



## REGULAR MEETING OF THE FINANCE ADVISORY COMMITTEE

Monday, February 2, 2015 at 5:30 p.m.  
Los Osos Community Services District  
2122 9<sup>th</sup> Street, Suite 102, Los Osos, CA

### COMMITTEE MEMBERS

Jon-Erik Storm, Chairperson  
R. Michael Wright, Vice Chairperson  
Jeff Edwards, Member  
Lisa Gonzalez, Member  
Gene Heyer, Member  
Keith Swanson, Member  
Gary Orback, Member  
Vacant, Alternate Member

### STAFF

Kathy Kivley, General Manager  
Michael Doyel, Accountant  
Ann Kudart, Admin/Accounting Assistant

## AGENDA

1. **Opening – 5:30 p.m.**
  - A. Call to Order
  - B. Flag Salute
  - C. Roll Call
2. **Approve FAC Minutes of August 8, 2014**  
Presented By: Admin/Accounting Assistant Kudart
3. **Review of Board Item Regarding the Warrant Register for the Month of January 2014**  
Presented By: General Manager Kivley
4. **Review of Board Item Regarding FY 2014/2015 Mid-Year Budget and Provide Recommendations to the Board**  
Presented By: General Manager Kivley and District Accountant Doyel
5. **Review CIP Funding Options and Provide Recommendations to the Board**  
Presented By: General Manager Kivley
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule FAC Meeting** – FAC meetings are held quarterly and unless otherwise noted the next meeting will be held Monday, May 4, 2015.
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

**ITEM 2**

**APPROVE FAC MINUTES OF  
AUGUST 8, 2014**

**Los Osos Community Services District**  
**DRAFT Minutes of the Finance Advisory Committee Meeting**  
**August 4, 2014 at 5:30 p.m. at the District Office**

| AGENDA ITEM   | DISCUSSION   | FOLLOW-UP  |
|---|--|--|
| <p><b>1. Call to Order, Flag Salute and Roll Call</b></p>                                       | <p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and Vice Chairperson Wright led the flag salute.</p> <p>Chairperson Ochylski announced that Committee Member Raynor had resigned and that Alternate Member Tornatzky would complete his term which expires 2016.</p> <p><u>Roll Call:</u><br/>           Jeff Edwards, Committee Member – Present<br/>           Lisa Gonzalez, Committee Member – Present<br/>           Gene Heyer, Committee Member – Present<br/>           Keith Swanson, Committee Member – Present<br/>           Lou Tornatzky, Committee Member - Present<br/>           Michael Wright, Vice Chairperson – Present<br/>           Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u><br/>           Kathy Kivley, General Manager<br/>           Ann Kudart, Administrative/Accounting Assistant III</p>   |  |
| <p><b>2. Approve FAC Minutes of June 30, 2014</b></p>   | <p>No Public Comment.</p> <p>Committee Member Gonzalez made a motion to approve the minutes. The motion was seconded by Committee Member Tornatzky. Without objection Chairperson Ochylski called for a unanimous roll call, seeing no objections, the motion was approved.</p>  | <p><b>Action:</b> Receive and File.</p>  |
| <p><b>3. Review of Board Item Regarding the Warrant Register for the Month of July 2014</b></p> | <p>The Committee discussed the removal and disposal of hazardous waste at the Ferrell yard; high cost of legal and engineering services; and the water conservation marketing consultant. Staff provided a worksheet used when invoicing legal counsel's billing.</p> <p>Public Comment: Chuck Snead commented on various warrants including gas and diesel for fleet vehicles, the installation of ventilation fan for Channel 20 equipment cabinet, Underground Service Alert, and the temporary accountant service.</p> <p>Richard Margetson commented on the temporary accountant position and when will the District hire a permanent accountant.</p> <p>Committee Member Gonzalez moved to recommend that the Board receive and file the Warrant Register. The motion was seconded by Committee Member Swanson. Without objection Chairperson Ochylski called for a unanimous roll call vote, seeing no objections, the motion was approved.</p> | <p><b>Action:</b> The Committee recommended that the Board receive and file the Warrant Register.</p>  |
| <p><b>4. Review of Board Item Regarding Current Expenditure Reports</b></p>                     | <p>General Manager Kivley reported that Fiscal Year 2013/14 work continues with the general ledger. The District continues working with the auditors who will return to the District at the end of October and closing entries will be available after their site visit. She reported that revenues are close to where they should be, there will be adjustments to the revenue spread for Fund 301, all taxes from the County have been added, and that she found nothing in her review that would be considered anomalies.</p> <p>Public Comment: Richard Margetson commented that the franchise revenues for Fund 650 were incorrect; Fund 301 year to date actuals; Fund 600 Debt Reserves; and he objected that the reports were not available sooner.</p> <p>Committee Member Swanson requested that the Chairperson provide feedback to the Committee as to the Board action taken to the Committee's recommendations.</p>                      | <p><b>Action:</b> The Committee provided no recommendation to the Board as the Committee did not have adequate time to review the reports.</p> |

| AGENDA ITEM  | DISCUSSION   | FOLLOW-UP  |
|--|--|--|
| <b>4. Review of Board Item Regarding Current Expenditure Reports (continued)</b>                   | Committee Member Swanson moved that the Committee had no recommendation to the Board as the Committee did not receive the reports in a timely manner to review. The motion was seconded by Committee Member Gonzalez. Without objection Chairperson Ochylski called for a unanimous roll call vote, seeing no objections, the motion was approved.   |  |
| <b>5. Review of Board Item Regarding Establishing a Budget Reserve Policy for Bayridge Estates</b> | <p>General Manager Kivley reported that in 2012 the Board adopted a resolution modifying the Budget Reserve Policy however Bayridge Estates was not included. As there will be expenses for decommissioning septic tanks in this subdivision when the wastewater project is complete, this item will establish a Budget Reserve Policy for Bayridge Estates Subdivision to set aside monies for future costs.</p> <p>Public Comment: Richard Margetson asked if the remaining fund balance beyond the \$8000 budgeted annually would automatically go into the reserves.</p> <p>Staff responded that the funds are not restricted.</p> <p>Committee Member Swanson moved to recommend that the Board adopt Resolution 2014-16 amending Resolution 2012-09 to include establishing a Budget Reserve Policy for Bayridge Estates Subdivision. The motion was seconded by Committee Member Gonzalez. Without objection Chairperson Ochylski called for a unanimous roll call vote, seeing no objections, the motion was approved.</p> | <b>Action: The Committee recommended that the Board adopt Resolution 2014-16 amending Resolution 2012-09 to include establishing a Budget Reserve Policy for Bayridge Estates Subdivision.</b> |
| <b>6. Public Comments on Items Not on the Agenda</b>   | Richard Margetson commented on the District needs to define restricted and unrestricted reserves. He provided a copy and commented on errors in the District's 7/1/14 water rates chart.   |  |
| <b>7. Schedule FAC Meeting</b>   | The next meeting of the Finance Advisory Committee will be held on Tuesday, September 2, 2014 at 5:30 p.m. at the District Office.   |  |
| <b>8. Closing Comments by UAC Committee Members</b>  | <p>Committee Member Tornatzky would like to see separate action items for the Board and for the Staff.</p> <p>Committee Member Swanson commented on the Emergency Water Regulations on the Board's agenda.</p> <p>Committee Member Gonzalez requested that the Committee receive a copy of the FY14/15 Budget.</p> <p>Committee Member Edwards asked when the bankruptcy would be over.</p>  |  |
| <b>9. Adjournment</b>  | The meeting adjourned at 6:31 p.m.   |  |

**ITEM 3**

**REVIEW OF BOARD ITEM REGARDING  
THE WARRANT REGISTER  
FOR THE MONTH OF  
JANUARY 2015**



January 30, 2015

**President**  
Craig V. Baltimore

**Vice President**  
R. Michael Wright

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

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

**TO:** LOCSD Board of Directors

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

**SUBJECT: Agenda Item 11C –2/5/2015 Board Meeting**  
Receive Warrant Register for January 2015

**DESCRIPTION**

The attached Warrant Registers, one by vendor and the other by check number, are for all warrants issued from this account for the period January 1, 2015 through January 31, 2015.

**SUMMARY STAFF RECOMMENDATION**

Staff recommends that the Board receive and file the Warrant Register for this report.

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board receive and file the Warrants for this report.***

Attachments

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

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

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

[www.locsd.org](http://www.locsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 1/1/2015 Through 1/31/2015

| Vendor Name                                  | Check Date | Check Number      | Check Amount | Transaction Description                                      |
|--|------------|-------------------|--------------|--|
| ADMINISTRATIVE FIRE SERVICES SECTION         | 1/29/2015  | 24541             | 50.00        | 01/29/15 2015 Membership Dues                                |
| AFLAC  | 1/8/2015   | 24489             | 203.44       | 12/01-31/14 Acct#HJ582 EE Elected Insurance                  |
| AFLAC  | 1/29/2015  | 24566             | 203.44       | 01/01-31/15 Acct#HJ582 EE Elected Insurance                  |
| AHA SHOES                                    | 1/29/2015  | 24567             | 200.00       | 01/11/15 Uniform & Gear (Messer-Safety Boots)                |
| AL'S SEPTIC PUMPING SERVICE, INC.            | 1/8/2015   | 24491             | 2,495.00     | 11/21/14 Septic Pumping Service - Vista de Oro               |
| AL'S SEPTIC PUMPING SERVICE, INC.            | 1/8/2015   |                   | 3,590.00     | 12/16/14 Septic Pumping Service - Bayridge Estates           |
| ALLIED ADMIN - DELTA DENTAL                  | 1/8/2015   | 24490             | 913.84       | 02/01-28/15 ID#07917-7535 Dental                             |
| ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN | 1/8/2015   | 24503             | 110.40       | 12/01-31/14 Mileage/Postage/BOD Meals/Supplies Reimbursement |
| AT&T   | 1/8/2015   | 24492             | 296.05       | 11/17/14-12/16/14 #8055281329259 Telephone Service           |
| AT&T   | 1/29/2015  | 24568             | 300.92       | 12/17/14-01/16/15 Acct#8055281329259 Telephone Service       |
| AUTOZONE                                     | 1/29/2015  | 24542             | 64.38        | 01/15/15 Vehicle Repair/Parts/Supplies                       |
| BARNETT COX & ASSOCIATES                     | 1/29/2015  | 24543             | 3,529.96     | 10/01-31/14 Water Conservation Marketing Campaign            |
| BARNETT COX & ASSOCIATES                     | 1/29/2015  |                   | 1,883.29     | 11/01/14-12/31/14 Water Conservation Marketing Campaign      |
| BARTLE WELLS ASSOCIATES                      | 1/29/2015  | 24544             | 5,000.00     | 01/20/15 Water Rate Study Project Initiation                 |
| BARTLE WELLS ASSOCIATES                      | 1/29/2015  |                   | 17,543.22    | 12/31/14 Professional Services - Water Rate Study            |
| BP GENERAL ENGINEERING                       | 1/15/2015  | 24511             | 215.00       | 12811/14 Sand (10 cubic yds)                                 |
| BRIDGELINE DIGITAL, INC.                     | 1/29/2015  | 24547             | 162.00       | 02/01-28/15 #012-LOS002-0001-00 Website Hosting/Service & Fe |
| BROWNSTEIN, HYATT, FARBER, SCHRECK           | 1/15/2015  | 24512             | 1,818.11     | 12/01-31/14 Legal Services - ISJ                             |
| CA EMPLOYMENT DEVELOPMENT DEPT               | 1/9/2015   | PD010915_EDD      | 3,068.04     | STATE PAYROLL TAXES - PAY DATE 01/09/15                      |
| CA EMPLOYMENT DEVELOPMENT DEPT               | 1/23/2015  | PD012315_EDD      | 2,970.76     | STATE PAYROLL TAXES - PAYROLL PAY DATE 01/23/15              |
| CA PUBLIC EMPL RET SYSTEM                    | 12/22/2014 | PD122614_PERSR... | 4,530.93     | 12/08/14-12/21/14 Retirement Earned                          |
| CA PUBLIC EMPL RET SYSTEM                    | 1/6/2015   | PD010915_PERSR... | 4,471.57     | 12/22/14-01/04/15 Retirement Earned                          |
| CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM       | 12/28/2014 | CalPERSMed_Jan15  | 5,865.39     | 01/01-31/15 CalPERS Medical                                  |
| CALPERS 457                                  | 1/6/2015   | PD010915_457      | 1,250.00     | 12/22/14-01/04/15 SIP457 Contributions                       |
| CHARTER COMMUNICATIONS                       | 1/29/2015  | 24545             | 225.00       | 12/28/14-01/27/14 Acct#8245101120119577 Internet Service     |
| CHARTER COMMUNICATIONS                       | 1/29/2015  | 24546             | 225.00       | 01/28/15-02/27/15 Acct#8245101120119577 Internet Service     |
| COASTAL COPY, LP                             | 1/15/2015  | 24513             | 17.59        | 11/19/14-12/18/14 Copier Usage                               |
| COASTLINE EQUIPMENT                          | 1/15/2015  | 24532             | 555.77       | 01/14/15 Acct#22707 Maint/Equip (backhoe window)             |
| CRYSTAL SPRINGS WATER                        | 1/8/2015   | 24494             | 41.20        | 12/01-31/14 Acct#057427 Water Delivery                       |
| DE LANGE LANDEN FINANCIAL SERVICES           | 1/29/2015  | 24553             | 375.18       | 01/01-31/15 Acct#630919 Lease - Sharp Copier                 |
| DEPARTMENT OF THE TREASURY                   | 1/9/2015   | PD010915_IRS      | 4,137.34     | FEDERAL PAYROLL TAXES - PAYROLL PAY DATE 01/09/15            |
| DEPARTMENT OF THE TREASURY                   | 1/23/2015  | PD012315_IRS      | 3,960.95     | FEDERAL PAYROLL TAXES - PAYROLL PAY DATE 01/23/15            |
| ERNEST PACKAGING SOLUTIONS                   | 1/8/2015   | 24495             | 324.78       | 12/23/14 Cust#CAL059 Supplies (Cleaning)                     |
| ERNEST PACKAGING SOLUTIONS                   | 1/29/2015  | 24548             | 8.97         | 01/13/15 Cust#CAL059 Cleaning Supplies                       |
| EXECUTIVE JANITORIAL CORP                    | 1/29/2015  | 24549             | 302.00       | 01/01-31/15 Janitorial Services                              |

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 1/1/2015 Through 1/31/2015

| Vendor Name                       | Check Date | Check Number | Check Amount | Transaction Description                                      |
|-----------------------------------|------------|--------------|--------------|--|
| FERGUSON ENTERPRISES, INC         | 1/15/2015  | 24534        | 606.44       | 01/06/15 Cust#725053 Repair/Parts (water main clamps-2)      |
| FERGUSON ENTERPRISES, INC         | 1/29/2015  | 24550        | 31.44        | 01/16/14 Cust#725053 Balance Due                             |
| FLUID RESOURCE MANAGEMENT         | 1/29/2015  | 24551        | 639.93       | 10/15/14 Maintenance - SB Well SCADA                         |
| GE CAPITAL                        | 1/15/2015  | 24514        | 93.53        | 02/03/15-03/02/15 ID#90136374384 Copier Lease/Service        |
| GEORGE CONTENTO                   | 1/15/2015  | 24533        | 2,000.00     | 01/01-28/15 Rent - Office                                    |
| GEORGE CONTENTO                   | 1/29/2015  | 24570        | 574.01       | 10/01/14-12/31/14 Electric & Gas Utilities - District Office |
| GOLDEN STATE WATER COMPANY        | 1/8/2015   | 24493        | 375.02       | 10/21/14-12/22/14 Acct#84033200001 Water Service             |
| GRIFFITH & THORNBURG, LLP         | 1/15/2015  | 24535        | 424.70       | 12/01-31/14 Legal Services - Bankruptcy                      |
| HUMANA INSURANCE COMPANY          | 1/29/2015  | 24552        | 252.00       | 01/01-31/15 ID#732930-001 Insurance                          |
| HUMANA INSURANCE COMPANY          | 1/29/2015  |              | 198.00       | 02/01-28/15 ID#732930-001 Insurance                          |
| INDUSTRIAL SCIENTIFIC             | 1/15/2015  | 24515        | 958.08       | 01/05/15 Repair/Maintenance Equipment (gas detector)         |
| KITZMAN WATER, INC.               | 1/15/2015  | 24516        | 77.50        | 12/01-31/14 Soft Water Service                               |
| LIFE ASSIST INC                   | 1/15/2015  | 24518        | 375.08       | 01/08/15 Cust#93402CDF Paramedic Supplies                    |
| LIFE ASSIST INC                   | 1/15/2015  |              | 148.35       | 01/08/15 Cust#93402CDF Paramedic Supplies (T-Connector set)  |
| LIFE ASSIST INC                   | 1/15/2015  |              | 356.04       | 01/08/15 Cust#93402CDF Paramedic Supplies (traction splint)  |
| LIFE ASSIST INC                   | 1/29/2015  | 24554        | 468.67       | 01/14/15 Cust#93402CDF Paramedic Supplies                    |
| LIFE ASSIST INC                   | 1/29/2015  |              | 388.54       | 01/16/14 Cust#93402CDF Paramedic Supplies                    |
| LOBP CHAMBER OF COMMERCE          | 1/15/2015  | 24519        | 160.00       | 01/15/15 LOBP Chamber Installation Dinner (4)                |
| LOS OSOS CHEVRON                  | 1/8/2015   | 24509        | 787.22       | 12/01-31/14 Gasoline and Diesel (Fleet Vehicles)             |
| LOUIS G. TORNATZKY                | 1/29/2015  | 24575        | 40.00        | 01/07/15 Reimbursement - Chamber Installation Dinner         |
| McAFEE, INC.                      | 1/15/2015  | 24520        | 50.00        | 01/01/15 MFE SaaS Email Protection                           |
| MEDSTOP URGENT CARE CENTER        | 1/15/2015  | 24521        | 543.00       | 12/17/14 Medical Exams (RFF Craig/RFF Messer)                |
| MINER'S ACE HARDWARE              | 1/8/2015   | 24497        | 585.94       | 12/01-31/14 Acct#143640 Maint/Supplies/Sm Tools/Parts/Equip  |
| MINER'S ACE HARDWARE              | 1/15/2015  | 24522        | 405.53       | 12/01-31/14 Cust#121480 Equip/Hardware/Maint Supplies/Tools  |
| MISSION COUNTRY DISPOSAL          | 1/8/2015   | 24498        | 103.00       | 01/01-31/15 Acct#4130-5101854 Trash Service                  |
| MISSION COUNTRY DISPOSAL          | 1/15/2015  | 24523        | 91.76        | 01/01-31/15 Acct#41305101023 Trash Service                   |
| MISSION LINEN SUPPLY              | 1/8/2015   | 24499        | 16.89        | 12/08/14 Acct#51205-0 Towel Roll/Rags Replacement Service    |
| MISSION LINEN SUPPLY              | 1/8/2015   |              | 16.89        | 12/22/14 Acct#51205-0 Towel Roll/Rags Replacement Service    |
| NATIONAL METER & AUTOMATION, INC. | 1/8/2015   | 24500        | 830.19       | 01/05/15 Cust#2738 Meter w/ERT (Badger 2in)                  |
| NATIONAL METER & AUTOMATION, INC. | 1/15/2015  | 24524        | 5,756.55     | 01/13/15 Cust#2738 LF25 Meters w/ERT (24)                    |
| NICHOLAS BISHOP                   | 1/29/2015  | 24569        | 59.00        | 01/29/15 Reimbursement - EMT Certification                   |
| OASIS EQUIPMENT RENTAL            | 1/15/2015  | 24525        | 29.70        | 01/07/15 Rental - plumbing snake                             |
| OFFICE DEPOT INC                  | 1/8/2015   | 24501        | 1,268.52     | 12/01-31/14 Acct#28702448 Office Furniture/Supplies          |
| OFFICE DEPOT INC                  | 1/15/2015  | 24526        | 263.23       | 12/01-31/14 ID#298545 Office Supplies/Batteries              |
| PACIFIC DATA MARKETING            | 1/8/2015   | 24502        | 195.00       | 06/30/14-07/03/14 Training/Consulting (Abra)                 |
| PACIFIC DATA MARKETING            | 1/8/2015   |              | 97.50        | 12/19/14 Training/Consulting Services (Abra)                 |



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 1/1/2015 Through 1/31/2015

| Vendor Name                                      | Check Date | Check Number | Check Amount | Transaction Description                                       |
|--|------------|--------------|--------------|---|
| PACIFIC TEK                                      | 1/29/2015  | 24556        | 451.24       | 01/22/15 Vehicle Repair/Parts/Supplies (Vacuum Trailer)       |
| PATRICK LEONARD                                  | 1/15/2015  | 24517        | 59.00        | 12/30/14 Reimbursement - EMT Recertification Fee              |
| PG&E   | 1/15/2015  | 24527        | 6,058.15     | 11/20/14-12/18/14 Acct#7954162233-2 Electric Service          |
| PG&E   | 1/29/2015  | 24557        | 6,606.76     | 12/19/14-01/20/15 Acct#7954162233-2 Electric Service          |
| PITNEY BOWES                                     | 1/29/2015  | 24558        | 372.00       | 10/01/14-12/31/14 Acct#8359549 Lease - Postage Meter          |
| PRP COMPANIES                                    | 1/15/2015  | 24536        | 292.37       | 01/07/15 Uniforms (shirts)                                    |
| PRP COMPANIES                                    | 1/29/2015  | 24572        | 855.28       | 01/27/15 Utility Billing (Rts 201-205)                        |
| RANGE MASTER                                     | 1/8/2015   | 24504        | 9.00         | 12/22/14 Acct#SOBAYFIRE Uniform Tailoring (pants)             |
| RANGE MASTER                                     | 1/15/2015  | 24528        | 116.99       | 12/30/14 Acct#SOBAYFIRE Uniform (pants/tailoring)             |
| ROSS' LADDER SERVICE                             | 1/29/2015  | 24559        | 293.75       | 12/11/14 Inspect & Load Test Ladders/Install Heat Sensors     |
| SELECT BUSINESS SYSTEMS                          | 1/15/2015  | 24529        | 497.93       | 12/01/14-12/31/14 Cust#400356 Copier Contract (overage)       |
| SHIPSEY & SEITZ INC                              | 1/15/2015  | 24530        | 9,553.80     | 12/01-31/14 Acct#268M Legal Services                          |
| SLO COUNTY EMPLOYEES ASSOC                       | 1/8/2015   | 24505        | 102.56       | 12/22/14-01/04/15 SLOCEA Dues                                 |
| SLO COUNTY EMPLOYEES ASSOC                       | 1/29/2015  | 24573        | 102.56       | 01/05/15-01818/15 SLOCEA Dues                                 |
| SLO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY | 1/29/2015  | 24560        | 65.00        | 12/12/14 Hazardous Waste Disposal                             |
| SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT | 1/15/2015  | 24531        | 925.00       | 01/15/15 Application & Permit Fee (Brine Disposal SB Well)    |
| SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT | 1/29/2015  | 24561        | 10,000.00    | 01/29/14 Deposit - Brine Disposal Waste Permit                |
| TAKKEN'S   | 1/8/2015   | 24506        | 200.00       | 12/03/14 Uniform Safety Boots                                 |
| TAKKEN'S   | 1/29/2015  | 24562        | 183.59       | 01/20/15 Uniforms & Gear (Requa-Boots)                        |
| TECHXPRESS INC                                   | 1/29/2015  | 24563        | 1,419.90     | 02/01-28/14 IT Support & Service Plan                         |
| TECHXPRESS INC                                   | 1/29/2015  | 24574        | 1,422.15     | 01/01-31/14 IT Support & Service Plan                         |
| TEMPLETON COMMUNITY SERVICES DISTRICT            | 1/15/2015  | 24537        | 150.00       | 01/22/15 Fee - Mandatory Ethics Trng (Cesena/Storm/Wright)    |
| TEMPLETON COMMUNITY SERVICES DISTRICT            | 1/15/2015  |              | 200.00       | 02/10/15 Fee - Harassment Trng (Cesena/Storm/Tornatzky/Wrigh) |
| THE GAS COMPANY                                  | 1/8/2015   | 24507        | 81.04        | 11/20/14-12/22/14 Acct#14941522279 Gas Service                |
| THE GAS COMPANY                                  | 1/8/2015   | 24508        | 38.68        | 11/24/14-12/26/14 Acct#05011720470 Gas Service                |
| THE LINCOLN NATIONAL LIFE INSURANCE COMPANY      | 1/29/2015  | 24555        | 617.15       | 02/01-28/15 Acct#LOSOSOS-BL-283600 Insurance Benefits         |
| THE TRIBUNE                                      | 1/15/2015  | 24538        | 107.64       | 02/08/15 Subscription (26 weeks)                              |
| TYLER LOUDERMILK                                 | 1/8/2015   | 24496        | 200.00       | 12/12/14 Reimbursement (Uniform Boots)                        |
| U.S. BANK NATIONAL ASSOCIATION                   | 1/15/2015  | 24540        | 25,000.00    | 01/15/15 LOCSO Reserve Fund Repayment                         |
| USA BLUE BOOK                                    | 1/15/2015  | 24539        | 92.65        | 01/12/15 Cust#922782 Equipment (pH tester electrodes)         |
| VERIZON WIRELESS                                 | 1/29/2015  | 24564        | 141.04       | 12/08/14-01/07/15 Acct#472454582-00001 Cellular Service       |
| VISION SERVICE PLAN                              | 1/29/2015  | 24576        | 372.84       | 01/01/15-02/28/15 Acct#121302260001 Vision Insurance          |
| WALLACE GROUP                                    | 1/29/2015  | 24565        | 5,528.65     | 12/01-31/14 Engineering Services                              |
| WELLS FARGO BANK, N.A.                           | 1/8/2015   | 24510        | 60,546.18    | 01/01/15 A/C# 15979100 CIEDB Interest/Annual Fee              |
| Y.S. KIM   | 1/29/2015  | 24571        | 1,000.00     | 01/26/15 Retainer Fee - Architectural & Permitting Services   |
| Report Total                                     |            |              | 223,839.67   |   |

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Check Number  
 From 1/1/2015 Through 1/31/2015

| Check Number | Check Date | Vendor Name                                  | Check Amount | Transaction Description                                      |
|--------------|------------|--|--------------|--|
| 24489        | 1/8/2015   | AFLAC  | 203.44       | 12/01-31/14 Acct#HJ582 EE Elected Insurance                  |
| 24490        | 1/8/2015   | ALLIED ADMIN - DELTA DENTAL                  | 913.84       | 02/01-28/15 ID#07917-7535 Dental                             |
| 24491        | 1/8/2015   | AL'S SEPTIC PUMPING SERVICE, INC.            | 2,495.00     | 11/21/14 Septic Pumping Service - Vista de Oro               |
|              | 1/8/2015   | AL'S SEPTIC PUMPING SERVICE, INC.            | 3,590.00     | 12/16/14 Septic Pumping Service - Bayridge Estates           |
| 24492        | 1/8/2015   | AT&T   | 296.05       | 11/17/14-12/16/14 #8055281329259 Telephone Service           |
| 24493        | 1/8/2015   | GOLDEN STATE WATER COMPANY                   | 375.02       | 10/21/14-12/22/14 Acct#84033200001 Water Service             |
| 24494        | 1/8/2015   | CRYSTAL SPRINGS WATER                        | 41.20        | 12/01-31/14 Acct#057427 Water Delivery                       |
| 24495        | 1/8/2015   | ERNEST PACKAGING SOLUTIONS                   | 324.78       | 12/23/14 Cust#CAL059 Supplies (Cleaning)                     |
| 24496        | 1/8/2015   | TYLER LOUDERMILK                             | 200.00       | 12/12/14 Reimbursement (Uniform Boots)                       |
| 24497        | 1/8/2015   | MINER'S ACE HARDWARE                         | 585.94       | 12/01-31/14 Acct#143640 Maint/Supplies/Sm Tools/Parts/Equip  |
| 24498        | 1/8/2015   | MISSION COUNTRY DISPOSAL                     | 103.00       | 01/01-31/15 Acct#4130-5101854 Trash Service                  |
| 24499        | 1/8/2015   | MISSION LINEN SUPPLY                         | 16.89        | 12/08/14 Acct#51205-0 Towel Roll/Rags Replacement Service    |
|              | 1/8/2015   | MISSION LINEN SUPPLY                         | 16.89        | 12/22/14 Acct#51205-0 Towel Roll/Rags Replacement Service    |
| 24500        | 1/8/2015   | NATIONAL METER & AUTOMATION, INC.            | 830.19       | 01/05/15 Cust#2738 Meter w/ERT (Badger 2in)                  |
| 24501        | 1/8/2015   | OFFICE DEPOT INC                             | 1,268.52     | 12/01-31/14 Acct#28702448 Office Furniture/Supplies          |
| 24502        | 1/8/2015   | PACIFIC DATA MARKETING                       | 195.00       | 06/30/14-07/03/14 Training/Consulting (Abra)                 |
|              | 1/8/2015   | PACIFIC DATA MARKETING                       | 97.50        | 12/19/14 Training/Consulting Services (Abra)                 |
| 24503        | 1/8/2015   | ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN | 110.40       | 12/01-31/14 Mileage/Postage/BOD Meals/Supplies Reimbursement |
| 24504        | 1/8/2015   | RANGE MASTER                                 | 9.00         | 12/22/14 Acct#SOBAYFIRE Uniform Tailoring (pants)            |
| 24505        | 1/8/2015   | SLO COUNTY EMPLOYEES ASSOC                   | 102.56       | 12/22/14-01/04/15 SLOCEA Dues                                |
| 24506        | 1/8/2015   | TAKKEN'S                                     | 200.00       | 12/03/14 Uniform Safety Boots                                |
| 24507        | 1/8/2015   | THE GAS COMPANY                              | 81.04        | 11/20/14-12/22/14 Acct#14941522279 Gas Service               |
| 24508        | 1/8/2015   | THE GAS COMPANY                              | 38.68        | 11/24/14-12/26/14 Acct#05011720470 Gas Service               |
| 24509        | 1/8/2015   | LOS OSOS CHEVRON                             | 787.22       | 12/01-31/14 Gasoline and Diesel (Fleet Vehicles)             |
| 24510        | 1/8/2015   | WELLS FARGO BANK, N.A.                       | 60,546.18    | 01/01/15 A/C# 15979100 CIEDB Interest/Annual Fee             |
| 24511        | 1/15/2015  | BP GENERAL ENGINEERING                       | 215.00       | 12811/14 Sand (10 cubic yds)                                 |
| 24512        | 1/15/2015  | BROWNSTEIN, HYATT, FARBER, SCHRECK           | 1,818.11     | 12/01-31/14 Legal Services - ISJ                             |
| 24513        | 1/15/2015  | COASTAL COPY, LP                             | 17.59        | 11/19/14-12/18/14 Copier Usage                               |
| 24514        | 1/15/2015  | GE CAPITAL                                   | 93.53        | 02/03/15-03/02/15 ID#90136374384 Copier Lease/Service        |
| 24515        | 1/15/2015  | INDUSTRIAL SCIENTIFIC                        | 958.08       | 01/05/15 Repair/Maintenance Equipment (gas detector)         |
| 24516        | 1/15/2015  | KITZMAN WATER, INC.                          | 77.50        | 12/01-31/14 Soft Water Service                               |
| 24517        | 1/15/2015  | PATRICK LEONARD                              | 59.00        | 12/30/14 Reimbursement - EMT Recertification Fee             |
| 24518        | 1/15/2015  | LIFE ASSIST INC                              | 375.08       | 01/08/15 Cust#93402CDF Paramedic Supplies                    |
|              | 1/15/2015  | LIFE ASSIST INC                              | 148.35       | 01/08/15 Cust#93402CDF Paramedic Supplies (T-Connector set)  |

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Check Number  
 From 1/1/2015 Through 1/31/2015

| Check Number | Check Date | Vendor Name                                      | Check Amount | Transaction Description  |
|--------------|------------|--|--------------|--|
|              | 1/15/2015  | LIFE ASSIST INC                                  | 356.04       | 01/08/15 Cust#93402CDF Paramedic Supplies (traction splint)    |
| 24519        | 1/15/2015  | LOBP CHAMBER OF COMMERCE                         | 160.00       | 01/15/15 LOBP Chamber Installation Dinner (4)                  |
| 24520        | 1/15/2015  | McAFEE, INC.                                     | 50.00        | 01/01/15 MFE SaaS Email Protection                             |
| 24521        | 1/15/2015  | MEDSTOP URGENT CARE CENTER                       | 543.00       | 12/17/14 Medical Exams (RFF Craig/RFF Messer)                  |
| 24522        | 1/15/2015  | MINER'S ACE HARDWARE                             | 405.53       | 12/01-31/14 Cust#121480 Equip/Hardware/Maint Supplies/Tools    |
| 24523        | 1/15/2015  | MISSION COUNTRY DISPOSAL                         | 91.76        | 01/01-31/15 Acct#41305101023 Trash Service                     |
| 24524        | 1/15/2015  | NATIONAL METER & AUTOMATION, INC.                | 5,756.55     | 01/13/15 Cust#2738 LF25 Meters w/ERT (24)                      |
| 24525        | 1/15/2015  | OASIS EQUIPMENT RENTAL                           | 29.70        | 01/07/15 Rental - plumbing snake                               |
| 24526        | 1/15/2015  | OFFICE DEPOT INC                                 | 263.23       | 12/01-31/14 ID#298545 Office Supplies/Batteries                |
| 24527        | 1/15/2015  | PG&E   | 6,058.15     | 11/20/14-12/18/14 Acct#7954162233-2 Electric Service           |
| 24528        | 1/15/2015  | RANGE MASTER                                     | 116.99       | 12/30/14 Acct#SOBAYFIRE Uniform (pants/tailoring)              |
| 24529        | 1/15/2015  | SELECT BUSINESS SYSTEMS                          | 497.93       | 12/01/14-12/31/14 Cust#400356 Copier Contract (overage)        |
| 24530        | 1/15/2015  | SHIPSEY & SEITZ INC                              | 9,553.80     | 12/01-31/14 Acct#268M Legal Services                           |
| 24531        | 1/15/2015  | SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT | 925.00       | 01/15/15 Application & Permit Fee (Brine Disposal SB Well)     |
| 24532        | 1/15/2015  | COASTLINE EQUIPMENT                              | 555.77       | 01/14/15 Acct#22707 Maint/Equip (backhoe window)               |
| 24533        | 1/15/2015  | GEORGE CONTENTO                                  | 2,000.00     | 01/01-28/15 Rent - Office                                      |
| 24534        | 1/15/2015  | FERGUSON ENTERPRISES, INC                        | 606.44       | 01/06/15 Cust#725053 Repair/Parts (water main clamps-2)        |
| 24535        | 1/15/2015  | GRIFFITH & THORNBURG, LLP                        | 424.70       | 12/01-31/14 Legal Services - Bankruptcy                        |
| 24536        | 1/15/2015  | PRP COMPANIES                                    | 292.37       | 01/07/15 Uniforms (shirts)                                     |
| 24537        | 1/15/2015  | TEMPLETON COMMUNITY SERVICES DISTRICT            | 150.00       | 01/22/15 Fee - Mandatory Ethics Trng (Cesena/Storm/Wright)     |
|              | 1/15/2015  | TEMPLETON COMMUNITY SERVICES DISTRICT            | 200.00       | 02/10/15 Fee - Harassment Trng (Cesena/Storm/Tornatzky/Wright) |
| 24538        | 1/15/2015  | THE TRIBUNE                                      | 107.64       | 02/08/15 Subscription (26 weeks)                               |
| 24539        | 1/15/2015  | USA BLUE BOOK                                    | 92.65        | 01/12/15 Cust#922782 Equipment (pH tester electrodes)          |
| 24540        | 1/15/2015  | U.S. BANK NATIONAL ASSOCIATION                   | 25,000.00    | 01/15/15 LOCSO Reserve Fund Repayment                          |
| 24541        | 1/29/2015  | ADMINISTRATIVE FIRE SERVICES SECTION             | 50.00        | 01/29/15 2015 Membership Dues                                  |
| 24542        | 1/29/2015  | AUTOZONE   | 64.38        | 01/15/15 Vehicle Repair/Parts/Supplies                         |
| 24543        | 1/29/2015  | BARNETT COX & ASSOCIATES                         | 3,529.96     | 10/01-31/14 Water Conservation Marketing Campaign              |
|              | 1/29/2015  | BARNETT COX & ASSOCIATES                         | 1,883.29     | 11/01/14-12/31/14 Water Conservation Marketing Campaign        |
| 24544        | 1/29/2015  | BARTLE WELLS ASSOCIATES                          | 5,000.00     | 01/20/15 Water Rate Study Project Initiation                   |
|              | 1/29/2015  | BARTLE WELLS ASSOCIATES                          | 17,543.22    | 12/31/14 Professional Services - Water Rate Study              |
| 24545        | 1/29/2015  | CHARTER COMMUNICATIONS                           | 225.00       | 12/28/14-01/27/14 Acct#8245101120119577 Internet Service       |

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Check Number  
From 1/1/2015 Through 1/31/2015

| Check Number | Check Date | Vendor Name                                      | Check Amount | Transaction Description                                      |
|--------------|------------|--|--------------|--|
| 24546        | 1/29/2015  | CHARTER COMMUNICATIONS                           | 225.00       | 01/28/15-02/27/15 Acct#8245101120119577 Internet Service     |
| 24547        | 1/29/2015  | BRIDGELINE DIGITAL, INC.                         | 162.00       | 02/01-28/15 #012-LOS002-0001-00 Website Hosting/Service & Fe |
| 24548        | 1/29/2015  | ERNEST PACKAGING SOLUTIONS                       | 8.97         | 01/13/15 Cust#CAL059 Cleaning Supplies                       |
| 24549        | 1/29/2015  | EXECUTIVE JANITORIAL CORP                        | 302.00       | 01/01-31/15 Janitorial Services                              |
| 24550        | 1/29/2015  | FERGUSON ENTERPRISES, INC                        | 31.44        | 01/16/14 Cust#725053 Balance Due                             |
| 24551        | 1/29/2015  | FLUID RESOURCE MANAGEMENT                        | 639.93       | 10/15/14 Maintenance - SB Well SCADA                         |
| 24552        | 1/29/2015  | HUMANA INSURANCE COMPANY                         | 252.00       | 01/01-31/15 ID#732930-001 Insurance                          |
|              | 1/29/2015  | HUMANA INSURANCE COMPANY                         | 198.00       | 02/01-28/15 ID#732930-001 Insurance                          |
| 24553        | 1/29/2015  | DE LANGE LANDEN FINANCIAL SERVICES               | 375.18       | 01/01-31/15 Acct#630919 Lease - Sharp Copier                 |
| 24554        | 1/29/2015  | LIFE ASSIST INC                                  | 468.67       | 01/14/15 Cust#93402CDF Paramedic Supplies                    |
|              | 1/29/2015  | LIFE ASSIST INC                                  | 388.54       | 01/16/14 Cust#93402CDF Paramedic Supplies                    |
| 24555        | 1/29/2015  | THE LINCOLN NATIONAL LIFE INSURANCE COMPANY      | 617.15       | 02/01-28/15 Acct#LOSOSOS-BL-283600 Insurance Benefits        |
| 24556        | 1/29/2015  | PACIFIC TEK                                      | 451.24       | 01/22/15 Vehicle Repair/Parts/Supplies (Vacuum Trailer)      |
| 24557        | 1/29/2015  | PG&E   | 6,606.76     | 12/19/14-01/20/15 Acct#7954162233-2 Electric Service         |
| 24558        | 1/29/2015  | PITNEY BOWES                                     | 372.00       | 10/01/14-12/31/14 Act#8359549 Lease - Postage Meter          |
| 24559        | 1/29/2015  | ROSS' LADDER SERVICE                             | 293.75       | 12/11/14 Inspect & Load Test Ladders/Install Heat Sensors    |
| 24560        | 1/29/2015  | SLO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY | 65.00        | 12/12/14 Hazardous Waste Disposal                            |
| 24561        | 1/29/2015  | SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT | 10,000.00    | 01/29/14 Deposit - Brine Disposal Waste Permit               |
| 24562        | 1/29/2015  | TAKKEN'S   | 183.59       | 01/20/15 Uniforms & Gear (Requa-Boots)                       |
| 24563        | 1/29/2015  | TECHXPRESS INC                                   | 1,419.90     | 02/01-28/14 IT Support & Service Plan                        |
| 24564        | 1/29/2015  | VERIZON WIRELESS                                 | 141.04       | 12/08/14-01/07/15 Acct#472454582-00001 Cellular Service      |
| 24565        | 1/29/2015  | WALLACE GROUP                                    | 5,528.65     | 12/01-31/14 Engineering Services                             |
| 24566        | 1/29/2015  | AFLAC  | 203.44       | 01/01-31/15 Acct#HJ582 EE Elected Insurance                  |
| 24567        | 1/29/2015  | AHA SHOES  | 200.00       | 01/11/15 Uniform & Gear (Messer-Safety Boots)                |
| 24568        | 1/29/2015  | AT&T   | 300.92       | 12/17/14-01/16/15 Acct#8055281329259 Telephone Service       |
| 24569        | 1/29/2015  | NICHOLAS BISHOP                                  | 59.00        | 01/29/15 Reimbursement - EMT Certification                   |
| 24570        | 1/29/2015  | GEORGE CONTENTO                                  | 574.01       | 10/01/14-12/31/14 Electric & Gas Utilities - District Office |
| 24571        | 1/29/2015  | Y.S. KIM   | 1,000.00     | 01/26/15 Retainer Fee - Architectural & Permitting Services  |
| 24572        | 1/29/2015  | PRP COMPANIES                                    | 855.28       | 01/27/15 Utility Billing (Rts 201-205)                       |
| 24573        | 1/29/2015  | SLO COUNTY EMPLOYEES ASSOC                       | 102.56       | 01/05/15-01818/15 SLOCEA Dues                                |
| 24574        | 1/29/2015  | TECHXPRESS INC                                   | 1,422.15     | 01/01-31/14 IT Support & Service Plan                        |
| 24575        | 1/29/2015  | LOUIS G. TORNATZKY                               | 40.00        | 01/07/15 Reimbursement - Chamber Installation Dinner         |
| 24576        | 1/29/2015  | VISION SERVICE PLAN                              | 372.84       | 01/01/15-02/28/15 Acct#121302260001 Vision Insurance         |

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Check Number  
 From 1/1/2015 Through 1/31/2015

| Check Number      | Check Date | Vendor Name                            | Check Amount | Transaction Description                           |
|-------------------|------------|--|--------------|---|
| CalPERSMed_Jan15  | 12/28/2014 | CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM | 5,865.39     | 01/01-31/15 CalPERS Medical                       |
| PD010915_457      | 1/6/2015   | CALPERS 457                            | 1,250.00     | 12/22/14-01/04/15 SIP457 Contributions            |
| PD010915_EDD      | 1/9/2015   | CA EMPLOYMENT DEVELOPMENT DEPT         | 3,068.04     | STATE PAYROLL TAXES - PAY DATE 01/09/15           |
| PD010915_IRS      | 1/9/2015   | DEPARTMENT OF THE TREASURY             | 4,137.34     | FEDERAL PAYROLL TAXES - PAYROLL PAY DATE 01/09/15 |
| PD010915_PERSR... | 1/6/2015   | CA PUBLIC EMPL RET SYSTEM              | 4,471.57     | 12/22/14-01/04/15 Retirement Earned               |
| PD012315_EDD      | 1/23/2015  | CA EMPLOYMENT DEVELOPMENT DEPT         | 2,970.76     | STATE PAYROLL TAXES - PAYROLL PAY DATE 01/23/15   |
| PD012315_IRS      | 1/23/2015  | DEPARTMENT OF THE TREASURY             | 3,960.95     | FEDERAL PAYROLL TAXES - PAYROLL PAY DATE 01/23/15 |
| PD122614_PERSR... | 12/22/2014 | CA PUBLIC EMPL RET SYSTEM              | 4,530.93     | 12/08/14-12/21/14 Retirement Earned               |
| Report Total      |            |  | 223,839.67   |   |

**ITEM 4**

**REVIEW OF BOARD ITEM REGARDING  
FY 2014/2015 MID-YEAR BUDGET  
AND PROVIDE RECOMMENDATIONS**



Date: January 28, 2015

TO: Finance Advisory Committee

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Item 4 - Review of Board Item Regarding FY 2014/2015 Budget Review and Provide Recommendations to the Board**

**DESCRIPTION**

**President**  
R. Michael Wright

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

**Vice President**  
Marshall E. Ochylski

**SUMMARY OF STAFF RECOMMENDATION**

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

Staff recommends that the Committee adopt the following motion:

***Motion: I move that the Finance Advisory Committee recommend that the LOCS D Board of Directors accept the recommended staff changes for the mid-year budget for the Administration-100, Bayridge-200, Fire-301, Vista de Oro-400, Water-500, Wastewater-600 and Drainage-800 funds for Fiscal Year 2014-2015.***

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyle

**PRESENTERS**

Kathy Kivley, General Manager and Michel Doyel, District Accountant

**Fire Chief**  
Robert Lewin

**DISCUSSION**

**Battalion Chief**  
Phill Veneris

The information before you provides an overview of the District's Funds based on the adopted budget at the mid-point of the current fiscal year. The preparation and submittal of budget review at the mid-point of the fiscal year provides an opportunity to take a broader look at the District's Funds and for staff to identify recommended adjustments to make at this time in the 2014/2015 fiscal year. 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.

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

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.

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

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

www.locsd.org

It is important to note the UAC and ESAC review their respective funds. The UAC reviewed Funds 200, 400, 500 and 800. The ESAC reviewed Fund 301. Both Advisory Committees recommended that the LOCSD Board of Directors accept the recommended staff changes for the mid-year budget for the Fiscal Year 2014/2015.

The only funds remaining which were not address is Fund 100, Fund 600, Fund 650 and Fund 900. Staff is not recommending any changes to Funds 650 and 900.

Staff is recommending the following changes to the designated funds:

#### Fund 100 – Administration

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

#### Services and Supplies

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

#### Transfers

Staff is reducing the Interfund Transfer Out to cover the cost of the repayment of the funds borrowed from the 2002 Wastewater Bond Reserve. The Board authorized a \$5.00 per parcel administrative charge for administering the bonds. The Board took this action last June and requested San Luis Obispo County include this cost with the annual assessment on the FY2014/2015 tax rolls. In consultation with the agent for US Bank, for this fiscal year at the end of the year the District is to request transfer of the Administrative Charge as partial payment to cover the required \$25,000 payment. This means for Fund-100 there is a reduction in costs by \$21,000 with the resulting transfer of \$4,000 sufficient to meet the payment obligation for FY2014/2015. With the resulting payment of only \$4,000 the necessity of transferring a total of \$38,947 from the Administration Reserves (IT and General Contingency) to cover the Cost Allocation obligation is reduced by \$21,000 to \$17,947. With this reduction staff plans to reduce the allocation of the Administration Reserve funds to the Wastewater Fund despite the extreme number of hour's staff spent in analysis and reconciliation in finalizing the bankruptcy.

#### Fund 600 – Wastewater

#### Services & Supplies

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

#### Transfers

Staff recently completed the analysis of the Bond Reserve Account and Bond Redemption Account or more accurately described as the Limited Obligation Improvement Bonds Reserve Fund and Limited Obligation Improvement Bonds Redemption Fund. This reconciliation was performed with the cooperation of the County of San Luis Obispo staff, agent for US Bank and



District staff. The current bank balance in the Bonds Reserve Fund is \$733,099.33 as of 12/31/2014. The District issued a check the week of January 12, 2015 according to the repayment agreement in the amount of \$25,000 for FY 2013/2014. Additionally, the County of San Luis Obispo transferred through the bank deposits to the Bond Redemption Fund \$14,700 in an Administrative Charge allowable under the bond covenants. This Administrative money is due to the Los Osos Community Service District adopted by resolution and placed on the tax rolls by the County for FY2013/2014. Accompanying the District's check was a letter to the agent for US Bank requesting the appropriate transfer along with a copy of the Board's Resolution. The District requested that US Bank transfer the \$14,700 from the Bonds Redemption Fund to the Bonds Reserve Fund as additional payment against the outstanding balance owed by the District. According to the bank agent, Stephen Rivero, the bank is conducting an analysis like the CSD to insure the proper allocations of the funds to the correct accounts as well as any payments from the CSD. This should be complete in the next three months.

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

For the FY2014/2015 the total payment amount remains the same of \$25,000. Fund 600 will transfer \$21,000. The balance due of \$4,000 is a transfer from Fund 100. Staff made the appropriate adjustments in the budget to implement the recommended changes.

The remaining items for Funds 200, 301,400, 500 and 800 are contained within the attached Board Report. Also attached is a copy of the Reserve balances as of December 31, 2014. 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.

### **FINANCIAL IMPACT**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|                             | YTD Actual<br>as of<br>12/31/2014   | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |        |
|-----------------------------|-------------------------------------|---|---------------------------------------|-----------------------------------|--|--|--------|
| <b>Revenues</b>             |                                     |   |                                       |                                   |  |  |        |
| Property Taxes              |                                     |   |                                       |                                   |  |  |        |
| 4035                        | Property Taxes                      | 992,568                                   | 1,607,443                             | 1,620,321                         | 12,878   | (627,753)  | (39)%  |
|                             | Total Property Taxes                | 992,568                                   | 1,607,443                             | 1,620,321                         | 12,878   | (627,753)  | (39)%  |
| Grant Revenue               |                                     |   |                                       |                                   |  |  |        |
| 4955                        | Govt-Other St Aids & Reimbursements | 3,425                                     | 1,500                                 | 1,500                             | 0  | 1,925  | 128 %  |
|                             | Total Grant Revenue                 | 3,425                                     | 1,500                                 | 1,500                             | 0  | 1,925  | 128 %  |
| Special Taxes & Assessments |                                     |   |                                       |                                   |  |  |        |
| 4015                        | CSA 9-I Assessments ( Contract)     | 22,500                                    | 22,500                                | 22,500                            | 0  | 0  | 0 %    |
| 4050                        | Special Fire Tax                    | 291,078                                   | 506,710                               | 506,710                           | 0  | (215,632)  | (43)%  |
|                             | Total Special Taxes & Assessments   | 313,578                                   | 529,210                               | 529,210                           | 0  | (215,632)  | (41)%  |
| Other Revenues              |                                     |   |                                       |                                   |  |  |        |
| 4000                        | Ambulance Agreement                 | 33,453                                    | 67,134                                | 67,134                            | 0  | (33,681)   | (50)%  |
| 4055                        | Mutual Aid Reimbursement            | 0   | 4,000                                 | 4,000                             | 0  | (4,000)  | (100)% |
|                             | Total Other Revenues                | 33,453                                    | 71,134                                | 71,134                            | 0  | (37,681)   | (53)%  |
| Use of Money & Property     |                                     |   |                                       |                                   |  |  |        |
| 4501                        | Interest-Undistributed Taxes        | 0   | 5                                     | 5                                 | 0  | (5)  | (100)% |
| 4505                        | HO Prop Tax Relief                  | 6,543                                     | 0                                     | 1,963                             | 1,963  | 4,580  | 233 %  |
| 4510                        | Investment Income on funds          | 0   | 235                                   | 235                               | 0  | (235)  | (100)% |
|                             | Total Use of Money & Property       | 6,543                                     | 240                                   | 2,203                             | 1,963  | 4,340  | 197 %  |
|                             | Total Revenues                      | 1,349,567                                 | 2,209,527                             | 2,224,368                         | 14,841   | (874,801)  | (39)%  |
| <b>Expenditures</b>         |                                     |   |                                       |                                   |  |  |        |
| Personnel                   |                                     |   |                                       |                                   |  |  |        |
| Salaries/Wages              |                                     |   |                                       |                                   |  |  |        |
| 8290                        | Resv FF-OT Em Res Off Duty          | 0   | 450                                   | 450                               | 0  | 450  | 100 %  |
| 8295                        | Resv FF-Overtime/Shift Coverage     | 3,689                                     | 3,330                                 | 3,330                             | 0  | (359)  | (11)%  |
| 8310                        | Resv FF-Emerg Resp-Off Duty         | 2,396                                     | 7,770                                 | 7,770                             | 0  | 5,374  | 69 %   |
| 8330                        | Resv FF- Mutual Aid Coverage        | 0   | 100                                   | 100                               | 0  | 100  | 100 %  |
| 8340                        | Resv FF-Shift Coverage              | 38,180                                    | 88,000                                | 88,000                            | 0  | 49,820   | 57 %   |
| 8345                        | Resv FF-Special Projects            | 3,062                                     | 3,500                                 | 3,500                             | 0  | 438  | 13 %   |
| 8355                        | Resv FF- Training & Drills          | 3,663                                     | 12,000                                | 12,000                            | 0  | 8,337  | 69 %   |
| 8360                        | Resv FF-Weed Abatement              | 310                                       | 1,500                                 | 1,500                             | 0  | 1,190  | 79 %   |
|                             | Total Salaries/Wages                | 51,300                                    | 116,650                               | 116,650                           | 0  | 65,350   | 56 %   |
| Payroll Taxes & Benefits    |                                     |   |                                       |                                   |  |  |        |



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

|      | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
|      |                                   |   |                                       |                                   |  | 100 %  |
| 7204 | 0                                 | 300                                       | 300                                   | 0                                 | 300  | 67 %   |
| 7250 | 16,386                            | 50,000                                    | 50,000                                | 0                                 | 33,614   | 96 %   |
| 7255 | 325                               | 9,000                                     | 9,000                                 | 0                                 | 8,675  | 100 %  |
| 7301 | 0                                 | 10,000                                    | 10,000                                | 0                                 | 10,000   | 52 %   |
| 7321 | 859                               | 1,800                                     | 1,800                                 | 0                                 | 941  | 76 %   |
|      | <u>22,185</u>                     | <u>86,100</u>                             | <u>93,100</u>                         | <u>7,000</u>                      | <u>70,915</u>                                      |  |
|      |                                   |   |                                       |                                   |  |  |
|      |                                   |   |                                       |                                   |  | 69 %   |
|      |                                   |   |                                       |                                   |  | 99 %   |
| 7242 | 927                               | 3,000                                     | 3,000                                 | 0                                 | 2,073  | 0 %  |
| 7253 | 30                                | 3,000                                     | 3,000                                 | 0                                 | 2,970  | 0 %  |
| 7256 | 37,554                            | 18,000                                    | 0                                     | (18,000)                          | (37,554)   | (542)%   |
|      | <u>38,511</u>                     | <u>24,000</u>                             | <u>6,000</u>                          | <u>(18,000)</u>                   | <u>(32,511)</u>                                    |  |
|      |                                   |   |                                       |                                   |  |  |
|      |                                   |   |                                       |                                   |  | 100 %  |
| 7310 | 0                                 | 200                                       | 200                                   | 0                                 | 200  | 0 %  |
| 7401 | (113)                             | 0   | 0                                     | 0                                 | 113  | 100 %  |
| 9153 | 0                                 | 3,000                                     | 3,000                                 | 0                                 | 3,000  | 104 %  |
|      | <u>(113)</u>                      | <u>3,200</u>                              | <u>3,200</u>                          | <u>0</u>                          | <u>3,313</u>                                       |  |
|      |                                   |   |                                       |                                   |  |  |
|      |                                   |   |                                       |                                   |  | 100 %  |
| 6120 | 0                                 | 5,000                                     | 5,000                                 | 0                                 | 5,000  | 66 %   |
| 6340 | 1,025                             | 3,000                                     | 3,000                                 | 0                                 | 1,975  | 79 %   |
| 6342 | 1,284                             | 6,000                                     | 6,000                                 | 0                                 | 4,716  | 100 %  |
| 6343 | 0                                 | 100                                       | 100                                   | 0                                 | 100  | 64 %   |
| 6345 | 1,076                             | 3,000                                     | 3,000                                 | 0                                 | 1,924  | (44)%  |
| 7325 | 28,736                            | 20,000                                    | 20,000                                | 0                                 | (8,736)  | 13 %   |
|      | <u>32,120</u>                     | <u>37,100</u>                             | <u>37,100</u>                         | <u>0</u>                          | <u>4,980</u>                                       |  |
|      |                                   |   |                                       |                                   |  |  |
|      |                                   |   |                                       |                                   |  | 52 %   |
| 7318 | 13,508                            | 15,000                                    | 28,000                                | 13,000                            | 14,492   | 60 %   |
| 7319 | 6,039                             | 15,000                                    | 15,000                                | 0                                 | 8,961  | 48 %   |
| 7320 | 23,176                            | 45,000                                    | 45,000                                | 0                                 | 21,824   | 51 %   |
| 7326 | 14,666                            | 12,000                                    | 30,000                                | 18,000                            | 15,334   | 0 %  |
| 7336 | 52,619                            | 0   | 0                                     | 0                                 | (52,619)   | 32 %   |
| 7340 | 681                               | 500                                       | 1,000                                 | 500                               | 319  | 78 %   |
| 9155 | 9,990                             | 45,000                                    | 45,000                                | 0                                 | 35,010   | 26 %   |
|      | <u>120,679</u>                    | <u>132,500</u>                            | <u>164,000</u>                        | <u>31,500</u>                     | <u>43,321</u>                                      |  |
|      |                                   |   |                                       |                                   |  |  |
|      |                                   |   |                                       |                                   |  | 100 %  |
| 6121 | 0                                 | 1,000                                     | 1,000                                 | 0                                 | 1,000  |  |

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

|                         | YTD Actual<br>as of<br>12/31/2014 | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|-------------------------|-----------------------------------|---|---------------------------------------|-----------------------------------|--|--|
|                         |                                   |   |                                       |                                   | (113)  | (4)%   |
| 6130                    | 3,313                             | 3,000                                     | 3,200                                 | 200                               | 228  | 11 %   |
| 6140                    | 1,772                             | 1,800                                     | 2,000                                 | 200                               | 1,171  | 39 %   |
| 7140                    | 1,829                             | 3,000                                     | 3,000                                 | 0                                 | 9,365  | 62 %   |
| 7160                    | 5,635                             | 15,000                                    | 15,000                                | 0                                 | (504)  | 0 %  |
| 7170                    | 504                               | 0   | 0                                     | 0                                 | 156  | 16 %   |
| 7180                    | 844                               | 500                                       | 1,000                                 | 500                               | 200  | 100 %  |
| 7226                    | 0                                 | 200                                       | 200                                   | 0                                 | 4,173  | 99 %   |
| 7230                    | 27                                | 4,200                                     | 4,200                                 | 0                                 | 1,905  | 32 %   |
| 7237                    | 4,095                             | 6,000                                     | 6,000                                 | 0                                 | 11,205   | 86 %   |
| 7239                    | 1,795                             | 13,000                                    | 13,000                                | 0                                 | 2,672  | 89 %   |
| 7249                    | 328                               | 3,000                                     | 3,000                                 | 0                                 | 31,458   | 61 %   |
|                         | <u>20,142</u>                     | <u>50,700</u>                             | <u>51,600</u>                         | <u>900</u>                        |  |  |
| Total Office/Operations |                                   |   |                                       |                                   |  |  |
| Other Expense           |                                   |   |                                       |                                   | 100  | 100 %  |
|                         | 0                                 | 100                                       | 100                                   | 0                                 | (11,627)   | 0 %  |
| 7330                    | 11,627                            | 12,080                                    | 0                                     | (12,080)                          | 1,000  | 100 %  |
| 7348                    | 0                                 | 1,000                                     | 1,000                                 | 0                                 | (10,527)   | (957)%   |
| 8735                    | 11,627                            | 13,180                                    | 1,100                                 | (12,080)                          |  |  |
| Total Other Expense     |                                   |   |                                       |                                   | 887  | 52 %   |
| Rent & Utilities        |                                   |   |                                       |                                   |  |  |
|                         | 813                               | 1,700                                     | 1,700                                 | 0                                 | 3,128  | 52 %   |
| 6000                    | 2,872                             | 6,000                                     | 6,000                                 | 0                                 | 4,000  | 33 %   |
| 6025                    | 8,000                             | 8,000                                     | 12,000                                | 4,000                             | 81,085   | 62 %   |
| 7352                    | 48,915                            | 130,000                                   | 130,000                               | 0                                 | 361  | 90 %   |
| 8610                    | 39                                | 400                                       | 400                                   | 0                                 | 791  | 53 %   |
| 8620                    | 709                               | 1,500                                     | 1,500                                 | 0                                 | 29,943   | 100 %  |
| 8630                    | 57                                | 30,000                                    | 30,000                                | 0                                 | 481  | 74 %   |
| 8644                    | 169                               | 650                                       | 650                                   | 0                                 | 120,676  | 66 %   |
| 8670                    | 61,574                            | 178,250                                   | 182,250                               | 4,000                             |  |  |
| Total Rent & Utilities  |                                   |   |                                       |                                   | 171  | 43 %   |
| Repairs & Maintenance   |                                   |   |                                       |                                   |  |  |
|                         | 229                               | 400                                       | 400                                   | 0                                 | 55   | 55 %   |
| 6405                    | 45                                | 100                                       | 100                                   | 0                                 | 19,401   | 97 %   |
| 6422                    | 599                               | 20,000                                    | 20,000                                | 0                                 | 57,527   | 96 %   |
| 6640                    | 2,473                             | 60,000                                    | 60,000                                | 0                                 | 1,751  | 88 %   |
| 6641                    | 249                               | 2,000                                     | 2,000                                 | 0                                 | 1,179  | 59 %   |
| 6750                    | 821                               | 2,000                                     | 2,000                                 | 0                                 | 6,316  | 63 %   |
| 6800                    | 3,684                             | 10,000                                    | 10,000                                | 0                                 |  |  |
| 6900                    |                                   |   |                                       |                                   |  |  |

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

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

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

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





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

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

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

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



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

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

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

|      | YTD Actual<br>as of<br>12/31/2014           | Total Budget -<br>Adopted FY<br>2014/2015 | Total Budget -<br>FY14/15 Mid<br>Year | Proposed<br>Budget<br>Adjustments | Budget<br>Balance after<br>Mid Year Adj<br>FY14/15 | Percent Total<br>Budget<br>Remaining -<br>Mid Year<br>FY1415 |
|------|---|---|---------------------------------------|-----------------------------------|--|--|
| 6120 | 0   | 500                                       | 500                                   | 0                                 | 500  | 100 %  |
| 6342 | 5,826                                       | 5,000                                     | 6,000                                 | 1,000                             | 174  | 3 %  |
| 6345 | 51  | 1,000                                     | 1,000                                 | 0                                 | 949  | 95 %   |
| 7325 | 430   | 0   | 0                                     | 0                                 | (430)  | 0 %  |
|      | 6,307                                       | 6,500                                     | 7,500                                 | 1,000                             | 1,193  | 16 %   |
|      | Total Insurance, Licenses & Regulatory Fees |   |                                       |                                   |  |  |
|      | Legal & Professional                        |   |                                       |                                   |  |  |
| 7320 | 1,471                                       | 6,000                                     | 6,000                                 | 0                                 | 4,529  | 75 %   |
|      | 1,471                                       | 6,000                                     | 6,000                                 | 0                                 | 4,529  | 75 %   |
|      | Total Legal & Professional                  |   |                                       |                                   |  |  |
|      | Office/Operations                           |   |                                       |                                   |  |  |
| 7226 | 155   | 0   | 0                                     | 0                                 | (155)  | 0 %  |
| 7230 | 0   | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
| 8660 | 215   | 0   | 0                                     | 0                                 | (215)  | 0 %  |
|      | 370   | 100                                       | 100                                   | 0                                 | (270)  | (270)%   |
|      | Total Office/Operations                     |   |                                       |                                   |  |  |
|      | Other Expense                               |   |                                       |                                   |  |  |
| 7330 | 250   | 300                                       | 300                                   | 0                                 | 50   | 17 %   |
|      | 250   | 300                                       | 300                                   | 0                                 | 50   | 17 %   |
|      | Total Other Expense                         |   |                                       |                                   |  |  |
|      | Rent & Utilities                            |   |                                       |                                   |  |  |
| 6000 | 474   | 1,000                                     | 1,000                                 | 0                                 | 526  | 53 %   |
| 6025 | 85  | 200                                       | 200                                   | 0                                 | 115  | 57 %   |
| 8610 | 499   | 1,000                                     | 1,000                                 | 0                                 | 501  | 50 %   |
| 8670 | 412   | 400                                       | 900                                   | 500                               | 488  | 54 %   |
|      | 1,470                                       | 2,600                                     | 3,100                                 | 500                               | 1,630  | 53 %   |
|      | Total Rent & Utilities                      |   |                                       |                                   |  |  |
|      | Repairs & Maintenance                       |   |                                       |                                   |  |  |
| 6640 | 47  | 300                                       | 300                                   | 0                                 | 253  | 84 %   |
| 6750 | 90  | 300                                       | 300                                   | 0                                 | 210  | 70 %   |
| 6800 | 41  | 100                                       | 100                                   | 0                                 | 59   | 59 %   |
| 6900 | 0   | 100                                       | 100                                   | 0                                 | 100  | 100 %  |
|      | 178   | 800                                       | 800                                   | 0                                 | 622  | 78 %   |
|      | Total Repairs & Maintenance                 |   |                                       |                                   |  |  |
|      | Travel & Training                           |   |                                       |                                   |  |  |
| 8550 | 39  | 50  | 50                                    | 0                                 | 11   | 22 %   |
|      | 39  | 50  | 50                                    | 0                                 | 11   | 22 %   |
|      | Total Travel & Training                     |   |                                       |                                   |  |  |
|      | Vehicle Maintenance & Repairs               |   |                                       |                                   |  |  |
| 7211 | 388   | 1,000                                     | 1,000                                 | 0                                 | 612  | 61 %   |
| 7220 | 494   | 1,250                                     | 1,250                                 | 0                                 | 756  | 60 %   |
|      | 882   | 2,250                                     | 2,250                                 | 0                                 | 1,368  | 61 %   |
|      | Total Vehicle Maintenance & Repairs         |   |                                       |                                   |  |  |

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

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



January 29, 2015

**TO:** LOCSO Board of Directors

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

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

**President**  
R. Michael Wright

**Vice President**  
Marshall E. Ochylski

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

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

**Mailing Address:**  
P.O. Box 6064  
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**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
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**Phone:** 805/528-9370  
**FAX:** 805/528-9377

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**SUPPLEMENTAL INFORMATION**

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

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

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

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

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

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

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

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

\* Managed by US Bank -

\*\* Internal Loan from Water Reserves

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

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

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

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

## **ITEM 5**

**REVIEW CIP FUNDING OPTIONS  
AND PROVIDE RECOMMENDATIONS  
TO THE BOARD**



Date: January 28, 2015

TO: Finance Advisory Committee

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 5 – 2/2/2015 FAC Meeting**  
Review CIP Funding Options and Provide Recommendations to the Board

**President**  
R. Michael Wright

**Vice President**  
Marshall E. Ochylski

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

**General Manager**  
Kathy Kivley

**District Accountant**  
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### DESCRIPTION

Discussion regarding potential funding options for implementing the Capital Improvement Projects as adopted by the Board of Directors of the LOCSO on September 4, 2014

### SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Committee adopt the following motion:

***Motion: I move that the Finance Advisory Committee recommend to the LOCSO Board of Directors that the District explore the options of \_\_\_\_\_ for funding the Capital Improvement Program adopted on September 4, 2014.***

### DISCUSSION

The UAC conducted discussions and revisions to the Water CIP list in 2014. After meetings of a subcommittee which includes the Chairperson and the District Engineer, the attached CIP Priority list was submitted to the UAC at the August 13, 2014 meeting. The District Engineer also included the crew in the assessment of priorities. Input from committee members and the public were considered with regard to the prioritization of these projects.

The priorities were established based on the inclusion of projects identified in the Interlocutory Stipulated Judgment (ISJ) Basin Plan Programs (BP), operational efficiency (OE), infrastructure age and replacement (IA), and distribution system performance and redundancy (DSP). The approximated project costs are in current year dollars and are provided by our District Engineer.

At the September 4, 2014 LOCSO Board Meeting, the Board of Directors adopted the Capital Improvement Program. The next phase of this program is to identify potential funding options as recommendations to the Board of Directors in future years.

### FINANCIAL IMPACT

There is no financial impact at this time.

Attachment: CIP Priority List

**CIP PRIORITY LIST**  
**ADOPTED 9/4/2014**

| Funding Source                              | Summary of Potential Projects   | Approximate Project Cost<br>(2014 dollars) |
|---|---|--|
| 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                                  |
|   | Subtotal - Existing Reserves  | \$270,000                                  |
| Debt Financing (IBANK or equal) - Immediate | 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                                   |
|   | Subtotal - Debt financing - immediate   | \$4,637,000                                |
| Pay as you go - 5 to 10 years               | 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                                  |
|   | Subtotal - Pay as you go - 5 to 10 years  | \$1,070,000                                |
| Debt or Bond Financing - Long Term          | 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                                |
|   | Subtotal - debt or bond financing - long term   | \$18,410,000                               |
|   | Check Total:  | \$24,387,000                               |