland firefighting, vehicle accidents, first-air medical response (or higher), hazardous materials spills and surf and trench rescue.

The Fire Fund 301 proposes to purchase Miscellaneous Hardware to meet the needs of the Department during FY 2014/2015. The expenditures in this category totaling \$8,800 and include sandblasting & painting the Hose Tower, two dayroom chairs, exercise equipment, dishwasher, EZIO Paramedic Bone Drill, Garmin GPS and Kestrel. None of these items exceed \$5,000 and therefore do not require capitalization as a fixed asset. There are three recommended considerations with regards to fixed assets and budgeted under Capital Equipment & Accessories totaling \$20,000 including thermal imaging camera, mobile data computer (MDC) and solar panels. These expenditures require separate Board action at the time of purchase and require capitalization.

This budget includes the \$1.00 per hour increase for the Reserve Firefighters to insure compliance with the minimum wage law. This is applicable to both this fiscal year and the 2015/2016 period. Staff projects a cost increase of approximately \$12,000 per year. According to information received from the Ambulance Working Group beginning around July 1, 2014, the ambulance will no longer replace expiring medications unused by our medics county-wide. Each fire-based medic provider will now have to destroy old medicines and pay for the cost of the replacement of those medications. It is anticipated the Department will experience approximately a \$3,000 increase in medic supplies. This policy change was received in time to make the appropriate modifications to this budget.

## Budget Summary

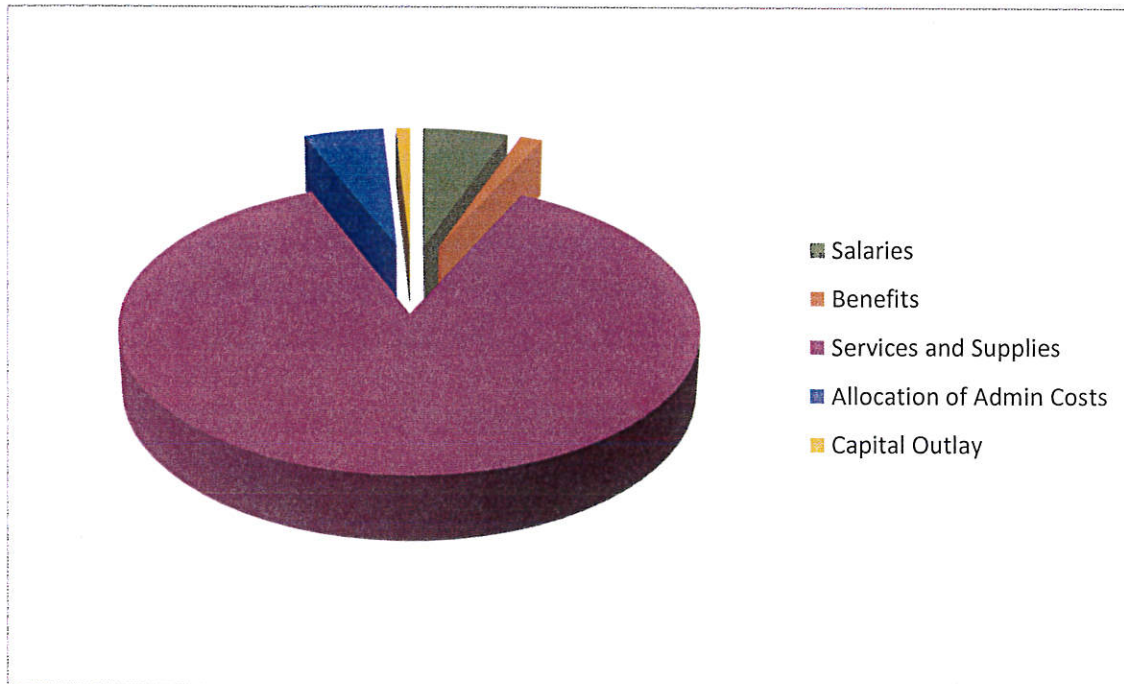
Expenditure	Actuals 2011/2012	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Salaries	105,789	104,542	103,768	116,650
Benefits	20,882	20,204	31,177	30,549
Services and Supplies	1,731,981	1,764,430	1,778,884	1,847,104
Allocation of Admin Costs <sup>1</sup>	108,600	107,544	103,158	109,124
Capital Outlay	0	546,721	41,072	20,000
<b>Total<sup>2</sup></b>	<b>1,967,252</b>	<b>2,543,441</b>	<b>2,058,059</b>	<b>2,123,427</b>

Notes: Actuals are based on Fiscal Year Audits

<sup>1</sup> Includes allocation as proposed

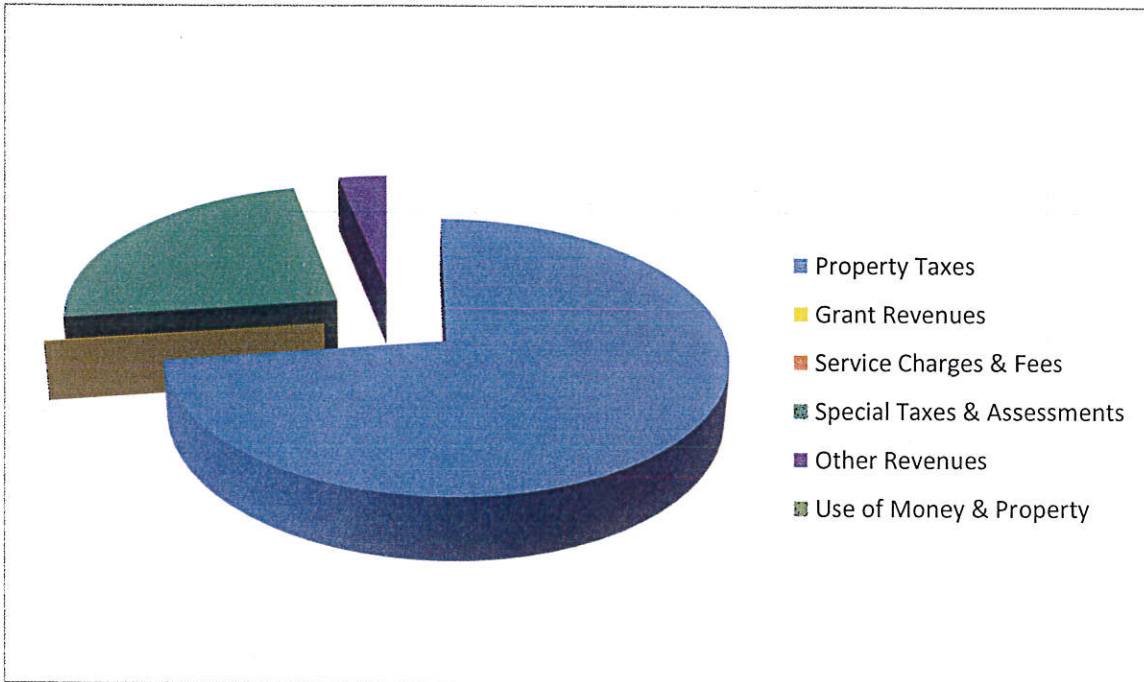
<sup>2</sup> Excludes appropriation for Reserves

### Department Expenditure by Category for FY 2014/2015 Proposed



## Department Revenue by Category for FY 2014/2015 Proposed

	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
<b>Property Taxes</b>	1,518,765	1,575,925	1,607,443
<b>Grant Revenue</b>	32,814	8,000	1,500
<b>Service Charges &amp; Fees</b>	0	135	0
<b>Special Taxes &amp; Assessments</b>	510,825	521,410	529,210
<b>Other Revenues</b>	75,088	76,818	71,134
<b>Use of Money &amp; Property</b>	4,164	72,240	240
<b>Total</b>	2,141,657	2,254,528	2,209,527



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Revenues</b>			
Property Taxes			
4035	1,518,765	1,575,925	1,607,443
	Total Property Taxes	1,575,925	1,607,443
Grant Revenue			
4955	18,415	8,000	1,500
4957	14,399	0	0
	Total Grant Revenue	8,000	1,500
Special Taxes & Assessments			
4015	23,358	22,500	22,500
4050	487,467	498,910	506,710
	Total Special Taxes & Assessments	521,410	529,210
Other Revenues			
4000	65,088	65,818	67,134
4055	0	10,000	4,000
4655	10,000	1,000	0
4935	0	135	0
	Total Other Revenues	76,953	71,134
Use of Money & Property			
4501	(103)	5	5
4510	4,267	235	235
4934	0	72,000	0
	Total Use of Money & Property	72,240	240
	Total Revenues	2,254,528	2,209,527
<b>Equity</b>			
9507	582,824	(0)	0
9993	61,270	0	0
9996	40,000	0	0
	Total Equity	(0)	0
	Total Revenues & Budgeted Equity Carry-Forward	2,254,528	2,209,527
<b>Expenditures</b>			
Personnel			
Salaries/Wages			
8290	207	450	450
8295	7,263	3,000	3,330
8310	4,129	7,000	7,770
8330	64	100	100
8340	71,251	73,859	88,000
8345	4,072	3,500	3,500
8355	16,974	14,359	12,000
8360	582	1,500	1,500
	Total Salaries/Wages	103,768	116,650
Payroll Taxes & Benefits			
5021	5,130	6,323	7,590
5030	2,223	2,950	3,000

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
5051	1,352	1,479	1,775
5120	5,486	7,200	5,104
	<u>14,191</u>	<u>17,952</u>	<u>17,469</u>
	Employment Services		
5000	638	145	1,300
5101	5,375	8,680	8,680
6200	70	300	0
6230	2,730	4,100	3,100
	<u>8,813</u>	<u>13,225</u>	<u>13,080</u>
	127,547	134,945	147,199
	Clothing & Uniforms		
7246	2,352	2,000	2,500
7248	8,504	1,000	1,000
	<u>10,856</u>	<u>3,000</u>	<u>3,500</u>
	Contract Services		
7100	791	1,700	480
7202	756	450	450
7204	3,187	2,500	2,700
7222	0	1,050	1,050
7499	23,358	0	0
7500	1,600,618	1,647,499	1,709,966
	<u>1,628,709</u>	<u>1,653,199</u>	<u>1,714,646</u>
	Equipment & Tools		
6055	7,549	4,070	1,750
6440	18,629	10,394	14,198
6460	4,936	4,500	5,500
6610	0	1,500	1,500
6630	876	1,000	500
7234	4,297	4,600	3,200
7238	14,820	11,500	14,500
7242	2,185	1,000	1,000
7252	0	0	8,800
7307	584	135	0
	<u>53,876</u>	<u>38,699</u>	<u>50,948</u>
	Financial Services		
7310	0	100	100
7401	(9)	0	0
8734	0	5,040	0
	<u>(9)</u>	<u>5,140</u>	<u>100</u>
	Insurance, Licenses & Regulatory Fees		
6120	1,960	1,880	2,000
6340	0	100	100
6345	1,407	2,400	2,400
7325	16,534	21,000	21,000
	<u>19,900</u>	<u>25,380</u>	<u>25,500</u>
	Legal & Professional		
7320	2,404	1,220	200



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
7326	598	1,800	1,800
7340	376	440	440
	3,378	3,460	2,440
Office/Operations			
6121	579	0	0
7140	2,516	2,356	3,320
7160	179	400	400
7200	930	600	600
7216	2,042	800	1,200
7226	0	1,300	1,300
7230	861	1,500	1,500
7240	393	650	650
	7,500	7,606	8,970
Total Office/Operations			
Other Expense			
7016	3,439	1,951	0
7025	2,433	3,349	0
7201	497	500	500
7209	0	450	450
7218	306	350	350
7224	523	500	500
7345	1,132	100	0
8735	500	1,050	0
	8,829	8,250	1,800
Total Other Expense			
Rents & Utilities			
6000	2,409	3,000	2,500
6025	2,961	4,800	3,800
8610	3,874	6,300	6,000
8620	1,092	1,600	1,600
8630	1,088	1,100	1,100
8640	2,159	1,800	3,300
8670	120	100	100
	13,703	18,700	18,400
Total Rents & Utilities			
Repairs & Maintenance			
6400	0	500	500
6405	339	400	400
6422	0	150	0
6640	621	1,000	3,000
	6,516	5,000	5,000
6750	4,457	2,100	2,100
6775	765	800	800
6800	247	700	700
6900	6,516	5,000	5,000
	12,945	10,650	12,500
Total Repairs & Maintenance			
Travel & Training			
6300	0	200	200
7141	0	300	300
7323	215	300	300



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
7324	375	800	800
8405	1,170	2,500	6,000
8410	184	400	400
8510	0	300	300
	<u>1,944</u>	<u>4,800</u>	<u>8,300</u>
Total Travel & Training			
Allocation of Administrative Costs			
8801	107,544	0	0
	<u>107,544</u>	<u>0</u>	<u>0</u>
Total Allocation of Administrative Costs			
Capital Outlay			
9074	479,911	6,072	0
9076	0	35,000	20,000
9086	66,809	0	0
	<u>546,720</u>	<u>41,072</u>	<u>20,000</u>
Total Capital Outlay			
Reserves			
9504	175,754	161,059	86,100
9571	30,219	0	0
9572	23,518	0	0
9573	6,902	0	0
9987	4,267	0	0
	<u>240,660</u>	<u>161,059</u>	<u>86,100</u>
Total Reserves			
Transfers			
9511	0	103,158	109,124
	<u>0</u>	<u>103,158</u>	<u>109,124</u>
Total Transfers			
	<u>2,784,103</u>	<u>2,219,118</u>	<u>2,209,527</u>
Total Expenditures			

## Department Summary – Fund 400

Vista de Oro is a subdivision in Los Osos that has a dedicated residential community septic system. There are 73 parcels in this subdivision. The fund provides septic management, storm water drainage, street and open space management. The key source of funding is assessments for lighting and septic services in the amount of \$15,768. A Proposition 218 passed by a majority on June 20, 2013. The assessment rate therefore remains the same \$216/parcel. This requires the District to continue to subsidize this operation to insure healthy and viable system operations. Upon completion of the County project providing sewer collection services to the subdivision, the septic system will be abandoned at a cost. The assessments will remain on the parcels until the fund settles all liabilities due to the District for providing the services.

The Vista de Oro Fund 400 continues to operate in a deficit. It is necessary for the fund to borrow from another fund to cover the actual costs of operations which includes the Administrative Allocation. This interfund loan allows market rate interest charges with an established repayment plan. It is important the Board of Directors choose the appropriate fund for the loan. The options available are Fire, Water and Solid Waste Reserve Funds. This direction requires separate action by the Board of Directors.

## Budget Summary

Expenditure	Actuals 2011/2012	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Salaries	5,000	7,656	2,500	2,500
Benefits	1,950	3,237	900	900
Services and Supplies	12,266	22,588	14,857	16,422
Allocation of Admin Costs <sup>1</sup>	4,452	3,744	9,502 <sup>4</sup>	5,428
<b>Total<sup>3</sup></b>	<b>23,668</b>	<b>37,225<sup>2</sup></b>	<b>27,759</b>	<b>25,250</b>

Notes: Actuals are based on Fiscal Year Audits

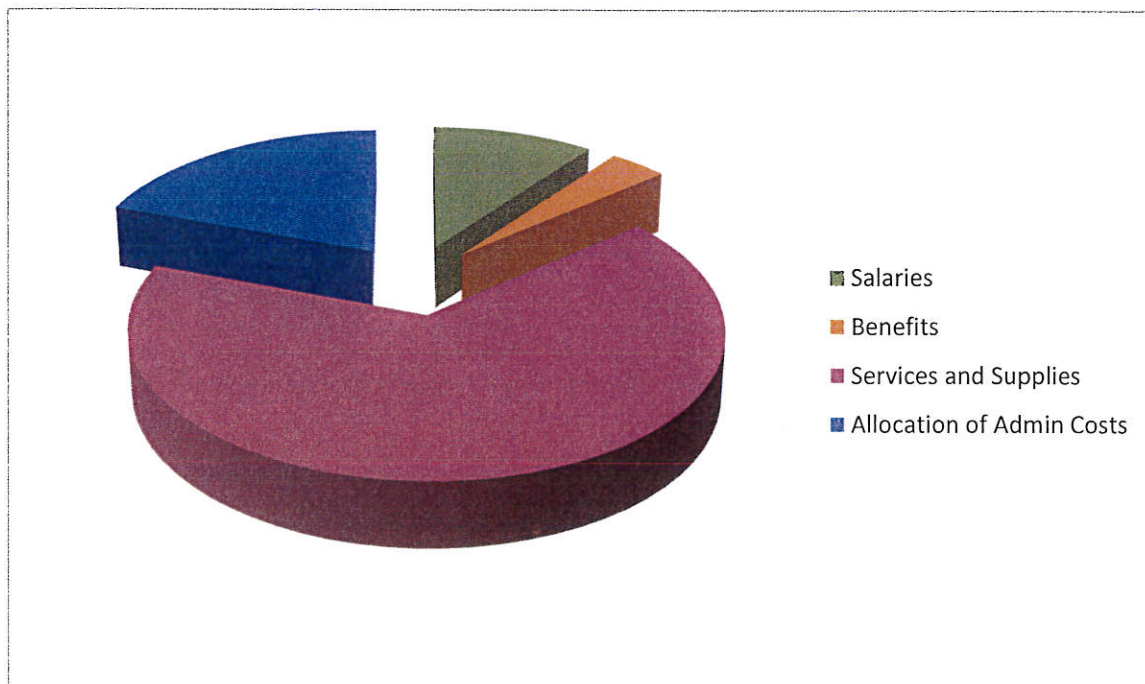
<sup>1</sup> Currently proposed

<sup>2</sup> There is a discrepancy between the Actuals and the expenditure reports.

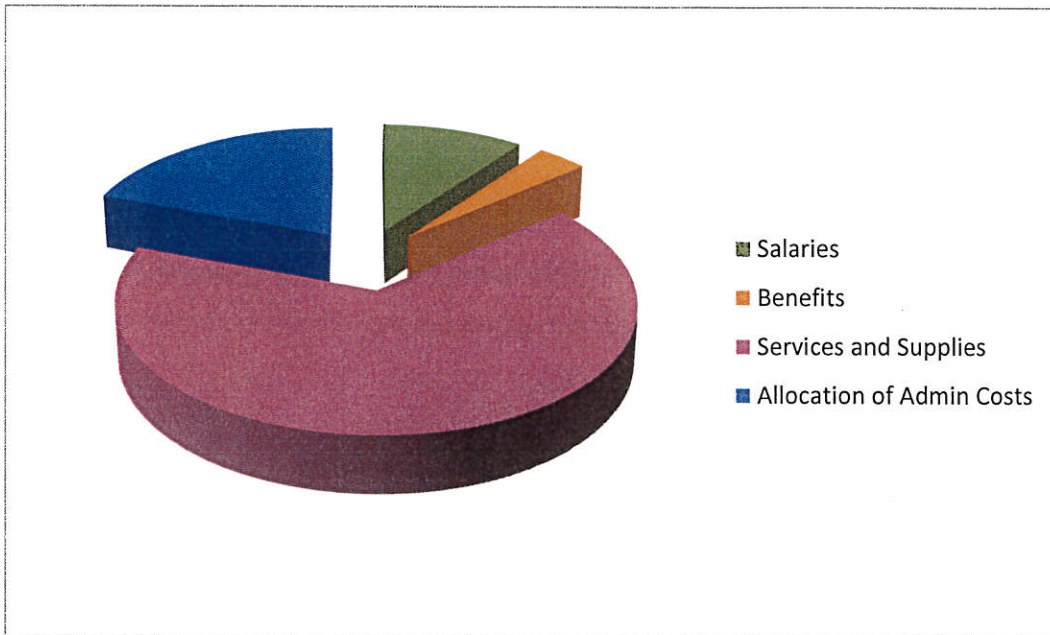
<sup>3</sup> This does not include Reserves

<sup>4</sup> Staff is currently presenting the existing allocation based on actual time spent

## Department Expenditure by Category for FY 2014/2015 Proposed

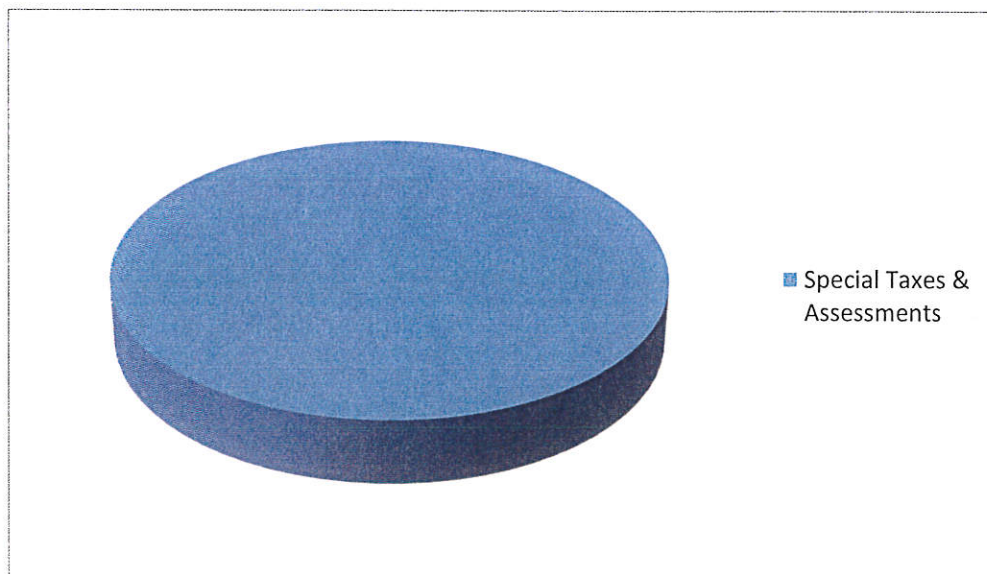


**Department Expenditure by Category for FY 2014/2015 Proposed**



**Department Revenue by Category for FY 2014/2015 Proposed**

	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
<b>Special Taxes &amp; Assessments</b>	15,768	15,768	15,768
<b>Total</b>	15,768	15,768	15,768



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
400 - 400 - Vista de Oro  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Revenues</b>			
Special Taxes & Assessments			
4550	15,768	15,768	15,768
	15,768	15,768	15,768
	15,768	15,768	15,768
<b>Equity</b>			
9990	19,940	0	0
	19,940	0	0
	35,708	15,768	15,768
<b>Expenditures</b>			
Personnel			
Salaries/Wages			
8054	0	2,500	2,500
	0	2,500	2,500
Payroll Taxes & Benefits			
5010	0	900	900
	0	900	900
	0	3,400	3,400
Contract Services			
7342	0	200	0
	0	200	0
Equipment & Tools			
7242	0	120	50
	0	120	50
Insurance, Licenses & Regulatory Fees			
6342	760	1,000	1,000
6345	18	20	20
7250	650	730	840
	1,428	1,750	1,860
Legal & Professional			
7320	840	500	500
7326	522	0	0
	1,362	500	500
Office/Operations			
7160	33	0	0
	33	0	0
Other Expense			
7016	780	0	0
	780	0	0
Rents & Utilities			
6000	169	155	200
8610	315	300	300
8645	7,445	6,600	7,500
8670	1,647	1,680	2,000
	9,576	8,735	10,000

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
400 - 400 - Vista de Oro  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
Repairs & Maintenance			
6405	12	12	12
6800	8,808	3,000	3,000
6900	25	0	0
	<u>8,845</u>	<u>3,012</u>	<u>3,012</u>
Total Repairs & Maintenance			
Vehicle Maintenance & Repairs			
7211	242	240	300
7220	323	300	700
	<u>565</u>	<u>540</u>	<u>1,000</u>
Total Vehicle Maintenance & Repairs			
Allocation of Administrative Costs			
5133	3,237	0	0
8153	7,656	0	0
8801	3,744	0	0
	<u>14,637</u>	<u>0</u>	<u>0</u>
Total Allocation of Administrative Costs			
Debt Service			
9807	(1,517)	0	0
	<u>(1,517)</u>	<u>0</u>	<u>0</u>
Total Debt Service			
Transfers			
9511	0	9,502	5,428
	<u>0</u>	<u>9,502</u>	<u>5,428</u>
Total Transfers			
	<u>35,708</u>	<u>27,759</u>	<u>25,250</u>
Total Expenditures			



## Department Summary – Fund 500

The Water Utility Department is responsible for the management, operation and maintenance of the water system serving approximately half of the community in Los Osos and all of Baywood Park. Under the Water Division, operators are responsible for five groundwater supply wells for treatment, two of which employ full filtration technology for iron/manganese removal. Crews are responsible for water quality monitoring, water quality sampling, distribution system repair/maintenance, customer service, meter reading, water meter change outs, water audits, leak detection, flushing lines, and regulatory reporting compliance. The delivery of water to the District's water customers is conveyed through a network of over 27 miles of water mainlines utilizing three (3) water storage tanks and a booster pump station. Approximately 2,755 water service lines and meters serving residences and commercial businesses are connected to the distribution system. Included in the domestic water service infrastructure are 162 fire hydrants with some 585 main line valves that require periodic maintenance and inspection. These services provided by utility forces not only assure delivery of pure, wholesome and potable drinking water, but also provide the essential water for firefighting. Crews and staff work with the District Engineer, consultants, and vendors.

During our analysis of details in Fund 500, it was brought to staff's attention that funds were borrowed from the Water Reserves by District Resolution 2006-08 on May 4, 2006. This interfund loan was made to the Wastewater Project to fund "Wastewater Project Studies". The Resolution stated that this was an interfund loan from the Water Fund to the Wastewater Project Fund. Interest is due at the same interest rate the District receives on its investment funds. The fund loan principal and interest was to be repaid to the Water Fund and Solid Waste Fund from the proceeds of the debt instrument issued by the District for the development and construction of the Los Osos Wastewater Project. This Resolution passed 5-0. To date, no interest was accrued and dollars are still owed to this fund. Staff continues to research the \$410,000.

On September 1, 2012 and July 1, 2013, the water rates increase by 12% respectively. This water increase was based on Water Infrastructure Improvement & Revenue Plan designed as a "pay as go" funding strategy to address the capital infrastructure demands of the water fund. This "pay as your go" funding strategy according to Resolution 2012-31 adopted on August 2, 2012, was to generate approximately \$320,000 of "new" revenues.

This information was based on the FY 2010/2011 budget/expenses. It is important to note this information did not include expenses referenced in the financial audit—Bad Debt Expense of \$35,549 and depreciation of \$300,560 for FY 2010/2011 nor projections for the subsequent years. Since that time the District experienced increases in salary and benefits, utilities, testing requirements and others. It appears from the information the Water Infrastructure Improvement & Revenue Plan did not consider Resolution 2012-09 Budget Reserve Policies. Resolution 2012-09 was adopted by the Board on June 7, 2012, only two months prior to the adoption of the Resolution proposing increased water rates. This being the case, the new rate structure established reserve limits that do not correlate with the Budget Reserve Policy. Resolution 2012-09 Reserve Policy summarizes as follows:

- Rate Stabilization Reserve funding goal \$32,000 per year
- General Water Contingency Reserve goal \$25,000 per year
- Water Capital Outlay Reserve funding goal of \$150,000 per year
- Water Conservation Reserve of \$25,000 with a funding goal
- Water Basin Management with a funding goal

The rate structure based on the Water Infrastructure Improvement & Revenue Plan developed by a subcommittee provided the background and supporting documentation for Resolution 2012-31 designates the following reserves for inclusion in the rate structure:

- Capital Outlay Reserve funded \$65,000 annually
- Contingency Reserve funded \$25,000 annually

There were no additional Reserves delineated within the documentation provided to the Board of Directors. However, there is a comment regarding existing Reserves within the document. According to the FY 2010/2011 Budget there were three Reserve Categories established at the time. They are as follows:

- Capital Outlay Reserve - \$65,000 annually
- Water Stabilization Reserve - \$32,000 annually
- Contingency Reserve funded \$25,000 annually

Reserve Total per the Water Infrastructure Improvement & Revenue Plan and rate structure implemented on September 1, 2012 and July 1, 2013 should total: \$122,000

From FY 2012 through 2015 the Reserves were funded as indicated below which exceeded the limits incorporated into the new rate structure:

- FY 2012/2013 totaled: \$376,642
- FY 2013/2014 totaled: \$292,000
- FY 2014/2015 budget: \$127,000

For FY 2013/2014 and FY 2014/2015 the Reserves were budget consistent with the levels established in the 2010/2011 rate structure approved by the voters and implemented beginning September 1, 2012. Any monies not necessary to meet on-going expenses can be designated by separate Board action subsequent to the completion of the Financial Audit to be placed in the appropriate Reserve Category. Additionally during the current rate study, it is important the Board establish the appropriate Reserve funding levels to insure completion of the improvements established by the Basin Management Plan and replacement of old water distribution infrastructure. Staff recommends as included in the proposed budget the following:

- Capital Outlay Reserve - \$65,000 annually
- Water Stabilization Reserve - \$32,000 annually
- Contingency Reserve funded \$25,000 annually

In the proposed budget for FY 2014/2015 the Capital Outlay Reserve was originally budgeted at \$150,000. An additional \$90,000 for Capital Infrastructure construction is recommended. This addition outlines as \$50,000 for the Intertie Project between Golden State and LOCSD and \$30,000 towards Coastal Development Permits for the 8<sup>th</sup> Street Upper Aquifer Well and Basin Management Plan Program C Expansion Wells. By allocating this funding, the District is attempting to develop shovel ready projects for future consideration of potential grant funding. An addition \$10,000 is recommended for use as the grant match required for the Nitrate Removal Facility at the South Bay Upper Aquifer Well. This match is a requirement of the grant. This match requirement is shown in the Transfers Out and for the purposes of this information is included in the Cost Allocation line item.

One final note regarding the Water Fund. Depreciation Expense is recorded at the time of the annual financial audit consistent with standard government accounting practices and procedures. Briefly this expense results when the purchase price of a fixed asset is reduced over time or its useful life. Depreciation is the accounting procedure that recognizes that certain types of property decline in value over time. This can be due to wear and tear or obsolescence. Eventually this requires the District replace this property. It is important to note for FY 2010/2011 depreciation expense was recorded as \$300,560. In the following FY 2011/2012 this expense was recorded as \$193,382. In FY 2012/2013 depreciation was recorded at \$198,457. This expense is normal for an Enterprise Fund, also known as a business activity, and from a policy perspective should be considered by the Board as a required expenditure reflected in the budget for the fund. This expense is declining over the past three years from 34% to 19% to 13% based on its relationship with the fund's expenditures. Tangible property used for the production of income generally depreciates over a number of years (i.e. pipes in the ground, wells, etc.). Using this process of recording this expense in the Water Fund compensates for the partial loss of value through wear and tear, obsolescence or other factors. When calculating water rates, this expenditure should be included in any rate structure calculation. For the purposes of the Water Fund depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by the type of asset is:

Buildings	40-50 years (i.e. Nitrate RF, pump houses)
Improvements other than buildings	5 – 25 years (i.e. land)
Infrastructure	5 – 60 years (i.e. wells, pipes in the ground)
Equipment and systems	5 – 30 years (i.e. pumps)

## Budget Summary

Expenditure	Actual 2011/2012	Actual 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Salaries	278,416	276,525	380,130	412,026
Benefits	111,969	113,327	145,124	137,026
Services and Supplies	583,299 <sup>2</sup>	671,295 <sup>2</sup>	614,511	724,000
Allocation of Admin Costs <sup>4</sup>	502,836	464,976	462,758 <sup>1</sup>	383,406
Capital Outlay	49,443	208,056	51,890	105,000 <sup>1</sup>
Debt Service	279,658	279,206	278,740	278,262
<b>Total<sup>5</sup></b>	<b>1,805,621</b>	<b>2,013,385<sup>3</sup></b>	<b>1,933,153</b>	<b>2,039,720</b>

Notes: Actuals are based on Fiscal Year Audits

<sup>1</sup> Includes the \$10,000 grant match for the CDPH Nitrate Removal Facility approved by the California Department of Public Health (CDPH)

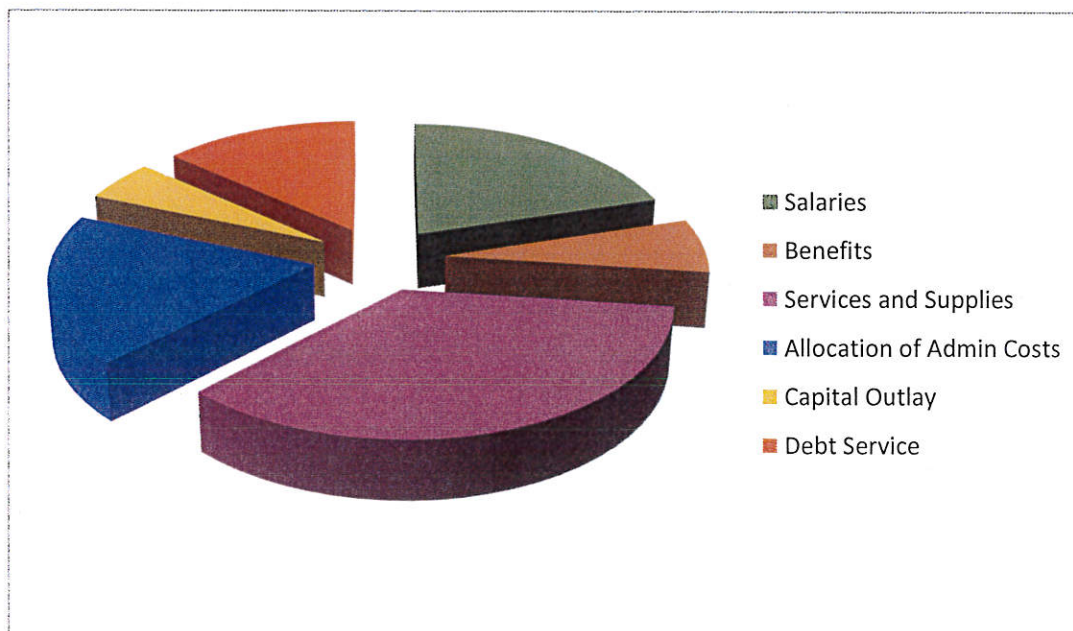
<sup>2</sup> Includes Depreciation

<sup>3</sup> Discrepancy exists between final audited numbers and what is shown on the Expenditure Reports

<sup>4</sup> Currently presented in this budget as methodology #4

<sup>5</sup> This does not include Reserves

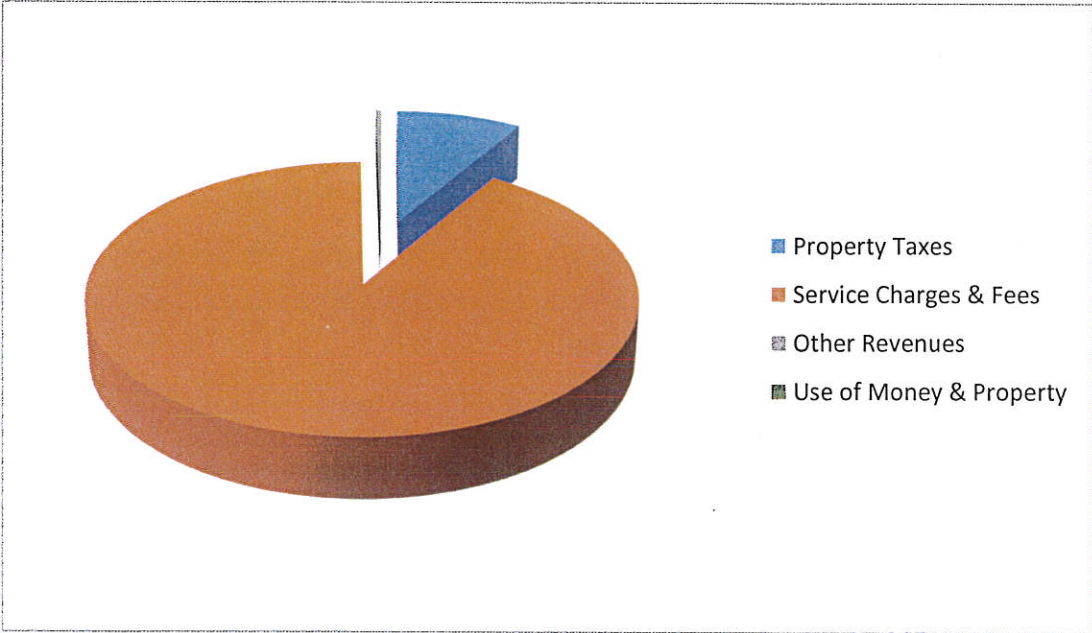
### Department Expenditure by Category for FY 2014/2015 Proposed





**Department Revenue by Category for FY 2014/2015 Proposed**

	<b>Actuals 2012/2013</b>	<b>Mid-Year Budget 2013/2014</b>	<b>Proposed 2014/2015</b>
<b>Property Taxes</b>	176,269	180,000	180,000
<b>Service Charges &amp; Fees</b>	1,752,000	1,911,700	1,907,800
<b>Other Revenues</b>	8,547	5,000	5,000
<b>Use of Money &amp; Property</b>	7,800	3,200	1,000
<b>Total</b>	1,944,467	2,099,900	2,093,800



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Revenues</b>			
Property Taxes			
4035	176,269	180,000	180,000
	176,269	180,000	180,000
Service Charges & Fees			
4030	1,703,073	1,820,000	1,850,000
4111	0	1,000	1,000
4112	0	2,000	0
4114	0	35,000	0
4931	12,350	14,000	14,000
4932	36,577	36,000	35,000
4933	0	1,400	5,400
	1,752,000	1,909,400	1,905,400
Other Revenues			
4928	30	200	300
4929	383	0	0
4930	6,638	5,000	5,000
4935	430	100	100
4936	1,066	2,000	2,000
	8,547	7,300	7,400
Use of Money & Property			
4500	580	1,000	0
4501	255	200	0
4510	3,015	0	0
4934	3,800	2,000	1,000
	7,651	3,200	1,000
	1,944,466	2,099,900	2,093,800

<b>Equity</b>			
9506	33,600	0	0
9507	152,702	(0)	0
9992	21,000	0	0
9993	222,540	0	0
9994	67,500	0	0
9996	25,000	0	0
	522,342	(0)	0

Total Revenues & Budgeted Equity Carry-Forward	2,466,808	2,099,900	2,093,800
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<b>Expenditures</b>			
Personnel			
Salaries/Wages			
8012	1,025	1,000	1,000
8018	11,832	0	0
8045	2,247	6,690	17,728
8051	2,056	0	0
8054	224,452	355,110	375,852

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
8060	Sick Leave Pay	9,894	0
8063	Standby Pay	17,052	17,446
8066	Comp Time Used	14,146	0
8081	Vacation Pay	10,590	0
	<b>Total Salaries/Wages</b>	<b>293,293</b>	<b>412,026</b>
	<b>Payroll Taxes &amp; Benefits</b>		
5010	Total Fringe Benefits	0	(7,680)
5030	Life & Disability Insurance	4,107	5,061
5050	Medicare - ER	4,117	5,050
5060	Medical Plan - ER	39,654	73,500
5070	Retirement ER - Regular	33,232	43,642
5071	Retirement ER - Addl Pick-up	14,997	0
5075	Retirees Medical - ER	1,395	690
5102	CA Training Tax- ER	0	0
5120	Workers Comp Insurance - ER	18,440	13,863
5124	Retirement - ER - Tier 2	39	0
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>115,981</b>	<b>134,126</b>
	<b>Employment Services</b>		
5100	Unemployment Insurance - ER	2,537	0
6200	EE Hiring, Advertising & Other Costs	0	100
6230	Medical Exam	0	200
6250	Temporary Agency Help	19,261	2,500
7347	Pension Services Expense	0	100
	<b>Total Employment Services</b>	<b>21,797</b>	<b>2,900</b>
	<b>Total Personnel</b>	<b>431,071</b>	<b>549,052</b>
	<b>Clothing &amp; Uniforms</b>		
7246	Uniform & Gear	1,712	3,000
	<b>Total Clothing &amp; Uniforms</b>	<b>1,712</b>	<b>3,000</b>
	<b>Contract Services</b>		
6100	Labor & Support-IT Services	14,249	10,000
6110	IT Purchased Services	1,199	5,000
6142	GIS Maps/Data/Upgrades	860	0
7204	Cleaning Supplies, Laundry & Towel Service	370	300
7255	Security	4,907	9,000
7301	Contract Maint Services	0	10,000
7321	Janitorial Cleaning & Supplies	1,599	1,800
7342	Public Meeting Recordings	575	0
	<b>Total Contract Services</b>	<b>23,759</b>	<b>36,100</b>
	<b>Equipment &amp; Tools</b>		
7242	Minor Tools, Accessories & Field Machines	5,426	3,000
7253	Rent - Equipment	0	3,000
7256	Meters Purchases & Replacements	4,128	18,000
	<b>Total Equipment &amp; Tools</b>	<b>9,554</b>	<b>24,000</b>
	<b>Financial Services</b>		
7310	Bank Service Charges	0	200
7401	Discounts Taken	(288)	0
7600	Prior Year Expense Refunded/Adjustmt	(1,000)	0

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
9153	0	3,000	3,000
Total Financial Services	(1,288)	3,100	3,200
Insurance, Licenses & Regulatory Fees			
6120	3,625	5,050	5,000
6340	1,373	3,000	3,000
6342	13,113	6,000	6,000
6343	137	100	100
6345	2,135	2,300	3,000
7250	33,637	42,000	50,000
7325	17,501	18,500	20,000
Total Insurance, Licenses & Regulatory Fees	71,521	76,950	87,100
Legal & Professional			
7318	9,930	15,000	15,000
7319	250	11,000	15,000
7320	26,158	44,678	45,000
7326	9,794	12,000	12,000
7336	17,318	8,000	0
7340	221	500	500
9155	68,001	40,000	45,000
Total Legal & Professional	131,673	131,178	132,500
Office/Operations			
6121	0	500	1,000
6130	0	2,000	3,000
6140	0	1,200	1,800
7140	1,890	2,700	3,000
7160	13,184	16,000	15,000
7170	444	0	0
7180	370	500	500
7225	123	0	0
7226	413	250	200
7230	2,212	4,000	4,200
7237	3,046	5,000	6,000
7239	7,803	13,000	13,000
7249	2,600	2,100	3,000
Total Office/Operations	32,085	47,250	50,700
Other Expense			
7016	18,663	0	0
7330	0	300	100
7348	760	30,000	30,000
8650	642	0	0
8735	0	1,000	1,000
Total Other Expense	20,065	31,300	31,100
Rents & Utilities			
6000	1,886	1,700	1,700
6025	6,362	6,000	6,000
7352	5,280	7,200	8,000
8610	92,992	112,000	130,000

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015	
8620	Gas Service	265	450	400
8630	Trash Services	1,207	1,200	1,500
8644	Disposal Services	0	31,316	80,000
8670	Street Lighting	262	350	650
	Total Rents & Utilities	<u>108,255</u>	<u>160,216</u>	<u>228,250</u>
	Repairs & Maintenance			
6405	R & M - Extinguishers	236	400	400
6422	R & M - Hydrants	0	0	100
6640	Maint - Equip & Other Non-Structural Fixed Assets	7,206	15,000	20,000
6641	R & M - Wells	13,523	43,394	60,000
6750	R & M - Minor Tools & Equipment	4,914	1,000	2,000
6800	R & M - Grounds & Collection Systems	350	1,800	2,000
6900	Maint-Infrastructure	8,490	9,000	10,000
7241	Maint-Water Distribution System	12,060	10,000	12,000
	Total Repairs & Maintenance	<u>46,779</u>	<u>80,594</u>	<u>106,500</u>
	Travel & Training			
7323	Books, Publications & Subscriptions	0	0	50
7324	Education & Training Fees	60	500	500
8410	Certifications	60	500	500
8510	Lodging & Meals - Local	0	500	0
8550	Mileage Reimbursement & Parking - EE	130	500	500
	Total Travel & Training	<u>250</u>	<u>2,000</u>	<u>1,550</u>
	Vehicle Maintenance & Repairs			
7211	Misc Fuel & Diesel	3,952	5,000	5,500
7220	Gasoline	4,107	5,500	6,000
7228	Markings & Other Misc Services	1,151	1,500	1,000
7232	Vehicle Repairs - Parts, Tires & Lubricants	0	7,500	7,500
	Total Vehicle Maintenance & Repairs	<u>9,210</u>	<u>19,500</u>	<u>20,000</u>
	Allocation of Administrative Costs			
5132	Benefits Charges by Admin	8,139	0	0
5197	Benefits Billings to Other Funds	(16,867)	0	0
8152	Labor Charged by Admin	20,387	0	0
8197	Labor Billings to Other Funds	(42,744)	0	0
8801	Admin Cost Allocation	464,976	0	0
	Total Allocation of Administrative Costs	<u>433,892</u>	<u>0</u>	<u>0</u>
	Capital Outlay			
9000	Building, Structures & Improvements	146,432	3,000	10,000
9006	Infrastructures	9,585	0	90,000
9058	System & Software - Capital	0	23,390	0
9059	Vehicles, Equipment, & Fixtures	52,038	25,500	5,000
	Total Capital Outlay	<u>208,056</u>	<u>51,890</u>	<u>105,000</u>
	Debt Service			
9022	Debt Service - Principal	134,335	138,432	142,655
9023	Debt Service -Interest & Adm	144,871	140,308	135,607
	Total Debt Service	<u>279,206</u>	<u>278,740</u>	<u>278,262</u>
	Reserves			

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
9504	*Vehicle Replacement Reserve	38,800	0
9571	*Capital Outlay Reserve	199,619	65,000
9572	*General Contingency (Operations) Reserve	25,000	25,000
9573	*Year-end Encumbrance(contra to 3200)	39,398	0
9574	*Year-end Fund Reservation(contra to 3200)	6,610	0
9980	*Basin Management Reserve	39,200	0
9983	*Water Conservation Reserve	25,000	0
9987	*Investment Income Reserve	3,015	0
9988	*Water Rate Stabilization Reserve	32,000	32,000
	Total Reserves	408,642	122,000
	Transfers		
9505	Transfers In/Out - Other Funds	0	10,000
9511	Interfund Transfer Out	0	452,758
	Total Transfers	0	462,758
	Total Expenditures	2,214,441	2,161,720

## **Department Summary – Fund 550**

In August 2011 the District Board of Directors authorized the submittal of an application for the second round of Proposition 84, Section 75025 funding from the California Department of Public Health (CDPH). The purpose of the program funding was for projects that prevent or reduce the contamination of groundwater. The Maximum grant award was \$10 million per project. The application was submitted by August 31, 2011 for a Nitrate Removal Facility.

The need for the facility at the South Bay well site was essential. This site has an upper and lower aquifer wells. The District intended to blend the lower aquifer well with the upper aquifer water to reduce the nitrate to an acceptable level. While under construction, nitrate leaked into the lower aquifer making the water unsuitable for blending. Although it is unsuitable for blending with the upper aquifer water, the nitrate level in the lower aquifer water is within limits. The lower aquifer well is producing water for domestic use. Staff is tracking the nitrate level in the lower aquifer.

Through the groundwater adjudication process, ISJ working group research nitrate removal technologies and strategies for reducing reliance on the lower aquifer as a means to stopping seawater intrusion. Recent improvements in nitrate removal technology resulted in the availability of modular and skid-mounted equipment allowing the relocation of the equipment should that be necessary. The technology was improved reducing the reject water or waste-stream to less than 1 percent.

This project will remove nitrate from the upper aquifer water, which would then be blended with the lower aquifer water that already meets safe drinking standards. Should the nitrate in the lower aquifer drop off to a point where blending can take place without the nitrate removal equipment, the equipment could be relocated to another site.

On April 24, 2012, the District received a funding offer from CDPH. On June 7, 2012, Board of Directors adopted a mitigated negative declaration for the project. On January 9, 2014, the Board of Directors award the bid for construction of the facility.

This grant requires a match that totals \$10,000. This match is funded by the Water Fund 500 and is shown as a Transfer in the prior fiscal year.

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
550 - 550 - CDPH-Nitrate Removal  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Revenues</b>			
Grant Revenue			
4949	0	645,980	0
	0	645,980	0
	0	645,980	0
Total Revenues & Budgeted Equity Carry-Forward			
	0	645,980	0
<b>Expenditures</b>			
Legal & Professional			
7319	0	70,415	70,415
	0	70,415	70,415
Capital Outlay			
9000	0	252,277	252,574
	0	252,277	252,574
Transfers			
9505	0	(10,000)	0
	0	(10,000)	0
	0	312,692	322,989



## Department Summary – Fund 600

This Fund 600 collects special assessments on all property owners within the sewer prohibition zone for payment for the amortization of bonds issued in 2002. This fund was used to account for the construction of a sewage treatment plant which was halted. Under special legislation AB2701, the project was transferred to the County of San Luis Obispo. On March 15, 2011 the County officially accepted the project. A trust account was setup with US Bank to receive the bond assessments directly and pay the bond principal and interest. All Wastewater Assessments are transferred directly to the US Bank Trust account and the Bond Payments paid by the bank. The transfer to reserves is equal to the earnings expected on the Bond Reserve Account. Since the District Board in FY2006/2007 prematurely borrowed from this reserve to make the bond payment, all earnings on that reserve account are required to be reinvested into the Bond Reserve account. Bond Counsel and Wallace Group assess an administrative charge to reimburse these expenses each year as part of the administration of the Bond. An administrative charge is added to the wastewater assessments as allowed by the Bond Resolution to fund direct costs of maintaining this assessment (FY2007/2008 budget statement). This fund currently functions to service the debt associated with the aborted project. Now that the bankruptcy case is closed, this fund officially changes to a debt service fund for the Wastewater Assessment District No. 1. Beginning FY 2014/2015 this fund functions as the debt service fund for the bonds; however this fund was used to pay the Class 8 general unsecured creditors authorized by the bankruptcy court-approved amended plans. Those payments are now reflected in FY 2013/2014 Budget documents for further reference and clarification.

During our analysis of the details in Fund 500, it was brought to staff's attention that the funds were a loan from the Water Fund (\$410,000) and Solid Waste Fund (\$220,000) by District Resolution 2006-08 on May 4, 2006. The interfund loans from the two Enterprise funds were made to this fund for the Wastewater Project to fund "Wastewater Project Studies". The Resolution stated the terms and conditions of the interfund loans with interest due at the same interest rate the District receives on its investment funds. The Resolution further stated that principal and interest was to be repaid to the Water Fund and Solid Waste Fund from the proceeds of the debt instrument issued by the District for the development and construction of the Los Osos Wastewater Project. This Resolution passed 5-0. To date no payments were made on the interfund loan. Neither Enterprise fund was submitted as a creditor claim as part of the bankruptcy.

## Budget Summary

Expenditure	Actuals 2011/2012	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Salaries	0	0	0	0
Benefits	0	0	0	0
Services and Supplies	155,005	85,732	5,039,492 <sup>4</sup>	13,500
Allocation of Admin Costs <sup>1</sup>	0	0	48,592	40,147
<b>Debt Service</b>	<b>1,159,438</b>	<b>1,158,667</b>	<b>1,145,625</b>	<b>1,144,375</b>
<b>Total<sup>2,5</sup></b>	<b>1,314,443</b>	<b>1,244,399<sup>3</sup></b>	<b>6,233,709</b>	<b>1,198,022</b>

Notes: Actuals are based on Fiscal Year Audits

<sup>1</sup> Currently proposed methodology

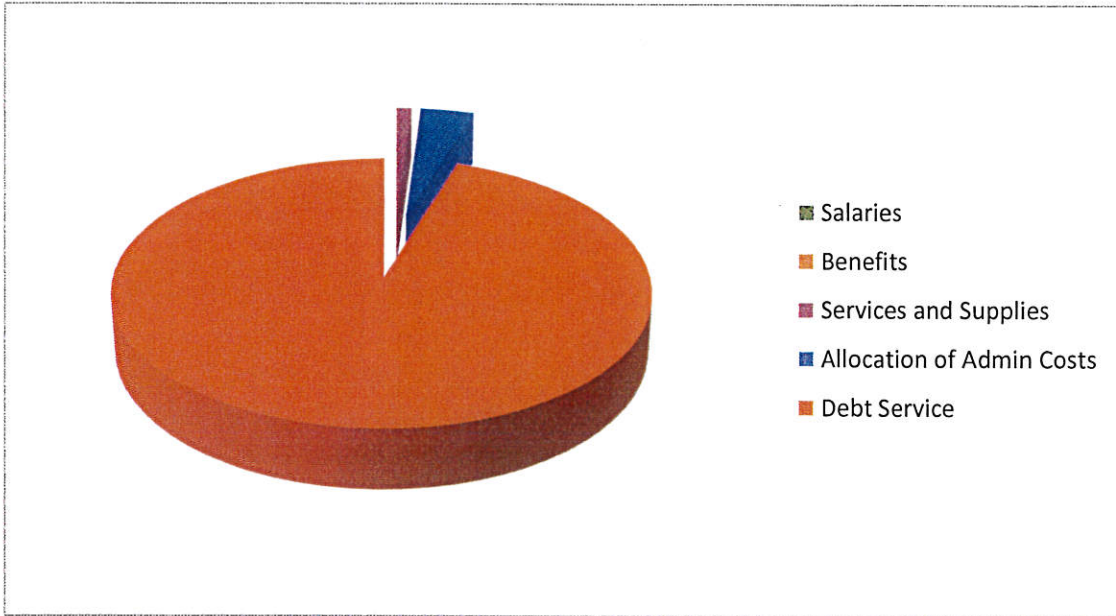
<sup>2</sup> This does not include Reserves

<sup>3</sup> There is a discrepancy between the Actuals and the Expenditure Report

<sup>4</sup> This value includes the total dollars required for payment of Class 8 unsecured creditor as delineated by the bankruptcy order

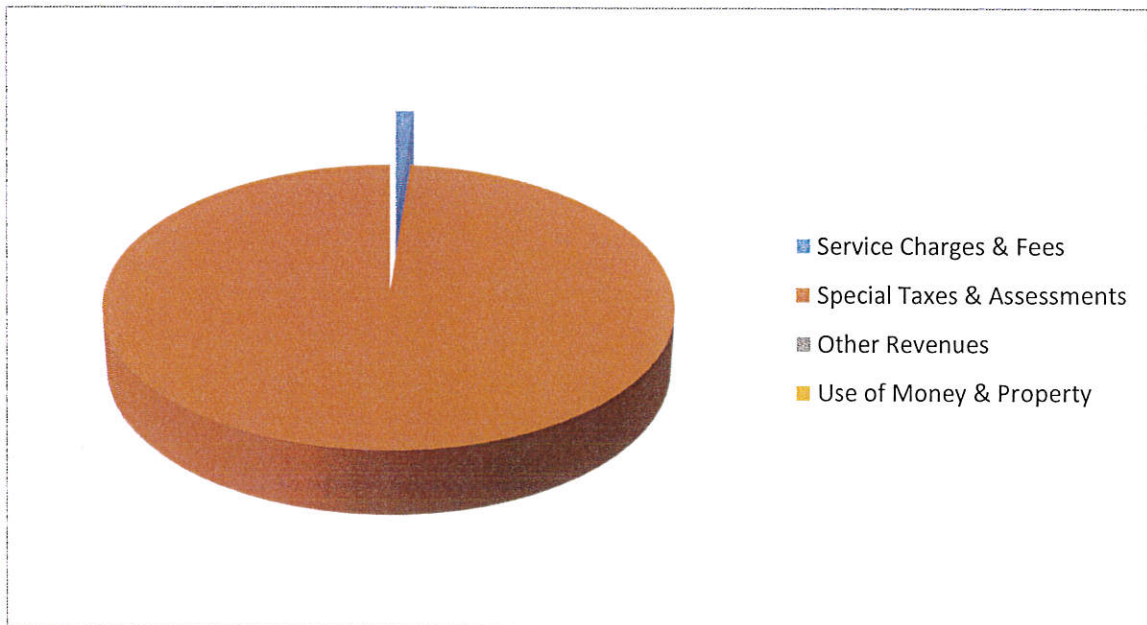
<sup>5</sup> This value does not include the Bond Reserve repayment of \$25,000 per year

### Department Expenditure by Category for FY 2014/2015 Proposed



### Department Revenue by Category for FY 2014/2015 Proposed

	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Service Charges & Fees	16,400	14,700	14,700
Special Taxes & Assessments	1,156,960	1,155,250	1,144,375
Other Revenues	16,372	3,572,059	0
Use of Money & Property	4,752	0	0
<b>Total</b>	<b>1,194,484</b>	<b>4,742,009<sup>1</sup></b>	<b>1,159,075</b>



<sup>1</sup> SRF \$1,394,711 used to pay Class 8 creditors and not shown in the totals

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
600 - 600 - Wastewater  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Revenues</b>			
<b>Service Charges &amp; Fees</b>			
4062	Wastewater Admin Charge	14,718	14,700
	Total Service Charges & Fees	14,718	14,700
<b>Special Taxes &amp; Assessments</b>			
4061	Debt Service Assessments-2002 WW Bond	1,149,895	1,148,185
4063	Assessments Released from Prepayment Trust	7,065	0
	Total Special Taxes & Assessments	1,156,960	1,144,375
<b>Other Revenues</b>			
4928	Lien Fees Recoveries	0	30
4935	Sale-Specs/Plans & Non_Capital Items	1,653	0
4958	Revenue from Other Agencies	0	3,572,029
	Total Other Revenues	1,653	3,572,059
<b>Use of Money &amp; Property</b>			
4501	Interest-Undistributed Taxes	227	0
4510	Investment Income on Restricted Funds	4,525	0
	Total Use of Money & Property	4,752	0
	<b>Total Revenues</b>	<b>1,178,082</b>	<b>1,159,075</b>
<b>Equity</b>			
9508	*Beg Reserves Released to Fund Final Budget	44,454	0
9993	*Beg Unassigned Equity	28,903	0
	Total Equity	73,357	0
	<b>Total Revenues &amp; Budgeted Equity Carry-Forward</b>	<b>1,251,440</b>	<b>1,159,075</b>
<b>Expenditures</b>			
<b>Financial Services</b>			
7310	Bank Service Charges	33,903	7,000
	Total Financial Services	33,903	7,000
<b>Insurance, Licenses &amp; Regulatory Fees</b>			
6343	Lien & Notary Fees	95	30
6345	Property Taxes & Assessments Costs	260	261
	Total Insurance, Licenses & Regulatory Fees	355	291
<b>Legal &amp; Professional</b>			
7317	Settlements	0	4,994,712
7320	Professional & Consulting Services	5,700	7,439
7326	Legal Services	45,774	30,000
	Total Legal & Professional	51,474	5,032,151
<b>Office/Operations</b>			
7160	Postage, Shipping & Mail Supplies	0	50
	Total Office/Operations	0	50
<b>Debt Service</b>			
9022	Debt Service - Principal	400,000	415,000
9023	Debt Service -Interest & Adm	749,000	730,625
	Total Debt Service	1,149,000	1,145,625
<b>Reserves</b>			
9502	*Debt Reserves	25,000	25,000

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
600 - 600 - Wastewater  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
9987        *Investment Income Reserve	4,525	0	0
Total Reserves	29,525	25,000	25,000
Transfers			
9505        Transfers In/Out - Other Funds	0	(27,971)	(0)
9511        Interfund Transfer Out	0	48,592	40,147
9512        Transfer In	(25,000)	(25,000)	(25,000)
Total Transfers	(25,000)	(4,379)	15,147
Total Expenditures	1,239,257	6,205,738	1,198,022



## Department Summary – Fund 650

Solid Waste provided trash cleanup and recycling services to the community of Los Osos. The actual services were provided by Mission Country Disposal for Los Osos through the District. Effective December 31, 2013, the franchise and operations were transferred to the County of San Luis Obispo. This action was necessary in order to comply with the settlement agreements and amended plans allowing the District to meet the terms of the bankruptcy order. The summary below is provided for information purposes only. It is important to note that all the information for FY2013/14 was prepared by previous staff. Presently, staff is analyzing the information and the appropriate corrections will be input when completed.

During our analysis of details in Fund 500, it was brought to staff's attention that funds were borrowed from the Solid Waste reserves by District Resolution 2006-08 on May 4, 2006. This interfund loan was made to the Wastewater Project to fund "Wastewater Project Studies". The Resolution stated that this was an interfund loan from the Solid Waste Fund to the Wastewater Project Fund. Interest is due at the same interest rate the District receives on its investment funds. Principal and interest was to be repaid to the Water Fund and Solid Waste Fund from the proceeds of the debt instrument issued by the District for the development and construction of the Los Osos Wastewater Project. This resolution passed 5-0. To date, no interest was accrued and dollars are still owed to this fund. Staff continues to research the \$220,000 interfund loan in order to propose an accurate resolution to this outstanding interfund loan.

## Budget Summary

Expenditure	Actuals 2011/2012	Actuals 2012/2013	Mid-Year	Proposed 2014/2015
			Budget 2013/2014	
<b>Salaries</b>	15,030	15,622	0	0
<b>Benefits</b>	6,020	6,169	0	0
<b>Services and Supplies</b>	26,477	25,273	2,050	0
<b>Allocation of Admin Costs<sup>2</sup></b>	45,084	35,892	67,320 <sup>4</sup>	46,660
<b>Total<sup>3</sup></b>	92,611	82,956 <sup>1</sup>	69,370	46,660

Notes: Actuals are based on Fiscal Year Audits

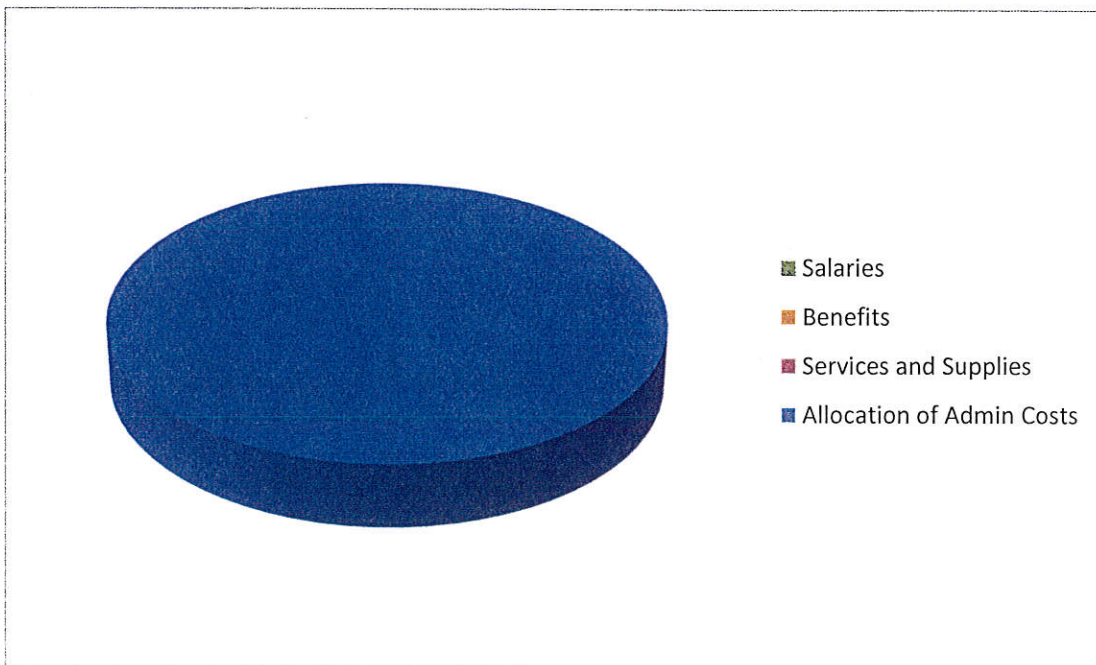
<sup>1</sup> Attached expenditure reports understated as compared to Audited Financials

<sup>2</sup> Currently proposed methodology #4 based on time spent

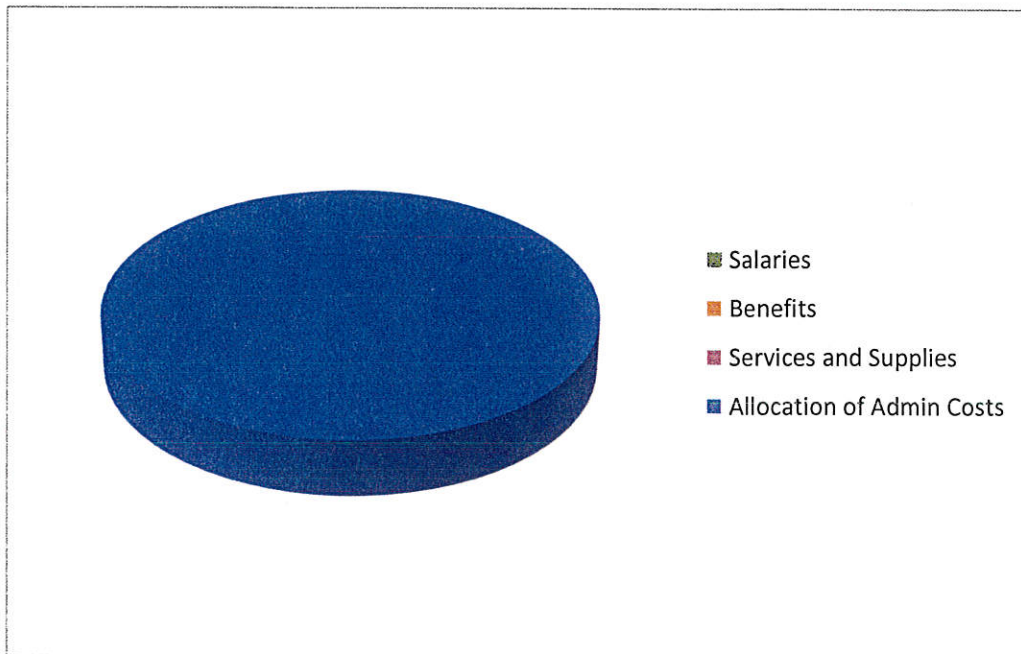
<sup>3</sup> This does not include Reserves

<sup>4</sup> This Includes transfer of franchise fee to cover bankruptcy distribution and Admin Allocation of \$39,349

## Department Expenditure by Category for FY 2014/2015 Proposed



## Department Expenditure by Category for FY 2014/2015 Proposed



### Prior Year Revenue Summary

	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Service Charges & Fees	0	0	0
Other Revenues	157,101	73,000	0
Use of Money & Property	586	500	0
<b>Total</b>	<b>157,687</b>	<b>73,500</b>	<b>0</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
650 - 650 - Solid Waste  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015	
<b>Revenues</b>				
Other Revenues				
4800	Franchise Revenues	157,101	73,000	0
4928	Lien Fees Recoveries	15	0	0
	Total Other Revenues	157,116	73,000	0
Use of Money & Property				
4510	Investment Income on Restricted Funds	571	500	0
	Total Use of Money & Property	571	500	0
	Total Revenues	157,687	73,500	0
<b>Equity</b>				
9993	*Beg Unassigned Equity	7,260	0	0
	Total Equity	7,260	0	0
	Total Revenues & Budgeted Equity Carry-Forward	164,947	73,500	0
<b>Expenditures</b>				
Financial Services				
7310	Bank Service Charges	0	50	0
	Total Financial Services	0	50	0
Insurance, Licenses & Regulatory Fees				
6343	Lien & Notary Fees	50	0	0
	Total Insurance, Licenses & Regulatory Fees	50	0	0
Legal & Professional				
7326	Legal Services	1,126	0	0
7340	Legal Notifications & Mandated Advertising	234	0	0
	Total Legal & Professional	1,361	0	0
Other Expense				
7330	Misc Operating Expenses	74	0	0
	Total Other Expense	74	0	0
Rents & Utilities				
7352	Rent - Offices & Other Structures	3,080	2,000	0
	Total Rents & Utilities	3,080	2,000	0
Travel & Training				
8550	Mileage Reimbursement & Parking - EE	41	0	0
	Total Travel & Training	41	0	0
Allocation of Administrative Costs				
5132	Benefits Charges by Admin	6,169	0	0
8152	Labor Charged by Admin	15,622	0	0
8801	Admin Cost Allocation	35,892	0	0
	Total Allocation of Administrative Costs	57,684	0	0
Reserves				
9156	Outreach- Offset to Rate Increases	20,665	0	0
9572	*General Contingency (Operations) Reserve	7,260	0	0
9987	*Investment Income Reserve	571	0	0
	Total Reserves	28,496	0	0
Transfers				
9505	Transfers In/Out - Other Funds	0	27,971	0

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
650 - 650 - Solid Waste  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
9511 Interfund Transfer Out	44,748	39,349	46,660
Total Transfers	44,748	67,320	46,660
Total Expenditures	135,533	69,370	46,660



## Department Summary – Fund 800

Drainage for the community of Los Osos falls under the purview of the Utility Department. Primary responsibility is the operation and maintenance of four (4) pump station sites and five (5) drainage basins within the community. Revenues are collected through property taxes and assessments and are almost the same as in previous years

### Budget Summary

Expenditure	Actuals 2011/2012	Actuals 2012/2013	Mid-Year Budget 2013/2014	Proposed 2014/2015
Salaries	11,003	11,115	10,800	10,800
Benefits	4,441	4,737	4,300	4,300
Services and Supplies	18,038	20,725	16,144	19,100
Allocation of Admin Costs <sup>1</sup>	28,032	22,668	45,440	36,138
Capital Outlay	0	17,574		
<b>Total<sup>2</sup></b>	<b>61,514</b>	<b>76,819<sup>3</sup></b>	<b>76,684</b>	<b>70,338</b>

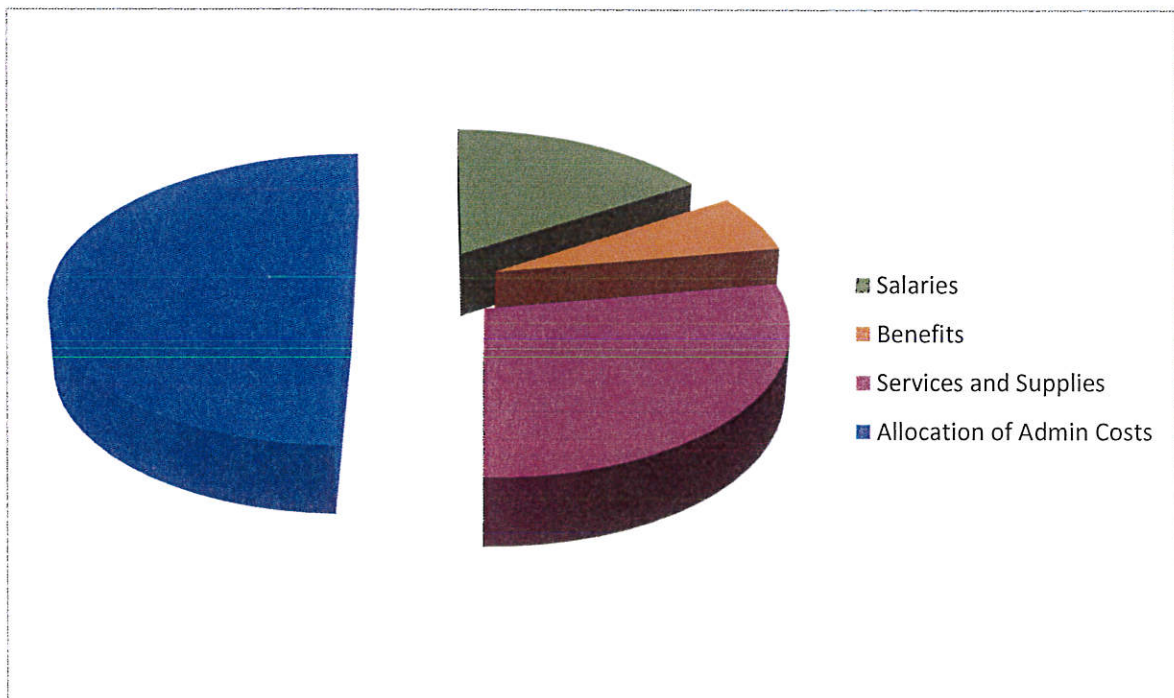
Notes: Actuals are based on Fiscal Year Audits

<sup>1</sup> Currently proposed methodology #4 based on actual time spent

<sup>2</sup> This does not include Reserves

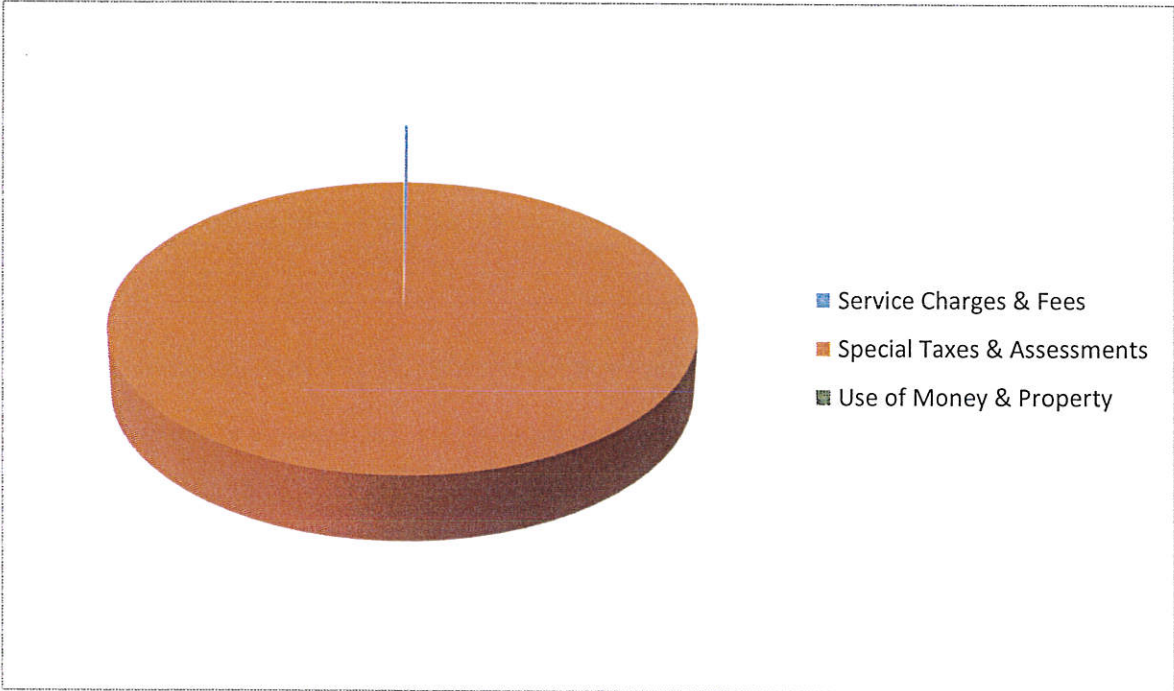
<sup>3</sup> There is a discrepancy between the audited financials and expenditure reports

### Department Expenditure by Category for FY 2014/2015 Proposed



**Department Revenue by Category for FY 2014/2015 Proposed**

	<b>Actuals 2012/2013</b>	<b>Mid-Year Budget 2013/2014</b>	<b>Proposed 2014/2015</b>
<b>Service Charges &amp; Fees</b>	275	250	200
<b>Special Taxes &amp; Assessments</b>	95,422	95,424	95,424
<b>Use of Money &amp; Property</b>	676	0	0
<b>Total</b>	96,098	95,674	95,624



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
800 - 800 - Drainage  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
<b>Revenues</b>			
Special Taxes & Assessments			
4400	95,422	95,424	95,424
	95,422	95,424	95,424
Other Revenues			
4935	49	250	200
	49	250	200
Use of Money & Property			
4510	627	0	0
	627	0	0
	96,098	95,674	95,624
<b>Equity</b>			
9993	11,370	0	0
9994	14,309	0	0
	25,679	0	0
	121,777	95,674	95,624
<b>Expenditures</b>			
Personnel			
Salaries/Wages			
8054	0	10,800	10,800
	0	10,800	10,800
Payroll Taxes & Benefits			
5010	0	4,300	4,300
	0	4,300	4,300
	0	15,100	15,100
Clothing & Uniforms			
7246	0	200	200
	0	200	200
Equipment & Tools			
7242	219	275	300
	219	275	300
Financial Services			
7310	0	50	0
7349	453	0	0
	453	50	0
Insurance, Licenses & Regulatory Fees			
6120	0	525	500
6342	7,671	5,279	5,000
6345	100	120	1,000
	7,771	5,924	6,500
Legal & Professional			
7320	5,782	3,000	6,000
	5,782	3,000	6,000
Office/Operations			
7230	177	200	100

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
800 - 800 - Drainage  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

	Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
7249	25	0	0
Total Office/Operations	201	200	100
Other Expense			
7330	250	300	300
7346	50	0	0
Total Other Expense	300	300	300
Rents & Utilities			
6000	1,014	1,000	1,000
6025	191	200	200
8610	878	1,000	1,000
8670	462	450	400
Total Rents & Utilities	2,545	2,650	2,600
Repairs & Maintenance			
6640	228	300	300
6750	241	300	300
6800	91	100	100
6900	739	620	100
Total Repairs & Maintenance	1,298	1,320	800
Travel & Training			
8550	13	100	50
Total Travel & Training	13	100	50
Vehicle Maintenance & Repairs			
7211	980	1,000	1,000
7220	1,164	1,125	1,250
Total Vehicle Maintenance & Repairs	2,143	2,125	2,250
Allocation of Administrative Costs			
5133	4,737	0	0
8153	11,115	0	0
8801	22,668	0	0
Total Allocation of Administrative Costs	38,520	0	0
Capital Outlay			
9100	17,574	0	0
Total Capital Outlay	17,574	0	0
Reserves			
9571	27,958	10,000	10,000
9572	5,000	5,000	5,000
9987	627	0	0
Total Reserves	33,585	15,000	15,000
Transfers			
9511	0	45,440	36,138
Total Transfers	0	45,440	36,138
Total Expenditures	110,404	91,684	85,338

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
900 - 900 - Parks & Recreation  
From 7/1/2012 Through 6/30/2013  
(In Whole Numbers)

		Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
		<u>          </u>	<u>          </u>	<u>          </u>
Revenues				
Use of Money & Property				
4510	Investment Income on Restricted Funds	913	0	0
	Total Use of Money & Property	<u>913</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u>913</u>	<u>0</u>	<u>0</u>
Total Revenues & Budgeted Equity Carry-Forward		<u>913</u>	<u>0</u>	<u>0</u>
Expenditures				
Reserves				
9987	*Investment Income Reserve	913	0	0
	Total Reserves	<u>913</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u>913</u>	<u>0</u>	<u>0</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
900 - 900 - Parks & Recreation

(In Whole Numbers)

		Actuals FY 2012 2013	Mid Year Budget FY 2013 2014	Proposed Budget - FY 2014 2015
Revenues				
Use of Money & Property				
4510	Investment Income on Restricted Funds	913	0	0
	Total Use of Money & Property	913	0	0
	Total Revenues	913	0	0
Expenditures				
Reserves				
9987	*Investment Income Reserve	913	0	0
	Total Reserves	913	0	0
	Total Expenditures	913	0	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Activities  
 From 7/1/2013 Through 6/30/2014  
 (In Whole Numbers)

	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
Revenues										
Property Tax										
4035	Property Taxes	0	6,688	1,575,925	0	180,000	0	0	0	1,762,613
	Total Property Tax	0	6,688	1,575,925	0	180,000	0	0	0	1,762,613
Grant Revenue										
4944	PEG Funds- County	0	0	0	0	0	0	0	0	0
4949	Govt- State Grants	0	0	0	0	645,980	0	0	0	645,980
4955	Govt-Other St Aids & Reimbursements	0	0	8,000	0	0	0	0	0	8,000
	Total Grant Revenue	0	0	8,000	0	645,980	0	0	0	653,980
Service Charges & Fees										
4005	Copying Costs	0	0	0	0	0	0	0	0	0
4030	Water Sales	0	0	0	0	1,820,000	0	0	0	1,820,000
4062	Wastewater Admin Charge	0	0	0	0	0	14,700	0	0	14,700
4102	Residential- Multi -Family-Water Sales	0	0	0	0	0	0	0	0	0
4103	Commercial, Home Care, Retail-Water Sales	0	0	0	0	0	0	0	0	0
4104	Irrigation- Water Sales	0	0	0	0	0	0	0	0	0
4111	Water Meter-Service Line Upgrade	0	0	0	0	1,000	0	0	0	1,000
4112	Back flow installation Permit/Inspection	0	0	0	0	2,000	0	0	0	2,000
4114	Water Other Service Revenues	0	0	0	0	35,000	0	0	0	35,000
4931	Water Activation Fees	0	0	0	0	14,000	0	0	0	14,000
4932	Penalties	0	0	0	0	36,000	0	0	0	36,000
4933	Door Hangers/Lockout Notices	0	0	0	0	1,400	0	0	0	1,400
4937	NSF Fees	0	0	0	0	0	0	0	0	0
	Total Service Charges & Fees	0	0	0	0	1,909,400	0	14,700	0	1,924,100
Special Taxes & Assessments										
4015	CSA 9-I Assessments ( Contract)	0	0	22,500	0	0	0	0	0	22,500
4050	Special Fire Tax	0	0	498,910	0	0	0	0	0	498,910
4061	Debt Service Assessments-2002 WW Bond	0	0	0	0	0	1,148,185	0	0	1,148,185

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Activities

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

(In Whole Numbers)

	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
4063 Assessments Released from Prepayment Trust	0	0	0	0	0	0	7,065	0	0	7,065
4400 Drainage Assessments	0	0	0	0	0	0	0	0	95,424	95,424
4550 Lighting & Septic Assessments	0	54,831	0	15,768	0	0	0	0	0	70,599
Total Special Taxes & Assessments	0	54,831	521,410	15,768	0	0	1,155,250	0	95,424	1,842,683
Other Revenues										
4000 Ambulance Agreement	0	0	65,818	0	0	0	0	0	0	65,818
4055 Mutual Aid Reimbursement	0	0	10,000	0	0	0	0	0	0	10,000
4655 Donations	0	0	1,000	0	0	0	0	0	0	1,000
4800 Franchise Revenues	0	0	0	0	0	0	0	73,000	0	73,000
4928 Lien Fees Recoveries	0	0	0	0	200	0	30	0	0	230
4930 Other Revenue	0	0	0	0	5,000	0	0	0	0	5,000
4935 Sale-Specs/Plans & Non_Capital Items	0	0	135	0	100	0	0	0	250	485
4936 Water Delinquencies via Tax roll	0	0	0	0	2,000	0	0	0	0	2,000
4958 Revenue from Other Agencies	0	0	0	0	0	0	3,572,029	0	0	3,572,029
4989 Other Reimbursements	0	0	0	0	0	0	0	0	0	0
Total Other Revenues	0	0	76,953	0	7,300	0	3,572,059	73,000	250	3,729,562
Use of Money & Property										
4500 Investment Income on Oper Funds	0	0	0	0	1,000	0	0	0	0	1,000
4501 Interest-Undistributed Taxes	0	0	5	0	200	0	0	0	0	205
4510 Investment Income on Restricted Funds	0	0	235	0	0	0	0	500	0	735
4934 Proceeds from Sale of Fixed Assets	0	0	72,000	0	2,000	0	0	0	0	74,000
Total Use of Money & Property	0	0	72,240	0	3,200	0	0	500	0	75,940
Total Revenues	0	61,519	2,254,528	15,768	2,099,900	645,980	4,742,009	73,500	95,674	9,988,878
Total Revenue	0	61,519	2,254,528	15,768	2,099,900	645,980	4,742,009	73,500	95,674	9,988,878
Expenditures										
Salaries/Wages										
7322 Director's Compensation	16,000	0	0	0	0	0	0	0	0	16,000
8012 Call Back Pay	0	0	0	0	1,000	0	0	0	0	1,000
8018 Holiday Pay	0	0	0	0	0	0	0	0	0	0



LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Activities  
 From 7/1/2013 Through 6/30/2014  
 (In Whole Numbers)

	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
8045	Overtime Pay	9,600	0	0	0	6,690	0	0	0	16,290
8050	Administrative Leave Pay	0	0	0	0	0	0	0	0	0
8051	Floating Holiday Pay	0	0	0	0	0	0	0	0	0
8054	Salaries & Wages - Regular	216,800	6,200	0	2,500	355,110	0	0	10,800	591,410
8056	Retroactive Pay	0	0	0	0	0	0	0	0	0
8060	Sick Leave Pay	0	0	0	0	0	0	0	0	0
8063	Standby Pay	0	0	0	0	17,330	0	0	0	17,330
8066	Comp Time Used	0	0	0	0	0	0	0	0	0
8081	Vacation Pay	0	0	0	0	0	0	0	0	0
8290	Resv FF-Overtime/Misc	0	0	450	0	0	0	0	0	450
8295	Resv FF-Overtime/Shift Coverage	0	0	3,000	0	0	0	0	0	3,000
8310	Resv FF-Emerg Resp-Off Duty	0	0	7,000	0	0	0	0	0	7,000
8330	Resv FF- Mutual Aid Coverage	0	0	100	0	0	0	0	0	100
8340	Resv FF-Shift Coverage	0	0	73,859	0	0	0	0	0	73,859
8345	Resv FF-Special Projects	0	0	3,500	0	0	0	0	0	3,500
8355	Resv FF- Training & Drills	0	0	14,359	0	0	0	0	0	14,359
8360	Resv FF-Weed Abatement	0	0	1,500	0	0	0	0	0	1,500
	Total Salaries/Wages	242,400	6,200	103,768	2,500	380,130	0	0	10,800	745,798
	Payroll Taxes & Benefits									
5010	Total Fringe Benefits	0	2,480	0	900	(7,680)	0	0	4,300	0
5020	FICA - ER	5,700	0	0	0	0	0	0	0	5,700
5021	FICA - Fire - ER	0	0	6,323	0	0	0	0	0	6,323
5030	Life & Disability Insurance	2,000	0	2,950	0	5,064	0	0	0	10,014
5050	Medicare - ER	3,875	0	0	0	6,682	0	0	0	10,557
5051	Medicare - Reserves - ER	0	0	1,479	0	0	0	0	0	1,479
5060	Medical Plan - ER	16,100	0	0	0	61,844	0	0	0	77,944
5070	Retirement ER - Regular	12,800	0	0	0	38,700	0	0	0	51,500
5071	Retirement ER - Addl Pick-up	6,000	0	0	0	15,000	0	0	0	21,000
5075	Retirees Medical - ER	2,760	0	0	0	3,966	0	0	0	6,726
5102	CA Training Tax- ER	280	0	0	0	490	0	0	0	770
5120	Workers Comp Insurance - ER	4,300	0	7,200	0	13,170	0	0	0	24,670
5124	Retirement - ER - Tier 2	0	0	0	0	2,000	0	0	0	2,000
8511	Car Allowance	3,400	0	0	0	0	0	0	0	3,400
8530	Moving and Temp Living	7,000	0	0	0	0	0	0	0	7,000

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Activities  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
Total Payroll Taxes & Benefits	64,215	2,480	17,952	900	139,236	0	0	0	4,300	229,083
Employment Services										
5000 Medical Exams & Procedures	0	0	145	0	0	0	0	0	0	145
5100 Unemployment Insurance - ER	3,500	0	0	0	3,038	0	0	0	0	6,538
5101 Unemp. Costs - Reserves	0	0	8,680	0	0	0	0	0	0	8,680
6200 EE Hiring, Advertising & Other Costs	1,500	0	300	0	50	0	0	0	0	1,850
6230 Medical Exam	220	0	4,100	0	300	0	0	0	0	4,620
6250 Temporary Agency Help	0	0	0	0	2,500	0	0	0	0	2,500
Total Employment Services	5,220	0	13,225	0	5,888	0	0	0	0	24,333
Clothing & Uniform										
7246 Uniform & Gear	0	0	2,000	0	2,600	0	0	0	200	4,800
7248 Uniform Safety Boots	0	0	1,000	0	0	0	0	0	0	1,000
Total Clothing & Uniform	0	0	3,000	0	2,600	0	0	0	200	5,800
Contract Services										
6100 Labor & Support-IT Services	20,000	0	0	0	10,023	0	0	0	0	30,023
6110 IT Purchased Services	12,000	0	0	0	5,000	0	0	0	0	17,000
7100 Copier Contract-Maint & Usage	12,000	0	1,700	0	0	0	0	0	0	13,700
7202 Building Alarms & Security	0	0	450	0	0	0	0	0	0	450
7204 Cleaning Supplies, Laundry & Towel Service	0	0	2,500	0	300	0	0	0	0	2,800
7222 Hazardous Materials CW JPA Cost	0	0	1,050	0	0	0	0	0	0	1,050
7255 Security	750	0	0	0	9,000	0	0	0	0	9,750
7301 Contract Maint Services	0	0	0	0	10,000	0	0	0	0	10,000
7321 Janitorial Cleaning & Supplies	1,900	0	0	0	2,200	0	0	0	0	4,100
7342 Public Meeting Recordings	14,500	0	0	200	600	0	0	0	0	15,300
7499 CSA 9-I Payments for Services to Area Served	0	0	0	0	0	0	0	0	0	0
7500 Schedule A Charges	0	0	1,647,499	0	0	0	0	0	0	1,647,499
Total Contract Services	61,150	0	1,653,199	200	37,123	0	0	0	0	1,751,672
Equipment & Tools										
6055 Radios -Non Capital	0	0	4,070	0	0	0	0	0	0	4,070
6440 Fire Personal Protection Equipment	0	0	10,394	0	0	0	0	0	0	10,394
6460 Self-Contained Breathing Apparatus	0	0	4,500	0	0	0	0	0	0	4,500
6610 Rescue - Extrication Equipment	0	0	1,500	0	0	0	0	0	0	1,500

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Activities  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
6630	Rope & Climbing Equipment	0	0	1,000	0	0	0	0	0	1,000
7234	Oxygen Supplies & Cylinder Rent	0	0	4,600	0	0	0	0	0	4,600
7238	Paramedic & EMT Small Tools & Supplies	0	0	11,500	0	0	0	0	0	11,500
7242	Minor Tools, Accessories & Field Machines	0	0	1,000	120	1,500	0	0	275	2,895
7253	Rent - Equipment	0	0	0	0	3,000	0	0	0	3,000
7256	Meters Purchases & Replacements	0	0	0	0	18,200	0	0	0	18,200
7307	Office Tools, Accessories & Machines	0	0	135	0	0	0	0	0	135
	<b>Total Equipment &amp; Tools</b>	<b>0</b>	<b>0</b>	<b>38,699</b>	<b>120</b>	<b>22,700</b>	<b>0</b>	<b>0</b>	<b>275</b>	<b>61,794</b>
	<b>Financial Services</b>									
7309	Late Fees	0	0	0	0	0	0	0	0	0
7310	Bank Service Charges	100	0	100	0	100	0	7,000	50	7,400
7401	Discounts Taken	0	0	0	0	0	0	0	0	0
8734	Commissions & Other Sales Expenses	0	0	5,040	0	0	0	0	0	5,040
9153	Bad Debt Expense	0	0	0	0	3,000	0	0	0	3,000
	<b>Total Financial Services</b>	<b>100</b>	<b>0</b>	<b>5,140</b>	<b>0</b>	<b>3,100</b>	<b>0</b>	<b>7,000</b>	<b>50</b>	<b>15,440</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>									
6120	Computer Licenses	3,779	0	1,880	0	5,050	0	0	525	11,234
6340	Misc Fees	3,200	0	100	0	3,000	0	0	0	6,300
6341	LAFCO Fees	18,256	0	0	0	0	0	0	0	18,256
6342	Fees - Regulatory	0	1,000	0	1,000	6,000	0	0	5,279	13,279
6343	Lien & Notary Fees	0	0	0	0	100	0	30	0	130
6345	Property Taxes & Assessments Costs	0	260	2,400	20	2,300	0	261	120	5,361
7250	Water Quality Testing	0	750	0	730	42,000	0	0	0	43,480
7325	Insurance	21,355	0	21,000	0	18,500	0	0	0	60,855
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>46,590</b>	<b>2,010</b>	<b>25,380</b>	<b>1,750</b>	<b>76,950</b>	<b>0</b>	<b>291</b>	<b>5,924</b>	<b>158,895</b>
	<b>Legal &amp; Professional</b>									
7305	Auditing Services	16,400	0	0	0	0	0	0	0	16,400
7317	Settlements	0	0	0	0	0	4,994,712	0	0	4,994,712

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Activities

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

(In Whole Numbers)

	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
7318	Professional & Consulting Svcs-ISJ	0	0	0	15,000	0	0	0	0	15,000
7319	Other Professional Services	0	0	0	11,000	70,415	0	0	0	81,415
7320	Professional & Consulting Services	0	500	1,220	500	44,678	0	7,439	3,000	57,337
7326	Legal Services	75,000	0	1,800	0	12,000	0	30,000	0	118,800
7336	Legal Services- ISJ	0	0	0	0	8,000	0	0	0	8,000
7340	Legal Notifications & Mandated Advertising	500	0	440	0	500	0	0	0	1,440
8705	Attorney Costs - Bankruptcy	0	0	0	0	0	0	0	0	0
9155	ISJ - Inter-Agency Cost Sharing	0	0	0	0	40,000	0	0	0	40,000
	<b>Total Legal &amp; Professional</b>	<b>91,900</b>	<b>500</b>	<b>3,460</b>	<b>500</b>	<b>131,178</b>	<b>70,415</b>	<b>5,032,151</b>	<b>0</b>	<b>5,333,104</b>
	Office/Operation									
6121	IT-Supplies & Miscellaneous	500	0	0	0	500	0	0	0	1,000
6130	Computer Hardware	0	0	0	0	2,000	0	0	0	2,000
6140	Computer Software	0	0	0	0	1,200	0	0	0	1,200
7110	Copier Supplies	0	0	0	0	0	0	0	0	0
7140	General Supplies & Minor Equipment	5,000	0	2,356	0	2,700	0	0	0	10,056
7160	Postage, Shipping & Mail Supplies	4,000	64	400	0	16,000	0	50	0	20,514
7165	Office Supplies	100	0	0	0	0	0	0	0	100
7180	Billing Supplies, Forms & Printing	0	0	0	0	500	0	0	0	500
7200	Batteries - Common Sizes	0	0	600	0	0	0	0	0	600
7216	Fire Prevention Education Materials	0	0	800	0	0	0	0	0	800
7226	Membership & Dues	5,680	0	1,300	0	250	0	0	0	7,230
7230	Misc Small Parts & Supplies	100	0	1,500	0	4,000	0	0	200	5,800
7237	Process Control & Treatment Supplies	0	0	0	0	5,000	0	0	0	5,000
7239	Water Treatment Chemicals	0	0	0	0	13,000	0	0	0	13,000
7240	Propane	0	0	650	0	0	0	0	0	650
7249	Safety Supplies	0	0	0	0	2,100	0	0	0	2,100
7332	Office Supplies	0	0	0	0	0	0	0	0	0
	<b>Total Office/Operation</b>	<b>15,380</b>	<b>64</b>	<b>7,606</b>	<b>0</b>	<b>47,250</b>	<b>0</b>	<b>50</b>	<b>200</b>	<b>70,550</b>
	Other Expense									
7016	Significant Value Purchase-Field Use	0	0	1,951	0	0	0	0	0	1,951
7025	Significant Value Purchase-General Use	1,000	0	3,349	0	0	0	0	0	4,349

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Activities  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
7201	Bedding	0	0	500	0	0	0	0	0	500
7209	District Operating Center Expense	0	0	450	0	0	0	0	0	450
7218	Food/Drink	0	0	350	0	0	0	0	0	350
7224	Kitchen Supplies - Dishes, Pots	0	0	500	0	0	0	0	0	500
7330	Misc Operating Expenses	0	0	0	0	300	0	0	300	600
7345	Outreach- Program Give-away Items	0	0	100	0	0	0	0	0	100
7348	Water Conservation Program	0	0	0	0	30,000	0	0	0	30,000
8735	Misc Department Admin	300	0	1,050	0	1,000	0	0	0	2,350
	Total Other Expense	1,300	0	8,250	0	31,300	0	0	300	41,150
	Rent & Utilities									
6000	Cell Phones	0	160	3,000	155	1,700	0	0	1,000	6,015
6025	Telephone	4,300	0	4,800	0	6,000	0	0	200	15,300
7350	Rent - Meetings	6,000	0	0	0	0	0	0	0	6,000
7352	Rent - Offices & Other Structures	15,000	0	0	0	7,200	0	2,000	0	24,200
8610	Electric	3,000	3,200	6,300	300	112,000	0	0	1,000	125,800
8620	Gas Service	250	0	1,600	0	450	0	0	0	2,300
8630	Trash Services	0	0	1,100	0	1,200	0	0	0	2,300
8640	Water and Water Services	0	0	1,800	0	0	0	0	0	1,800
8644	Disposal Services	0	0	0	0	31,316	0	0	0	31,316
8645	Septage Handling	0	12,000	0	6,600	0	0	0	0	18,600
8670	Street Lighting	0	6,100	100	1,680	350	0	0	450	8,680
	Total Rent & Utilities	28,550	21,460	18,700	8,735	160,216	0	2,000	2,650	242,311
	Repairs & Maintenance									
6400	Maintenance- Air Compressors	0	0	500	0	0	0	0	0	500
6405	R & M - Extinguishers	100	12	400	12	400	0	0	0	924
6422	R & M - Hydrants	0	0	150	0	0	0	0	0	150
6640	Maint - Equip & Other Non-Structural Fixed Assets	0	0	1,000	0	15,000	0	0	300	16,300
6641	R & M - Wells	0	0	0	0	43,394	0	0	0	43,394
6750	R & M - Minor Tools & Equipment	100	30	2,100	0	1,000	0	0	300	3,530
6775	Maintenance Contract-Oper/Field Equip	0	0	800	0	0	0	0	0	800
6800	R & M - Grounds & Collection Systems	0	7,000	700	3,000	1,800	0	0	100	12,600

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	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
6900	Maint-Infrastructure	0	3,000	5,000	0	9,000	0	0	620	17,620
7241	Maint-Water Distribution System	0	0	0	0	10,000	0	0	0	10,000
	Total Repairs & Maintenance	200	10,042	10,650	3,012	80,594	0	0	1,320	105,818
	Travel & Training									
6300	DMV Driv Lic Class B	0	0	200	0	0	0	0	0	200
7141	CERT Training Supplies	0	0	300	0	0	0	0	0	300
7323	Books, Publications & Subscriptions	200	0	300	0	0	0	0	0	500
7324	Education & Training Fees	1,300	0	800	0	500	0	0	0	2,600
7334	Seminar & Conference Fees	500	0	0	0	0	0	0	0	500
8405	Reserve FF Training Costs	0	0	2,500	0	0	0	0	0	2,500
8410	Certifications	0	0	400	0	500	0	0	0	900
8510	Lodging & Meals - Local	1,000	0	300	0	500	0	0	0	1,800
8512	Lodging & Meals - Out of County	1,000	0	0	0	0	0	0	0	1,000
8539	Meals	200	0	0	0	0	0	0	0	200
8550	Mileage Reimbursement & Parking - EE	750	0	0	0	500	0	0	100	1,350
8551	Mileage Reimbursement & Parking- DIR	500	0	0	0	0	0	0	0	500
	Total Travel & Training	5,450	0	4,800	0	2,000	0	0	100	12,350
	Vehicle Maintenance & Repair									
7211	Misc Fuel & Diesel	0	400	0	240	5,000	0	0	1,000	6,640
7220	Gasoline	0	700	0	300	5,500	0	0	1,125	7,625
7228	Markings & Other Misc Services	0	0	0	0	1,500	0	0	0	1,500
7232	Vehicle Repairs - Parts, Tires & Lubricants	0	0	0	0	7,500	0	0	0	7,500
	Total Vehicle Maintenance & Repair	0	1,100	0	540	19,500	0	0	2,125	23,265
	Allocation of Administrative Costs									
5132	Benefits Charges by Admin	0	0	0	0	0	0	0	0	0
5133	Benefits Charged by Water	0	0	0	0	0	0	0	0	0
5197	Benefits Billings to Other Funds	0	0	0	0	0	0	0	0	0
8152	Labor Charged by Admin	0	0	0	0	0	0	0	0	0
8153	Labor Charged by Water	0	0	0	0	0	0	0	0	0
8197	Labor Billings to Other Funds	0	0	0	0	0	0	0	0	0
8801	Admin Cost Allocation	0	0	0	0	0	0	0	0	0

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8810	Admin Cost Allocation to 200	0	0	0	0	0	0	0	0	0
8811	Admin Cost Allocation to 301	0	0	0	0	0	0	0	0	0
8812	Admin Cost Allocation to 400	0	0	0	0	0	0	0	0	0
8813	Admin Cost Allocation to 500	0	0	0	0	0	0	0	0	0
8815	Admin Cost Alloc to 650	0	0	0	0	0	0	0	0	0
8817	Admin Cost Allocation to 800	0	0	0	0	0	0	0	0	0
	Total Allocation of Administrative Costs	0	0	0	0	0	0	0	0	0
	Capital Outlay									
9000	Building, Structures & Improvements	0	0	0	0	3,000	252,277	0	0	255,277
9006	Infrastructure	0	7,701	0	0	0	0	0	0	7,701
9058	System & Software - Capital	0	0	0	0	23,390	0	0	0	23,390
9059	Vehicles, Equipment, & Fixtures	14,517	0	0	0	25,500	0	0	0	40,017
9074	Fire Engine Purchase	0	0	6,072	0	0	0	0	0	6,072
9076	Capital Equipment & Accessories	0	0	35,000	0	0	0	0	0	35,000
9086	Fire Engine Equipment & Accessories	0	0	0	0	0	0	0	0	0
	Total Capital Outlay	14,517	7,701	41,072	0	51,890	252,277	0	0	367,457
	Debt Service									
9022	Debt Service - Principal	0	0	0	0	138,432	0	415,000	0	553,432
9023	Debt Service -Interest & Adm	0	0	0	0	140,308	0	730,625	0	870,933
9806	Internal Loan	0	0	0	0	0	0	0	0	0
9807	Interfund Loan Proceeds	0	0	0	0	0	0	0	0	0
	Total Debt Service	0	0	0	0	278,740	0	1,145,625	0	1,424,365
	Reserves									
9501	Increase to Reserves	0	0	0	0	0	0	0	0	0
9502	*Debt Reserves	0	0	0	0	0	25,000	0	0	25,000
9504	*Vehicle Replacement Reserve	0	0	161,059	0	0	0	0	0	161,059
9507	*Beg FY Encumbrances & Fund Reservation	(0)	0	0	0	0	0	0	0	0
9508	*Beg Reserves Released to Fund Final Budget	0	0	0	0	0	0	0	0	0
9571	*Capital Outlay Reserve	0	0	0	0	65,000	0	0	10,000	75,000

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9572	*General Contingency (Operations) Reserve	0	0	0	25,000	0	0	0	5,000	30,000
9980	*Basin Management Reserve	0	0	0	0	0	0	0	0	0
9981	*Information Tech Reserve	0	0	0	0	0	0	0	0	0
9982	*Septic System Maintenance Reserve	0	0	0	0	0	0	0	0	0
9983	*Water Conservation Reserve	0	0	0	0	0	0	0	0	0
9988	*Water Rate Stabilization Reserve	0	0	0	32,000	0	0	0	0	32,000
9993	*Beg Unassigned Equity	0	0	0	0	0	0	0	0	0
9995	*Beg Gen Contingency Reserve to Fund Budget	0	0	0	0	0	0	0	0	0
	Total Reserves	(0)	0	161,059	0	122,000	0	25,000	0	323,059
	Transfers									
9410	Transfer In	(705,597)	0	0	0	0	0	0	0	(705,597)
9505	Transfers In/Out - Other Funds	0	0	0	10,000	(10,000)	(27,971)	27,971	0	0
9511	Interfund Transfer Out	25,000	6,798	103,158	9,502	452,758	0	48,592	39,349	730,597
9512	Transfer In	0	0	0	0	0	(25,000)	0	0	(25,000)
	Total Transfers	(680,597)	6,798	103,158	9,502	462,758	(10,000)	(4,379)	67,320	45,440
	Total Expenditures	(103,625)	58,355	2,219,118	27,759	2,055,153	312,692	6,205,738	69,370	91,684
										10,936,244



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Revenues										
Property Tax										
4035	Property Taxes	0	6,731	1,607,443	0	180,000	0	0	0	1,794,174
	Total Property Tax	0	6,731	1,607,443	0	180,000	0	0	0	1,794,174
Grant Revenue										
4955	Govt-Other St Aids & Reimbursements	0	0	1,500	0	0	0	0	0	1,500
	Total Grant Revenue	0	0	1,500	0	0	0	0	0	1,500
Service Charges & Fees										
4030	Water Sales	0	0	0	0	1,850,000	0	0	0	1,850,000
4062	Wastewater Admin Charge	0	0	0	0	0	0	14,700	0	14,700
4111	Water Meter-Service Line Upgrade	0	0	0	0	1,000	0	0	0	1,000
4931	Water Activation Fees	0	0	0	0	14,000	0	0	0	14,000
4932	Penalties	0	0	0	0	35,000	0	0	0	35,000
4933	Door Hangers/Lockout Notices	0	0	0	0	5,400	0	0	0	5,400
	Total Service Charges & Fees	0	0	0	0	1,905,400	0	14,700	0	1,920,100
Special Taxes & Assessments										
4015	CSA 9-I Assessments ( Contract)	0	0	22,500	0	0	0	0	0	22,500
4050	Special Fire Tax	0	0	506,710	0	0	0	0	0	506,710
4061	Debt Service Assessments-2002 WW Bond	0	0	0	0	0	0	1,144,375	0	1,144,375
4400	Drainage Assessments	0	0	0	0	0	0	0	95,424	95,424
4550	Lighting & Septic Assessments	0	54,831	0	15,768	0	0	0	0	70,599
	Total Special Taxes & Assessments	0	54,831	529,210	15,768	0	0	1,144,375	95,424	1,839,608
Other Revenues										
4000	Ambulance Agreement	0	0	67,134	0	0	0	0	0	67,134
4055	Mutual Aid Reimbursement	0	0	4,000	0	0	0	0	0	4,000
4350	Waste Water Revenue	0	0	0	0	0	0	0	0	0
4928	Lien Fees Recoveries	0	0	0	0	300	0	0	0	300
4930	Other Revenue	0	0	0	0	5,000	0	0	0	5,000
4935	Sale-Specs/Plans & Non_Capital Items	0	0	0	0	100	0	0	200	300
4936	Water Delinquencies via Tax roll	0	0	0	0	2,000	0	0	0	2,000
	Total Other Revenues	0	0	71,134	0	7,400	0	0	200	78,734

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Use of Money & Property										
4501	Interest-Undistributed Taxes	0	0	5	0	0	0	0	0	5
4510	Investment Income on Restricted Funds	0	0	235	0	0	0	0	0	235
4934	Proceeds from Sale of Fixed Assets	0	0	0	0	1,000	0	0	0	1,000
	Total Use of Money & Property	0	0	240	0	1,000	0	0	0	1,240
	Total Revenues	0	61,562	2,209,527	15,768	2,093,800	0	1,159,075	0	5,635,356
	<b>Total Revenue</b>	<b>0</b>	<b>61,562</b>	<b>2,209,527</b>	<b>15,768</b>	<b>2,093,800</b>	<b>0</b>	<b>1,159,075</b>	<b>0</b>	<b>5,635,356</b>
Expenditures										
Salaries/Wages										
7322	Director's Compensation	17,000	0	0	0	0	0	0	0	17,000
8012	Call Back Pay	0	0	0	0	1,000	0	0	0	1,000
8045	Overtime Pay	7,503	0	0	0	17,728	0	0	0	25,231
8054	Salaries & Wages - Regular	224,836	6,200	0	2,500	375,852	0	0	10,800	620,188
8063	Standby Pay	0	0	0	0	17,446	0	0	0	17,446
8290	Resv FF-Overtime/Misc	0	0	450	0	0	0	0	0	450
8295	Resv FF-Overtime/Shift Coverage	0	0	3,330	0	0	0	0	0	3,330
8310	Resv FF-Emerg Resp-Off Duty	0	0	7,770	0	0	0	0	0	7,770
8330	Resv FF- Mutual Aid Coverage	0	0	100	0	0	0	0	0	100
8340	Resv FF-Shift Coverage	0	0	88,000	0	0	0	0	0	88,000
8345	Resv FF-Special Projects	0	0	3,500	0	0	0	0	0	3,500
8355	Resv FF- Training & Drills	0	0	12,000	0	0	0	0	0	12,000
8360	Resv FF-Weed Abatement	0	0	1,500	0	0	0	0	0	1,500
	Total Salaries/Wages	249,339	6,200	116,650	2,500	412,026	0	0	10,800	797,515
Payroll Taxes & Benefits										
5010	Total Fringe Benefits	0	2,480	0	900	(7,680)	0	0	4,300	0
5020	FICA - ER	1,054	0	0	0	0	0	0	0	1,054
5021	FICA - Fire - ER	0	0	7,590	0	0	0	0	0	7,590
5030	Life & Disability Insurance	1,670	0	3,000	0	5,061	0	0	0	9,731
5050	Medicare - ER	3,992	0	0	0	5,050	0	0	0	9,042
5051	Medicare - Reserves - ER	0	0	1,775	0	0	0	0	0	1,775
5060	Medical Plan - ER	24,000	0	0	0	73,500	0	0	0	97,500

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5070 Retirement ER - Regular	21,788	0	0	0	43,642	0	0	0	0	65,430
5075 Retirees Medical - ER	2,070	0	0	0	690	0	0	0	0	2,760
5120 Workers Comp Insurance - ER	2,805	0	5,104	0	13,863	0	0	0	0	21,772
8511 Car Allowance	4,800	0	0	0	0	0	0	0	0	4,800
Total Payroll Taxes & Benefits	62,179	2,480	17,469	900	134,126	0	0	0	4,300	221,454
Employment Services										
5000 Medical Exams & Procedures	0	0	1,300	0	0	0	0	0	0	1,300
5100 Unemployment Insurance - ER	3,500	0	0	0	0	0	0	0	0	3,500
5101 Unemp. Costs - Reserves	0	0	8,680	0	0	0	0	0	0	8,680
6200 EE Hiring, Advertising & Other Costs	500	0	0	0	100	0	0	0	0	600
6230 Medical Exam	220	0	3,100	0	200	0	0	0	0	3,520
6250 Temporary Agency Help	0	0	0	0	2,500	0	0	0	0	2,500
7347 Pension Services Expense	175	0	0	0	100	0	0	0	0	275
Total Employment Services	4,395	0	13,080	0	2,900	0	0	0	0	20,375
Clothing & Uniform										
7246 Uniform & Gear	0	0	2,500	0	3,000	0	0	0	200	5,700
7248 Uniform Safety Boots	0	0	1,000	0	0	0	0	0	0	1,000
Total Clothing & Uniform	0	0	3,500	0	3,000	0	0	0	200	6,700
Contract Services										
6100 Labor & Support-IT Services	15,000	0	0	0	10,000	0	0	0	0	25,000
6110 IT Purchased Services	5,000	0	0	0	5,000	0	0	0	0	10,000
7100 Copier Contract-Maint & Usage	12,000	0	480	0	0	0	0	0	0	12,480
7202 Building Alarms & Security	0	0	450	0	0	0	0	0	0	450
7204 Cleaning Supplies, Laundry & Towel Service	0	0	2,700	0	300	0	0	0	0	3,000
7222 Hazardous Materials CW JPA Cost	0	0	1,050	0	0	0	0	0	0	1,050
7255 Security	750	0	0	0	9,000	0	0	0	0	9,750
7301 Contract Maint Services	0	0	0	0	10,000	0	0	0	0	10,000
7321 Janitorial Cleaning & Supplies	2,200	0	0	0	1,800	0	0	0	0	4,000
7342 Public Meeting Recordings	14,500	0	0	0	0	0	0	0	0	14,500
7499 CSA 9-1 Payments for Services to Area Served	0	0	0	0	0	0	0	0	0	0
7500 Schedule A Charges	0	0	1,709,966	0	0	0	0	0	0	1,709,966
Total Contract Services	49,450	0	1,714,646	0	36,100	0	0	0	0	1,800,196

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<b>Equipment &amp; Tools</b>										
6055	Radios -Non Capital	0	0	1,750	0	0	0	0	0	1,750
6440	Fire Personal Protection Equipment	0	0	14,198	0	0	0	0	0	14,198
6460	Self-Contained Breathing Apparatus	0	0	5,500	0	0	0	0	0	5,500
6610	Rescue - Extrication Equipment	0	0	1,500	0	0	0	0	0	1,500
6630	Rope & Climbing Equipment	0	0	500	0	0	0	0	0	500
7234	Oxygen Supplies & Cylinder Rent	0	0	3,200	0	0	0	0	0	3,200
7238	Paramedic & EMT Small Tools & Supplies	0	0	14,500	0	0	0	0	0	14,500
7242	Minor Tools, Accessories & Field Machines	0	100	1,000	50	3,000	0	0	300	4,450
7252	Misc Hardware	0	0	8,800	0	0	0	0	0	8,800
7253	Rent - Equipment	0	0	0	0	3,000	0	0	0	3,000
7256	Meters Purchases & Replacements	0	0	0	0	18,000	0	0	0	18,000
	<b>Total Equipment &amp; Tools</b>	<b>0</b>	<b>100</b>	<b>50,948</b>	<b>50</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>75,398</b>
<b>Financial Services</b>										
7310	Bank Service Charges	100	0	100	0	200	0	7,000	0	7,400
9153	Bad Debt Expense	0	0	0	0	3,000	0	0	0	3,000
	<b>Total Financial Services</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>3,200</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>10,400</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>										
6120	Computer Licenses	6,000	0	2,000	0	5,000	0	0	500	13,500
6340	Misc Fees	3,200	0	100	0	3,000	0	0	0	6,300
6341	LAFCO Fees	29,977	0	0	0	0	0	0	0	29,977
6342	Fees - Regulatory	0	800	0	1,000	6,000	0	0	5,000	12,800
6343	Lien & Notary Fees	0	0	0	0	100	0	0	0	100
6345	Property Taxes & Assessments Costs	0	260	2,400	20	3,000	0	0	1,000	6,680
7250	Water Quality Testing	0	850	0	840	50,000	0	0	0	51,690
7325	Insurance	25,000	0	21,000	0	20,000	0	0	0	66,000
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>64,177</b>	<b>1,910</b>	<b>25,500</b>	<b>1,860</b>	<b>87,100</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>187,047</b>
<b>Legal &amp; Professional</b>										
7305	Auditing Services	17,900	0	0	0	0	0	0	0	17,900
7318	Professional & Consulting Svcs-ISJ	0	0	0	0	15,000	0	0	0	15,000

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7319	Other Professional Services	0	0	0	15,000	70,415	0	0	0	85,415
7320	Professional & Consulting Services	0	500	200	500	45,000	0	500	0	52,700
7326	Legal Services	85,000	0	1,800	0	12,000	0	6,000	0	104,800
7340	Legal Notifications & Mandated Advertising	500	0	440	0	500	0	0	0	1,440
7343	Election Expense	15,000	0	0	0	0	0	0	0	15,000
9155	ISJ - Inter-Agency Cost Sharing	0	0	0	0	45,000	0	0	0	45,000
	<b>Total Legal &amp; Professional</b>	<b>118,400</b>	<b>500</b>	<b>2,440</b>	<b>500</b>	<b>132,500</b>	<b>70,415</b>	<b>6,500</b>	<b>6,000</b>	<b>337,255</b>
	<b>Office/Operation</b>									
6121	IT-Supplies & Miscellaneous	500	0	0	0	1,000	0	0	0	1,500
6130	Computer Hardware	0	0	0	0	3,000	0	0	0	3,000
6140	Computer Software	0	0	0	0	1,800	0	0	0	1,800
7140	General Supplies & Minor Equipment	5,000	0	3,320	0	3,000	0	0	0	11,320
7160	Postage, Shipping & Mail Supplies	4,000	70	400	0	15,000	0	0	0	19,470
7180	Billing Supplies, Forms & Printing	0	0	0	0	500	0	0	0	500
7200	Batteries - Common Sizes	0	0	600	0	0	0	0	0	600
7216	Fire Prevention Education Materials	0	0	1,200	0	0	0	0	0	1,200
7226	Membership & Dues	5,200	0	1,300	0	200	0	0	0	6,700
7230	Misc Small Parts & Supplies	0	0	1,500	0	4,200	0	0	100	5,800
7237	Process Control & Treatment Supplies	0	0	0	0	6,000	0	0	0	6,000
7239	Water Treatment Chemicals	0	0	0	0	13,000	0	0	0	13,000
7240	Propane	0	0	650	0	0	0	0	0	650
7249	Safety Supplies	0	0	0	0	3,000	0	0	0	3,000
	<b>Total Office/Operation</b>	<b>14,700</b>	<b>70</b>	<b>8,970</b>	<b>0</b>	<b>50,700</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>74,540</b>
	<b>Other Expense</b>									
7016	Significant Value Purchase-Field Use	0	0	0	0	0	0	0	0	0
7025	Significant Value Purchase-General Use	0	0	0	0	0	0	0	0	0
7201	Bedding	0	0	500	0	0	0	0	0	500
7209	District Operating Center Expense	0	0	450	0	0	0	0	0	450
7218	Food/Drink	0	0	350	0	0	0	0	0	350
7224	Kitchen Supplies - Dishes, Pots	0	0	500	0	0	0	0	0	500
7330	Misc Operating Expenses	0	0	0	0	100	0	0	300	400

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	100 - Administration	200 - Bayridge	301 - Fire	400 - Vista de Oro	500 - Water	550 - CDPH-Nitrate Removal	600 - Wastewater	650 - Solid Waste	800 - Drainage	Total
7348	Water Conservation Program	0	0	0	30,000	0	0	0	0	30,000
8735	Misc Department Admin	500	0	0	1,000	0	0	0	0	1,500
	Total Other Expense	500	0	1,800	31,100	0	0	0	300	33,700
	Rent & Utilities									
6000	Cell Phones	0	160	2,500	200	1,700	0	0	1,000	5,560
6025	Telephone	4,300	0	3,800	0	6,000	0	0	200	14,300
7350	Rent - Meetings	6,000	0	0	0	0	0	0	0	6,000
7352	Rent - Offices & Other Structures	14,880	0	0	0	8,000	0	0	0	22,880
8610	Electric	3,600	3,200	6,000	300	130,000	0	0	1,000	144,100
8620	Gas Service	240	0	1,600	0	400	0	0	0	2,240
8630	Trash Services	0	0	1,100	0	1,500	0	0	0	2,600
8640	Water and Water Services	0	0	3,300	0	0	0	0	0	3,300
8644	Disposal Services	0	0	0	0	80,000	0	0	0	80,000
8645	Septage Handling	0	12,000	0	7,500	0	0	0	0	19,500
8670	Street Lighting	0	6,100	100	2,000	650	0	0	400	9,250
	Total Rent & Utilities	29,020	21,460	18,400	10,000	228,250	0	0	2,600	309,730
	Repairs & Maintenance									
6400	Maintenance- Air Compressors	0	0	500	0	0	0	0	0	500
6405	R & M - Extinguishers	100	12	400	12	400	0	0	0	924
6422	R & M - Hydrants	0	0	0	0	100	0	0	0	100
6640	Maint - Equip & Other Non-Structural Fixed Assets	0	100	3,000	0	20,000	0	0	300	23,400
6641	R & M - Wells	0	0	0	0	60,000	0	0	0	60,000
6750	R & M - Minor Tools & Equipment	200	100	2,100	0	2,000	0	0	300	4,700
6775	Maintenance Contract-Oper/Field Equip	0	0	800	0	0	0	0	0	800
6800	R & M - Grounds & Collection Systems	0	11,000	700	3,000	2,000	0	0	100	16,800
6900	Maint-Infrastructure	0	8,000	5,000	0	10,000	0	0	100	23,100
7241	Maint-Water Distribution System	0	0	0	0	12,000	0	0	0	12,000
	Total Repairs & Maintenance	300	19,212	12,500	3,012	106,500	0	0	800	142,324
	Travel & Training									
6300	DMV Driv Lic Class B	0	0	200	0	0	0	0	0	200
7141	CERT Training Supplies	0	0	300	0	0	0	0	0	300

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7323	Books, Publications & Subscriptions	0	0	300	0	50	0	0	0	350
7324	Education & Training Fees	1,000	0	800	0	500	0	0	0	2,300
8405	Reserve FF Training Costs	0	0	6,000	0	0	0	0	0	6,000
8410	Certifications	0	0	400	0	500	0	0	0	900
8510	Lodging & Meals - Local	1,000	0	300	0	0	0	0	0	1,300
8539	Meals	1,000	0	0	0	0	0	0	0	1,000
8550	Mileage Reimbursement & Parking - EE	750	0	0	0	500	0	0	50	1,300
	<b>Total Travel &amp; Training</b>	<b>3,750</b>	<b>0</b>	<b>8,300</b>	<b>0</b>	<b>1,550</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>13,650</b>
	<b>Vehicle Maintenance &amp; Repair</b>									
7211	Misc Fuel & Diesel	0	500	0	300	5,500	0	0	1,000	7,300
7220	Gasoline	0	800	0	700	6,000	0	0	1,250	8,750
7228	Markings & Other Misc Services	0	0	0	0	1,000	0	0	0	1,000
7232	Vehicle Repairs - Parts, Tires & Lubricants	0	0	0	0	7,500	0	0	0	7,500
	<b>Total Vehicle Maintenance &amp; Repair</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>1,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>2,250</b>	<b>24,550</b>
	<b>Allocation of Administrative Costs</b>									
8801	Admin Cost Allocation	0	0	0	0	0	0	0	0	0
	<b>Total Allocation of Administrative Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Outlay</b>									
9000	Building, Structures & Improvements	0	0	0	0	10,000	252,574	0	0	262,574
9006	Infrastructures	0	7,700	0	0	90,000	0	0	0	97,700
9059	Vehicles, Equipment, & Fixtures	5,000	0	0	0	5,000	0	0	0	10,000
9076	Capital Equipment & Accessories	0	0	20,000	0	0	0	0	0	20,000
	<b>Total Capital Outlay</b>	<b>5,000</b>	<b>7,700</b>	<b>20,000</b>	<b>0</b>	<b>105,000</b>	<b>252,574</b>	<b>0</b>	<b>0</b>	<b>390,274</b>
	<b>Debt Service</b>									
9022	Debt Service - Principal	0	0	0	0	142,655	0	435,000	0	577,655
9023	Debt Service -Interest & Adm	0	0	0	0	135,607	0	709,375	0	844,982
9806	Internal Loan	0	0	0	0	0	0	0	0	0
	<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>278,262</b>	<b>0</b>	<b>1,144,375</b>	<b>0</b>	<b>1,422,637</b>
	<b>Reserves</b>									
9501	Increase to Reserves	0	0	0	0	0	0	0	0	0

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9502	*Debt Reserves	0	0	0	0	0	25,000	0	0	25,000
9504	*Vehicle Replacement Reserve	0	0	86,100	0	0	0	0	0	86,100
9571	*Capital Outlay Reserve	0	0	0	0	65,000	0	0	10,000	75,000
9572	*General Contingency (Operations) Reserve	0	0	0	0	25,000	0	0	5,000	30,000
9983	*Water Conservation Reserve	0	0	0	0	0	0	0	0	0
9988	*Water Rate Stabilization Reserve	0	0	0	0	32,000	0	0	0	32,000
	Total Reserves	0	0	86,100	0	122,000	0	25,000	15,000	248,100
	Transfers									
9410	Transfer In	(626,310)	0	0	0	0	0	0	0	(626,310)
9505	Transfers In/Out - Other Funds	0	0	0	0	0	(0)	0	0	(0)
9511	Interfund Transfer Out	25,000	5,407	109,124	5,428	383,406	0	40,147	46,660	651,310
9512	Transfer In	0	0	0	0	0	(25,000)	0	0	(25,000)
	Total Transfers	(601,310)	5,407	109,124	5,428	383,406	0	15,147	46,660	(0)
	Total Expenditures	0	66,339	2,209,527	25,250	2,161,720	322,989	1,198,022	46,660	85,338
										6,115,844



## **GLOSSARY OF BUDGET TERMINOLOGY**

**ACCOUNT GROUPS:** Account groups are used to establish accounting control of general fixed assets and the un-matured principal of general long-term obligations. Assets and liabilities of these funds are neither spendable nor do they require current appropriation. Therefore, they are accounted for separately from the Governmental Type Funds.

**ACCOUNTABILITY:** Term used to describe a government's duty to justify the raising and spending of public resources.

**APPROPRIATED FUND BALANCE:** A portion of existing fund balance that is incorporated into the subsequent year's budget to "balance" expected expenditures in excess of expected revenues.

**ASSIGNED FUND BALANCE:** The portion of the net position of a governmental fund that represents resources set aside "ear marked" by the government for a particular purpose.

**ADOPTED BUDGET:** The official budget as approved by the Board of Directors through the course of a fiscal year. The budget is proposed until it has been approved by the Board of Directors. The budget is a plan of financial activity for a period of time (usually one year) indicating all planned revenues and expenses and proposed ending fund balances. It is a plan of financial operation comprised of estimated expenditures and the proposed means of financing the expenditures.

**ALLOCATION:** An expenditure limit established for an organizational unit or function.

**AMENDED BUDGET:** The official budget as adopted and as amended by the Board of Directors through the course of the fiscal year. The Board has the sole responsibility for adopting the District's budget and may amend or supplement the budget at any time after adoption by a majority vote. The District Manager has the authority to approve administrative adjustments to the budget as long as those changes will not have a significant policy impact nor effect budgeted year-end fund balances.

**APPROPRIATION:** An authorization by the Board of Directors to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame. An appropriation is usually limited in amount and as to time when it may be expended.

**ASSESSMENT DISTRICT:** Defines area of land that is benefited by the acquisition, construction, or property tax bill to fund the improvements.

**AUTHORIZED POSITIONS:** The ongoing positions approved in the final budget. The detail of authorized positions by classification is published in the Salaries and Wages information in this budget.

**BALANCE AVAILABLE:** The portion of a fund balance which is available for appropriation. It is the excess of assets of a fund over its liabilities and reserves.

**BASIS OF BUDGETING:** Method used to determine when revenues and expenditures are recognized for budgetary purposes.

**BUDGET CHANGE PROPOSAL:** This is a proposal to change the level of service or funding sources for activities authorized by the District, or to propose new program activities not currently authorized.

**BUDGET HEARING:** A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the District Manager and the Board of Directors.

**BUDGET MESSAGE:** A written discussion of the proposed budget presented by District Manager to the Board of Directors.

**BUDGET PROGRAM:** A plan of operation for a specific period of time expressed in financial terms. A Program Budget expresses the operating plan in terms of the costs of activities to be undertaken to achieve specific goals and objectives.

**BUDGETARY REPORTING:** Budgetary reporting is required in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for governmental funds.

**BUDGET UNDERSTANDABILITY:** Principle that budget information should be expressed as simple as possible.

**BUSINESS TYPE ACTIVITIES:** Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

**COMMITTED FUND BALANCE:** The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint.

**CAPITAL IMPROVEMENT:** A permanent addition to the District's assets, including design, construction, or purchase of land, buildings, or facilities, or major renovations.

**CAPITAL OUTLAY:** A budget appropriation category which budgets all equipment having a unit cost of more than \$5,000 and an estimated useful life of five years. Non-CIP capital outlay is budgeted in the District's operating budget.

**CAPITAL PROJECTS:** Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

**CATEGORY:** A grouping of related objects of expenditures.

**COMMITTED FUND BALANCE:** The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint.

**CONTINGENCY:** A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls and/or unknown expenditures.

**CONSISTENCY:** Notion that once a budget principle or reporting method is adopted, it will be used for all similar transactions or events.

**CONSUMER PRICE INDEX:** Consumer price index is a statistical measure of a weighted average of prices of a specific set of goods and services purchased by wage earners in urban areas.

**DEBT SERVICE:** Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation.

**DEBT SERVICE REQUIREMENTS:** The amount of money required to PAY principal and interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

**DEFICIENCY:** A lack or shortage of (1) money in a fund, (2) expenditure authority due to an insufficient appropriation or (3) expenditure authority due to a cash problem, e.g. reimbursements not received.

**DEFICIT:** An excess of expenditures or expenses over revenues (resources).

**DIRECT EXPENSE:** Expense that is specifically associated with a service program, or department and thus, is clearly identifiable with a particular function.

**ENCUMBRANCES:** Funds not yet expended, but which are legally obligated or "set aside" in anticipation of expenditure. These funds cease to be an encumbrance when paid, and become a disbursement.

**ENTERPRISE FUNDS:** A type of fund established for the total costs of those governmental facilities and entirely or predominantly self-supporting.

**EXPENDITURE:** The actual spending of Governmental Funds set aside by appropriation.

**EXPENSE:** The actual spending of Proprietary Funds (Enterprise and Internal Services Funds).

**FISCAL YEAR:** a 12-month period of time to which a budget applies. This District runs on a fiscal year from July 1 through June 30<sup>th</sup> each year.

**FISCAL ACCOUNTABILITY:** Responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys for a budgetary cycle.

**FRANCHISE FEE:** a Franchise Fee is imposed on various utilities and organizations which permits them to use and operate those facilities within the District.

**FTE: (Full-Time Equivalent)** Amount of time a regular or part time position has been budgeted for in terms of the amount of time an employee works in a year.

**FUND:** An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which it was created. A separate set of accounts must be

maintained for each fund to show its assets, liabilities, reserves and fund balance, as well as its income and expenditures.

**FUND BALANCE:** Also known as financial position, fund balance is the excess of assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditure and other financing uses.

**FUND BALANCE POLICY:** Policy to maintain fund balance at a predetermined target level.

**GOVERNMENTAL FUND TYPES:** General, Special Revenue, Debt Service and Capital Projects types are used to account for most governmental functions. The governmental fund measurement focus is on the "financial flow" basis, which accounts for sources and used of available spendable resources.

**GRANT:** Contributions, gift of cash, or other assets from another agency to be used or expended for a specific purpose, activity, or facility.

**INTERFUND REIMBURSEMENT:** Repayments by one fund or blended component units of a primary government to another for expenditures or expense incurred on its behalf.

**MATERIALS, SUPPLIES, AND SERVICES:** Expenditures/expenses for materials, supplies, and services which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

**OBJECTIVES:** The expected results or achievements of a budget activity.

**OPERATING BUDGET:** Annual appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, capital outlay and capital improvements.

**OTHER FINANCING SOURCES:** Increases in the net position of a governmental fund other than expenditures. Only items identified as other financing sources may be classified as such.

**OTHER FINANCING USES:** Decreases in net position of a governmental fund other than expenditures. Only items identified as other financing uses may be classified as such.

**PROPOSITION 4 LIMIT (GANN INITIATIVE):** In November 1979, the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of government. Proposition 4 became effective for the for the 1980-81 fiscal year, but the formula for calculating the limits was based on the 1978-79 "base year" revenues.

**PROPRIETARY FUNDS:** Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows.

**RESOURCES:** Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**REVENUES:** Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

**SPECIAL ASSESSMENT:** Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**TAXES:** Compulsory charges levied by the District for the purpose financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.