



## UTILITIES ADVISORY COMMITTEE SPECIAL MEETING

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

### COMMITTEE MEMBERS

Louis Tornatzky, Chairperson  
Jon-Erik Storm, Vice Chairperson  
Noah Evans, Member  
Jan Harper, Member  
Lee Harry, Member  
Leonard Moothart, Member  
Ron Munds, Member

### STAFF

Kathy Kivley, General Manager  
Margaret Falkner, Utility Compliance Technician III  
Ann Kudart, Administrative/Accounting Assistant III

## AGENDA

- 1. Opening – 5:30 p.m.**
  - A. Call to Order
  - B. Flag Salute
  - C. Roll Call
- 2. Discussion and Recommendations Regarding CIP Priorities**  
Presented By: District Engineer Miller
- 3. Discussion and Recommendations Regarding Fiscal Year 2015/2016 Revised Budget**  
Presented By: General Manager Kivley and Utility Compliance Technician Falkner
- 4. Schedule Next UAC Meeting**
- 5. Closing Comments by UAC Committee Members**
- 6. Adjournment**

## **ITEM 2**

# **DISCUSSION AND RECOMMENDATIONS REGARDING CIP PRIORITIES**



**Date:** December 1, 2015  
**TO:** Utilities Advisory Committee  
**FROM:** Rob Miller, District Engineer  
**SUBJECT:** **Item #2 – 12/9/2015 UAC Meeting**  
Discussion and Recommendations Regarding CIP Priorities

**President**  
R. Michael Wright

**Vice President**  
Marshall E. Ochylski

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

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Tom McEwen

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

The Board adopted a Water Rate Study in December, 2014 that included a list of prioritized capital improvement projects (CIP's). An excerpt from the relevant section is attached for referenced. Note that the CIP list also conforms to the latest version of the Basin Plan. The capital outlay reserve in the Water Fund is projected to be approximately \$506,000 by the end of FY 2015/16. The District does not have adequate funding to complete all high priority projects. However, careful use of the existing capital reserve could advance a number of critical items. A status update on the three highest priority projects is provided below for discussion purposes:

**BP-1: Program A Intertie (\$50,000)** – This project is fully designed and ready to go to bid when GSWC confirms their readiness. Staff's perspective is that this project should be funded and constructed as soon as possible.

**BP-2 Program A – Upper Aquifer Well at 8<sup>th</sup> and El Moro (\$540,000)** – This project was granted a Coast Development Permit in November, 2015, and is therefore ready for final design and construction. The District may consider limiting the scope of the work to the well drilling and equipment (approximately \$250,000), and hold off on any nitrate removal facilities until the necessity is established and additional funding is obtained. Staff will continue to pursue grant funding for this project. It should also be noted that the District's Water Quality Trust Reserve, with an existing balance of \$91,517, may be an additional source of funding appropriate for this project.

**BP-3 Program C – East side lower aquifer well (\$1.4M)** – The District is pursuing multiple feasible sites for the well, and discussions with surrounding property owners are on-going. At this time, it appears that the District may be able to purchase the minimum property required for the well or establish a permanent easement. One approach may be to maintain sufficient funds in the capital reserve to complete the purchase process, but continue to seek alternative funding for the physical construction of the improvements. A final dollar amount for the acquisition phase has not yet been established, but the minimum property area has been established at ¼ acre. Following acquisition, the District will still need to complete an environmental document and apply for a Coastal Development Permit.

In addition to the above projects, the District has budgeted \$45,000 in FY 2015/16 for improvements to the operations building at 8<sup>th</sup> and El Moro. These improvements will also be funded from the Capital Reserve.

Staff recommends that the UAC consider the relative priority of the above projects, in conjunction with the available funding, and provide input accordingly.



Table 5  
 Los Osos Community Services District  
 Water CIP & Funding Sources

Funding Source	Summary of Potential Projects	Approximate Project Cost (2014 dollars)
High-Priority Projects Existing Reserves	BP-1: Program A, Intertie	\$50,000
	BP-2: Program A, Upper aquifer well - design and permitting (including final engineering)	60,000
	BP-3: Program C, East side lower aquifer well-design and permitting (including final engineering)	160,000
	<b>Subtotal - Existing Reserves</b>	<b>270,000</b>
High-Priority Projects Debt Financing (e.g. I-Bank) supplemented by Pay-Go funding	BP-2: Program A, Upper aquifer well (not including design/permitting)	540,000
	BP-3: Program C, East side lower aquifer well (not including design/permitting)	1,440,000
	IA-1: AC main replacement, 11th Street (Los Olivos to Ramona)	731,000
	IA-2: AC main replacement, 7th Street (Romona to Santa Ysabel)	874,000
	IA-3: Valve upgrades	313,000
	DSP-1: 18th/Paso Robles loop upgrade	50,000
	DSP-2: 10th Street/Santa Maria valve upgrade	50,000
	DSP-3 : Ferrel loop upgrade	20,000
	DSP-4: 12th/S. Paula upgrade	178,000
	DSP-5: 2nd/Santa Ysabel upgrade	198,000
	DSP-6: 15th Street dead-end upgrade	98,000
	OE-1: Water operations building improvements (Phase 1- Shop/storage improvement)	70,000
	OE-2: Supervisory Control and Data Acquisition (SCADA) - Phase 1	75,000
	<b>Subtotal - Debt financing - immediate</b>	<b>4,637,000</b>
Intermediate Needs 5 - 10 Years Pay-as-you-go funding	OE-5 : Water operations building improvements (Phase 2 - Ops Building)	70,000
	OE-4: Automated meter reading (AMR) meters - 5% complete	800,000
	OE-3: SCADA - Phase 2	200,000
	<b>Subtotal - Pay as you go funding 5 - 10 years</b>	<b>1,070,000</b>
Long-Term Capital Needs Pay-Go and/or Debt Financing	Other IA main replacement projects - remaining AC waterlines (not including DSP projects)	13,000,000
	Other second priority pipeline projects from 2010 CIP update	2,610,000
	Other third priority pipeline projects from 2010 CIP update	2,800,000
	<b>Subtotal - Long term projects</b>	<b>18,410,000</b>
<b>Total CIP Projects</b>		<b>24,387,000</b>

Source: LOCSO Final CIP Recommendations.



Table 6  
 Los Osos Community Services District  
 Projected Water CIP Funding by Year (Current \$)

Project Description	Cost Estimate (2014 \$)	Project Timing	Funding Source	1 2014/15	2 2015/16	3 2016/17	4 2017/18	5 2018/19	6 2019/20	7 2020/21	8 2021/22	9 2022/23	10 2023/24
<b>High-Priority Projects</b>													
BP-1: Program A, Intertie	\$50,000	Immediate	Reserves	50,000									
BP-2: Program A, Upper aquifer well - design/permitting	60,000	Immediate	Reserves	60,000									
BP-3: Program C, East side lower aquifer well-design/permitting	160,000	Immediate	Reserves	160,000									
BP-2: Program A, Upper aquifer well construction	540,000	Immediate	Debt		540,000								
BP-3: Program C, East side lower aquifer well construction	1,440,000	Immediate	Debt		1,440,000								
IA-1: AC main replacement, 11th Street (Los Olivos to Ramona)	731,000	Immediate	Debt		731,000								
IA-2: AC main replacement, 7th Street (Romona to Santa	874,000	Immediate	Debt		874,000								
IA-3: Valve upgrades	313,000	Immediate	Debt		313,000								
DSP-1: 18th/Paso Robles loop upgrade	50,000	1-5 Years	Pay-Go			50,000							
DSP-2: 10th Street/Santa Maria valve upgrade	50,000	1-5 Years	Pay-Go			50,000							
DSP-3: Ferrel loop upgrade	20,000	1-5 Years	Pay-Go			20,000							
DSP-4: 12th/S. Paula upgrade	178,000	1-5 Years	Pay-Go				178,000						
DSP-5: 2nd/Santa Ysabel upgrade	198,000	1-5 Years	Pay-Go				20,000	178,000					
DSP-6: 15th Street dead-end upgrade	98,000	1-5 Years	Pay-Go					98,000					
OE-1: Water ops bldg improvements (Phase 1- Shop/storage)	70,000	1-7 Years	Pay-Go						70,000				
OE-2: Supervisory Control & Data Acq. (SCADA) - Phase 1	75,000	1-7 Years	Pay-Go						70,000				
<b>Subtotal</b>	<b>4,637,000</b>			<b>270,000</b>	<b>3,898,000</b>	<b>120,000</b>	<b>198,000</b>	<b>276,000</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Needs 5 - 10 Years</b>													
OE-5: Water ops bldg improvements (Phase 2 - Ops Building)	70,000	6-10 Years	Pay-Go						70,000				
OE-4: Automated meter reading (AMR) meters	800,000	1-10 Years	Pay-Go	48,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
OE-3: SCADA - Phase 2	200,000	6-10 Years	Pay-Go						100,000	100,000			
<b>Subtotal</b>	<b>1,070,000</b>			<b>48,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>220,000</b>	<b>150,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Long-Term Capital Needs</b>													
Other IA main replacement projects - remaining AC pipes	13,000,000	7-25 Years	tbd							250,000	350,000	400,000	500,000
Other second priority pipeline projects from 2010 CIP update	2,610,000	10-25 Years	tbd										
Other third priority pipeline projects from 2010 CIP update	2,800,000	10-25 Years	tbd										
<b>Subtotal</b>	<b>18,410,000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>350,000</b>	<b>400,000</b>	<b>500,000</b>
<b>Total CIP Projects</b>	<b>24,117,000</b>			<b>318,000</b>	<b>3,948,000</b>	<b>170,000</b>	<b>248,000</b>	<b>326,000</b>	<b>360,000</b>	<b>400,000</b>	<b>400,000</b>	<b>450,000</b>	<b>500,000</b>

Table 7  
 Los Osos Community Services District  
 Projected Water CIP Funding by Year (Future \$)

Future CIP Costs with 3% Construction Cost Inflation

Project Description	Funding Source	1 2014/15	2 2015/16	3 2016/17	4 2017/18	5 2018/19	6 2019/20	7 2020/21	8 2021/22	9 2022/23	10 2023/24
<b>Annual Cost Escalation</b>		-	3%	3%	3%	3%	3%	3%	3%	3%	3%
<b>Cost Escalator</b>		1.000	1.030	1.061	1.093	1.126	1.159	1.194	1.230	1.267	1.305
<b>High-Priority Projects</b>											
BP-1: Program A, Intertie	Reserves	50,000									
BP-2: Program A, Upper aquifer well - design/permitting	Reserves	60,000									
BP-3: Program C, East side lower aquifer well-	Reserves	160,000									
BP-2: Program A, Upper aquifer well construction	Debt		556,000								
BP-3: Program C, East side lower aquifer well construction	Debt		1,483,000								
IA-1: AC main replacement, 11th Street (Los Olivos to	Debt		753,000								
IA-2: AC main replacement, 7th Street (Romona to Santa	Debt		900,000								
IA-3: Valve upgrades	Debt		322,000								
DSP-1: 18th/Paso Robles loop upgrade	Pay-Go			53,000							
DSP-2: 10th Street/Santa Maria valve upgrade	Pay-Go			53,000							
DSP-3 : Ferrel loop upgrade	Pay-Go			21,000							
DSP-4: 12th/S. Paula upgrade	Pay-Go				195,000						
DSP-5: 2nd/Santa Ysabel upgrade	Pay-Go				22,000	200,000					
DSP-6: 15th Street dead-end upgrade	Pay-Go					110,000					
OE-1: Water ops bldg improvements (Phase 1- Shop/storage)	Pay-Go						81,000				
OE-2: Supervisory Control & Data Acq. (SCADA) - Phase 1	Pay-Go						81,000				
<b>Subtotal</b>		<b>270,000</b>	<b>4,014,000</b>	<b>127,000</b>	<b>217,000</b>	<b>310,000</b>	<b>162,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Needs 5 - 10 Years</b>											
OE-5 : Water ops bldg improvements (Phase 2 - Ops Building)	Pay-Go						81,000				
OE-4: Automated meter reading (AMR) meters	Pay-Go	48,000	52,000	53,000	55,000	56,000	58,000	60,000	61,000	63,000	
OE-3: SCADA - Phase 2	Pay-Go						116,000	119,000			
<b>Subtotal</b>		<b>48,000</b>	<b>52,000</b>	<b>53,000</b>	<b>55,000</b>	<b>56,000</b>	<b>255,000</b>	<b>179,000</b>	<b>61,000</b>	<b>63,000</b>	<b>0</b>
<b>Long-Term Capital Needs</b>											
Other IA main replacement projects - remaining AC pipes	tbd							299,000	430,000	507,000	652,000
Other second priority pipeline projects from 2010 CIP update	tbd										
Other third priority pipeline projects from 2010 CIP update	tbd										
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,000</b>	<b>430,000</b>	<b>507,000</b>	<b>652,000</b>
<b>Total CIP Projects</b>		<b>318,000</b>	<b>4,066,000</b>	<b>180,000</b>	<b>272,000</b>	<b>366,000</b>	<b>417,000</b>	<b>478,000</b>	<b>491,000</b>	<b>570,000</b>	<b>652,000</b>

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OE-3: SCADA - Phase 2	200,000	6-10 Years	Pay-Go						100,000	100,000			
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<b>Subtotal</b>	<b>18,410,000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>350,000</b>	<b>400,000</b>	<b>500,000</b>
<b>Total CIP Projects</b>	<b>24,117,000</b>			<b>318,000</b>	<b>3,948,000</b>	<b>170,000</b>	<b>248,000</b>	<b>326,000</b>	<b>360,000</b>	<b>400,000</b>	<b>400,000</b>	<b>450,000</b>	<b>500,000</b>

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<b>Cost Escalator</b>		1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
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<b>Subtotal</b>		<b>270,000</b>	<b>4,014,000</b>	<b>127,000</b>	<b>217,000</b>	<b>310,000</b>	<b>162,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Needs 5 - 10 Years</b>											
OE-5 : Water ops bldg improvements (Phase 2 - Ops Building)	Pay-Go						81,000				
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OE-3: SCADA - Phase 2	Pay-Go						116,000	119,000			
<b>Subtotal</b>		<b>48,000</b>	<b>52,000</b>	<b>53,000</b>	<b>55,000</b>	<b>56,000</b>	<b>255,000</b>	<b>179,000</b>	<b>61,000</b>	<b>63,000</b>	<b>0</b>
<b>Long-Term Capital Needs</b>											
Other IA main replacement projects - remaining AC pipes	tbd							299,000	430,000	507,000	652,000
Other second priority pipeline projects from 2010 CIP update	tbd										
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<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,000</b>	<b>430,000</b>	<b>507,000</b>	<b>652,000</b>
<b>Total CIP Projects</b>		<b>318,000</b>	<b>4,066,000</b>	<b>180,000</b>	<b>272,000</b>	<b>366,000</b>	<b>417,000</b>	<b>478,000</b>	<b>491,000</b>	<b>570,000</b>	<b>652,000</b>

**ITEM 3**

**REVIEW AND RECOMMENDATIONS  
REGARDING FISCAL YEAR 2015/16  
REVISED BUDGET**





**Date:** December 2, 2015

**TO:** Utilities Advisory Committee

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

**SUBJECT:** Revised Budget Adjustments

**DESCRIPTION**

Revised budget review for Fiscal Year 2015-2016 including detailed sheets for the 200, 400, 500 and 800 funds, amended revenues, expenditures and proposed budget revisions.

**SUMMARY OF STAFF RECOMMENDATION**

Staff recommends that the Committee adopt the following motion:

***Motion:*** *It is recommended by the Financial Advisory Committee that the LOCSD Board of Directors accept the recommended staff changes for the revised budget for the Bayridge-200, Vista de Oro-400, Water-500 and Drainage-800 funds for Fiscal Year 2015-2016 and the Board adopt the increase in use of Reserves as recommended by staff.*

**PRESENTER:** Michael Doyel, District Accountant and Margaret Falkner, Utility Compliance Technician III

**DISCUSSION**

The information before you provides an overview of the District's Funds based on the adopted budget as of this revised date as established by the Board of Directors at the Board Meeting on September 1, 2015. The preparation and submittal of budget review at this point of the fiscal year provides an opportunity to take a broader look at the District's Funds and for staff to identify recommended adjustments to make at this time in the 2015/2016 fiscal year. It is important to note this information is based on four months of operation. It is important to note, staff is not addressing any budget adjustments under \$1,000 or any adjustments in categories where the total expenditures are under fifty percent (50%). Staff is pleased to be able to present this information in a timely manner.

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

Staff is recommending the following changes to the designated funds:

**President**  
R. Michael Wright

**Vice President**  
Marshall E. Ochylski

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

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyle

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Tom McEwen

**Mailing Address:**  
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www.locsd.org

## Fund 200 Bayridge

### Revenues

Staff is increasing the tax revenue estimated for FY 2015/2016 based on the totals provided by the San Luis Obispo County Auditor Controllers office. The tax revenue is estimated at \$7,909 for Property Taxes and \$57 for Homeowners Property Tax Relief yielding a total budget adjustment increase of \$54 for 15/16 FY per letter dated 10/08/2015 from Barbara Godwin at the County. With the costs of decommissioning and the reimbursement of the claim from Golden State, the expenses will exceed the revenues. The expenditures also exceeded the revenues for FY 2014/2015 creating an unaudited loss of \$3,518. With this loss, the District was unable to transfer the \$8,000 budgeted into Septic System Decommission Reserve. Adding the loss from FY 2014/2015 together with the estimated loss for FY 2015/2016 of \$72,976, the Fund owes the District approximately \$76,494 at the end of FY 2015/2016 (estimated total excluding staff labor and benefits for completing the decommissioning). It is important the District recover these costs prior to the transfer of the property tax and septic assessments to the County. It is the County's intention to allow the District through the continued receipt of the \$373 per parcel for the maintenance improvements to the septic system to recover the \$162,400 spent for the maintenance. Of that amount, the 200 Fund currently has an interfund loan of \$125,000 owed to the Water Fund 500. Allowing recovery through using the current assessments, the District estimates it will take approximately four years to recover the advances to Bayridge Estates Fund 200. Once the transfer is complete, it will be the district's responsibility to continue to pay the lighting costs. As such, it is the District's responsibility to received reimbursement for street lighting services to Bayridge Estates. The Auditor Controller, Jim Erb, has received the information regarding the on-going street lighting operations cost and is aware the County will need to continue to allow the District reimbursement for lighting costs over and above the recouping of the dollars advanced for the capital maintenance project and septic system decommissioning.

### Salary and Benefits

Salary and Fringe Benefit allocations are calculated through October 31, 2015. The revised budget estimate is based on the projected fiscal year work necessary to allow for connection to the County-wide sewer and water recycling system.

### Services and Supplies

Staff estimates it will cost approximately \$4,000 per septic tank to pump and there are eleven septic tanks in the Bayridge system. The approximate total cost to the District for pumping is \$44,000. The District currently has \$8,000 in Reserves for this purpose. The Board approved this Septic System Decommission Reserve be established beginning FY 2013/2014. This Reserve was established to help cover the transition costs from using the existing septic system to connecting with the County sewer and water recycling system. Unfortunately because of increased costs in preparing for the transition, FY 2014/2015 and FY 2015/2016 funds did not allow increasing the Septic System Decommission Reserve. This proposed expense excludes staff labor, benefits and any decommission costs or permits.

## Fund 400 Vista de Oro

### Salary and Benefits

Salary and Fringe Benefit allocations are calculated through October 31, 2015. The revised budget estimate is based on the projected fiscal year work necessary to allow for connection to the County-wide sewer and water recycling system.

## Services and Supplies

FY 2013/2014 reflects an unaudited shortfall in revenues by almost \$16,000. Effective FY 2013/2014 the Board authorized an interfund loan of \$30,000 to cover any deficit for that year and the following fiscal year. Previously the fund was loaned \$1,517 bringing the funds borrowed from the Water Fund to \$31,517. The unaudited statement of revenues and expenditures for FY 2014/2015 reflects the necessity to use \$11,450.77 of the remaining interfund loan. The balance available for use for FY 2015/2016 is \$3,348.23. Based on the proposed revised budget there is an estimated shortfall, after the inclusion of the balance of the original interfund loan, of \$28,625. It will be necessary based on the recommended revised budget to amend the interfund loan agreement to account for the additional shortfall and place the Fund in a balanced position. It is also important the negative balance of the fund be discussed with the County to insure the community continues to reimburse the District for the interfund loan. Staff estimates it will cost approximately \$4,000 per septic tank to pump and there are three septic tanks in the Vista de Oro system. The approximate total cost to the District for pumping is \$12,000. The estimate does not include the costs of staff labor, benefits and any decommission costs or permits to complete the process. This pumping cost is budgeted in the revised budget as presented.

## Fund 500 Water

### Revenues

Staff is increasing the tax revenue estimated for FY 2015/2016 based on the totals provided by the San Luis Obispo County Auditor Controllers office. The tax revenue estimate is \$207,654 for Property Taxes and \$1,487 for Homeowners Property Tax Relief yielding a total budget adjustment increase of \$348. This information was supplied for 15/16 FY per letter dated 10/08/2015 from Barbara Godwin at the County. The water rate revenues are estimated lower than anticipated based on the 2014 Water Rate Study. With the conservation efforts, the water rate revenues are estimated at \$133,100 lower than calculated in the 2014 Water Rate Study. The 2014 Water Rate Study estimates the revenues at \$2,331,000. The revised budget estimates the revenues at \$2,159,941

### Expenditures

The revised budget as proposed estimates the expenses for FY 2015/2016 in excess of the projected expenditures for FY 2015/2016 in the 2014 Water Rate Study by an increase totaling \$127,258. The revised budget expenditure are \$2,449,258. The 2014 Water Rate Study estimated the expenditures at \$2,322,000.

### Salary and Benefits

The Salary and Fringe Benefit reductions take into account the allocations of employee time working for funds 200, 400 and 800. Staff is adjusting the dollars between various accounts to reflect potential known usage during the remainder of the fiscal year. There is a decrease in Payroll taxes & Benefits and an increase in Salaries/Wages. This potential re-appropriation between the categories, accounts for the adjustment necessary for this fiscal year to cover the costs associated with the adoption of the Memorandum of Understanding for Miscellaneous Employees and consistent with the Board's Direction regarding the Cost of Living increase.

The Water Fund salary cost was reduced by the total of the salary cost for funds 200, 400 and 800. The credit reflected under fringe benefits totals matches the totals of the fringe benefit category for the other three funds, 200, 400 and 800. Salary and Fringe Benefit allocations are calculated through October 31, 2015. The revised budget estimate is based on the projected cost for the balance of the fiscal year.



## Service and Supplies

Staff is increasing the Meter Purchases & Replacements based on total expenditures for the prior fiscal year. The category Meters Purchase and Replacement is the ongoing meter replacement program. This is part of the Capital Improvement Program adopted by the Board of Directors on September 4, 2014 after the adoption of the FY 2014/2015 budget. This item is included in the information regarding "Pay as you go – 5 to 10 years". As such staff recommends the line item actual expense be reduced from the Capital Outlay Reserve and the appropriate transfer be made at the end of FY 2015/2016. The capital cost was budgeted appropriating \$50,000 from the Capital Outlay Reserve. Staff requests the transfer of the additional \$25,000 to cover this costs from the Capital Outlay Reserve totaling an appropriation of \$75,000 for FY 2015/2016.

Staff is not requesting an adjustment to the line item for Water Conservation. This line item dollar amount is consistent with the recommendation from the adopted Water Rate Study. Staff believes this is sufficient monies to pay for the media and fixture give-away program. The Reserves with a balance of approximately \$5,031 to be used for this line item and appropriate transfer will be made at the end of FY 2015/2019.

Staff is requesting a reduction due to the reduced water consumption because of water conservation requiring reduced pumping. Staff requests a reduction in the line items stipulated as ISJ since there is no longer ISJ related costs. The use of Capital Outlay Reserve as approved by the Board was as follows.

Intertie	\$50,000
Upper Aquifer Well	\$180,000
Utility Yard Renovation	\$45,000
Water Meter Replacement	\$50,000
Total	\$325,000

It is staff recommendation the alternative reserves such as Water Stabilization Reserve, Water Quality Trust Reserve and General Contingency Reserve be considered:

The budgeted revenues do not currently cover the expense because of the various capital projects. Transferring existing Reserves based on the staff information will more than cover the current proposed mid-year budget deficit. The proposed revised budget deficit for Fund 500, water is \$289,317. The original appropriation of \$325,000 plus the requested increases of \$5,031 from the Water Conservation Reserve and \$25,000 additional from the Capital Outlay Reserve or any other combination of reserves that total a revised appropriation from reserves of \$355,031, will provide excess revenues in the operating budget. The difference between the revenues and expenditures is a positive \$65,714.

## Reserves

There are two interfund loans to two separate funds. Vista de Oro, Fund 400 borrowed \$31,517 and Bayridge Estates, Fund 200, borrowed \$125,000. Both Fund 200 and Fund 400 are currently projected to be in a negative position at the end of the 2015/2016 fiscal year. Both funds will repay the water fund over a period of years through the assessment.

## Fund 800 Drainage

### Revenues

Staff is increasing the tax revenue estimated for FY 2015/2016 based on the totals provided by the San Luis Obispo County Auditor Controllers office. The tax revenue is estimated at \$20,224 for Property Taxes and \$146 for Homeowners Property Tax Relief yielding a total budget

adjustment increase of \$609 for 15/16 FY per letter dated 10/08/2015 from Barbara Godwin at the County. The revenues are projected to balance with the expenses.

#### Salary and Benefits

Salary and Fringe Benefit allocations are calculated through October 31, 2015. The revised budget estimate is based on the projected fiscal year work.

#### Services and Supplies

Staff projects an increase in Profession & Consulting Services for placement on the tax rolls and MS4 permit compliance. Electric was revised to account for the potential increase operation of the submersible pumps.

### **FINANCIAL IMPACT**

Attached is a copy of the Reserve balances as of October 31, 2015. The Reserves do not reflect the staff recommendations as outlined within the Board Report. Once the recommendations are approved, the Reserves will be adjusted accordingly.

Throughout this document staff outline various discussion points. They are as follows:

#### Fund 200:

- Bayridge recovery of septic maintenance system improvements over four year period; development of repayment plan from Bayridge Fund 200 to Water Fund 500
- Develop agreement with the County to allow the District to continue to receive the Lighting and Septic Assessments until the interfund loan is repaid to Fund 500
- Develop agreement with the County regarding on-going street lighting expenses

#### Fund 400

- Amendment to interfund loan agreement to cover anticipated expenditures for FY 2015/2016
- Develop agreement with the County regarding on-going street lighting expenses
- Develop agreement with the County to allow the District to continue to receive the Lighting and Septic Assessments until the interfund loan is repaid to Fund 500

#### Fund 500

- Develop strategy to meet the revenue goals as established in the 2014 Water Rate Study
- Designate specific reserve for use to cover all the proposed capital projects consistent with the adopted CIP program
- Secure a repayment plan from Fund 200 and Fund 400 for the interfund loans

#### Attachment:

Copy proposed revised budgets  
Reserve Statement as of October 31, 2015  
2014 Water Rate Study Table 11, page 27  
Net Revenues over Expenditures Comparison (cash)  
Year-to-date Revenues vs Rate Study Estimates using Water Cash Flow Projections using Revised Budget

**RESERVE STATEMENT**  
Effective October 31, 2015

Acct Code	Category & Fund	Beginning BALANCE 06/30/2013	Budget FY 2013/2014	Additions (Other uses)	Gain/ (Use) FY 2013/2014	Total FY 2013/2014	Adopted Budget FY 2014/2015	Gain/ (Use) FY 2014/2015	Total FY 2014/2015	Adopted Budget FY 2015/2016	Additions (other uses)	Gain/ (Use) FY 2015/2016	Projected Ending BALANCE
<b>100 - Administration</b>													
3111	General Contingency Reserve	20,918				20,918	(20,994)	75	(0)				(0)
3164	Information Technology Reserve	28,741				28,741		175	28,916				28,916
3166	Septic Maintenance Reserve (Fire Station)	15,801				15,801		1,500	17,300				17,300
	<b>Total - 100 - Administration</b>	<b>\$65,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,460</b>	<b>(\$20,994)</b>	<b>\$1,750</b>	<b>\$46,216</b>				<b>46,216</b>
<b>200 - Bayridge Estates</b>													
3109	Septic System Decommission Reserve	0	\$8,000			\$8,000	\$0	31	\$8,031	8,000			16,031
<b>301 - Fire</b>													
3110	Replacement Reserve - Vehicle, Equip & Fire Engines	247,962	109,099		67,986	425,047	92,206	645	517,898	53,334	36,856		608,088
3111	General Contingency Reserve	61,381				61,381		1,942	63,323	(36,856)			26,467
3115	Public Facilities Fee Reserve	51,193			429	51,622		3	51,622	(12,716)			38,906
3160	Capital Outlay Reserve	613,873				613,873		837	614,710	(38,152)			576,558
	<b>Total - 301 - Fire</b>	<b>\$974,409</b>	<b>\$109,099</b>	<b>\$0</b>	<b>\$68,415</b>	<b>\$1,151,924</b>	<b>\$92,206</b>	<b>\$3,423</b>	<b>\$1,247,553</b>				<b>1,250,019</b>
<b>400 - Vista de Oro</b>													
3193	Reserve - Internal Loan	1,517.00	2 \$30,000	(\$1,567)	(\$15,151)	\$14,799		(\$11,451)	\$3,348				3,348
<b>500 - Water</b>													
3050	Water Quality Trust Reserve	91,517				91,517			91,517				91,517
3110	Replacement Reserve - Vehicle, Equip & Fire Engines	42,197				42,197		(42,197)	0				0
3111	General Contingency Reserve	178,783	25,000	30,000	(30,000)	203,783	25,000	(31,801)	8 196,982	25,000			221,982
3160	Capital Outlay Reserve	493,407	65,000		665	559,072	65,000	(57,258)	6 566,814	65,000		(125,000)	506,814
3163	Water Stabilization Reserve	128,856	32,000			160,856	32,000		192,856	32,000			224,856
3165	Basin Management Plan Reserve	39,288				39,288			39,288				39,288
3167	Water Conservation Reserve	25,031				25,031		(20,000)	5,031				5,031
	<b>Total - 500 - Water</b>	<b>\$999,079</b>	<b>\$122,000</b>	<b>\$30,000</b>	<b>(\$29,335)</b>	<b>\$1,121,744</b>	<b>\$122,000</b>	<b>(\$151,256)</b>	<b>\$1,092,488</b>				<b>1,089,488</b>
<b>600 - Wastewater Enterprise</b>													
3191	Restricted Funds-SRF	1,407,913			(1,405,977)	1,936	(1,935)		0				0

**RESERVE STATEMENT**  
Effective October 31, 2015

Acct Code	Category & Fund	Beginning BALANCE 06/30/2013	Budget FY 2013/2014	Additions (Other uses)	Gain/ (Use) FY 2013/2014	Total FY 2013/2014	Adopted Budget FY 2014/2015	Gain/ (Use) FY 2014/2015	Total FY 2014/2015	Adopted Budget FY 2015/2016	Additions (other uses)	Gain/ (Use) FY 2015/2016	Projected Ending BALANCE
<b>602 - Wastewater Fiduciary</b>													
3091	Restricted-2002 Bond Redemption Reserve	726,664	1 25,000		6,435	758,100	4,000	99,066	861,166	50,340			911,506
3120	LOCSD Community Fund	0	4		173,995	173,995		(2,147)	10 171,848				171,848
3159	Prepaid Assessment Reserve					142,670	(6,192)	166	136,643			2,946	139,589
3161	Disputed Reserve Fund				103,103	103,103		(100)	9 103,003				103,003
	<b>Total - 602 - WW Fiduciary</b>	<b>\$726,664</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$283,533</b>	<b>\$1,177,868</b>	<b>(\$2,192)</b>	<b>\$96,985</b>	<b>\$1,272,661</b>				<b>1,325,947</b>
<b>650 - Solid Waste</b>													
3111	General Contingency Reserve	\$186,052	7	\$16,479	\$246	\$202,777	(\$37,914)	\$542	\$165,405	1,616			167,021
<b>800 - Drainage</b>													
3111	General Contingency Reserve	27,238	5,000			32,238	5,000	553	37,791	5,000			42,791
3160	Capital Outlay Reserve	184,995	10,000		60	195,055	10,000	276	205,331	10,000			215,331
	<b>Total - 800 - Drainage</b>	<b>\$212,233</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$60</b>	<b>\$227,293</b>	<b>\$15,000</b>	<b>\$829</b>	<b>\$243,123</b>				<b>258,123</b>
<b>900 - Parks &amp; Recreation</b>													
3090	Restricted Pool Funds	\$303,838	5	\$0	\$918	\$304,756	\$0	\$577	\$305,333				305,333
						<b>\$4,274,622</b>			<b>\$4,384,157</b>				<b>\$4,461,525</b>

1 Managed by US Bank

2 Internal Loan from Water Reserves

3 CD Matures 03/18/2016

4 Managed by Community Foundation

5 Beginning Balance adjusted based on LAIF; according to prior legal opinion issued January 31, 2000 this Reserve should not be restricted

6 Authorized use: \$60,000; interest: \$2,742

7 Reserve adjustment from FY 2011/2012 & FY 2013/2014

8 Authorized use: \$32,803; interest: \$1,002

9 Bank Analysis Fee Charge

10 Loss on investment

**Table 11 Los Osos Community Services District - Water Cash Flow Projections**

Years 1 - 5	Budget	Projected			
	2014/15	2015/16	2016/17	2017/18	2018/19
Effective Date of Rate Adjustment	07/01/14	07/01/15	07/01/16	07/01/17	07/01/18
Rate Adjustment Target %	1.83%	15%	15%	7.5%	7.5%
Net Water Rate Revenue Increase	-	12.5%	9.5%	5.8%	6.6%
Beginning Accounts	2,770	2770	2,770	2,770	2,770
Growth:Single Family Homes or Equivalents	-	-	-	-	-
Future Water Sales Elasticity	-	-	-	(0.20)	(0.20)
Change in Annual Water Consumption	-10.5%	-5.0%	-5.0%	-1.5%	-1.5%
Projected Water Sales (ccf) (with school use)	261,640	248,560	236,130	232,590	229,100
Water Service Connection Fee	\$2,584	\$2,584	\$2,584	\$2,584	\$2,584
Debt Service per \$1 Million Project Funding	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Interest Earnings Rate	0.25%	0.25%	0.50%	1.0%	1.0%
Annual Cost Escalator	-	4.0%	4.0%	4.0%	4.0%
<b>Beginning Fund Reserves</b>	<b>\$1,213,000</b>	<b>\$1,099,000</b>	<b>\$1,108,000</b>	<b>\$1,129,000</b>	<b>\$1,164,000</b>
<b>REVENUES</b>					
Fixed Service Charges	760,000	870,000	986,000	1,074,000	1,170,000
Water Consumption Charges	1,090,000	1,211,000	1,304,000	1,376,000	1,445,000
Revenue Reduction from School Irrigation	0	0	(20,000)	(69,000)	(74,000)
<i>Subtotal Water Service Charges</i>	<i>1,850,000</i>	<i>2,081,000</i>	<i>2,270,000</i>	<i>2,381,000</i>	<i>2,541,000</i>
Recycled Water Revenues from Schools	0	0	8,000	30,000	30,000
Property Taxes (From Service Area)	180,000	184,000	188,000	192,000	196,000
Interest Earnings	4,000	3,000	7,000	14,000	14,000
Other Revenues	62,000	63,000	64,000	65,000	66,000
Subtotal	2,096,000	2,331,000	2,537,000	2,682,000	2,847,000
Debt Proceeds		4,000,000			
<b>EXPENSES</b>					
<b>Operating &amp; Maintenance</b>					
Water System Personnel	549,000	571,000	594,000	618,000	643,000
Transfer for Administration	383,000	398,000	414,000	431,000	448,000
Contract/Legal/Professional Services	203,000	180,000	187,000	194,000	202,000
Rents & Utilities	128,000	133,000	138,000	144,000	150,000
Repairs & Maintenance	107,000	111,000	115,000	120,000	125,000
Other Operating Expenses	119,000	124,000	129,000	134,000	139,000
ISJ Inter-Agency Cost Sharing	45,000	50,000	50,000	20,000	21,000
Brine Disposal Costs	50,000	80,000	100,000	104,000	108,000
Water Conservation Program	30,000	31,000	32,000	33,000	34,000
Subtotal	1,614,000	1,678,000	1,759,000	1,798,000	1,870,000
<b>Debt Service</b>					
2004 I-Bank Loan	278,000	278,000	277,000	277,000	276,000
2015 Debt Issue	0	300,000	300,000	300,000	300,000
Subtotal	278,000	578,000	577,000	577,000	576,000
<i>Net Funding Generated for Pay-Go CIP</i>	<i>204,000</i>	<i>75,000</i>	<i>201,000</i>	<i>307,000</i>	<i>401,000</i>
<b>Capital Improvements</b>					
High-Priority CIP: Debt Financed	0	4,000,000	0	0	0
High-Priority CIP: Pay-Go & Reserve Funding	270,000	14,000	127,000	217,000	310,000
Intermediate & Long-Term CIP	0	0	0	0	0
AMR Meter Replacement Program	48,000	52,000	53,000	55,000	56,000
Subtotal	318,000	4,066,000	180,000	272,000	366,000
Total Expenses	2,210,000	6,322,000	2,516,000	2,647,000	2,812,000
<b>Revenues Less Expenses</b>	<b>(114,000)</b>	<b>9,000</b>	<b>21,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Ending Fund Reserves</b>	<b>1,099,000</b>	<b>1,108,000</b>	<b>1,129,000</b>	<b>1,164,000</b>	<b>1,199,000</b>
Min Fund Rsrv Target (25% O&M+Debt + \$500K)	973,000	1,064,000	1,084,000	1,094,000	1,112,000
	PASS	PASS	PASS	PASS	PASS
Debt Service Coverage	1.73	1.13	1.35	1.53	1.70



**Year to Date Revenues vs Rate Study Estimates using Water Cash Flow Projections using Revised Budget**

	FY 2014/2015			Water Rate Study	FY 2015/2016			Expense thru 10/31/2015	10/31/2015 % of Budget	Estimates as of 10/31/2015			
	Water Rate Study	Unaudited Actuals	Difference		Budget	Difference				4 Month Estimated %	Estimated Shortfall	Potential Budget Diff	Potential Revenue Diff
Total Revenue	2,096,000	2,128,457	1 32,457	2,331,000	2,159,941	(171,059)	640,475	29.68%	33%	-3.32%	(71,710)	(242,769)	
Total Expenses	2,210,000	2,127,606	2 (82,394)	2,322,000	2,449,258	3 127,258	860,159	36.06%	33%	3.06%	74,947		
Revenues Less Expenses	(114,000)	851		9,000	(289,317)		(219,684)						
		74,552	2		325,000	3							
					30,031	4							
		75,403			65,714								
Service Charges & Fees	1,850,000	1,750,745	(99,255)	2,081,000	1,947,900	(133,100)	610,277	31.35%	33%	-1.65%	(32,140)	(165,240)	

**Footnotes**

1 Includes \$155,000 appropriated from Reserves

Vehicle Replacement	75,000
Water Conservation	20,000
CIP	60,000
	<u>155,000</u>

2 Includes the following CIP expenses not transferred from Capital Outlay Reserve:

Water Meter Replacement	74,552
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3 Expenditures include the following approved use of Capital Outlay Reserves:

Intertie	50,000
Upper Aquifer Well/Grant Match	180,000
Utility Yard Renovation	45,000
Water Meter Replacement	50,000
	<u>325,000</u>

4 Additional Reserve use requested

Water Conservation	5,031
Water Meter Replacement	25,000
	<u>30,031</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
<b>Revenues</b>						
Property Taxes						
4035	996	7,909	7,812	6,913	97	12.59%
	996	7,909	7,812	6,913	97	12.59%
Special Taxes & Assessments						
4550	7,500	54,831	54,831	47,331	0	13.67%
	7,500	54,831	54,831	47,331	0	13.68%
Other Revenues						
4989	0	109,848	0	109,848	109,848	0.00%
9500	125,000	125,000	0	0	125,000	100.00%
	125,000	234,848	0	109,848	234,848	53.23%
Use of Money & Property						
4505	0	57	100	57	(43)	0.00%
	0	57	100	57	(43)	0.00%
	133,496	297,645	62,743	164,150	234,902	44.85%
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
8054	9,038	15,000	12,000	5,962	3,000	60.25%
	9,038	15,000	12,000	5,962	3,000	60.25%
Payroll Taxes & Benefits						
5010	2,766	6,000	4,000	3,234	2,000	46.09%
	2,766	6,000	4,000	3,234	2,000	46.09%
	11,804	21,000	16,000	9,196	5,000	56.21%
Services & Supplies						
Contract Services						
7250	346	850	850	504	0	40.73%
	346	850	850	504	0	40.74%
Equipment & Tools						
7242	65	100	100	35	0	65.16%
	65	100	100	35	0	65.16%
Insurance, Licenses & Regulatory Fees						

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
6342	Fees - Regulatory	1,044	1,044	1,044	0	100.00%
6345	Property Taxes & Assessments Costs	132	264	260	132	50.01%
7325	Insurance	775	775	775	(0)	100.05%
	Total Insurance, Licenses & Regulatory Fees	1,951	2,083	2,079	132	93.69%
	Legal & Professional					
7320	Professional & Consulting Services	1,808	2,000	1,000	193	90.37%
7326	Legal Services	726	0	0	(726)	0.00%
	Total Legal & Professional	2,534	2,000	1,000	(534)	126.68%
	Office/Operations					
7160	Postage, Shipping & Mail Supplies	0	70	70	70	0.00%
	Total Office/Operations	0	70	70	70	0.00%
	Rent & Utilities					
6000	Cell Phones	53	200	200	148	26.25%
7352	Rent - Offices & Other Structures	68	410	410	342	16.58%
8610	Electric	901	2,500	2,500	1,599	36.04%
8645	Septage Handling	0	44,000	10,000	44,000	0.00%
8670	Street Lighting	1,609	5,100	5,100	3,491	31.54%
	Total Rent & Utilities	2,630	52,210	18,210	49,580	5.04%
	Repairs & Maintenance					
6405	R & M - Extinguishers	28	12	12	(16)	235.50%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0	150	150	150	0.00%
6750	R & M - Minor Tools & Equipment	0	0	100	0	(100)
6800	R & M - Grounds & Collection Systems	2,412	4,770	4,770	2,358	50.56%
6900	R & M - Buildings & Structures	0	4,000	4,000	4,000	0.00%
	Total Repairs & Maintenance	2,440	8,932	9,032	6,492	(100)
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	77	500	500	423	15.41%
7220	Gasoline	227	800	800	573	28.36%
	Total Vehicle Maintenance & Repairs	304	1,300	1,300	996	23.38%
	Total Services & Supplies	10,271	67,545	32,641	57,274	34,904
	Capital Outlay					
9004	Emergency Capital Construction	34,601	109,848	0	75,247	109,848
9006	Infrastructures & Improvements	152,251	150,516	0	(1,735)	150,516

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
Total Capital Outlay	186,852	260,364	0	73,512	260,364	71.77%
Reserves						
9982 *Septic System Decommission Reserve	0	8,000	8,000	8,000	0	0.00%
Total Reserves	0	8,000	8,000	8,000	0	0.00%
Transfers						
9511 Interfund Transfer Out	4,570	13,712	13,712	9,142	0	33.32%
Total Transfers	4,570	13,712	13,712	9,142	0	33.33%
Total Expenditures	213,497	370,621	70,353	157,125	300,268	57.61%
Net Revenues over Expenditures	(80,001)	(72,976)	(7,610)	7,025	(65,366)	109.62%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
400 - 400 - Vista de Oro  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used	
Revenues							
Special Taxes & Assessments							
4550	Lighting & Septic Assessments	1,526	15,768	15,768	14,242	0	9.67%
	Total Special Taxes & Assessments	1,526	15,768	15,768	14,242	0	9.68%
Other Revenues							
9500	Transfer from Reserves	0	3,348	0	3,348	3,348	0.00%
	Total Other Revenues	0	3,348	0	3,348	3,348	0.00%
	Total Revenues	1,526	19,116	15,768	17,590	3,348	7.98%
Expenditures							
Personnel							
Salaries/Wages							
8054	Salaries & Wages - Regular	2,884	12,000	12,000	9,116	0	24.03%
	Total Salaries/Wages	2,884	12,000	12,000	9,116	0	24.03%
Payroll Taxes & Benefits							
5010	Total Fringe Benefits	893	4,000	4,000	3,107	0	22.31%
	Total Payroll Taxes & Benefits	893	4,000	4,000	3,107	0	22.32%
	Total Personnel	3,777	16,000	16,000	12,223	0	23.61%
Services & Supplies							
Contract Services							
7250	Water Quality Testing	135	840	840	705	0	16.07%
	Total Contract Services	135	840	840	705	0	16.07%
Equipment & Tools							
7242	Minor Tools, Accessories & Field Machines	38	50	50	12	0	75.70%
	Total Equipment & Tools	38	50	50	12	0	75.70%
Insurance, Licenses & Regulatory Fees							
6342	Fees - Regulatory	1,044	1,044	1,044	0	0	100.00%
6345	Property Taxes & Assessments Costs	9	20	20	11	0	45.00%
7325	Insurance	465	466	466	1	0	99.84%
	Total Insurance, Licenses & Regulatory Fees	1,518	1,530	1,530	12	0	99.23%
Legal & Professional							
7320	Professional & Consulting Services	100	500	500	400	0	20.00%
7326	Legal Services	269	0	0	(269)	0	0.00%



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
400 - 400 - Vista de Oro  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
Total Legal & Professional	369	500	500	131	0	73.71%
Rent & Utilities						
6000 Cell Phones	53	200	200	148	0	26.25%
7352 Rent - Offices & Other Structures	68	410	410	342	0	16.58%
8610 Electric	110	400	400	290	0	27.59%
8645 Septage Handling	0	12,000	7,500	12,000	4,500	0.00%
8670 Street Lighting	639	2,000	2,000	1,361	0	31.96%
Total Rent & Utilities	870	15,010	10,510	14,140	4,500	5.80%
Repairs & Maintenance						
6405 R & M - Extinguishers	28	12	12	(16)	0	235.50%
6800 R & M - Grounds & Collection Systems	0	3,000	3,000	3,000	0	0.00%
Total Repairs & Maintenance	28	3,012	3,012	2,984	0	0.94%
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	39	300	300	261	0	12.84%
7220 Gasoline	113	700	700	587	0	16.20%
Total Vehicle Maintenance & Repairs	152	1,000	1,000	848	0	15.20%
Total Services & Supplies	3,110	21,942	17,442	18,832	4,500	14.17%
Transfers						
9511 Interfund Transfer Out	3,266	9,799	9,799	6,533	0	33.32%
Total Transfers	3,266	9,799	9,799	6,533	0	33.33%
Total Expenditures	10,153	47,741	43,241	37,588	4,500	21.27%
Net Revenues over Expenditures	(8,627)	(28,625)	(27,473)	(19,998)	(1,152)	30.13%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used	
Revenues							
Property Taxes							
4035	Property Taxes	26,036	207,654	203,793	181,618	3,861	12.53%
	Total Property Taxes	26,036	207,654	203,793	181,618	3,861	12.54%
Service Charges & Fees							
4030	Residential Single Family	441,182	1,757,500	1,757,500	1,316,318	0	25.10%
4102	Residential- Multi -Family-Water Sales	40,412	50,000	50,000	9,588	0	80.82%
4103	Commercial, Home Care, Retail-Water Sales	96,094	100,000	100,000	3,906	0	96.09%
4104	Irrigation- Water Sales	14,931	0	0	(14,931)	0	0.00%
4114	Water Other Service Revenues	(220)	0	0	220	0	0.00%
4931	Water Activation Fees	3,250	15,000	15,000	11,750	0	21.66%
4932	Penalties	7,503	20,000	20,000	12,497	0	37.51%
4933	Door Hangers/Lockout Notices	6,870	5,400	5,400	(1,470)	0	127.22%
4937	NSF Fees	255	0	0	(255)	0	0.00%
	Total Service Charges & Fees	610,277	1,947,900	1,947,900	1,337,623	0	31.33%
Other Revenues							
4928	Lien Fees Recoveries	0	300	300	300	0	0.00%
4930	Other Revenue	4,032	500	500	(3,532)	0	806.37%
4935	Sale-Specs/Plans & Non_Capital Items	130	100	100	(30)	0	130.40%
4936	Water Delinquencies via Tax roll	0	0	1,000	0	(1,000)	0.00%
	Total Other Revenues	4,162	900	1,900	(3,262)	(1,000)	462.47%
Use of Money & Property							
4505	HO Prop Tax Relief	0	1,487	2,000	1,487	(513)	0.00%
4934	Gain on Sale of Fixed Assets	0	2,000	2,000	2,000	0	0.00%
	Total Use of Money & Property	0	3,487	4,000	3,487	(513)	0.00%
	Total Revenues	640,475	2,159,941	2,157,593	1,519,466	2,348	29.65%
Expenditures							
Personnel							
Salaries/Wages							
8012	Call Back Pay	79	500	500	421	0	15.84%
8018	Holiday Pay	3,147	0	0	(3,147)	0	0.00%
8045	Overtime Pay	1,443	5,000	6,000	3,557	(1,000)	28.86%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
8051 Floating Holiday Pay	1,570	3,500	0	1,930	3,500	44.84%
8054 Salaries & Wages - Regular	99,285	417,433	379,433	318,148	38,000	23.78%
8056 Retroactive Pay	3,512	3,515	0	3	3,515	99.91%
8060 Sick Leave Pay	4,475	0	0	(4,475)	0	0.00%
8063 Standby Pay	5,780	20,625	23,800	14,845	(3,175)	28.02%
8066 Comp Time Used	6,672	6,672	0	0	6,672	99.99%
8081 Vacation Pay	8,513	0	0	(8,513)	0	0.00%
Total Salaries/Wages	134,476	457,245	409,733	322,769	47,512	29.41%
Payroll Taxes & Benefits						
5010 Total Fringe Benefits	(7,202)	(18,000)	(13,500)	(10,798)	(4,500)	40.00%
5030 Life Insurance - ER	588	2,052	5,600	1,464	(3,548)	28.66%
5031 Disability Insurance	153	495	0	342	495	30.95%
5035 AD & D Insurance	200	580	0	380	580	34.48%
5040 LTD Insurance	1,078	2,580	0	1,502	2,580	41.78%
5050 Medicare - ER	2,206	13,888	6,650	11,682	7,238	15.88%
5060 Cafeteria Plan - ER	24,000	60,000	60,000	36,000	0	40.00%
5070 Retirement ER - Regular	20,335	56,436	51,605	36,101	4,831	36.03%
5071 Retirement ER - Addl Pick-up	5,925	10,363	9,642	4,438	721	57.17%
5075 Retirees Medical - ER	488	1,500	2,760	1,012	(1,260)	32.53%
5120 Workers Comp Insurance - ER	9,274	9,275	9,275	1	0	99.98%
5124 Retirement - ER - Tier 2	1,970	6,334	5,300	4,364	1,034	31.09%
Total Payroll Taxes & Benefits	59,015	145,503	137,332	86,488	8,171	40.56%
Employment Services						
5100 Unemployment Insurance - ER	31	0	0	(31)	0	0.00%
6200 Hiring, Advertising & Other Costs	0	100	100	100	0	0.00%
6230 Medical Exam	0	200	200	200	0	0.00%
6250 Temporary Agency Help	0	2,500	2,500	2,500	0	0.00%
Total Employment Services	31	2,800	2,800	2,769	0	1.11%
Total Personnel	193,522	605,548	549,865	412,026	55,683	31.96%
Services & Supplies						
Clothing & Uniform						
7246 Uniform & Gear	1,242	3,000	3,000	1,758	0	41.39%
Total Clothing & Uniform	1,242	3,000	3,000	1,758	0	41.40%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used	
<b>Contract Services</b>							
6100	Labor & Support-IT Services	0	10,000	10,000	10,000	0	0.00%
6110	IT Purchased Services	8,460	14,000	14,000	5,540	0	60.43%
7100	Copier Contract-Maint & Usage	1,236	0	0	(1,236)	0	0.00%
7204	Cleaning Supplies, Laundry & Towel Service	0	300	300	300	0	0.00%
7250	Water Quality Testing	8,160	50,000	50,000	41,840	0	16.32%
7255	Security Services	433	9,000	9,000	8,567	0	4.80%
7301	Contract Maint Services	0	10,000	10,000	10,000	0	0.00%
7321	Janitorial Cleaning & Supplies	1,007	1,800	1,800	793	0	55.94%
	<b>Total Contract Services</b>	<b>19,296</b>	<b>95,100</b>	<b>95,100</b>	<b>75,804</b>	<b>0</b>	<b>20.29%</b>
<b>Equipment &amp; Tools</b>							
7234	Oxygen Supplies & Cylinder Rent	50	0	0	(50)	0	0.00%
7242	Minor Tools, Accessories & Field Machines	2,292	6,000	6,000	3,708	0	38.20%
7253	Rent - Equipment	1,274	3,000	3,000	1,726	0	42.47%
7256	Meter Purchases & Replacements	25,877	75,000	50,000	49,123	25,000	34.50%
	<b>Total Equipment &amp; Tools</b>	<b>29,493</b>	<b>84,000</b>	<b>59,000</b>	<b>54,507</b>	<b>25,000</b>	<b>35.11%</b>
<b>Financial Services</b>							
7310	Bank Service Charges	0	200	200	200	0	0.00%
9153	Bad Debt Expense	0	3,000	3,000	3,000	0	0.00%
	<b>Total Financial Services</b>	<b>0</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>0</b>	<b>0.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>							
6120	Computer Licenses	0	5,000	5,000	5,000	0	0.00%
6340	Misc Fees	6,767	3,000	3,000	(3,767)	0	225.57%
6342	Fees - Regulatory	0	15,000	15,000	15,000	0	0.00%
6343	Lien & Notary Fees	0	100	100	100	0	0.00%
6345	Property Taxes & Assessments Costs	1,088	3,000	3,000	1,912	0	36.26%
7325	Insurance	29,855	26,000	26,000	(3,855)	0	114.82%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>37,710</b>	<b>52,100</b>	<b>52,100</b>	<b>14,390</b>	<b>0</b>	<b>72.38%</b>
<b>Legal &amp; Professional</b>							
7318	Professional & Consulting Svcs-ISJ	8,325	10,000	30,000	1,675	(20,000)	83.24%
7319	Other Professional Services	3,054	30,000	30,000	26,946	0	10.17%
7320	Professional & Consulting Services	14,862	100,000	100,000	85,138	0	14.86%
7326	Legal Services	4,843	50,000	30,000	45,157	20,000	9.68%



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used	
7336	Legal Services- ISJ	73,235	70,000	20,000	(3,235)	50,000	104.62%
7340	Legal Notifications & Mandated Advertising	0	2,000	2,000	2,000	0	0.00%
9155	Inter-Agency Cost Sharing-ISJ	5,927	6,000	45,000	73	(39,000)	98.78%
	Total Legal & Professional	110,245	268,000	257,000	157,755	11,000	41.14%
	Office/Operations						
6130	Computer Hardware	0	6,000	6,000	6,000	0	0.00%
7140	General Supplies & Minor Equipment	792	3,000	3,000	2,208	0	26.38%
7160	Postage, Shipping & Mail Supplies	5,990	15,000	15,000	9,010	0	39.93%
7180	Billing Supplies, Forms & Printing	738	1,000	1,000	262	0	73.81%
7226	Membership & Dues	30	200	200	170	0	15.00%
7230	Misc Small Parts & Supplies	5	1,000	1,000	995	0	0.49%
7237	Process Control & Treatment Supplies	3,456	6,000	6,000	2,544	0	57.60%
7239	Water Treatment Chemicals	1,376	13,000	13,000	11,624	0	10.58%
7249	Safety Supplies	156	3,000	3,000	2,844	0	5.18%
	Total Office/Operations	12,543	48,200	48,200	35,657	0	26.02%
	Other Expense						
7330	Misc Operating Expenses	0	100	100	100	0	0.00%
7348	Water Conservation Program	5,184	30,000	30,000	24,816	0	17.27%
7349	Water Conservation Fixtures	903	0	0	(903)	0	0.00%
	Total Other Expense	6,087	30,100	30,100	24,013	0	20.22%
	Rent & Utilities						
6000	Cell Phones	668	1,700	1,700	1,032	0	39.28%
6025	Telephone	3,273	9,000	9,000	5,727	0	36.36%
7352	Rent - Offices & Other Structures	4,641	14,000	14,000	9,359	0	33.15%
8610	Electric	31,921	95,000	130,000	63,079	(35,000)	33.60%
8620	Gas Service	0	400	400	400	0	0.00%
8630	Trash Services	412	1,500	1,500	1,088	0	27.46%
8644	Disposal Services	13,056	80,000	80,000	66,945	0	16.31%
8670	Street Lighting	116	650	650	534	0	17.80%
	Total Rent & Utilities	54,086	202,250	237,250	148,164	(35,000)	26.74%
	Repairs & Maintenance						
6405	R & M - Extinguishers	565	400	400	(165)	0	141.25%
6422	R & M - Hydrants	0	100	100	100	0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
6640 R & M - Equip & Other Non-Structural Fixed Assets	39	3,000	3,000	2,961	0	1.29%
6641 R & M - Wells	3,949	9,000	6,000	5,051	3,000	43.88%
6750 R & M - Minor Tools & Equipment	4,790	6,000	2,000	1,210	4,000	79.83%
6800 R & M - Grounds & Collection Systems	45	2,000	2,000	1,955	0	2.27%
6900 R & M - Buildings & Structures	499	10,000	10,000	9,501	0	4.99%
7241 R & M - Water Distribution System	6,667	15,000	15,000	8,333	0	44.44%
Total Repairs & Maintenance	16,555	45,500	38,500	28,945	7,000	36.38%
Travel & Training						
7323 Books, Publications & Subscriptions	0	150	150	150	0	0.00%
7324 Education & Training Fees	50	500	500	450	0	10.00%
8410 Certifications	120	1,000	1,000	880	0	12.00%
8550 Mileage Reimbursement & Parking	55	500	500	445	0	11.09%
Total Travel & Training	225	2,150	2,150	1,925	0	10.49%
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	516	5,500	5,500	4,984	0	9.38%
7220 Gasoline	1,520	5,000	5,000	3,480	0	30.40%
7228 Markings & Other Misc Services	129	1,000	1,000	871	0	12.90%
7232 Vehicle Repairs - Parts, Tires & Lubricants	1,970	7,500	7,500	5,530	0	26.26%
Total Vehicle Maintenance & Repairs	4,135	19,000	19,000	14,865	0	21.76%
Total Services & Supplies	291,619	852,600	844,600	560,981	8,000	34.20%
Capital Outlay						
9000 Building, Structures & Improvements	63	45,000	45,000	44,937	0	0.14%
9006 Infrastructures & Improvements	22,212	150,000	150,000	127,788	0	14.80%
9059 Vehicles, Equipment, & Fixtures	671	0	0	(671)	0	0.00%
Total Capital Outlay	22,946	195,000	195,000	172,054	0	11.77%
Debt Service						
9022 Debt Service - Principal	147,005	147,005	147,005	(0)	0	100.00%
9023 Debt Service - Interest & Annual Fee	72,457	130,761	130,761	58,304	0	55.41%
Total Debt Service	219,462	277,766	277,766	58,304	0	79.01%
Reserves						
9571 *Capital Outlay Reserve	0	65,000	65,000	65,000	0	0.00%
9572 *General Contingency (Operations) Reserve	0	25,000	25,000	25,000	0	0.00%
9988 *Water Rate Stabilization Reserve	0	32,000	32,000	32,000	0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
Total Reserves	0	122,000	122,000	122,000	0	0.00%
Transfers						
9511 Interfund Transfer Out	132,114	396,344	396,344	264,230	0	33.33%
Total Transfers	132,114	396,344	396,344	264,230	0	33.33%
Total Expenditures	859,663	2,449,258	2,385,575	1,589,595	63,683	35.10%
Net Revenues over Expenditures	(219,188)	(289,317)	(227,982)	(70,129)	(61,335)	75.76%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
Revenues						
Property Taxes						
4035	2,561	20,224	19,561	17,663	663	12.66%
	2,561	20,224	19,561	17,663	663	12.66%
Special Taxes & Assessments						
4400	13,563	95,456	95,456	81,893	0	14.20%
	13,563	95,456	95,456	81,893	0	14.21%
Other Revenues						
4935	211	1,200	200	989	1,000	17.61%
	211	1,200	200	989	1,000	17.61%
Use of Money & Property						
4505	0	146	200	146	(54)	0.00%
	0	146	200	146	(54)	0.00%
	16,335	117,026	115,417	100,691	1,609	13.96%
Expenditures						
Personnel						
Salaries/Wages						
8054	12,585	20,057	16,000	7,472	4,057	62.74%
	12,585	20,057	16,000	7,472	4,057	62.74%
Payroll Taxes & Benefits						
5010	3,543	8,000	5,500	4,457	2,500	44.29%
	3,543	8,000	5,500	4,457	2,500	44.29%
	16,128	28,057	21,500	11,929	6,557	57.48%
Services & Supplies						
Clothing & Uniform						
7246	0	200	200	200	0	0.00%
	0	200	200	200	0	0.00%
Contract Services						
6110	12	0	0	(12)	0	0.00%
7250	160	0	0	(160)	0	0.00%
	172	0	0	(172)	0	0.00%
Equipment & Tools						



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used	
7242	Minor Tools, Accessories & Field Machines	38	300	300	262	0	12.61%
	Total Equipment & Tools	38	300	300	262	0	12.62%
	Insurance, Licenses & Regulatory Fees						
6120	Computer Licenses	0	500	500	500	0	0.00%
6342	Fees - Regulatory	0	6,000	6,000	6,000	0	0.00%
6345	Property Taxes & Assessments Costs	52	100	1,000	48	(900)	51.52%
7325	Insurance	3,102	3,102	3,102	0	0	99.99%
	Total Insurance, Licenses & Regulatory Fees	3,153	9,702	10,602	6,549	(900)	32.50%
	Legal & Professional						
7320	Professional & Consulting Services	5,432	8,000	7,000	2,568	1,000	67.89%
7326	Legal Services	334	0	0	(334)	0	0.00%
	Total Legal & Professional	5,766	8,000	7,000	2,234	1,000	72.08%
	Office/Operations						
7226	Membership & Dues	165	0	0	(165)	0	0.00%
7230	Misc Small Parts & Supplies	0	100	100	100	0	0.00%
7249	Safety Supplies	1,142	0	0	(1,142)	0	0.00%
	Total Office/Operations	1,307	100	100	(1,207)	0	1,307.01%
	Other Expense						
7330	Misc Operating Expenses	0	300	300	300	0	0.00%
7346	Promotional Expenses - Event	0	300	300	300	0	0.00%
	Total Other Expense	0	600	600	600	0	0.00%
	Rent & Utilities						
6000	Cell Phones	315	1,000	1,000	685	0	31.50%
6025	Telephone	212	200	200	(12)	0	105.76%
7352	Rent - Offices & Other Structures	90	600	600	510	0	15.00%
8610	Electric	316	6,000	1,000	5,684	5,000	5.26%
8670	Street Lighting	279	900	900	621	0	31.01%
	Total Rent & Utilities	1,211	8,700	3,700	7,489	5,000	13.92%
	Repairs & Maintenance						
6640	R & M - Equip & Other Non-Structural Fixed Assets	609	1,000	300	391	700	60.93%
6750	R & M - Minor Tools & Equipment	0	300	300	300	0	0.00%
6800	R & M - Grounds & Collection Systems	119	3,000	3,000	2,881	0	3.95%
6900	R & M - Buildings & Structures	0	500	500	500	0	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage  
From 7/1/2015 Through 10/31/2015  
(In Whole Numbers)

	Y-T-D Actuals thru 10/31/2015	Total Revised Budget - FY 2015/2016	Total Budget - FY 2015/2016	Remaining Revised Budget - FY 2015/2016	Difference in Budgets	Percentage Revised Budget Used
Total Repairs & Maintenance	728	4,800	4,100	4,072	700	15.17%
Travel & Training						
8550 Mileage Reimbursement & Parking	0	50	50	50	0	0.00%
Total Travel & Training	0	50	50	50	0	0.00%
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	139	1,150	1,150	1,011	0	12.06%
7220 Gasoline	408	1,350	1,350	942	0	30.25%
Total Vehicle Maintenance & Repairs	547	2,500	2,500	1,953	0	21.88%
Total Services & Supplies	12,923	34,952	29,152	22,029	5,800	36.97%
Reserves						
9571 *Capital Outlay Reserve	0	10,000	10,000	10,000	0	0.00%
9572 *General Contingency (Operations) Reserve	0	5,000	5,000	5,000	0	0.00%
Total Reserves	0	15,000	15,000	15,000	0	0.00%
Transfers						
9511 Interfund Transfer Out	13,006	39,017	39,017	26,011	0	33.33%
Total Transfers	13,006	39,017	39,017	26,011	0	33.33%
Total Expenditures	42,057	117,026	104,669	74,969	12,357	35.94%
Net Revenues over Expenditures	(25,722)	0	10,748	25,722	(10,748)	0.00%