



FINANCE ADVISORY COMMITTEE SPECIAL MEETING

Monday, December 7, 2015 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 102, Los Osos, CA

COMMITTEE MEMBERS

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

STAFF

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

AGENDA

- 1. Opening – 5:30 p.m.**
 - A. Call to Order
 - B. Flag Salute
 - C. Roll Call
- 2. Prioritize Items for Discussion in Calendar Year 2016**

Presented By: Chairperson Storm and Vice Chairperson Wright
- 3. Discussion and Recommendations Regarding Fiscal Year 2015/2016 Revised Budget**

Presented By: District Accountant Doyel
- 4. Closing Comments by FAC Committee Members**
- 5. Adjournment**

ITEM 3

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



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

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Date: December 2, 2015

TO: Finance 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 100, 200, 301, 400, 500, 602 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 Administration-100, Bayridge-200, Fire-301, Vista de Oro-400, Water-500, Wastewater Fiduciary-602 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

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, 301, 500 and 800.

It is important to note the UAC is schedule to review Funds 200, 400, 500 and 800 on Wednesday, December 9, 2015. Staff is not recommending any changes to Funds 650 and 900.

Staff is recommending the following changes to the designated funds:

Fund 100-Administration

Salary and Benefits

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.

Services and Supplies

Staff is adjusting the dollars between IT Purchased Services and Labor & Support-IT Services. Because the District is spending less for Rent - Meetings, staff is reducing this account by \$1,000. Staff is reducing Insurance by \$1,100 due to the proper allocation of costs based on actual pricing for insuring the equipment through the SDRMA and the SDRMA insurance payment is paid for the entire fiscal year as of August 1, 2015.

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 301 Fire Services

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 \$1,783,795 for Property Taxes and \$12,883 for Homeowners Property Tax Relief yielding a total budget adjustment increase of \$23,293. This information was supplied for 15/16 FY per letter dated 10/08/2015 from Barbara Godwin at the County. Additionally staff proposes an increase in Government-Other State Aids & Reimbursements equaling \$1,060 due to the anticipated receipt of a NPP reimbursement which was previously submitted.

Expenditures

It is important to note the total property taxes estimated for FY 2015/2016 is \$1,796,678 (Property Tax \$1,783,795 plus HO Prop Tax Relief \$12,883). The CSA9i amount projected for this year is \$24,000. The total dollars available through the property tax collections and CSA9i revenues for payment of the Schedule A is \$1,820,678 (\$1,796,678+\$12,883+\$24,000). The \$1,820,678 is paid directly by the County. The District does not received any of these funds unless the funds collected exceed the Schedule A contractual obligation. The Schedule A contract costs are \$1,892,162. The shortfall estimate is \$71,484. Discussion needs to occur with the County how the District plans to pay the difference owed to the County for the Schedule A contract. Additionally the District has received preliminary notice that there is an anticipated salary increase for Cal Fire employees scheduled to be effective July 1, 2016. Should this potential salary adjustment occur, the potential shortfall between the revenue and the Schedule A contract could increase. It is important that the District explore the additional long-term revenue options to fund the Schedule A contract obligation.

Salary and Benefits

The Reserve Firefighters base hourly rate will increase this year from \$9.00 per hour to \$10.00 per hour. This \$1.00 per hour increase will insure compliance with the State of California minimum wage law. This increase is applicable as of January 1, 2016. Reserve Firefighter overtime/shift coverage was increase by \$3,850 to cover anticipated spending during this fiscal year.

Services and Supplies

Staff recommends expense category Insurance be decreased in the revise budget by \$3,850 as the Fund received a refund from SDRMA. Staff recommends an increase in legal services expense to cover costs associated with the departments operations and avoid deficit spending.

Capital Outlay

Staff recommends an increase in Capital Outlay category of \$4,500 to allow for the repairs of the Plymovent Exhaust Collection System.

Reserves

Staff recommends funding two additional reserves-Capital Outlay Reserve for \$4,668 and General Contingency Reserve for \$10,000.

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 602 Wastewater

Revenues

There is projected deficit for FY 2015/2016. The Board has two options for covering the deficit—use the Disputed Reserve Fund when available or determine a source for borrowing and create an interfund loan agreement in order to balance this budget.

Expenditures

The expenditures exceed the revenues for this fund. It is necessary for staff to either request an interfund loan from another available fund, or the Board of Directors to authorize the use of the unclaimed property monies in the Disputed Reserve Fund. As outlined below, these monies are available for the District's use as of February 7, 2016. The revised budget contained within the Statement of Revenues and Expenditures projects a deficit of \$31,054.

Services & Supplies

Staff is recommending an increase in Professional & Consulting Services to cover the cost of preparing the Annual Engineer's Report by Wallace Group and other costs associated with placing the assessment on the tax rolls.

Reserves

A Disputed Reserve Fund was established as delineated in the Bankruptcy Order entered October 15, 2013, for unclaimed distributions. This Reserve was required to be retained for a period of two years from the date of payment to Class 8 unsecured creditors. This Reserve holds on deposit unliquidated funds based on the face amount of the claim from outstanding creditor checks or funds returned because the prior claim was paid. This Reserve holds funds entitled unclaimed property. Effective February 7, 2016, two years from the distribution date, the funds are the property of the District and the requirements for holding the funds in the Reserve will cease to exist. It will be necessary for the Board of Directors to make a decision as to the most appropriate use of the funds.

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 301

- Potential minimum 4% increase in Schedule A Contract Costs for FY 2016/2017; alternative revenue discussions; discussions regarding Special Fire Tax increases
- Potential shortfall from estimated property tax and CS9i receipts in comparison to Schedule A total contract costs

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

Fund 602

- Authorize staff to use the Disputed Reserve Fund to balance the shortfall for FY 2015/2016

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

	Net Revenues over Expenditures Comparison (cash)									
	100	200	301	400	500	600	602	650	800	Total
FY 2013/2014 (Audited)	0	19,395	174,508	(1,561) 6	466,369	(15,995,042) 2		(21,605)	22,038	659,144
FY 2014/2015 (Unaudited)	(9,661) 4	(3,518) 5	142,195	0 11	851	(8,988) 4		(38,085) 1	30,362	113,156
2 YR Total	(9,661)	15,877	316,703	(1,561) 6	467,220	(16,004,030) 2		(59,690)	52,400	781,288
FY 2015/2016 thru 10/31/2015	2,094 8	(80,001) 5	(91,347)	(8,627) 7	(219,188)	(3,693) 9	(15,629) 3	(539) 1	(25,722)	(442,652) 10
Balance Remaining	(7,567)	(64,124)	225,356	(10,188)	248,032	(12,681)	(15,629)	(60,229)	26,678	329,648

Footnotes

1 Covered by Reserves

2 Omitted from totals - related to bankruptcy

3 Requires an interfund loan agreement or designated use of reserve - excludes cash revenues

4 Board authorized transfer to cover balance - created by shortfall in Fund 600

5 Resulting from Phase 1 Sewer Maintenance Project

6 Covered by interfund loan

7 Requires amendment to interfund loan agreement

8 Transfer according to Administrative Cost Allocation formula

9 Requires an audit adjustment

10 Excludes Fireman's Fund Grant balance remaining of \$1

11 Balanced with interfund loan proceeds

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
100 - Administration													
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
	Total - 100 - Administration	\$65,460	\$0	\$0	\$0	\$65,460	(\$20,994)	\$1,750	\$46,216				46,216
200 - Bayridge Estates													
3109	Septic System Decommission Reserve	0	\$8,000			\$8,000	\$0	31	\$8,031	8,000			16,031
301 - Fire													
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			51,622	(12,716)			38,906
3160	Capital Outlay Reserve	613,873				613,873		837	614,710	(38,152)			576,558
	Total - 301 - Fire	\$974,409	\$109,099	\$0	\$68,415	\$1,151,924	\$92,206	\$3,423	\$1,247,553				1,250,019
400 - Vista de Oro													
3193	Reserve - Internal Loan	1,517.00	2 \$30,000	(\$1,567)	(\$15,151)	\$14,799		(\$11,451)	\$3,348				3,348
500 - Water													
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)	196,982	25,000			221,982
3160	Capital Outlay Reserve	493,407	65,000		665	559,072	65,000	(57,258)	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
	Total - 500 - Water	\$999,079	\$122,000	\$30,000	(\$29,335)	\$1,121,744	\$122,000	(\$151,256)	\$1,092,488				1,089,488
600 - Wastewater Enterprise													
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
602 - Wastewater Fiduciary													
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)	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)	103,003				103,003
Total - 602 - WW Fiduciary		\$726,664		\$25,000	\$0	\$283,533	\$1,177,868	(\$2,192)	\$96,985	\$1,272,661			1,325,947
650 - Solid Waste													
3111	General Contingency Reserve	\$186,052	7	\$16,479	\$246	\$202,777	(\$37,914)	\$542	\$165,405	1,616			167,021
800 - Drainage													
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
Total - 800 - Drainage		\$212,233		\$15,000	\$0	\$227,293	\$15,000	\$829	\$243,123				258,123
900 - Parks & Recreation													
3090	Restricted Pool Funds	\$303,838	5	\$0	\$918	\$304,756	\$0	\$577	\$305,333				305,333
						\$4,274,622			\$4,384,157				

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	2,770	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%
Beginning Fund Reserves	\$1,213,000	\$1,099,000	\$1,108,000	\$1,129,000	\$1,164,000
REVENUES					
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			
EXPENSES					
Operating & Maintenance					
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
Debt Service					
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>
Capital Improvements					
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
Revenues Less Expenses	(114,000)	9,000	21,000	35,000	35,000
Ending Fund Reserves	1,099,000	1,108,000	1,129,000	1,164,000	1,199,000
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			FY 2015/2016					Estimates as of 10/31/2015			
	Water Rate Study	Unaudited Actuals	Difference	Water Rate Study	Budget	Difference	Expense thru 10/31/2015	10/31/2015 % of Budget	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
100 - 100 - Administration
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						
Service Charges & Fees						
4005 Copying Costs	18	0	0	(18)	0	0.00%
Total Service Charges & Fees	18	0	0	(18)	0	0.00%
Total Revenues	18	0	0	(18)	0	0.00%
Expenditures						
Personnel						
Salaries/Wages						
7322 Director's Compensation	3,200	15,000	15,000	11,800	0	21.33%
8018 Holiday Pay	1,768	3,410	0	1,642	3,410	51.85%
8045 Overtime Pay	1,113	3,402	3,402	2,289	0	32.71%
8051 Floating Holiday Pay	464	500	0	36	500	92.80%
8054 Salaries & Wages - Regular	67,810	240,000	242,600	172,190	(2,600)	28.25%
8056 Retroactive Pay	2,678	2,678	0	0	2,678	99.98%
8060 Sick Leave Pay	2,639	0	0	(2,639)	0	0.00%
8081 Vacation Pay	6,757	0	0	(6,757)	0	0.00%
Total Salaries/Wages	86,430	264,990	261,002	178,560	3,988	32.62%
Payroll Taxes & Benefits						
5020 FICA - ER	198	930	930	732	0	21.33%
5030 Life Insurance - ER	164	690	2,560	526	(1,870)	23.83%
5031 Disability Insurance	87	495	0	408	495	17.61%
5035 AD & D Insurance	66	380	0	314	380	17.44%
5040 LTD Insurance	614	1,485	0	871	1,485	41.33%
5050 Medicare - ER	1,356	4,170	4,150	2,814	20	32.51%
5060 Cafeteria Plan - ER	8,500	22,500	22,500	14,000	0	37.77%
5070 Retirement ER - Regular	3,530	9,622	12,456	6,092	(2,834)	36.68%
5071 Retirement ER - Addl Pick-up	990	1,720	1,600	730	120	57.55%
5075 Retirees Medical - ER	1,086	2,700	2,700	1,614	0	40.20%
5120 Workers Comp Insurance - ER	3,734	3,800	3,800	66	0	98.26%
5124 Retirement - ER - Tier 2	4,150	12,160	11,844	8,010	316	34.12%
8511 Car Allowance	1,600	4,800	4,800	3,200	0	33.33%
Total Payroll Taxes & Benefits	26,076	65,452	67,340	39,376	(1,888)	39.84%

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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report
100 - 100 - Administration
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
Employment Services						
5100 Unemployment Insurance - ER	198	3,500	3,500	3,302	0	5.66%
6200 Hiring, Advertising & Other Costs	0	500	500	500	0	0.00%
6230 Medical Exam	0	220	220	220	0	0.00%
Total Employment Services	198	4,220	4,220	4,022	0	4.70%
Total Personnel	112,704	334,662	332,562	221,959	2,100	33.68%
Services & Supplies						
Contract Services						
6100 Labor & Support-IT Services	5,576	9,300	7,300	3,724	2,000	59.95%
6110 IT Purchased Services	2,595	13,000	15,000	10,405	(2,000)	19.95%
7100 Copier Contract-Maint & Usage	1,245	7,000	7,000	5,755	0	17.78%
7255 Security Services	0	1,200	1,200	1,200	0	0.00%
7321 Janitorial Cleaning & Supplies	681	2,200	2,200	1,519	0	30.94%
7342 Public Meeting Recordings	4,125	12,500	12,500	8,375	0	33.00%
Total Contract Services	14,221	45,200	45,200	30,979	0	31.46%
Financial Services						
7310 Bank Service Charges	489	2,000	2,000	1,511	0	24.44%
Total Financial Services	489	2,000	2,000	1,511	0	24.45%
Insurance, Licenses & Regulatory Fees						
6120 Computer Licenses	0	3,000	3,000	3,000	0	0.00%
6340 Misc Fees	55	4,175	4,175	4,120	0	1.32%
6341 LAFCO Fees	19,375	20,000	20,000	625	0	96.87%
6345 Property Taxes & Assessments Costs	0	2,000	2,000	2,000	0	0.00%
7325 Insurance	8,814	8,900	10,000	86	(1,100)	99.03%
Total Insurance, Licenses & Regulatory Fees	28,244	38,075	39,175	9,831	(1,100)	74.18%
Legal & Professional						
7305 Auditing Services	900	18,000	18,000	17,100	0	5.00%
7326 Legal Services	25,799	75,000	75,000	49,201	0	34.39%
7340 Legal Notifications & Mandated Advertising	0	1,100	1,100	1,100	0	0.00%
Total Legal & Professional	26,699	94,100	94,100	67,401	0	28.37%
Office/Operations						
6121 IT-Supplies & Miscellaneous	0	500	500	500	0	0.00%
6130 Computer Hardware	0	3,000	3,000	3,000	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
100 - 100 - Administration
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
7140 General Supplies & Minor Equipment	1,204	8,000	8,000	6,796	0	15.05%
7160 Postage, Shipping & Mail Supplies	1,021	2,500	2,500	1,479	0	40.85%
7226 Membership & Dues	100	5,400	5,400	5,300	0	1.85%
Total Office/Operations	2,326	19,400	19,400	17,074	0	11.99%
Rent & Utilities						
Telephone	505	4,000	4,100	3,495	(100)	12.62%
Rent - Meetings	999	5,000	6,000	4,001	(1,000)	19.98%
Rent - Offices & Other Structures	3,578	22,524	22,524	18,946	0	15.88%
Electric	1,012	3,600	3,600	2,588	0	28.10%
Gas Service	0	240	240	240	0	0.00%
Total Rent & Utilities	6,094	35,364	36,464	29,270	(1,100)	17.23%
Repairs & Maintenance						
R & M - Extinguishers	113	200	100	87	100	56.50%
R & M - Minor Tools & Equipment	0	200	200	200	0	0.00%
Total Repairs & Maintenance	113	400	300	287	100	28.25%
Travel & Training						
Books, Publications & Subscriptions	28	1,000	1,000	972	0	2.78%
Education & Training Fees	150	750	750	600	0	20.00%
Seminar & Conference Fees	0	1,000	1,000	1,000	0	0.00%
Lodging & Meals - Local	0	1,000	1,000	1,000	0	0.00%
Meals	334	1,000	1,000	666	0	33.35%
Mileage Reimbursement & Parking	85	750	750	665	0	11.27%
Total Travel & Training	596	5,500	5,500	4,904	0	10.83%
Total Services & Supplies	78,782	240,039	242,139	161,257	(2,100)	32.82%
Capital Outlay						
9059 Vehicles, Equipment, & Fixtures	671	5,000	5,000	4,329	0	13.42%
Total Capital Outlay	671	5,000	5,000	4,329	0	13.42%
Transfers						
9410 Transfer In	(194,232)	(579,701)	(579,701)	(385,469)	0	33.50%
Total Transfers	(194,232)	(579,701)	(579,701)	(385,469)	0	33.51%
Total Expenditures	(2,075)	0	0	2,075	0	0.00%
Net Revenues over Expenditures	2,094	0	0	(2,094)	0	0.00%

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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
Revenues						
Property Taxes						
4035 Property Taxes	996	7,909	7,812	6,913	97	12.59%
Total Property Taxes	996	7,909	7,812	6,913	97	12.59%
Special Taxes & Assessments						
4550 Lighting & Septic Assessments	7,500	54,831	54,831	47,331	0	13.67%
Total Special Taxes & Assessments	7,500	54,831	54,831	47,331	0	13.68%
Other Revenues						
4989 Claim Revenue	0	109,848	0	109,848	109,848	0.00%
9500 Transfer from Reserves	125,000	125,000	0	0	125,000	100.00%
Total Other Revenues	125,000	234,848	0	109,848	234,848	53.23%
Use of Money & Property						
4505 HO Prop Tax Relief	0	57	100	57	(43)	0.00%
Total Use of Money & Property	0	57	100	57	(43)	0.00%
Total Revenues	133,496	297,645	62,743	164,150	234,902	44.85%
Expenditures						
Personnel						
Salaries/Wages						
8054 Salaries & Wages - Regular	9,038	15,000	12,000	5,962	3,000	60.25%
Total Salaries/Wages	9,038	15,000	12,000	5,962	3,000	60.25%
Payroll Taxes & Benefits						
5010 Total Fringe Benefits	2,766	6,000	4,000	3,234	2,000	46.09%
Total Payroll Taxes & Benefits	2,766	6,000	4,000	3,234	2,000	46.09%
Total Personnel	11,804	21,000	16,000	9,196	5,000	56.21%
Services & Supplies						
Contract Services						
7250 Water Quality Testing	346	850	850	504	0	40.73%
Total Contract Services	346	850	850	504	0	40.74%
Equipment & Tools						
7242 Minor Tools, Accessories & Field Machines	65	100	100	35	0	65.16%
Total Equipment & Tools	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	0	100.00%
6345	Property Taxes & Assessments Costs	132	264	260	132	4	50.01%
7325	Insurance	775	775	775	(0)	0	100.05%
	Total Insurance, Licenses & Regulatory Fees	1,951	2,083	2,079	132	4	93.69%
	Legal & Professional						
7320	Professional & Consulting Services	1,808	2,000	1,000	193	1,000	90.37%
7326	Legal Services	726	0	0	(726)	0	0.00%
	Total Legal & Professional	2,534	2,000	1,000	(534)	1,000	126.68%
	Office/Operations						
7160	Postage, Shipping & Mail Supplies	0	70	70	70	0	0.00%
	Total Office/Operations	0	70	70	70	0	0.00%
	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	901	2,500	2,500	1,599	0	36.04%
8645	Septage Handling	0	44,000	10,000	44,000	34,000	0.00%
8670	Street Lighting	1,609	5,100	5,100	3,491	0	31.54%
	Total Rent & Utilities	2,630	52,210	18,210	49,580	34,000	5.04%
	Repairs & Maintenance						
6405	R & M - Extinguishers	28	12	12	(16)	0	235.50%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0	150	150	150	0	0.00%
6750	R & M - Minor Tools & Equipment	0	0	100	0	(100)	0.00%
6800	R & M - Grounds & Collection Systems	2,412	4,770	4,770	2,358	0	50.56%
6900	R & M - Buildings & Structures	0	4,000	4,000	4,000	0	0.00%
	Total Repairs & Maintenance	2,440	8,932	9,032	6,492	(100)	27.32%
	Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	77	500	500	423	0	15.41%
7220	Gasoline	227	800	800	573	0	28.36%
	Total Vehicle Maintenance & Repairs	304	1,300	1,300	996	0	23.38%
	Total Services & Supplies	10,271	67,545	32,641	57,274	34,904	15.21%
	Capital Outlay						
9004	Emergency Capital Construction	34,601	109,848	0	75,247	109,848	31.49%
9006	Infrastructures & Improvements	152,251	150,516	0	(1,735)	150,516	101.15%

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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 Decommision 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
301 - 301 - Fire
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	228,070	1,783,795	1,760,766	1,555,725	23,029	12.78%
Total Property Taxes	228,070	1,783,795	1,760,766	1,555,725	23,029	12.79%
Grant Revenue						
4955 Govt-Other St Aids & Reimbursements	0	3,560	2,500	3,560	1,060	0.00%
Total Grant Revenue	0	3,560	2,500	3,560	1,060	0.00%
Special Taxes & Assessments						
4015 CSA 9-I Assessments (Contract)	0	24,000	24,000	24,000	0	0.00%
4050 Special Fire Tax	65,762	508,329	508,329	442,567	0	12.93%
Total Special Taxes & Assessments	65,762	532,329	532,329	466,567	0	12.35%
Other Revenues						
4000 Ambulance Agreement	16,892	67,134	67,134	50,242	0	25.16%
4055 Mutual Aid Reimbursement	963	4,000	4,000	3,037	0	24.08%
4655 Donations	94	0	0	(94)	0	0.00%
Total Other Revenues	17,949	71,134	71,134	53,185	0	25.23%
Use of Money & Property						
4505 HO Prop Tax Relief	0	12,883	12,619	12,883	264	0.00%
Total Use of Money & Property	0	12,883	12,619	12,883	264	0.00%
Total Revenues	311,781	2,403,701	2,379,348	2,091,920	24,353	12.97%
Expenditures						
Personnel						
Salaries/Wages						
8290 Resv FF-OT Em Res Off Duty	28	525	525	497	0	5.40%
8295 Resv FF-Overtime/Shift Coverage	3,989	7,735	3,885	3,746	3,850	51.56%
8310 Resv FF-Emerg Resp-Off Duty	1,102	9,072	9,072	7,970	0	12.14%
8330 Resv FF- Mutual Aid Coverage	63	100	100	37	0	62.52%
8340 Resv FF-Shift Coverage	26,677	92,891	92,891	66,214	0	28.71%
8345 Resv FF-Special Projects	2,252	4,509	4,074	2,257	435	49.94%
8355 Resv FF- Training & Drills	2,061	14,007	14,007	11,946	0	14.71%
8360 Resv FF-Weed Abatement	176	1,753	1,753	1,577	0	10.03%
Total Salaries/Wages	36,348	130,592	126,307	94,244	4,285	27.83%

LOS OSOS COMMUNITY SERVICES DISTRICT
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301 - 301 - Fire
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
Payroll Taxes & Benefits						
5021 FICA - Fire - ER	1,458	5,195	5,195	3,737	0	28.07%
5030 Life Insurance - ER	657	2,700	2,700	2,044	0	24.31%
5035 AD & D Insurance	253	1,279	1,279	1,027	0	19.74%
5051 Medicare - Reserves - ER	535	1,215	1,215	680	0	44.03%
5070 Retirement ER - Regular	6,178	14,102	14,102	7,924	0	43.80%
5120 Workers Comp Insurance - ER	4,579	4,594	4,494	15	100	99.67%
5124 Retirement - ER - Tier 2	1,355	5,063	5,063	3,708	0	26.76%
Total Payroll Taxes & Benefits	15,015	34,148	34,048	19,133	100	43.97%
Employment Services						
5000 Medical Exams & Procedures	66	1,300	1,300	1,235	0	5.03%
5101 Unemp. Costs - Reserves	1,636	8,680	8,680	7,044	0	18.84%
6230 Medical Exam	0	4,400	4,400	4,400	0	0.00%
Total Employment Services	1,701	14,380	14,380	12,679	0	11.83%
Total Personnel	53,064	179,120	174,735	126,056	4,385	29.63%
Services & Supplies						
Clothing & Uniform						
7246 Uniform & Gear	0	2,900	2,500	2,900	400	0.00%
7248 Uniform Safety Boots	0	2,000	2,000	2,000	0	0.00%
Total Clothing & Uniform	0	4,900	4,500	4,900	400	0.00%
Contract Services						
6110 IT Purchased Services	2,075	6,024	6,024	3,949	0	34.43%
7100 Copier Contract-Maint & Usage	715	1,917	1,617	1,202	300	37.32%
7202 Building Alarms & Security	222	450	450	228	0	49.44%
7204 Cleaning Supplies, Laundry & Towel Service	585	3,200	3,200	2,615	0	18.26%
7222 Hazardous Materials CW JPA Cost	2,000	2,000	2,000	0	0	100.00%
7500 Schedule A Charges	228,070	1,892,162	1,892,162	1,664,092	0	12.05%
Total Contract Services	233,667	1,905,753	1,905,453	1,672,086	300	12.26%
Equipment & Tools						
6055 Radios -Non Capital	0	1,750	1,750	1,750	0	0.00%
6440 Fire Personal Protection Equipment	0	14,198	14,198	14,198	0	0.00%
6460 Self-Contained Breathing Apparatus	0	5,500	5,500	5,500	0	0.00%
6610 Rescue - Extrication Equipment	0	1,500	1,500	1,500	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
301 - 301 - Fire
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
6630	Rope & Climbing Equipment	0	500	500	500	0	0.00%
7234	Oxygen Supplies & Cylinder Rent	0	500	500	500	0	0.00%
7238	Paramedic & EMT Small Tools & Supplies	4,839	14,500	14,500	9,661	0	33.37%
7242	Minor Tools, Accessories & Field Machines	95	800	800	705	0	11.82%
7252	Misc Hardware	12	2,823	2,823	2,811	0	0.43%
	Total Equipment & Tools	4,946	42,071	42,071	37,125	0	11.76%
	Financial Services						
7310	Bank Service Charges	0	100	100	100	0	0.00%
	Total Financial Services	0	100	100	100	0	0.00%
	Insurance, Licenses & Regulatory Fees						
6120	Computer Licenses	54	500	500	446	0	10.79%
6340	Misc Fees	0	300	300	300	0	0.00%
6345	Property Taxes & Assessments Costs	710	1,500	1,500	790	0	47.30%
7325	Insurance	16,591	17,350	21,000	759	(3,650)	95.62%
	Total Insurance, Licenses & Regulatory Fees	17,355	19,650	23,300	2,295	(3,650)	88.32%
	Legal & Professional						
7320	Professional & Consulting Services	750	1,100	200	350	900	68.18%
7326	Legal Services	2,366	2,900	1,400	534	1,500	81.57%
7340	Legal Notifications & Mandated Advertising	0	440	440	440	0	0.00%
	Total Legal & Professional	3,116	4,440	2,040	1,324	2,400	70.17%
	Office/Operations						
6130	Computer Hardware	0	2,400	2,400	2,400	0	0.00%
7140	General Supplies & Minor Equipment	846	2,770	2,770	1,924	0	30.52%
7160	Postage, Shipping & Mail Supplies	0	400	400	400	0	0.00%
7216	Fire Prevention Education Materials	813	1,200	1,200	387	0	67.73%
7226	Membership & Dues	50	1,300	1,300	1,250	0	3.84%
7230	Misc Small Parts & Supplies	373	1,100	1,100	727	0	33.89%
7240	Propane	0	400	400	400	0	0.00%
	Total Office/Operations	2,081	9,570	9,570	7,489	0	21.75%
	Other Expense						
7201	White Goods & Accessories - bedding, towels	0	500	500	500	0	0.00%
7209	District Operating Center Expense	0	450	450	450	0	0.00%
7218	Cooking Products - Food, Drinks & Staples	0	350	350	350	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
301 - 301 - Fire
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
7224 Kitchen Cookware & Utensils	0	500	500	500	0	0.00%
Total Other Expense	0	1,800	1,800	1,800	0	0.00%
Rent & Utilities						
6000 Cell Phones	384	2,500	2,500	2,116	0	15.37%
6025 Telephone	1,269	3,800	3,800	2,531	0	33.39%
8610 Electric	1,510	1,600	1,100	90	500	94.36%
8620 Gas Service	185	1,600	1,600	1,415	0	11.56%
8630 Trash Services	348	1,250	1,100	902	150	27.87%
8640 Water and Water Services	1,313	3,300	3,300	1,987	0	39.77%
8670 Street Lighting	43	132	132	89	0	32.50%
Total Rent & Utilities	5,052	14,182	13,532	9,130	650	35.62%
Repairs & Maintenance						
6400 R & M - Air Compressors	0	500	500	500	0	0.00%
6405 R & M - Extinguishers	421	1,000	400	579	600	42.10%
6640 R & M - Equip & Other Non-Structural Fixed Assets	153	2,800	2,800	2,647	0	5.45%
6750 R & M - Minor Tools & Equipment	189	1,800	1,800	1,612	0	10.47%
6775 R & M -Operation/Field Equipment	0	800	800	800	0	0.00%
6800 R & M - Grounds & Collection Systems	18	450	450	432	0	3.95%
6900 R & M - Buildings & Structures	708	5,000	5,000	4,292	0	14.15%
Total Repairs & Maintenance	1,488	12,350	11,750	10,862	600	12.05%
Travel & Training						
6300 DMV Driv Lic Class B	0	200	200	200	0	0.00%
7141 CERT Training Supplies	0	100	100	100	0	0.00%
7323 Books, Publications & Subscriptions	93	275	175	182	100	33.78%
7324 Education & Training Fees	0	500	500	500	0	0.00%
8405 Reserve FF Training Costs	0	5,382	5,382	5,382	0	0.00%
8410 Certifications	0	400	400	400	0	0.00%
8510 Lodging & Meals - Local	0	100	100	100	0	0.00%
Total Travel & Training	93	6,957	6,857	6,864	100	1.34%
Total Services & Supplies	267,797	2,021,773	2,020,973	1,753,976	800	13.25%
Capital Outlay						
9000 Building, Structures & Improvements	44,499	0	0	(44,499)	0	0.00%
9076 Capital Equipment & Accessories	0	24,500	20,000	24,500	4,500	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
301 - 301 - Fire
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	44,499	24,500	20,000	(19,999)	4,500	181.63%
Reserves						
9504 *Vehicle Replacement Reserve	0	53,334	53,334	53,334	0	0.00%
9571 *Capital Outlay Reserve	0	4,668	0	4,668	4,668	0.00%
9572 *General Contingency (Operations) Reserve	0	10,000	0	10,000	10,000	0.00%
Total Reserves	0	68,002	53,334	68,002	14,668	0.00%
Transfers						
9511 Interfund Transfer Out	37,768	110,306	110,306	72,538	0	34.23%
Total Transfers	37,768	110,306	110,306	72,538	0	34.24%
Total Expenditures	403,128	2,403,701	2,379,348	2,000,573	24,353	16.77%
Net Revenues over Expenditures	(91,347)	0	0	91,347	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
350 - Firemens Fund - Grant
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						
Grant Revenue						
4950 Grants	10,190	10,190	10,190	0	0	100.00%
Total Grant Revenue	10,190	10,190	10,190	0	0	100.00%
Total Revenues	10,190	10,190	10,190	0	0	100.00%
Expenditures						
Services & Supplies						
Equipment & Tools						
6440 Fire Personal Protection Equipment	5,106	5,240	5,240	134	0	97.45%
6460 Self-Contained Breathing Apparatus	1,672	1,680	1,680	8	0	99.50%
Total Equipment & Tools	6,778	6,920	6,920	142	0	97.95%
Legal & Professional						
7320 Professional & Consulting Services	960	1,020	1,020	60	0	94.11%
Total Legal & Professional	960	1,020	1,020	60	0	94.12%
Other Expense						
7345 Outreach- Program Give-away Items	2,451	2,250	2,250	(201)	0	108.91%
Total Other Expense	2,451	2,250	2,250	(201)	0	108.91%
Total Services & Supplies	10,189	10,190	10,190	1	0	99.99%
Total Expenditures	10,189	10,190	10,190	1	0	99.99%
Net Revenues over Expenditures	1	0	0	(1)	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
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
Contract Services						
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%
Total Contract Services	19,296	95,100	95,100	75,804	0	20.29%
Equipment & Tools						
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%
Total Equipment & Tools	29,493	84,000	59,000	54,507	25,000	35.11%
Financial Services						
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%
Total Financial Services	0	3,200	3,200	3,200	0	0.00%
Insurance, Licenses & Regulatory Fees						
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%
Total Insurance, Licenses & Regulatory Fees	37,710	52,100	52,100	14,390	0	72.38%
Legal & Professional						
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	<u>0</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>	<u>0</u>	<u>0.00%</u>
Transfers						
9511 Interfund Transfer Out	<u>132,114</u>	<u>396,344</u>	<u>396,344</u>	<u>264,230</u>	<u>0</u>	<u>33.33%</u>
Total Transfers	<u>132,114</u>	<u>396,344</u>	<u>396,344</u>	<u>264,230</u>	<u>0</u>	<u>33.33%</u>
Total Expenditures	<u>859,663</u>	<u>2,449,258</u>	<u>2,385,575</u>	<u>1,589,595</u>	<u>63,683</u>	<u>35.10%</u>
Net Revenues over Expenditures	<u>(219,188)</u>	<u>(289,317)</u>	<u>(227,982)</u>	<u>(70,129)</u>	<u>(61,335)</u>	<u>75.76%</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
600 - 600 - Wastewater
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
Expenditures						
Services & Supplies						
Legal & Professional						
7320 Professional & Consulting Services	(3,693)	0	0	3,693	0	0.00%
Total Legal & Professional	(3,693)	0	0	3,693	0	0.00%
Total Services & Supplies	(3,693)	0	0	3,693	0	0.00%
Total Expenditures	(3,693)	0	0	3,693	0	0.00%
Net Revenues over Expenditures	3,693	0	0	(3,693)	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
602 - Wastewater Fiduciary Fund
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						
Service Charges & Fees						
4062 Wastewater Admin Charge	0	50,340	50,340	50,340	0	0.00%
Total Service Charges & Fees	0	50,340	50,340	50,340	0	0.00%
Special Taxes & Assessments						
4061 Debt Service Assessments-2002 WW Bond	127,135	1,149,654	1,149,654	1,022,519	0	11.05%
Total Special Taxes & Assessments	127,135	1,149,654	1,149,654	1,022,519	0	11.06%
Other Revenues						
9500 Transfer from Reserves	0	7,084	7,084	7,084	0	0.00%
Total Other Revenues	0	7,084	7,084	7,084	0	0.00%
Total Revenues	127,135	1,207,078	1,207,078	1,079,943	0	10.53%
Expenditures						
Services & Supplies						
Financial Services						
7310 Bank Service Charges	0	7,000	7,000	7,000	0	0.00%
Total Financial Services	0	7,000	7,000	7,000	0	0.00%
Insurance, Licenses & Regulatory Fees						
6341 LAFCO Fees	0	500	500	500	0	0.00%
6345 Property Taxes & Assessments Costs	135	1,835	1,835	1,700	0	7.34%
Total Insurance, Licenses & Regulatory Fees	135	2,335	2,335	2,200	0	5.78%
Legal & Professional						
7320 Professional & Consulting Services	12,192	13,000	3,600	808	9,400	93.78%
7326 Legal Services	333	800	1,700	467	(900)	41.56%
Total Legal & Professional	12,525	13,800	5,300	1,275	8,500	90.76%
Total Services & Supplies	12,660	23,135	14,635	10,475	8,500	54.72%
Debt Service						
9022 Debt Service - Principal	0	480,000	480,000	480,000	0	0.00%
9023 Debt Service - Interest & Annual Fee	0	668,666	668,666	668,666	0	0.00%
9079 Prepaid Assessment Payment	0	7,084	7,084	7,084	0	0.00%
9805 Repayment Bond Reserve	0	50,340	50,340	50,340	0	0.00%
Total Debt Service	0	1,206,090	1,206,090	1,206,090	0	0.00%
Transfers						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report
602 - Wastewater Fiduciary Fund
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
9511 Interfund Transfer Out	2,969	8,907	8,907	5,938	0	33.33%
Total Transfers	2,969	8,907	8,907	5,938	0	33.33%
Total Expenditures	15,629	1,238,132	1,229,632	1,222,503	8,500	1.26%
Net Revenues over Expenditures	111,506	(31,054)	(22,554)	(142,560)	(8,500)	(359.07)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board Is by Fund - Original & Revised 15/16 Budget - Unposted Transactions Included In Report
650 - 650 - Solid Waste
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						
Other Revenues						
9500 Transfer from Reserves	0	1,616	1,616	1,616	0	0.00%
Total Other Revenues	0	1,616	1,616	1,616	0	0.00%
Total Revenues	0	1,616	1,616	1,616	0	0.00%
Expenditures						
Transfers						
9508 Transfer Out from Reserve	539	1,616	1,616	1,077	0	33.35%
Total Transfers	539	1,616	1,616	1,077	0	33.35%
Total Expenditures	539	1,616	1,616	1,077	0	33.35%
Net Revenues over Expenditures	(539)	0	0	539	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
Revenues						
Property Taxes						
4035 Property Taxes	2,561	20,224	19,561	17,663	663	12.66%
Total Property Taxes	2,561	20,224	19,561	17,663	663	12.66%
Special Taxes & Assessments						
4400 Drainage Assessments	13,563	95,456	95,456	81,893	0	14.20%
Total Special Taxes & Assessments	13,563	95,456	95,456	81,893	0	14.21%
Other Revenues						
4935 Sale-Specs/Plans & Non_Capital Items	211	1,200	200	989	1,000	17.61%
Total Other Revenues	211	1,200	200	989	1,000	17.61%
Use of Money & Property						
4505 HO Prop Tax Relief	0	146	200	146	(54)	0.00%
Total Use of Money & Property	0	146	200	146	(54)	0.00%
Total Revenues	16,335	117,026	115,417	100,691	1,609	13.96%
Expenditures						
Personnel						
Salaries/Wages						
8054 Salaries & Wages - Regular	12,585	20,057	16,000	7,472	4,057	62.74%
Total Salaries/Wages	12,585	20,057	16,000	7,472	4,057	62.74%
Payroll Taxes & Benefits						
5010 Total Fringe Benefits	3,543	8,000	5,500	4,457	2,500	44.29%
Total Payroll Taxes & Benefits	3,543	8,000	5,500	4,457	2,500	44.29%
Total Personnel	16,128	28,057	21,500	11,929	6,557	57.48%
Services & Supplies						
Clothing & Uniform						
7246 Uniform & Gear	0	200	200	200	0	0.00%
Total Clothing & Uniform	0	200	200	200	0	0.00%
Contract Services						
6110 IT Purchased Services	12	0	0	(12)	0	0.00%
7250 Water Quality Testing	160	0	0	(160)	0	0.00%
Total Contract Services	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	<u>728</u>	<u>4,800</u>	<u>4,100</u>	<u>4,072</u>	<u>700</u>	<u>15.17%</u>
Travel & Training						
8550 Mileage Reimbursement & Parking	<u>0</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>0.00%</u>
Total Travel & Training	<u>0</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>0.00%</u>
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	<u>139</u>	<u>1,150</u>	<u>1,150</u>	<u>1,011</u>	<u>0</u>	<u>12.06%</u>
7220 Gasoline	<u>408</u>	<u>1,350</u>	<u>1,350</u>	<u>942</u>	<u>0</u>	<u>30.25%</u>
Total Vehicle Maintenance & Repairs	<u>547</u>	<u>2,500</u>	<u>2,500</u>	<u>1,953</u>	<u>0</u>	<u>21.88%</u>
Total Services & Supplies	<u>12,923</u>	<u>34,952</u>	<u>29,152</u>	<u>22,029</u>	<u>5,800</u>	<u>36.97%</u>
Reserves						
9571 *Capital Outlay Reserve	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>
9572 *General Contingency (Operations) Reserve	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0.00%</u>
Total Reserves	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0.00%</u>
Transfers						
9511 Interfund Transfer Out	<u>13,006</u>	<u>39,017</u>	<u>39,017</u>	<u>26,011</u>	<u>0</u>	<u>33.33%</u>
Total Transfers	<u>13,006</u>	<u>39,017</u>	<u>39,017</u>	<u>26,011</u>	<u>0</u>	<u>33.33%</u>
Total Expenditures	<u>42,057</u>	<u>117,026</u>	<u>104,669</u>	<u>74,969</u>	<u>12,357</u>	<u>35.94%</u>
Net Revenues over Expenditures	<u>(25,722)</u>	<u>0</u>	<u>10,748</u>	<u>25,722</u>	<u>(10,748)</u>	<u>0.00%</u>