




May 25, 2017

TO: LOCSD Board of Directors
FROM: Dale Flynn, Accountant 
SUBJECT: **Agenda Item 6D – 6/1/2017 Board Meeting**
Receive Financial Report for Period Ending April 30, 2017

President
Jon-Erik G. Storm

Vice President
Vicki L. Milledge

Directors
Charles L. Cesena
Marshall E. Ochylski
Louis G. Tornatzky

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

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

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

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

www.losososcscsd.org

DESCRIPTION

The attached is the Balance Sheet as of April 30, 2017, as well as an Expense/Revenue Budget to actual Report for the same period.

STAFF RECOMMENDATION

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 Balance Sheet as of April 30, 2017.

DISCUSSION

The trend continues to be in line with budget and there are no unusual activities posted during the month other than expenditures that normally recur annually. This is due to staff adjusting the budget that was previously submitted incorrectly for the Fiscal Year 16-17. The accounting adjusted budgets re-align each line item realistically.

The Administrative Fund provides overall management, human resources functions, payroll services, computer system hardware and software, financial accounting, legal, consulting services, website management and other services to the District as a whole. The Administrative Fund is generally funded through transfers from the other funds to support general governance and administrative services for various operating funds. The transfer dollars are a result of the allocation factors. In the future fiscal year these allocations will be transferred on a monthly basis. These reports do reflect some of the transfers.

Cash balances continue to be close to the previous fiscal year.

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 04/30/2017**Assets**

Debit Card - Ann	-684
Debit Card - Phil	4,000
Debit Card - Harmony	-1,101
Inv: Heritage Oaks	52,098
Rabo Bank -Investments	2,087,687
Debit Card - Margaret	4,000
Debit Card - Frank	1,268
Change Fund	400
Petty Cash	500
LAIF Investments	637,226
General Checking Account	1,732,500
Payroll Account (contra to 2998)	-231,240
Rabobank Investments	-152,143
Rabobank-Bankruptcy Disbursement Reserve	102,859
Held Deposits	10,000
Water Operations Checking	25,000
US Bank- WW Bond Redemption Fund	315,275
US Bank - WW Bond Reserve Fund	861,174
Accounts Receivable	231,695
Unbilled A/R	184,708
Inventory	57,731
Loan Receivable From District	297,334
Due From Vista De Oro	1,517
Land and Land Rights	555,803
Infrastructures	9,591,759
Building, Structures & Improvements	569,007
Equipment, Vehicles, Fixtures & Systems	1,939,391
Construction In Progress	35,713
Accum Depreciation-Building, Structures & Improvements	-5,000
Accum Depreciation-Infrastructures	-4,165,284
Acc Depreciation-Equipment, Vehicles & Systems	-398,537
Other Assets	900
Def Outflow	79,396
Amount to be Provided for Internal Loans	1,517
Amount to be Provided - Other LT Oblig-Comp Leave	16,316
Total Assets	<u>14,442,786</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 04/30/2017

Liabilities and Net Assets

Vendor Payable (Control Account)	96,384
Fed Income Tax Withholding	16,870
FICA Employee Payable	1,916
FICA Employer Payable	1,683
CA Income Tax Withholding	5,886
SDI Payable Employee (EE Only)	1,228
Retirement-ER-Regular Contrib	-23,576
SLOCEA Dues Payable	-313
Accrued Payroll	47
Employee Contributions to 457 PLAN	-2,550
AFLAC Voluntary Insurance-Employee	-282
Workers Comp Ins Liab-Employer	138
Retirement Addl Pick-up Liab-Employer	2,198
Unemployment Ins Liab-Employer (ER only)	5,801
Medicare Liab- Employer	1,957
Water Service Deposits	2,400
Will Serve Deposits	750
Other Deposits	-153
Accrued Compensated Absences	19,971
Long-term Compensated Absences	59,912
CALPERS Retirement Tier 2- EE- Liab	-2,255
CALPERS Retirement Tier 2- ER- Liab	-507
Other Pension Oblig Liab (OPEB) ARC	37,936
Retirement Contribution Safety-Fire-EE	-4
Note Payable - State CIEDB-LTD	3,671,746
Current portion-Long Term Debt	151,489
Accrued Interest Payable	48,587
Life Insurance Liab-Employer	-860
Medicare Tax Liab-Employee	2,386
Medical Plan Liab- Employee	-8,049
Vision Plan Liab- Employee	1,852
Dental Plan Ins Payable- Employee	-648
Retirement Contrib Liab-Employee	-7,444
Insurance- AD & D	-203
Insurance-Work Injury (WI)	-157
Insurance- LT Disability	-1,103
Survivor Premiums-PERS	5
Net Pension Liability	346,008
Def Inflow	80,014
Due To Administration	1,517
Loan Payable to Agency Fund	272,334
Trust Funds- Low Income Savings	1,169
Trust-Delinquencies from Tax Liens	1,184
Water Quality Trust Reserve	91,517
Restricted Park and Rec	305,814
Septic System Decommission Reserve	8,000
Replacement Reserve - Vehicle, Equip & Fire Engines	590,012
General Contingency Reserve	366,719
Public Facilities Fees Reserve	51,363
Prepaid Assessment Reserve	106,670

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 04/30/2017

Capital Outlay Reserve	1,298,195
Disputed Reserve Fund (Bankruptcy)	257,761
Water Stabilization Reserve	192,856
Info Tech Reserve	28,741
Basin Management Reserve	50,031
Water Conservation Reserve	59,288
AFG-FEMA Grant Reserve-Fire Dept 5%Match	2,839
Reserve - Internal Loans	1,517
Fund Balance	5,777,245
Bankruptcy Fund Balance	58,711
GFAG- Net Investment in Assets	800,753
GFAG- Accumulated Depreciation	1,610,717
GFAG- Governmental Depreciation Expense	-90,189
Investment in N/A-Costs	-1,326,346
Excess Revenues over Expenditures	<u>-584,696</u>
Total Liabilities and Net Assets	<u>14,442,786</u>

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
<u>Revenues</u>					
Other Revenue	4005	Copying Costs	\$200	\$200	\$4
	4929	Settlement & Recoveries	\$0	\$0	\$0
	4930	Other Revenues	\$0	\$0	\$0
	4935	Sales/Specs	\$0	\$0	\$0
	4989	Claim Revenue	\$0	\$0	\$0
Total Other Revenue			\$200	\$200	\$4
		TOTAL GF/ADMINISTRATION REVENUES	\$200	\$200	\$4
		Transfer In From Watewater	\$26,440	\$26,155	\$19,804
		Transfer In From Fire	\$123,453	\$122,056	\$92,417
		Transfer In From Water	\$364,482	\$360,356	\$272,847
		Transfer In From Park and Recreation	\$5,879	\$11,624	\$8,801
		Transfer In From Drainage	\$47,030	\$46,498	\$35,207
		Transfer In From Bayridge	\$11,757	\$8,718	\$6,602
		Transfer In From Vista De Oro	\$8,833	\$5,813	\$4,401
		Fiscal 16/17	\$587,874	\$581,220	\$440,079

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Salaries & Wages	7322	Director's Compensation	\$10,000	\$10,100	\$7,050
	8018	Holiday pay	\$0	\$0	\$7,516
	8045	Overtime Pay	\$2,500	\$6,000	\$55,454
	8050	Administrative Leave Pay		\$0	\$0
	8051	Floating Holiday Pay		\$0	\$507
	8054	Salaries & Wages - Regular	\$254,502	\$110,000	\$62,185
	8060	Sick Leave Pay		\$0	\$0
	8066	Comp Time Used		\$0	\$0
	8081	Vacation Pay		\$0	\$0
Total Salaries & Wages			\$267,002	\$126,100	\$132,712
Payroll Taxes & Benefits					
	5020	FICA - ER	\$3,300	\$1,200	\$1,177
	5030	Life Insurance - ER	\$2,200	\$600	\$205
	5031	Disability Insurance	\$0	\$50	\$3
	5050	Medicare - ER	\$4,000	\$1,650	\$1,260
	5060	Cafeteria Plan - ER	\$20,000	\$9,000	\$6,375
	5070	Retirement ER - Regular	\$18,433	\$11,000	\$6,875
	5071	Retirement ER -Addt'l Pickup	\$2,641	\$750	\$312
	5075	Retirees Medical - ER	\$3,000	\$1,600	\$1,407
	5100	Unemployment Ins ER	\$3,500	\$750	\$2,266
	5120	Worker's Compensation - ER	\$4,000	\$4,479	\$4,479
	5121	Cal Pers Unfunded Liability	\$0	\$0	\$0
	5124	Retirement ER Tier 2	\$7,886	\$0	\$0
	5132	Benefits Charged by Admin	\$0	\$0	\$0
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0
Total Payroll Taxes&Benefits			\$68,960	\$31,079	\$24,359
		Total Payroll & Taxes	\$335,962	\$157,179	\$157,071

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Employment Services	6200	Hiring, Advertising & Other Costs	\$500	\$200	\$200
	6230	Medical Exam	\$0	\$70	\$70
Total Employment Services			\$500	\$270	\$270
Contract services	6100	Labor & Support-IT Services	\$4,000	\$8,000	\$4,668
	6110	IT Purchased Services	\$27,800	\$26,700	\$19,023
	7100	Copier Contract	\$7,000	\$7,300	\$7,082
	7255	Security Services	\$1,200	\$1,000	\$582
	7321	Janitorial Cleaning Supplies	\$2,100	\$4,000	\$3,284
	7342	Public Meeting Recordings	\$13,000	\$13,000	\$11,233
Total Contract Services			\$55,100	\$60,000	\$45,872
Financial Services	7310	Bank Service Charges	\$1,001	\$1,001	\$2,264
Total Financial Services			\$1,001	\$1,001	\$2,264
Insurance, licenses and Regulatory Fees	6120	Computer Licenses	\$2,000	\$200	\$200
	6340	Misc Fees	\$1,000	\$500	\$212
	6341	LAFCO Fees	\$20,000	\$21,011	\$21,011
	7325	Insurance	\$2,000	\$8,852	\$8,852
Total Ins.,Lic. & Regulatory Fees			\$25,000	\$30,563	\$30,275
Legal and professional	7305	Auditing Services	\$20,000	\$18,650	\$20,050
	7302	Professional Services-GM	\$0	\$0	\$0
	7303	Professional Services-ACCTG	\$0	\$0	\$0
	7304	Professional Services-Other	\$0	\$0	\$0
	7320	Professional Services	\$2,000	\$180,935	\$148,416
	7326	Legal Services	\$57,600	\$50,000	\$29,252
	7340	Legal Notifications & Mand Adver.	\$1,000	\$1,000	\$394
	7343	Election Expense	\$11,600	\$11,233	\$11,233
Total Legal & Professional			\$92,200	\$261,818	\$209,345
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$500	\$50	\$0
	6130	Computer Hardware	\$0	\$0	\$0
	6140	Computer Software	\$240	\$50	\$0
	7140	General Supplies & Minor	\$8,000	\$8,000	\$4,843
	7160	Postage, Shipping & Mail Supplies	\$3,000	\$5,000	\$3,802
	7226	Membership & Dues	\$5,670	\$7,000	\$6,126
Total Office Supplies & Oper.			\$17,410	\$20,100	\$14,771

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Other expenses					
	8735	Misc Department Expense	\$13,500	\$2,500	\$0
Total Other Expenses			\$13,500	\$2,500	\$0
Rent and utilities	6025	Telephone	\$4,200	\$4,200	\$2,430
	7352	Rent - Office & Other Structures	\$28,900	\$33,079	\$27,279
	7350	Rent - Meetings	\$800	\$1,750	\$1,750
	8610	Electric	\$3,600	\$3,600	\$1,943
	8620	Gas Service	\$300	\$550	\$340
	8630	Trash Services	\$0	\$0	\$0
Total Rent and utilities			\$37,800	\$43,179	\$33,742
Repairs and maintenance					
	6405	R & M - Extinguishers	\$101	\$110	\$110
Total Repairs & Maint.			\$101	\$110	\$110
Travel and training	7323	Books, Publications & Subscriptions	\$500	\$400	\$265
	7324	Education & Training Fees	\$4,000	\$1,000	\$0
	8541	Meals Local Area-Director	\$0	\$100	\$0
	8539	Training Meals	\$1,800	\$1,000	\$882
	8550	Mileage Reimb. & Room & Parking	\$3,000	\$2,000	\$1,512
Total Traveling & Training			\$9,300	\$4,500	\$2,659
		Total Materials and Supplies	\$251,912	\$403,941	\$324,537
		TOTAL OPERATING EXPENSES	\$587,874	\$581,220	\$481,608
		TOTAL ADMINISTRATION/General	\$587,874	\$581,220	\$481,608
Transfers Ins and Out		Transfer In from Departments for Administration Costs	\$587,874	\$581,220	\$481,608
		FUND	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
		Wastewater	\$26,440	\$26,155	4.50%
		Fire Department	\$123,453	\$122,056	21.00%
		Water Fund	\$364,482	\$360,356	62.00%
		Parks and Recreation	\$5,879	\$11,624	2.00%
		Drainage	\$47,030	\$46,498	8.00%
		Bayridge	\$11,757	\$8,718	1.50%
		Vista DeOro	\$8,833	\$5,813	1.00%
			\$587,874	\$581,220	100%

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Revenues					
Property taxes	4035	Property Taxes	\$8,290	\$8,347	\$5,652
	4505	HO Prop Tax Relief	\$57	\$57	\$20
TOTAL PROPERTY TAX			\$8,347	\$8,404	\$5,672
Special Taxes & Assess.	4550	Lighting & Septic Assessment	\$54,831	\$54,831	\$12,375
Total Special Taxes & Assess. Assessments			\$54,831	\$54,831	\$12,375
		TOTAL BAYRIDGE	\$63,178	\$63,235	\$18,047
Expenditures					
Salaries & Wages	8018	Holiday Pay	\$0	\$0	\$809
	8051	Floating Holiday	\$0	\$0	\$894
	8054	Regular Salaries	\$18,944	\$18,944	\$15,630
	8060	Sick Leave	\$0	\$0	\$923
	8066	Comp Time Used	\$0	\$0	\$618
	8081	Vacation	\$0	\$0	\$1,394
Total Salaries & Wages			\$18,944	\$18,944	\$20,268
Payroll Taxes & Benefits					
	5030	Life Insurance - ER	\$106	\$106	\$3
	5050	Medicare - ER	\$577	\$477	\$281
	5060	Cafeteria Plan - ER	\$2,407	\$1,799	\$1,039
	5070	Retirement ER - Regular	\$2,666	\$2,401	\$1,833
	5071	Retirement ER -Add'l Pickup	\$1,007	\$807	\$607
	5075	Retirees Medical - ER	\$543	\$343	\$189
	5100	Unemployment Ins ER	\$0	\$0	\$0
	5120	Worker's Compensation - ER	\$600	\$387	\$97
	5121	Cal Pers Unfunded Liability	\$0	\$0	\$0
	5124	Retirement ER Tier 2	\$700	\$310	\$0
	5133	Benefits Charged by Water	\$0	\$0	\$0
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0
Total Payroll Taxes&Benefits			\$8,606	\$6,630	\$4,049
		Total Payroll & Taxes	\$27,550	\$25,574	\$24,317

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Insurance, licenses and	6342	Fees - Regulatory	\$600	\$1,500	\$1,044
	6345	Property Taxes & Assess.	\$0	\$500	\$267
	7325	Insurance	\$800	\$800	\$735
Total Ins.,Lic. & Regulatory Fees			\$1,400	\$2,800	\$2,046
	7320	Professional & Consulting	\$0	\$3,000	\$2,867
	7326	Legal Services	\$3,500	\$1,500	\$831
Total Legal & Professional			\$3,500	\$4,500	\$3,698
Rent and utilities	6000	Cell Phones	\$0	\$100	\$93
	6025	Telephone	\$0	\$0	\$20
	7352	Rent - Office & Other	\$0	\$50	\$34
	8610	Electric	\$1,000	\$0	\$0
	8620	Gas Service	\$0	\$0	\$0
	8630	Trash Services	\$0	\$0	\$0
	8645	Septage Handling	\$62,000	\$15,000	\$12,020
	8670	Street Lighting	\$5,000	\$6,000	\$3,830
Total Rent and utilities			\$68,000	\$21,150	\$15,997
		Total Materials and	\$72,900	\$28,450	\$21,741
		TOTAL OPERATING	\$100,450	\$54,024	\$46,058
		Transfer out to General	\$11,757	\$8,718	\$6,602
		No Capital Outlay	\$0	\$0	\$0

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Final Budget 16-17	Actuals as of 04-30-17
Expenditures					
Salaries & Wages					
	8290	Resv FF-OT Em Res Off Duty	\$8,248	\$1,400	\$1,051
	8295	Resv FF-Overtime/Shift	\$4,974	\$19,100	\$12,085
	8310	Resv FF-Emerg Resp-Off Duty	\$0	\$2,300	\$1,529
	8330	Resv FF- Mutual Aid Coverage	\$0	\$0	\$0
	8340	Resv FF-Shift Coverage	\$95,699	\$71,000	\$74,899
	8345	Resv FF-Special Projects	\$4,813	\$4,500	\$2,425
	8355	Resv FF- Training & Drills	\$11,027	\$4,100	\$2,683
	8360	Resv FF-Weed Abatement	\$1,038	\$1,038	\$124
Total Salaries &			\$125,799	\$103,438	\$94,796
Payroll Taxes &					
	5021	FICA - Fire - ER	\$4,912	\$5,750	\$5,551
	5030	Life Insurance - ER	\$1,962	\$1,960	\$2,054
	5031	Disability Insurance	\$86	\$0	\$0
	5035	AD and D Insurance	\$1,350	\$1,050	\$603
	5051	Medicare - Reserves - ER	\$1,542	\$1,560	\$1,478
	5070	Retirement - ER -Regular	\$0	\$450	\$277
	5120	Workers Comp Insurance - ER	\$5,381	\$9,600	\$6,392
	5124	Retirement - ER -Tier 2	\$1,213	\$2,700	\$1,434
Total Payroll			\$16,446	\$23,070	\$17,789
		Total Personnel Expenses	\$142,245	\$126,508	\$112,585

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Final Budget 16-17	Actuals as of 04-30-17
Expenditures					
Employment Services	5000	Medical Exams & Procedures	\$1,600	\$2,640	\$1,340
	5101	Unemp. Costs - Reserves	\$6,000	\$3,700	\$2,762
	6200	Hiring, Advertising & Other	\$0	\$0	\$0
	6230	Medical Exam	\$5,400	\$4,899	\$5,016
Total Employment			\$13,000	\$11,239	\$9,118
Clothing and Uniforms	7246	Uniform & Gear	\$2,900	\$2,300	\$1,832
	7248	Uniform Safety Boots	\$3,400	\$4,450	\$4,250
Total Clothing & Uniforms			\$6,300	\$6,750	\$6,082
Contract Services					
	6110	IT Purchased Services	\$7,000	\$900	\$733
	7202	Building Alarms & Security	\$450	\$500	\$445
	7204	Cleaning Supplies, Laundry &	\$3,700	\$3,700	\$2,870
	7209	District Operating Center	\$450	\$0	\$0
	7222	Hazardous Materials	\$2,000	\$2,000	\$2,000
	7500	Schedule A Charges	\$1,994,494	\$1,994,494	\$934,081
Total Contract			\$2,008,094	\$2,001,594	\$940,129
Equipment and tools	7252	Miscellaneous Hardware	\$0	\$342	\$21
	6055	Radios -Non Capital	\$3,500	\$1,009	\$1,009
	6440	Fire Personal Protection	\$14,198	\$10,040	\$7,971
	6460	Self-Contained Breathing	\$2,500	\$200	\$200
	6610	Rescue-Extrication Equipment	\$1,500	\$1,500	\$0
	6630	Rope & Climbing Equipment	\$500	\$500	\$0
	7234	Oxygen Supplies & Cylinder	\$500	\$700	\$307
	7242	Minor Tools, Accessories &	\$800	\$400	\$21
Total Equipment			\$23,498	\$14,691	\$9,529
Financial					
	7310	Bank Service Charges	\$100	\$0	\$0
	8152	ADP Processing Fees	\$0	\$400	\$0
Total Financial			\$100	\$400	\$0
Insurance, licenses regulatory fees	6120	Computer Licenses	\$500	\$0	\$0
	6340	Misc Fees	\$300	\$0	\$0
	6345	Property Taxes & Assessments	\$1,500	\$2,150	\$1,418
	7325	Insurance	\$18,000	\$19,227	\$19,227
Total Ins.,Lic. & Regulatory Fees			\$20,300	\$21,377	\$20,645
Legal and professional					
	7320	Professional & Consulting	\$1,000	\$1,577	\$1,648
	7326	Legal Services	\$1,500	\$700	\$420
	7340	Legal Notifications & Mandated	\$220	\$0	\$0
Total			\$2,720	\$2,277	\$2,068

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Final Budget 16-17	Actuals as of 04-30-17
Expenditures					
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0
	6130	Computer Hardware	\$2,400	\$0	\$0
	7100	Copier Contract	\$1,925	\$1,925	\$1,434
	7140	General Supplies & Minor	\$2,770	\$1,720	\$1,720
	7160	Postage, Shipping & Mail	\$400	\$118	\$118
	7200	Batteries - Common Sizes		\$0	\$0
	7216	Fire Prevention Education	\$1,200	\$1,031	\$1,031
	7226	Membership & Dues	\$1,300	\$425	\$425
	7238	Paramed+C260ic & EMT Small Tools &	\$16,000	\$16,000	\$14,515
	7240	Propane	\$400	\$0	\$90
	7307	Office Tools & Accessories	\$0	\$0	\$0
Total Office Supplies &			\$26,395	\$21,219	\$19,333
Other expenses	7209	District Operating Center	\$0	\$0	\$0
	7016	Significant Value Purchase-Field	\$0	\$0	\$0
	7025	Significant Value Purchase-	\$0	\$0	\$0
	7201	White Goods & Accessories -	\$200	\$0	\$0
	7218	Cooking Products - Food,	\$350	\$350	\$338
	7224	Kitchen Cookware & Utensils	\$800	\$216	\$0
	7230	Misc Small Parts & Supplies	\$5,200	\$300	\$301
	7345	Outreach-Program Give Away	\$0	\$0	\$0
	5040	Commission and Sales Expense	\$0	\$0	\$0
Total Other			\$6,550	\$866	\$639
Rent and utilities	6000	Cell Phones	\$2,000	\$1,550	\$1,287
	6025	Telephone	\$3,300	\$3,300	\$2,625
	8610	Electric	\$200	\$175	\$81
	8620	Gas Service	\$1,200	\$1,400	\$977
	8630	Trash Services	\$1,250	\$2,230	\$1,647
	8640	Water and Water Services	\$3,500	\$2,625	\$3,065
	8670	Street Lighting	\$132	\$132	\$88
Total Rent and utilities			\$11,582	\$11,412	\$9,770
Repairs and Maint.	6400	R & M-Compressors	\$500	\$0	\$0
	6405	R & M - Extinguishers	\$1,000	\$575	\$360
	6640	R & M - Equip & Other Non-	\$8,800	\$800	\$654
	6750	R & M - Minor Tools &	\$1,800	\$500	\$145
	6775	R & M -Operation/Field	\$800	\$765	\$765
	6800	R & M - Grounds & Collection	\$450	\$0	\$0
	6900	R & M - Buildings & Structures	\$5,000	\$3,665	\$2,248
	7017	Routine Maintenance	\$0	\$0	\$0
Total Repairs & Maint.			\$18,350	\$6,305	\$4,172

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Final Budget 16-17	Actuals as of 04-30-17
Expenditures					
Travel and training	6300	DMV Driv Lic Class B	\$200	\$100	\$0
	7141	CERT Training Supplies	\$100	\$100	\$0
	7323	Books, Publications &	\$275	\$423	\$423
	7324	Education & Training Fees	\$500	\$0	\$0
	8405	Reserve FF Training Costs	\$5,400	\$2,000	\$1,720
	8410	Certifications	\$400	\$0	\$0
	8510	Lodging & Meals	\$0	\$0	\$0
Total Traveling & Training			\$6,875	\$2,623	\$2,143
		Total Materials and Supplies	\$2,143,864	\$2,101,153	\$1,023,628
		TOTAL OPERATING	\$2,286,109	\$2,227,661	\$1,136,213
	9572	General Contingency (Ops)		\$0	\$0
	9504	Veh. Repl. Reserves		\$0	\$0
Capital Outlay	9006	Sewer Lateral-Fire		\$15,800	\$27,474
		Transfer In from General Fund		-\$15,800	
		Building Structures and Improvements	\$10,000	\$0	
		Infrasctructure		\$0	
		Vehicles	\$170,000	\$175,500	\$0
		Fire Equipment and Assess	\$25,000	\$20,540	\$0
		Total Capital Outlay	\$205,000	\$196,040	\$27,474
Transfers In and Out		Transfer to the General Fund/Administration	\$123,453	\$122,056	\$92,417
		Total Transfers Out	\$123,453	\$122,056	\$92,417
Reserves		Vehicle Replacement Reserve	\$85,000	\$0	\$0
		General Contingency Reserves	\$10,000	\$0	\$0
			\$95,000	\$0	\$0

400-VISTA DE ORO	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
<u>Revenues</u>					
Property taxes	4035	Property Taxes	\$0	\$0	\$0
	4505	HO Prop Tax Relief	\$0	\$0	\$0
TOTAL PROPERTY TAX			\$0	\$0	\$0
Special Taxes & Assess.	4550	Lighting & Septic Assessment	\$15,768	\$11,500	\$2,834
Total Special Taxes & Assess. Assessments			\$15,768	\$11,500	\$2,834
		TOTAL VISTA DE ORO REVENUES	\$15,768	\$11,500	\$2,834
<u>Expenditures</u>					
Insurance, licenses and	6342	Fees - Regulatory	\$0	\$1,500	\$1,044
	6345	Property Taxes & Assess. Costs	\$0	\$500	\$18
	7325	Insurance	\$0	\$500	\$441
Total Ins.,Lic. & Regulatory Fees				\$2,500	\$1,503
	7320	Professional & Consulting	\$1,300	\$4,300	\$3,233
	7326	Legal Services	\$3,000	\$1,500	\$254
Total Legal & Professional			\$4,300	\$5,800	\$3,487
Rent and utilities	6000	Cell Phones	\$0	\$100	\$93
	6025	Telephone	\$0	\$0	\$0
	7352	Rent - Office & Other Structures	\$0	\$50	\$34
	8610	Electric	\$0	\$0	\$0
	8620	Gas Service	\$0	\$0	\$0
	8630	Trash Services	\$0	\$0	\$0
	8645	Septage Handling	\$0	\$2,600	\$1,930
	8670	Street Lighting	\$2,500	\$2,300	\$1,536
Total Rent and utilities			\$2,500	\$5,050	\$3,593
		Total Materials and Supplies	\$6,800	\$13,350	\$8,583
		TOTAL OPERATING	\$6,800	\$13,350	\$8,583
		Transfer out to General Fund	\$8,832	\$5,812	\$4,401
		No Capital Outlay Expenses	\$0	\$0	\$0

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
<u>Revenues</u>					
Water Sales Revenues:	4030	Residential Single Family	\$1,800,000	\$1,517,831	\$1,240,750
	4102	Residential-Multi Family	\$0	\$150,349	\$124,594
	4103	Commercial	\$0	\$229,022	\$182,855
	4104	Irrigation-Water Sales	\$0	\$42,017	\$28,646
	New	Recycled Water Revenue	\$0	\$0	\$0
	New	Baseline No Consumption	\$0	\$0	\$0
Total Water Sales Revenue			\$1,800,000	\$1,939,219	\$1,576,845
	4114	Water Other Services Revenue	\$0	\$2,000	\$2,085
	4931	Water Activation Fees	\$10,000	\$7,000	\$6,350
	4932	Water Sales Penalties(Late Fees)	\$20,000	\$23,000	\$20,757
	4933	Door Hangers/Lock Out Fees	\$17,000	\$16,000	\$15,045
	4935	Sale-Specs/Plans and Non Cap Items	\$0	\$100	\$50
Total Water Service			\$47,000	\$48,100	\$44,287
Property taxes	4035	Property Taxes	\$221,660	\$221,660	\$149,163
	4505	HO Prop Tax Relief	\$2,100	\$2,100	\$533
TOTAL PROPERTY			\$223,760	\$223,760	\$149,696
	4510	Investment Income on Funds	\$3,000	\$3,000	\$2,051
TOTAL USE OF			\$3,000	\$3,000	\$2,051
Other Revenue	4925	Insurance Claim Reimbursement	\$42,000	\$42,000	\$42,000
	4930	Other Revenues	\$3,000	\$14,700	\$10,993
	4934	Gain on the Sale of Fixed Assets	\$12,000	\$12,000	\$0
Total Other Revenue			\$57,000	\$68,700	\$52,993
		TOTAL WATER DEPT	\$2,130,760	\$2,282,779	\$1,825,872

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Salaries & Wages					
	8012	Call Back Pay	\$17,000	\$0	\$0
	8018	Holiday Pay		\$0	\$12,142
	8027	Jury Duty	\$0	\$0	\$0
	8045	Overtime Pay	\$5,500	\$5,500	\$3,439
	8051	Floating Holiday Pay	\$0	\$0	\$13,422
	8054	Salaries & Wages Regular	\$394,702	\$404,576	\$231,001
	8056	Retroactive Pay	\$0	\$312	\$312
	8060	Sick Leave Pay	\$0	\$0	\$0
	8063	Standby Pay	\$10,000	\$16,000	\$13,170
	8066	Comp Time Used	\$0	\$0	\$0
	8081	Vacation Pay	\$0	\$0	\$0
Total Salaries &			\$427,202	\$426,388	\$273,486
Payroll Taxes & Benefits					
	5030	Life Insurance - ER	\$5,725	\$2,000	\$1,139
	5050	Medicare - ER	\$7,200	\$6,000	\$3,655
	5060	Cafeteria Plan - ER	\$54,000	\$54,000	\$55,500
	5070	Retirement ER - Regular	\$55,000	\$48,000	\$30,225
	5071	Retirement ER -Addt'l Pickup	\$10,000	\$3,500	\$1,795
	5075	Retirees Medical - ER	\$3,000	\$1,500	\$637
	5100	Unemployment Ins ER	\$0	\$2,500	\$4,642
	5120	Worker's Compensation - ER	\$19,000	\$12,422	\$12,422
	5121	Cal Pers Unfunded Liability	\$0	\$0	\$0
	5124	Retirement ER Tier 2	\$6,625	\$5,500	\$3,434
	5132	Benefits Charged by Admin	\$0	\$0	\$0
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0
Total Payroll			\$160,550	\$135,422	\$113,449
		Total Payroll & Taxes	\$587,752	\$561,810	\$386,935

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Employment Services	6200	Hiring, Advertising & Other Costs	\$0	\$0	\$0
	6230	Medical Exam	\$250	\$140	\$70
	6250	Temporary agency Help	\$0	\$0	\$0
	7347	Pension Service Expense		\$0	\$0
Total Employment			\$250	\$140	\$70
Clothing and uniforms	7246	Uniform & Gear	\$2,000	\$2,500	\$1,557
Total Clothing & Uniforms			\$2,000	\$2,500	\$1,557
Contract services	6100	Labor & Support-IT Services	\$1,000	\$300	\$25
	6110	IT Purchased Services	\$15,000	\$13,000	\$8,699
	6142	GIS/Maps/Data/Upgrades	\$0	\$0	\$0
	7204	Cleaning Supplies	\$300	\$100	\$0
	7250	Water Quality Testing	\$50,000	\$50,000	\$21,535
	7255	Security Services	\$8,000	\$9,500	\$7,288
	7301	Contract Maintenance Services	\$6,000	\$2,000	\$0
	7321	Janitorial Cleaning Supplies	\$2,500	\$750	\$526
	7342	Public Meeting Recordings	\$0	\$0	\$0
Total Contract Services			\$82,300	\$77,400	\$39,104
Equipment and tools	7242	Minor Tools, Accessories & Field	\$5,000	\$2,500	\$3,433
	7253	Rent - Equipment	\$2,000	\$1,000	\$280
	7256	Meter Purchases & Replacements	\$75,000	\$50,000	\$30,185
Total Equipment and			\$82,000	\$53,500	\$33,898
Financial Services	7310	Bank Service Charges	\$2,200	\$0	\$0
	9153	Bad Debt Expense	\$1,500	\$1,500	\$0
Total Financial			\$3,700	\$1,500	\$0
Insurance, licenses and Regulatory Fees	6120	Computer Licenses	\$500	\$200	\$0
	6340	Misc Fees	\$7,000	\$7,000	\$2,647
	6342	Fees - Regulatory	\$15,000	\$18,000	\$24,197
	6343	Lien & Notary Fees	\$0	\$0	\$0
	6345	Property Taxes & Assess. Costs	\$2,200	\$3,000	\$2,184
	7325	Insurance	\$30,000	\$26,539	\$26,539
Total Ins.,Lic. & Regulatory Fees			\$54,700	\$54,739	\$55,567

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Legal and professional	7318	Professional & Consulting BMC	\$27,000	\$27,000	\$7,203
	7319	Other Professional Services	\$3,000	\$0	\$7,558
	7320	Professional & Consulting Services	\$100,000	\$156,300	\$101,813
	7326	Legal Services	\$10,000	\$7,000	\$8,650
	7336	Legal Services - BMC	\$10,000	\$2,500	\$823
	7340	Legal Notifications & Mand Adver.	\$0	\$0	\$0
	9155	Inter Agency Cost Sharing	\$120,000	\$50,000	\$24,473
Total Legal & Professional			\$270,000	\$242,800	\$150,520
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0
	6130	Computer Hardware	\$2,500	\$2,500	\$0
	6140	Computer Software		\$0	\$0
	7100	Copier Contract		\$0	\$0
	7140	General Supplies & Minor	\$4,000	\$3,000	\$2,844
	7160	Postage, Shipping & Mail Supplies	\$20,000	\$14,000	\$11,633
	7170	Special Purpose Forms	\$0	\$0	\$0
	7180	Billing Supplies and Forms	\$1,200	\$3,500	\$2,193
	7225	Mapping Costs	\$0	\$0	\$0
	7226	Membership & Dues	\$1,950	\$500	\$1,309
	7230	Misc Small Parts	\$800	\$800	\$687
	7237	Process Control & Treat. Supplies	\$8,000	\$5,500	\$3,528
	7239	Water Treatment Chemicals	\$4,200	\$4,200	\$4,113
	7241	R & M Water Distribution System	\$12,000	\$28,500	\$20,820
	7249	Safety Supplies	\$1,000	\$2,800	\$1,945
Total Office Supplies & Oper.			\$55,650	\$65,300	\$49,072
Other expenses	7016	Significant Value Purchase-Field	\$0	\$0	\$0
	7330	Misc Operating Expenses	\$1,000	\$300	\$0
	7348	Water Conservation Program	\$15,000	\$5,000	\$628
	8650	Clean-Up Costs	\$0	\$0	\$0
	8735	Misc Department Expense	\$0	\$0	\$0
Total Other Expenses			\$16,000	\$5,300	\$628
Rent and utilities	6000	Cell Phones	\$2,600	\$2,600	\$2,155
	6025	Telephone	\$10,000	\$10,000	\$6,954
	7352	Rent - Office & Other Structures	\$0	\$4,500	\$2,838
	8610	Electric	\$90,000	\$88,000	\$58,602
	8620	Gas Service	\$300	\$300	\$218
	8630	Trash Services	\$1,400	\$5,500	3723-
	8644	Disposal Services	\$72,000	\$20,000	\$14,417
	8670	Street Lighting	\$700	\$700	\$244
Total Rent and utilities			\$177,000	\$131,600	\$85,428

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Repairs and maintenance					
	6405	R & M - Extinguishers	\$600	\$600	\$331
	6422	R & M - Hydrants	\$0	\$0	\$345
	6640	R & M - Equip & Other Non-	\$5,000	\$500	\$214
	6641	R & M - Wells	\$8,000	\$2,500	\$585
	6750	R & M - Minor Tools & Equipment	\$5,000	\$2,000	\$927
	6800	R & M - Grounds & Collection	\$1,000	\$1,000	\$860
	6900	R & M - Buildings & Structures	\$3,500	\$3,500	\$1,949
Total Repairs & Maint.			\$23,100	\$10,100	\$5,211
Travel and training					
	7323	Books, Publications &	\$450	\$450	\$6
	7324	Education & Training Fees	\$18,500	\$8,000	\$1,480
	8410	Certifications	\$400	\$200	\$175
	8510	Lodging and Meals Local	\$0	\$200	\$330
	8539	Training Meals	\$750	\$100	\$36
	8550	Mileage Reimbursement & Parking	\$1,000	\$400	\$302
Total Traveling &			\$21,100	\$9,350	\$2,329
Vehicle Maint. & Repair					
	7211	Misc Fuel & Diesel	\$5,500	\$2,500	\$1,774
	7220	Gasoline	\$6,500	\$4,000	\$3,233
	7228	Markings & Other Misc Services	\$1,000	\$1,000	\$317
	7232	Vehicle Repairs	\$8,000	\$5,000	\$2,254
			\$21,000	\$12,500	\$7,578
Total Materials and Supplies			\$808,800	\$664,229	\$430,962
TOTAL OPERATING			\$1,396,552	\$1,226,039	\$817,897

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Debt Service					
	New	Loan Administration Fee	\$0	\$0	\$0
	9022	Debt Service - Principal	\$151,486	\$151,489	\$151,489
	9023	Debt Service - Interest & Annual	\$125,768	\$125,768	\$125,768
Total Debt Service			\$277,254	\$277,257	\$277,257
Reserves					
	9571	Vehicle Replacement Reserve		\$0	
	9572	Capital Outlay Reserve	\$65,000	\$8,903	\$0
	9573	General Contingency Reserve	\$19,244	\$50,000	\$0
		Interfund Loan Reserve fr Bayridge	\$0	\$125,000	\$0
		Debt Service Reserve	\$0	\$277,257	\$0
	9983	Basin Management Reserve	\$0	\$0	\$0
	9988	Water Conservation Reserve	\$0	\$0	\$0
		Water Rate Stabalization Reserve	\$0	\$64,000	\$0
Total Reserves (Set Aside)			\$84,244	\$525,160	\$0
500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Capital Outlay					
	9059	Purchase Pump	\$0	\$10,000	\$0
	9059	Purchase Generator	\$0	\$21,659	\$0
		8th Street Aquifer Well, Phase 1 (Program (C) Eastern Wells)	\$120,000	\$141,915	\$141,915
		8th Street Aquifer Well, Phase 2	\$540,000	\$0	
		Truck	\$50,000		
		Water Operations Facility		\$0	
		Golden State water company Interitic Project	\$50,000	\$103,550	\$103,550
Total Capital Outlay			\$760,000	\$277,124	\$245,465
Transfer out to General			\$364,482	\$360,356	\$272,847

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
<u>Revenues</u>					
Property taxes	4035	Property Taxes	\$21,613	\$21,613	\$14,888
	4505	HO Prop Tax Relief	\$146	\$146	\$54
TOTAL PROPERTY TAX			\$21,759	\$21,759	\$14,942
Special Taxes & Assess.	4400	Drainage Assessments	\$95,456	\$95,456	\$65,973
Total Special Taxes & Assess. Assessments			\$95,456	\$95,456	\$65,973
Use of Property & Money	4510	Investment Income on Funds	\$0	\$0	\$0
TOTAL USE OF Mon.&Prop			\$0	\$0	\$0
Other Revenue	4955	Other Govt State Aid	\$0	\$23	\$23
Total Other Revenue			\$0	\$23	\$23
TOTAL DRAINAGE REVENUES			\$117,215	\$117,238	\$80,938

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Salaries & Wages					
	8045	Overtime Pay	\$500	\$500	\$0
	8054	Salaries & Wages Regular	\$75,774	\$76,000	\$74,527
Total Salaries & Wages			\$76,274	\$76,500	\$74,527
Payroll Taxes & Benefits					
	5030	Life Insurance - ER	\$1,055	\$1,055	\$12
	5050	Medicare - ER	\$1,327	\$1,327	\$148
	5060	Cafeteria Plan - ER	\$9,582	\$9,582	\$1,200
	5070	Retirement ER - Regular	\$9,213	\$9,213	\$6,909
	5071	Retirement ER -Add'l Pickup	\$2,800	\$1,843	\$1,004
	5075	Retirees Medical - ER	\$1,553	\$553	\$422
	5100	Unemployment Ins ER	\$0	\$0	\$0
	5120	Worker's Compensation - ER	\$2,843	\$1,843	\$1,546
	5121	Cal Pers Unfunded Liability	\$0	\$0	\$0
	5124	Retirement ER Tier 2	\$3,666	\$1,105	\$87
	5132	Benefits Charged by Admin	\$0	\$0	\$0
	5197	Benefit Billings to Other Funds	\$0	\$0	\$0
Total Payroll Taxes&Benefits			\$32,039	\$26,521	\$11,328
Total Payroll & Taxes			\$108,313	\$103,021	\$85,855

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
Expenditures					
Clothing and uniforms	7246	Uniform & Gear	\$200	\$200	\$85
Total Clothing & Uniforms			\$200	\$200	\$85
Equipment and tools	7242	Minor Tools, Accessories & Field	\$100	\$100	\$118
Total Equipment and Tools			\$100	\$100	\$118
Insurance, licenses and	6120	Computer Licenses	\$0	\$0	\$0
	6342	Fees - Regulatory	\$6,000	\$6,000	\$5,986
	6345	Property Taxes & Assess. Costs	\$0	\$0	\$0
	7325	Insurance	\$3,200	\$3,200	\$2,939
Total Ins.,Lic. & Regulatory Fees			\$9,200	\$9,200	\$8,925
	7320	Professional & Consulting Services	\$10,000	\$10,000	\$5,063
	7326	Legal Services	\$1,500	\$1,500	\$0
Total Legal & Professional			\$11,500	\$11,500	\$11,500
	7211	Misc Fuel & Diesel	\$0	\$500	\$444
	7220	Gasoline	\$0	\$750	\$808
	7230	Misc Small Parts	\$100	\$90	\$747
	7249	Safety Supplies	\$300	\$300	\$196
Total Office Supplies & Oper.			\$400	\$1,640	\$2,195
Rent and utilities	6000	Cell Phones	\$1,110	\$1,200	\$1,250
	6025	Telephone	\$640	\$640	\$0
	7352	Rent - Office & Other Structures	\$1,400	\$300	\$45
	8610	Electric	\$1,050	\$1,700	\$1,225
	8670	Street Lighting	\$850	\$850	\$575
Total Rent and utilities			\$5,050	\$4,690	\$3,095
Repairs and maintenance	6640	R & M - Equip & Other Non-	\$5,000	\$5,000	\$989
	6750	R & M - Minor Tools & Equipment	\$0	\$0	\$419
	6800	R & M - Grounds & Collection	\$5,000	\$5,000	\$1,595
	6900	R & M - Buildings & Structures	\$5,000	\$5,000	\$58
Total Repairs & Maint.			\$15,000	\$15,000	\$3,061
	8550	Mileage Reimbursement & Parking	\$50	\$50	\$0
Total Traveling & Training			\$50	\$50	\$0
		Total Materials and Supplies	\$41,500	\$42,380	\$28,979
		TOTAL OPERATING EXPENSES	\$149,813	\$145,401	\$114,834

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
		Capital Outlay			
		Pump Purchase	\$20,000	\$20,000	\$0
		Infrastructure & Improvements	\$20,000	\$0	\$0
Total Capital Outlay			\$40,000	\$20,000	\$0
		Reserves			
	9571	Capital Outlay Reserve	\$10,000	\$0	\$0
	9572	General Contingency Reserve	\$5,000	\$0	\$0
Total Reserves (Set Aside)			\$15,000	\$0	\$0
		Transfer out to the General Fund	\$47,030	\$46,498	\$35,207

900-PARK & REC	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 04-30-17
There was no budget prepared for 16-17					
<u>Revenues</u>					
Interest Revenue-Investments		Interest Received	\$0	\$900	\$569
			\$0	\$900	\$569
		TOTAL PARK & REC REVENUES	\$0	\$900	\$569
900-PARK & REC	Acct. Code	Account Title	Adopted Budget 16-17	Final Budget 16-17	Actuals as of 04-30-17
<u>Expenditures</u>					
	7140	General Supplies & Minor Equipment	\$0	\$50	\$18
	7326	Legal Services	\$0	\$600	\$490
	7320	Professional Services (Studies)	\$0	\$0	\$0
		Total Expenditures	\$0	\$650	\$508
		An adopted Budget for 16-17 was not prepared for this fund			
		Transfer out to the General Fund/Admin	\$5,879	\$11,624	\$8,801