

Date:

July 30, 2015

TO:

LOCSD Board of Directors

FROM:

Kathy A. Kivley, General Manager

SUBJECT:

Agenda Item 11D - Board Meeting Date: August 6, 2015

FY 2014/2015 Expenditure Report thru June 30, 2015

President

R. Michael Wright

Vice President

Marshall E. Ochylski

Directors

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

General Manager Kathy A. Kivley

District Accountant Michael L. Doyle

Fire Chief Robert Lewin

Battalion Chief Phill Veneris **DESCRIPTION**

Attached are the District's Expenditure Report for the period July 1, 2014 through June 30, 2015.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion: I move that the Board receive and file the Expenditure Reports for the period July 1, 2014 through June 30, 2015.

DISCUSSION

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

receive and file the report.

Attachment: Expenditure Report

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.losososcsd.org

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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
F	Revenues						
	Service Charges & Fees						
4005	Copying Costs	0	0	0	12	12	0.07
	Total Service Charges & Fees	0	0	0	12	12	0 %
	Total Revenues	0	0	0	12	12	0 %
E	Expenditures						
	Personnel						
	Salaries/Wages						
7322	Director's Compensation	17,000	15,000	(2,000)	5,750	9,250	20.0/
8018	Holiday Pay	0	0	(2,000)	9,013	(9,013)	62 %
8045	Overtime Pay	7,503	7,503	0	3,928	3,575	0 % 48 %
8050	Administrative Leave Pay	0	0	0	5,380	(5,380)	
8051	Floating Holiday Pay	0	0	0	2,260	(2,260)	0 %
8054	Salaries & Wages - Regular	224,836	200,177	(24,659)	168,009	32,168	0 % 16 %
8056	Retroactive Pay	0	0	0	551	(551)	0 %
8060	Sick Leave Pay	0	0	0	5,776	(5,776)	
8081	Vacation Pay	0	0	0	12,178	(12,178)	0 %
	Total Salaries/Wages	249,339	222,680	(26,659)	212,844	9,836	4 %
	Payroll Taxes & Benefits		, , , , , , , , , , , , , , , , , , , ,	(20,000)	212,044	9,030	4 %
5020	FICA - ER	1,054	1,054	0	350	704	67 %
5030	Life Insurance - ER	1,670	1,670	0	2,368	(698)	
5050	Medicare - ER	3,992	3,992	0	3,358	634	(42)% 16 %
5060	Cafeteria Plan - ER	24,000	24,000	0	23,544	456	2 %
5070	Retirement ER - Regular	21,788	21,788	0	7,937	13,851	64 %
5071	Retirement ER - Addl Pick-up	0	0	0	2,599	(2,599)	0 %
5075	Retirees Medical - ER	2,070	2,070	0	3,227	(1,157)	(56)%
5120	Workers Comp Insurance - ER	2,805	7,805	5,000	5,486	2,319	30 %
5124	Retirement - ER - Tier 2	0	0	0	10,358	(10,358)	0 %
8511	Car Allowance	4,800	4,800	0	4,800	0	0%
	Total Payroll Taxes & Benefits	62,179	67,179	5,000	64,027	3,152	5 %
	Employment Services		ectile point € and the process (by	2,000	01,027	0,102	5 76
5100	Unemployment Insurance - ER	3,500	3,500	0	2,086	1,414	40 %
6200	Hiring, Advertising & Other Costs	500	500	0	521	(21)	(4)%
6230	Medical Exam	220	220	0	140	80	36 %
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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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6250	Temporary Agency Help	0	24,659	24,659	24,659	0	0 %
7347	Pension Services Expense	175	175	0	0	175	100 %
	Total Employment Services	4,395	29,054	24,659	27,406	1,648	6 %
	Total Personnel	315,913	318,913	3,000	304,277	14,636	5 %
	Services & Supplies				edicale di€ment tr	,	0 70
	Contract Services						
6100	Labor & Support-IT Services	15,000	5,000	(10,000)	7,259	(2,259)	(45)%
6110	IT Purchased Services	5,000	15,000	10,000	17,780	(2,780)	(19)%
7100	Copier Contract-Maint & Usage	12,000	12,000	0	5,800	6,200	52 %
7255	Security Services	750	750	0	1,613	(863)	(115)%
7321	Janitorial Cleaning & Supplies	2,200	2,200	0	2,156	44	2 %
7342	Public Meeting Recordings	14,500	13,500	(1,000)	14,435	(935)	(7)%
	Total Contract Services	49,450	48,450	(1,000)	49,043	(593)	(1)%
	Financial Services			(.,)	10,010	(000)	(1)70
7310	Bank Service Charges	100	100	0	0	100	100 %
	Total Financial Services	100	100	0	0	100	100 %
	Insurance, Licenses & Regulatory Fees			•	Ü	100	100 76
6120	Computer Licenses	6,000	6,000	0	90	5,910	98 %
6340	Misc Fees	3,200	3,200	0	200	3,000	94 %
6341	LAFCO Fees	29,977	29,977	0	18,928	11,049	37 %
6343	Lien & Notary Fees	0	0	0	30	(30)	0%
7325	Insurance	25,000	19,800	(5,200)	5,503	14,297	72 %
	Total Insurance, Licenses & Regulatory Fees	64,177	58,977	(5,200)	24,751	34,226	58 %
	Legal & Professional		,	(0,200)	24,701	34,220	36 %
7305	Auditing Services	17,900	17,900	0	13,000	4,900	27 %
7320	Professional & Consulting Services	0	0	0	2,857	(2,857)	0 %
7326	Legal Services	85,000	85,000	0	40,786	44,214	52 %
7340	Legal Notifications & Mandated Advertising	500	500	0	1,513	(1,013)	300 000 000 000 000 000 000 000 000 000
7343	Election Expense	15,000	15,000	0	10,594	4,406	(203)%
	Total Legal & Professional	118,400	118,400	0	68,751	49,649	
	Office/Operations		1.151.155	ŭ	00,701	49,049	42 %
6121	IT-Supplies & Miscellaneous	500	500	0	280	220	44 %
6130	Computer Hardware	0	2,000	2,000	1,288	712	
6140	Computer Software	0	0	2,000	90		36 %
7140	General Supplies & Minor Equipment	5,000	6,000	1,000	5,166	(90) 834	0 %
0/15 03:17:04		-,,,,,	0,000	1,000	0,100	034	14 %

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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7160	Postage, Shipping & Mail Supplies	4,000	4,000	0	1,836	2,164	54 %
7226	Membership & Dues	5,200	5,400	200	5,363	37	1 %
7230	Misc Small Parts & Supplies	0	0	0	20	(20)	0 %
7249	Safety Supplies	0	0	0	28	(28)	0%
	Total Office/Operations	14,700	17,900	3,200	14,070	3,830	21 %
	Other Expense			· ·	1.11	0,000	21 70
8735	Misc Department Admin	500	500	0	378	122	24 %
	Total Other Expense	500	500	0	378	122	24 %
	Rent & Utilities						24 70
6025	Telephone	4,300	4,300	0	3,180	1,120	26 %
7350	Rent - Meetings	6,000	6,000	0	4,296	1,704	28 %
7352	Rent - Offices & Other Structures	14,880	14,880	0	12,000	2,880	19 %
8610	Electric	3,600	3,600	0	2,230	1,370	38 %
8620	Gas Service	240	240	0	86	154	64 %
	Total Rent & Utilities	29,020	29,020	0	21,791	7,229	25 %
	Repairs & Maintenance				,	,,	20 70
6405	R & M - Extinguishers	100	100	0	34	66	66 %
6750	R & M - Minor Tools & Equipment	200	200	0	0	200	100 %
	Total Repairs & Maintenance	300	300	0	34	266	89 %
	Travel & Training				255 E		00 70
7323	Books, Publications & Subscriptions	0	0	0	1,375	(1,375)	0 %
7324	Education & Training Fees	1,000	1,000	0	248	752	75 %
7334	Seminar & Conference Fees	0	0	0	350	(350)	0 %
8510	Lodging & Meals - Local	1,000	1,000	0	0	1,000	100 %
8539	Meals	1,000	1,000	0	1,418	(418)	(42)%
8550	Mileage Reimbursement & Parking	750	750	0	364	386	52 %
	Total Travel & Training	3,750	3,750	0	3,754	(4)	(0)%
	Total Services & Supplies	280,397	277,397	(3,000)	182,572	94,825	34 %
	Capital Outlay			, , , , ,		5 1,5=5	0170
9059	Vehicles, Equipment, & Fixtures	5,000	5,000	0	4,145	855	17 %
	Total Capital Outlay	5,000	5,000	0	4,145	855	17 %
	Transfers		5-108254-9366				17 70
9410	Transfer In	(626,310)	(605,310)	21,000	(574,778)	(30,532)	5 %
9511	Interfund Transfer Out	25,000	4,000	(21,000)	4,000	0	0%
	Total Transfers	(601,310)	(601,310)	0	(570,778)	(30,532)	5 %
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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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Expenditures	0	0	0_	(79,784)	79,784	0 %
Net Revenues over Expenditures	0	0	0	79,796	79,796	0 %

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)

Revenues			Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Property Taxes	1	Revenues						
Total Property Taxes		Property Taxes						
Total Property Taxes 6,731 7,227 496 7,667 440	4035	Property Taxes	6.731	7.227	496	7 667	440	6 %
Special Taxes & Assessments		Total Property Taxes						6 %
Total Special Taxes & Assessments 54,831 54,831 0 54,831 0 54,831 0 0 54,831 0 0 Other Revenues 4930 Other Revenues 0 0 0 0 50 50 50 50 Use of Money & Property 4505 HO Prop Tax Relief 0 0 0 0 0 58 58 58 58 58 Total Use of Money & Property 0 0 0 0 58 58 58 58 Total Use of Money & Property 0 0 0 0 58 58 58 58 58 Total Use of Money & Property 0 0 0 0 58 58 58 58 58 58 Total Use of Money & Property 0 0 0 0 0 58 58 58 58 58 58 58 58 58 58 58 58 58		Special Taxes & Assessments	E.3.5 Tu.50	.,	400	7,007	440	0 70
Total Special Taxes & Assessments 54,831 54,831 0 54,831 0 54,831 0 Other Revenues 4930 Other Revenues 0 0 0 0 0 50 50 50 Total Other Revenues 0 0 0 0 0 50 50 50 Total Other Revenues 0 0 0 0 0 50 50 50 Total Other Revenues 0 0 0 0 0 50 50 50 Total Other Revenues 0 0 0 0 0 50 50 Total Other Revenues 0 0 0 0 0 58 58 58 58 Total Use of Money & Property 0 0 0 0 58 58 58 58 Total Use of Money & Property 0 0 0 0 58 58 58 58 Total Use of Money & Property 0 0 0 0 58 58 58 58 58 Total Use of Money & Property 0 0 0 0 58 58 58 58 58 58 58 58 58 58 58 58 58	4550	Lighting & Septic Assessments	54.831	54.831	0	54 831	0	0 %
Other Revenues Othe								0 %
Total Other Revenues		Other Revenues	Value (Paragraph	,	· ·	04,001	U	0 76
Total Other Revenues 0	4930	Other Revenue	0	0	0	50	50	0 %
Use of Money & Property		Total Other Revenues						0 %
Total Use of Money & Property 0 0 0 0 0 558 58 58 Total Revenues 61,562 62,058 496 62,607 549 Total Revenues Fersonnel Salaries/Wages Salaries & Wages - Regular 6,200 8,400 2,200 12,904 (4,504) Total Salaries/Wages 6,200 8,400 2,200 12,904 (4,504) Payroll Taxes & Benefits 2,480 2,500 20 4,494 (1,994) Total Payroll Taxes & Benefits 2,480 2,500 20 4,494 (1,994) Total Payroll Taxes & Benefits 2,480 2,500 20 4,494 (1,994) Total Payroll Taxes & Benefits 2,480 2,500 20 4,494 (1,994) Total Personnel 8,680 10,900 2,220 17,398 (6,498) Services & Supplies Contract Services Souplies Contract Services 850 850 0 135 715 Equipment & Total Contract Services 850 850 0 0 135 715 Equipment & Total Contract Services 850 850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Use of Money & Property			-	00	00	0 70
Total Use of Money & Property 0 0 0 0 58 58 58 58 10 10 10 10 10 10 10 1	4505	HO Prop Tax Relief	0	0	0	58	58	0 %
Total Revenues 61,562 62,058 496 62,607 549		Total Use of Money & Property	0					0 %
Expenditures Personnel Salaries/Wages Salaries/Wa		Total Revenues	61,562	62,058				1 %
Personnel Salaries/Wages Salaries & Wages - Regular Salaries/Wages Salaries & Wages - Regular Salaries/Wages Salaries/W		The second the late of			***************************************			
Salaries/Wages Salaries & Wages - Regular Salaries & Wages Salaries &	ı	COLUMN CO						
Salaries & Wages - Regular 6,200								
Total Salaries/Wages 6,200 8,400 2,200 12,904 (4,504) Payroll Taxes & Benefits Total Fringe Benefits 2,480 2,500 20 4,494 (1,994) Total Payroll Taxes & Benefits 2,480 2,500 20 4,494 (1,994) Total Personnel 8,680 10,900 2,220 17,398 (6,498) Services & Supplies Contract Services Total Contract Services 850 850 0 135 715 Equipment & Tools Equipment & Tools Rent - Equipment & Tools Total Equipment & Tools Insurance, Licenses & Regulatory Fees	9054	and the second s						
Payroll Taxes & Benefits 2,480 2,500 20 4,494 (1,994) Total Payroll Taxes & Benefits 2,480 2,500 20 4,494 (1,994) Total Personnel 8,680 10,900 2,220 17,398 (6,498) Services & Supplies 2,480 2,500 20 4,494 (1,994) Total Personnel 8,680 10,900 2,220 17,398 (6,498) Services & Supplies 2,480 2,500 20 4,494 (1,994) Total Personnel 8,680 10,900 2,220 17,398 (6,498) Services & Supplies 2,480 2,500 20 20 4,494 (1,994) Total Personnel 8,680 10,900 2,220 17,398 (6,498) Services & Supplies 2,480 2,500 20 2,220 17,398 (6,498) Total Personnel 8,680 10,900 2,220 17,398 (6,498) Services & Supplies 8,680 10,900 2,220 17,398 (6,498) Total Contract Services 850 850 0 135 715 Equipment & Tools 850 850 0 135 715 Equipment & Tools 100 100 0 0 0 100 Total Equipment & Tools 100 100 100 0 53 (53) Total Equipment & Tools 100 100 100 0 53 47 Insurance, Licenses & Regulatory Fees	0034				(i) - (i) - (i) - (i) - (i) - (i) - (i)	Walter to the second of the se		(54)%
Total Fringe Benefits		· ·	6,200	8,400	2,200	12,904	(4,504)	(54)%
Total Payroll Taxes & Benefits 2,480 2,500 20 4,494 (1,994) Total Personnel 8,680 10,900 2,220 17,398 (6,498) Services & Supplies Contract Services Total Contract Services 850 850 0 135 715 Total Contract Services 850 850 0 135 715 Equipment & Tools Equipment & Tools 7242 Minor Tools, Accessories & Field Machines 100 100 0 0 100 7253 Rent - Equipment & Tools Total Equipment & Tools 100 100 0 53 (53) Total Equipment & Tools 100 100 0 53 47 Insurance, Licenses & Regulatory Fees	5040		.2 5.22					
Total Personnel 8,680 10,900 2,220 17,398 (6,498)	5010							(80)%
Services & Supplies Contract Services								(80)%
Contract Services 7250 Water Quality Testing 850 850 0 135 715 Total Contract Services 850 850 0 135 715 Equipment & Tools 7242 Minor Tools, Accessories & Field Machines 100 100 0 0 100 7253 Rent - Equipment 0 0 0 0 53 (53) Total Equipment & Tools 100 100 0 53 47 Insurance, Licenses & Regulatory Fees			8,680	10,900	2,220	17,398	(6,498)	(60)%
7250 Water Quality Testing 850 850 0 135 715 Total Contract Services 850 850 0 135 715 Equipment & Tools Equipment & Tools, Accessories & Field Machines 100 100 0 0 100 7242 Minor Tools, Accessories & Field Machines 100 100 0 53 (53) 7253 Rent - Equipment 0 0 0 53 (53) Total Equipment & Tools 100 100 0 53 47 Insurance, Licenses & Regulatory Fees								
Total Contract Services 850 850 0 135 715 Equipment & Tools 7242 Minor Tools, Accessories & Field Machines 100 100 0 0 100 7253 Rent - Equipment & Tools Total Equipment & Tools 100 100 0 53 (53) Total Equipment & Tools 100 100 0 53 47 Insurance, Licenses & Regulatory Fees	7250							
Equipment & Tools 7242 Minor Tools, Accessories & Field Machines 100 100 0 0 100 7253 Rent - Equipment 0 0 0 53 (53) Total Equipment & Tools 100 100 0 53 47 Insurance, Licenses & Regulatory Fees	7250							84 %
7242 Minor Tools, Accessories & Field Machines 100 100 0 0 100 7253 Rent - Equipment 0 0 0 53 (53) Total Equipment & Tools 100 100 0 53 47 Insurance, Licenses & Regulatory Fees			850	850	0	135	715	84 %
7253 Rent - Equipment 0 0 0 53 (53) Total Equipment & Tools 100 100 0 53 47 Insurance, Licenses & Regulatory Fees	7040		7.00	22.				
Total Equipment & Tools 100 100 0 53 47 Insurance, Licenses & Regulatory Fees								100 %
Insurance, Licenses & Regulatory Fees	1203							0 %
00.40			100	100	0	53	47	47 %
DOM	6242		000	82.002.0206-	00E00E00			
0005 1,044 0			800	1,044	244	1,044	0	0 %
6345 Property Taxes & Assessments Costs 260 260 0 262 (2)	0343	Property Taxes & Assessments Costs	260	260	0	262	(2)	(1)%

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7325	Insurance	0	0	0	310	(310)	0 %
	Total Insurance, Licenses & Regulatory Fees Legal & Professional	1,060	1,304	244	1,616	(312)	(24)%
7320	Professional & Consulting Services	500	500	0	3,004	(2,504)	(501)%
7326	Legal Services	0	0	0	2,014	(2,014)	0%
	Total Legal & Professional	500	500	0	5,018	(4,518)	(904)%
	Office/Operations		15.518	-	0,0.0	(1,010)	(004)70
7160	Postage, Shipping & Mail Supplies	70	70	0	0	70	100 %
7249	Safety Supplies	0	0	0	26	(26)	0%
	Total Office/Operations	70	70	0	26	44	63 %
	Rent & Utilities						00 70
6000	Cell Phones	160	160	0	179	(19)	(12)%
8610	Electric	3,200	2,500	(700)	2,247	253	10 %
8645	Septage Handling	12,000	12,000	0	7,180	4,820	40 %
8670	Street Lighting	6,100	6,100	0	4,807	1,293	21 %
	Total Rent & Utilities	21,460	20,760	(700)	14,413	6,347	31 %
	Repairs & Maintenance			3 2		23.5.2 238	TEXT MESS
6405	R & M - Extinguishers	12	12	0	10	2	17 %
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	100	150	50	0	150	100 %
6750	R & M - Minor Tools & Equipment	100	100	0	1	99	99 %
6800	R & M - Grounds & Collection Systems	11,000	11,000	0	5,859	5,141	47 %
6900	R & M - Buildings & Structures	3,223	4,000	777	3,926	74	2 %
	Total Repairs & Maintenance	14,435	15,262	827	9,795	5,467	36 %
	Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	500	500	0	411	89	18 %
7220	Gasoline	800	800	0	507	293	37 %
	Total Vehicle Maintenance & Repairs	1,300	1,300	0	918	382	29 %
	Total Services & Supplies	39,775	40,146	371	31,975	8,171	20 %
	Capital Outlay						
9006	Infrastructures & Improvements	7,700	7,700	0	12,468	(4,768)	(62)%
	Total Capital Outlay	7,700	7,700	0	12,468	(4,768)	(62)%
	Reserves					100 to 100	\$15.00 \$ \$1.000
9982	*Septic System Decommision Reserve	8,000	8,000	0	0	8,000	100 %
	Total Reserves Transfers	8,000	8,000	0	0	8,000	100 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9511 Interfund Transfer Out Total Transfers Total Expenditures	5,407 5,407 69,562	5,407 5,407 72,153	0 0 2,591	5,407 5,407 67,248	0 0 4,905	0 % 0 % 7 %
Net Revenues over Expenditures	(8,000)	(10,095)	(2,095)	(4,641)	5,454	

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
â	Revenues						
	Property Taxes						
4035	Property Taxes	1,607,443	1,620,321	12,878	1,682,965	62,644	4 %
	Total Property Taxes	1,607,443	1,620,321	12,878	1,682,965	62,644	4 %
	Grant Revenue	\$0 50M 0005	.,,	12,010	1,002,000	02,044	4 /0
4955	Govt-Other St Aids & Reimbursements	1,500	1,500	0	3,525	2,025	136 %
	Total Grant Revenue	1,500	1,500	0	3,525	2,025	136 %
	Special Taxes & Assessments				0,020	2,020	150 70
4015	CSA 9-I Assessments (Contract)	22,500	22,500	0	22,500	0	0 %
4050	Special Fire Tax	506,710	506,710	0	535,215	28,505	6 %
	Total Special Taxes & Assessments	529,210	529,210	0	557,715	28,505	5 %
	Other Revenues				1	20,000	0 70
4000	Ambulance Agreement	67,134	67,134	0	67,258	124	0 %
4055	Mutual Aid Reimbursement	4,000	4,000	0	0	(4,000)	(100)%
4929	Settlements & Recoveries	0	0	0	1,716	1,716	0%
	Total Other Revenues	71,134	71,134	0	68,973	(2,161)	(3)%
	Use of Money & Property				•	(-, , /	(0)/0
4501	Interest-Undistributed Taxes	5	5	0	0	(5)	(100)%
4505	HO Prop Tax Relief	0	1,963	1,963	13,086	11,123	567 %
	Total Use of Money & Property	5	1,968	1,963	13,086	11,118	565 %
	Total Revenues	2,209,292	2,224,133	14,841	2,326,264	102,131	5 %
	Expenditures						
	Personnel						
	Salaries/Wages						
8290	Resv FF-OT Em Res Off Duty	450	450	0	0	450	100 %
8295	Resv FF-Overtime/Shift Coverage	3,330	3,330	0	7,721	(4,391)	
8310	Resv FF-Emerg Resp-Off Duty	7,770	7,770	0	4,656	3,114	(132)% 40 %
8330	Resv FF- Mutual Aid Coverage	100	100	0	4,000	100	100 %
8340	Resv FF-Shift Coverage	88,000	88,000	0	89,582	(1,582)	
8345	Resv FF-Special Projects	3,500	3,500	0	4,505	(1,005)	(2)% (29)%
8355	Resv FF- Training & Drills	12,000	12,000	0	10,322	1,678	(29)% 14 %
8360	Resv FF-Weed Abatement	1,500	1,500	0	972	528	35 %
	Total Salaries/Wages	116,650	116,650	0	117,758	(1,108)	(1)%
	Payroll Taxes & Benefits		, , , , , , ,	J	. 17,700	(1,100)	(1)/0

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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
5021	FICA - Fire - ER	7,590	7,590	0	F 444	0.140	
5030	Life Insurance - ER	3,000	3,000	0	5,441 280	2,149	28 %
5031	Disability Insurance	0,000	200	200	280 95	2,721	91 %
5051	Medicare - Reserves - ER	1,775	1,775	0	0-0-0	105	53 %
5120	Workers Comp Insurance - ER	5,104	5,720	616	1,708	67	4 %
5124	Retirement - ER - Tier 2	0	4,284		4,418	1,302	23 %
0.2.	Total Payroll Taxes & Benefits	17,469	22,569	4,284	1,344	2,940	69 %
	Employment Services	17,409	22,369	5,100	13,284	9,285	41 %
5000	Medical Exams & Procedures	1,300	1,300	0	763	507	44.07
5101	Unemp. Costs - Reserves	8,680	8,680	0	6,684	537	41 %
6230	Medical Exam	3,100	4,400	1,300	4,621	1,996	24 %
	Total Employment Services	13,080	14,380	1,300	12,068	(221)	(5)%
	Total Personnel	147,199	153,599	6,400	143,110	2,312	16 %
	Services & Supplies	147,100	100,000	0,400	143,110	10,489	7 %
	Clothing & Uniform						
7246	Uniform & Gear	2,500	2,500	0	2,556	(56)	(2)0/
7248	Uniform Safety Boots	1,000	2,000	1,000	2,000	(36)	(2)% 0 %
	Total Clothing & Uniform	3,500	4,500	1,000	4,555	(55)	
	Contract Services	0,000	1,000	1,000	4,000	(55)	(1)%
6100	Labor & Support-IT Services	0	0	0	158	(158)	0 %
6110	IT Purchased Services	0	1,200	1,200	2,589	(1,389)	(116)%
7100	Copier Contract-Maint & Usage	480	1,380	900	1,641	(261)	(19)%
7202	Building Alarms & Security	450	450	0	445	5	1 %
7204	Cleaning Supplies, Laundry & Towel Service	2,700	2,700	0	2,633	67	2 %
7222	Hazardous Materials CW JPA Cost	1,050	1,050	0	1,000	50	5 %
7500	Schedule A Charges	1,709,966	1,709,966	0	1,709,966	0	0%
	Total Contract Services	1,714,646	1,716,746	2,100	1,718,432	(1,686)	(0)%
	Equipment & Tools	van Karrinaryaan Barranary	.,,	2,100	1,710,102	(1,000)	(0)78
6055	Radios -Non Capital	1,750	1,750	0	1,743	7	0 %
6440	Fire Personal Protection Equipment	14,198	14,198	0	14,058	140	1 %
6460	Self-Contained Breathing Apparatus	5,500	5,500	0	4,764	736	13 %
6610	Rescue - Extrication Equipment	1,500	1,500	0	1,485	15	1 %
6630	Rope & Climbing Equipment	500	500	0	500	(0)	(0)%
7234	Oxygen Supplies & Cylinder Rent	3,200	1,300	(1,900)	951	349	27 %
7238	Paramedic & EMT Small Tools & Supplies	14,500	14,860	360	14,858	2	0 %
	Telephone (1997)				, 550	-	5 70

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7242	Minor Tools, Accessories & Field Machines	1,000	1,000	0	825	175	18 %
7252	Misc Hardware	8,800	8,200	(600)	7,916	284	3 %
	Total Equipment & Tools Financial Services	50,948	48,808	(2,140)	47,100	1,708	3 %
7310	Bank Service Charges	100	100	0	14	86	86 %
	Total Financial Services	100	100	0	14	86	86 %
	Insurance, Licenses & Regulatory Fees	17.00		ŭ	1-1	00	00 70
6120	Computer Licenses	2,000	2,000	0	110	1,890	95 %
6340	Misc Fees	100	600	500	100	500	83 %
6345	Property Taxes & Assessments Costs	2,400	2,400	0	1,408	992	41 %
7325	Insurance	21,000	21,000	0	21,749	(749)	(4)%
	Total Insurance, Licenses & Regulatory Fees	25,500	26,000	500	23,367	2,633	10 %
	Legal & Professional		,		_0,00.	2,000	10 70
7320	Professional & Consulting Services	200	200	0	5,503	(5,303)	(2,651)%
7326	Legal Services	1,800	1,800	0	2,477	(677)	(38)%
7340	Legal Notifications & Mandated Advertising	440	440	0	0	440	100 %
	Total Legal & Professional	2,440	2,440	0	7,980	(5,540)	(227)%
	Office/Operations		- A. CO. SS		10 . E - E - E - E - E - E - E - E - E - E	(0,0.0)	(227)70
6130	Computer Hardware	0	0	0	1,337	(1,337)	0 %
7140	General Supplies & Minor Equipment	3,320	3,620	300	3,412	208	6 %
7160	Postage, Shipping & Mail Supplies	400	400	0	435	(35)	(9)%
7200	Batteries - Common Sizes	600	800	200	804	(4)	(1)%
7216	Fire Prevention Education Materials	1,200	1,200	0	733	467	39 %
7226	Membership & Dues	1,300	100	(1,200)	100	0	0 %
7230	Misc Small Parts & Supplies	1,500	1,500	, o	1,177	323	22 %
7240	Propane	650	650	0	298	352	54 %
	Total Office/Operations	8,970	8,270	(700)	8,297	(27)	(0)%
	Other Expense			2 5		, ,	(5)/5
7201	White Goods & Accessories - bedding, towels	500	500	0	478	22	4 %
7209	District Operating Center Expense	450	450	0	184	266	59 %
7218	Cooking Products - Food, Drinks & Staples	350	350	0	255	95	27 %
7224	Kitchen Cookware & Utensils	500	500	0	450	50	10 %
9072	AFG Grant 5% Match	0	2,700	2,700	0	2,700	100 %
	Total Other Expense Rent & Utilities	1,800	4,500	2,700	1,366	3,134	70 %

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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6000	Cell Phones	2,500	2,500	0	2,235	265	11 %
6025	Telephone	3,800	3,800	0	3,537	263	7 %
8610	Electric	6,000	6,000	0	4,025	1,975	33 %
8620	Gas Service	1,600	1,600	0	784	816	51 %
8630	Trash Services	1,100	1,100	0	1,036	64	6%
8640	Water and Water Services	3,300	3,300	0	3,318	(18)	(1)%
8670	Street Lighting	100	100	0	128	(28)	(28)%
	Total Rent & Utilities	18,400	18,400	0	15,063	3,337	18 %
	Repairs & Maintenance		,	3	10,000	0,001	10 70
6400	R & M - Air Compressors	500	140	(360)	0	140	100 %
6405	R & M - Extinguishers	400	400	0	283	117	29 %
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	3,000	3,000	0	2,678	322	11 %
6750	R & M - Minor Tools & Equipment	2,100	2,100	0	2,103	(3)	(0)%
6775	R & M -Operation/Field Equipment	800	800	0	765	35	4 %
6800	R & M - Grounds & Collection Systems	700	700	0	505	195	28 %
6900	R & M - Buildings & Structures	5,000	5,000	0	4,832	168	3%
	Total Repairs & Maintenance	12,500	12,140	(360)	11,165	975	8 %
	Travel & Training		attivi (# u. d.) viabae	(/		0,0	0 70
6300	DMV Driv Lic Class B	200	200	0	0	200	100 %
7141	CERT Training Supplies	300	300	0	300	0	0 %
7323	Books, Publications & Subscriptions	300	300	0	290	10	3 %
7324	Education & Training Fees	800	800	0	448	352	44 %
8405	Reserve FF Training Costs	6,000	5,000	(1,000)	1,891	3,109	62 %
8410	Certifications	400	400	0	474	(74)	(19)%
8510	Lodging & Meals - Local	300	300	0	0	300	100 %
	Total Travel & Training	8,300	7,300	(1,000)	3,403	3,897	53 %
	Total Services & Supplies	1,847,104	1,849,204	2,100	1,840,742	8,462	0 %
	Capital Outlay			177 4 . 50 Table	.,,	0,102	0 70
9076	Capital Equipment & Accessories	20,000	20,000	0	19,329	671	3 %
	Total Capital Outlay	20,000	20,000	0	19,329	671	3 %
	Reserves		Process of Process of Contract	_	70,020	07.1	3 70
9504	*Vehicle Replacement Reserve	86,100	92,206	6,106	92.206	0	0 %
	Total Reserves	86,100	92,206	6,106	92,206	0	0 %
	Transfers			ಂತ ಬರುವ	×=1=××	v	0 70
9511	Interfund Transfer Out	109,124	109,124	0	109,124	0	0 %
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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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Transfers Total Expenditures	109,124 2,209,527	109,124 2,224,133	0_ 14,606	109,124 2,204,511	<u>0</u> 19,622	0 %
Net Revenues over Expenditures	(235)	0	235	121,754	121,754	0 %

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
1	Revenues						
	Special Taxes & Assessments						
4550	Lighting & Septic Assessments	15,768	15,768	0	15,768	0	0 %
	Total Special Taxes & Assessments	15,768	15,768	0	15,768	0	0 %
	Other Revenues	BIDAL THE	121.22	· ·	10,700	U	0 70
9500	Transfers from Reserves	0	0	0	12,571	12,571	0 %
	Total Other Revenues	0	0	0	12,571	12,571	0 %
	Total Revenues	15,768	15,768	0	28,339	12,571	80 %
Ī	Expenditures						
	Personnel						
	Salaries/Wages						
8054	Salaries & Wages - Regular	2,500	9,330	6,830	7,821	1,509	16 %
	Total Salaries/Wages	2,500	9,330	6,830	7,821	1,509	16 %
	Payroll Taxes & Benefits			C. 1990 # ASSESSMENT II	.,	1,000	10 70
5010	Total Fringe Benefits	900	3,300	2,400	2,691	609	18 %
	Total Payroll Taxes & Benefits	900	3,300	2,400	2,691	609	18 %
	Total Personnel	3,400	12,630	9,230	10,512	2,118	17 %
	Services & Supplies					_,	11 70
	Contract Services						
7250	Water Quality Testing	840	840	0	135	705	84 %
	Total Contract Services	840	840	0	135	705	84 %
	Equipment & Tools						5.70
7242	Minor Tools, Accessories & Field Machines	50	50	0	0	50	100 %
	Total Equipment & Tools	50	50	0	0	50	100 %
	Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	1,000	1,044	44	1,044	0	0 %
6345	Property Taxes & Assessments Costs	20	20	0	18	2	10 %
7325	Insurance	0	0_	0	127	(127)	0 %
	Total Insurance, Licenses & Regulatory Fees	1,020	1,064	44	1,189	(125)	(12)%
	Legal & Professional					8,	, ,
7320	Professional & Consulting Services	500	500	0	1,202	(702)	(140)%
7326	Legal Services	0	0	0	71	(71)	
	Total Legal & Professional	500	500	0	1,273	(773)	(155)%
	Rent & Utilities					•	A server Asias C

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6000	Cell Phones	200	200	0	179	21	10 %
8610	Electric	300	300	0	328	(28)	(9)%
8645	Septage Handling	7,500	7,500	0	4,990	2,510	33 %
8670	Street Lighting	2,000	2,000	0	1,910	90	5 %
	Total Rent & Utilities	10,000	10,000	0	7,407	2,593	26 %
	Repairs & Maintenance				3,000	5000 A Product 5384	
6405	R & M - Extinguishers	12	12	0	10	2	17 %
6800	R & M - Grounds & Collection Systems	3,000	3,000	0	1,925	1,075	36 %
	Total Repairs & Maintenance	3,012	3,012	0	1,935	1,077	36 %
	Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	300	300	0	206	94	31 %
7220	Gasoline	700	700	0	254	447	64 %
	Total Vehicle Maintenance & Repairs	1,000	1,000	0	459	541	54 %
	Total Services & Supplies	16,422	16,466	44	12,399	4,067	25 %
	Transfers						
9511	Interfund Transfer Out	5,428	5,428	0	5,428	0	0 %
	Total Transfers	5,428	5,428	0	5,428	0	0 %
	Total Expenditures	25,250	34,524	9,274	28,339	6,185	18 %
١	Net Revenues over Expenditures	(9,482)	(18,756)	(9,274)	0	18,756	

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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
1	Revenues						
	Property Taxes						
4035	Property Taxes	180,000	187,249	7,249	199,873	12,624	7 %
	Total Property Taxes	180,000	187,249	7,249	199,873	12,624	7 %
	Service Charges & Fees		12/47 (2012) 14 (2012) 12 (2012)	30,	,	12,021	7 70
4020	Fees	0	0	0	575	575	0 %
4030	Residential Single Family	1,850,000	1,850,000	0	1,364,333	(485,667)	(26)%
4102	Residential- Multi -Family-Water Sales	0	0	0	98,012	98,012	0 %
4103	Commercial, Home Care, Retail-Water Sales	0	0	0	211,816	211,816	0 %
4104	Irrigation- Water Sales	0	0	0	22,931	22,931	0 %
4111	Water Meter-Service Line Upgrade	1,000	1,000	0	117	(883)	(88)%
4114	Water Other Service Revenues	0	0	0	(200)	(200)	0 %
4931	Water Activation Fees	14,000	14,000	0	9,450	(4,550)	(33)%
4932	Penalties	35,000	35,000	0	24,080	(10,920)	(31)%
4933	Door Hangers/Lockout Notices	5,400	5,400	0	19,195	13,795	255 %
4937	NSF Fees	0	0	0	435	435	0 %
	Total Service Charges & Fees	1,905,400	1,905,400	0	1,750,744	(154,656)	(8)%
	Other Revenues				3 8		(-/
4925	Insurance Claim Reimbursement	0	0	0	8,335	8,335	0 %
4928	Lien Fees Recoveries	300	300	0	0	(300)	(100)%
4929	Settlements & Recoveries	0	0	0	6,125	6,125	0 %
4930	Other Revenue	5,000	5,000	0	5,036	36	1 %
4935	Sale-Specs/Plans & Non_Capital Items	100	100	0	0	(100)	(100)%
4936	Water Delinquencies via Tax roll	2,000	2,000	0	1,437	(563)	(28)%
9500	Transfers from Reserves	0	0	0	155,000	155,000	0 %
	Total Other Revenues	7,400	7,400	0	175,934	168,534	2,277 %
	Use of Money & Property					\$*1354@min.ly(*) ■ might Mo.136 (*) * 44	
4505	HO Prop Tax Relief	0	0	0	1,512	1,512	0 %
4934	Gain on Sale of Fixed Assets	1,000	1,000	0	0	(1,000)	(100)%
	Total Use of Money & Property	1,000	1,000	0	1,512	512	51 %
	Total Revenues	2,093,800	2,101,049	7,249	2,128,063	27,014	1 %

Expenditures
Personnel
Salaries/Wages

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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8012	Call Back Pay	1,000	1,000	0	0	1,000	400.0/
8018	Holiday Pay	0	0	0	16,746		100 %
8027	Jury Duty - Back Pay	0	0	0	257	(16,746)	0 %
8045	Overtime Pay	17,728	17,728	0		(257)	0 %
8051	Floating Holiday Pay	0	0	0	4,922	12,806	72 %
8054	Salaries & Wages - Regular	375,852	365,852	(10,000)	3,424	(3,424)	0 %
8056	Retroactive Pay	0			295,820	70,032	19 %
8060	Sick Leave Pay	0	0	0	8,421	(8,421)	0 %
8063	Standby Pay			0	14,126	(14,126)	0 %
8066	Comp Time Used	17,446	17,446	0	17,060	386	2 %
8081	Vacation Pay	0	0	0	18,966	(18,966)	0 %
0001	Total Salaries/Wages	0	0	0	24,381	(24,381)	0%
	Payroll Taxes & Benefits	412,026	402,026	(10,000)	404,123	(2,097)	(1)%
5010		(7.000)	200 2000				
	Total Fringe Benefits	(7,680)	(10,300)	(2,620)	(11,727)	1,427	(14)%
5020	FICA - ER	0	0	0	6	(6)	0 %
5030	Life Insurance - ER	5,061	5,061	0	5,792	(731)	(14)%
5050	Medicare - ER	5,050	5,050	0	6,466	(1,416)	(28)%
5060	Cafeteria Plan - ER	73,500	73,500	0	72,000	1,500	2 %
5070	Retirement ER - Regular	43,642	43,642	0	44,390	(748)	(2)%
5071	Retirement ER - Addl Pick-up	0	0	0	16,396	(16,396)	0 %
5075	Retirees Medical - ER	690	690	0	1,446	(756)	(110)%
5120	Workers Comp Insurance - ER	13,863	13,863	0	7,941	5,922	43 %
5124	Retirement - ER - Tier 2	0	0	0	4,920	(4,920)	0 %
	Total Payroll Taxes & Benefits	134,126	131,506	(2,620)	147,629	(16,123)	(12)%
	Employment Services					e a 20	(/
5100	Unemployment Insurance - ER	0	0	0	3,896	(3,896)	0 %
6200	Hiring, Advertising & Other Costs	100	100	0	0	100	100 %
6230	Medical Exam	200	200	0	0	200	100 %
6250	Temporary Agency Help	2,500	2,500	0	0	2,500	100 %
7347	Pension Services Expense	100	100	0	0	100	100 %
	Total Employment Services	2,900	2,900	0	3,896	(996)	(34)%
	Total Personnel	549,052	536,432	(12,620)	555,649	(19,217)	(4)%
	Services & Supplies	4.		(-,)	000,010	(10,217)	(4)70
	Clothing & Uniform						
7246	Uniform & Gear	3,000	3,000	0	1,301	1,699	57 %
	РМ				.,,	.,000	57 76

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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
	Total Clothing & Uniform	3,000	3,000_	0_	1,301_	1,699	57 %
2.02.0	Contract Services						
6100	Labor & Support-IT Services	10,000	10,000	0	158	9,842	98 %
6110	IT Purchased Services	5,000	12,000	7,000	9,088	2,912	24 %
7100	Copier Contract-Maint & Usage	0	0	0	1,124	(1,124)	0 %
7204	Cleaning Supplies, Laundry & Towel Service	300	300	0	0	300	100 %
7250	Water Quality Testing	50,000	50,000	0	33,934	16,066	32 %
7255	Security Services	9,000	9,000	0	6,236	2,764	31 %
7301	Contract Maint Services	10,000	10,000	0	0	10,000	100 %
7321	Janitorial Cleaning & Supplies	1,800	1,800	0	2,263	(463)	(26)%
	Total Contract Services	86,100	93,100	7,000	52,802	40,298	43 %
	Equipment & Tools				,	,	10 70
7242	Minor Tools, Accessories & Field Machines	3,000	3,000	0	2,321	679	23 %
7253	Rent - Equipment	3,000	3,000	0	30	2,970	99 %
7256	Meter Purchases & Replacements	18,000	0	(18,000)	74,552	(74,552)	0 %
	Total Equipment & Tools	24,000	6,000	(18,000)	76,903	(70,903)	(1,182)%
	Financial Services				23.7 2.20	(, 0,000)	(1,102)/0
7310	Bank Service Charges	200	200	0	2,144	(1,944)	(972)%
7401	Discounts Taken	0	0	0	(163)	163	0 %
9153	Bad Debt Expense	3,000	3,000	0	0	3,000	100 %
	Total Financial Services	3,200	3,200	0	1,981	1,219	38 %
	Insurance, Licenses & Regulatory Fees			(.	1,001	1,210	30 70
6120	Computer Licenses	5,000	5,000	0	0	5,000	100 %
6340	Misc Fees	3,000	3,000	0	2,311	689	23 %
6342	Fees - Regulatory	6,000	6,000	0	10,903	(4,903)	(82)%
6343	Lien & Notary Fees	100	100	0	0	100	100 %
6345	Property Taxes & Assessments Costs	3,000	3,000	0	2,152	849	28 %
7325	Insurance	20,000	20,000	0	28,880	(8,880)	(44)%
	Total Insurance, Licenses & Regulatory Fees	37,100	37,100	0	44,245	(7,145)	(19)%
	Legal & Professional		0.,.00	v	11,240	(7,140)	(19)/0
7318	Professional & Consulting Srvcs-ISJ	15,000	28,000	13,000	24,255	3,745	13 %
7319	Other Professional Services	15,000	15,000	0	6,974	8,026	54 %
7320	Professional & Consulting Services	45,000	45,000	0	94,649	(49,649)	(110)%
7326	Legal Services	12,000	30,000	18,000	30,102		
7336	Legal Services- ISJ	0	0	10,000	109,040	(102) (109,040)	(0)% 0 %
	100000 V 10000	0	O.	U	103,040	(108,040)	0 %

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)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7340	Legal Notifications & Mandated Advertising	500	1,000	500	681	319	32 %
9155	Inter-Agency Cost Sharing-ISJ	45,000	45,000	0	24,374	20,626	46 %
	Total Legal & Professional	132,500	164,000	31,500	290,075	(126,075)	(77)%
	Office/Operations					(()
6121	IT-Supplies & Miscellaneous	1,000	1,000	0	0	1,000	100 %
6130	Computer Hardware	3,000	3,200	200	4,065	(865)	(27)%
6140	Computer Software	1,800	2,000	200	5,457	(3,457)	(173)%
7140	General Supplies & Minor Equipment	3,000	3,000	0	4,109	(1,109)	(37)%
7160	Postage, Shipping & Mail Supplies	15,000	15,000	0	20,388	(5,388)	(36)%
7170	Special Purpose Forms and Printing	0	0	0	504	(504)	0 %
7180	Billing Supplies, Forms & Printing	500	1,000	500	844	156	16 %
7226	Membership & Dues	200	200	0	413	(213)	(107)%
7230	Misc Small Parts & Supplies	4,200	4,200	0	265	3,935	94 %
7237	Process Control & Treatment Supplies	6,000	6,000	0	10,328	(4,328)	(72)%
7239	Water Treatment Chemicals	13,000	13,000	0	5,818	7,182	55 %
7249	Safety Supplies	3,000	3,000	0	1,139	1,861	62 %
	Total Office/Operations	50,700	51,600	900	53,331	(1,731)	(3)%
	Other Expense				55,55	(1,701)	(0)/0
7330	Misc Operating Expenses	100	100	0	0	100	100 %
7348	Water Conservation Program	12,080	0	(12,080)	28,407	(28,407)	0 %
7349	Water Conservation Fixtures	0	0	0	14,216	(14,216)	0 %
8735	Misc Department Admin	1,000	1,000	0	0	1,000	100 %
	Total Other Expense	13,180	1,100	(12,080)	42,623	(41,523)	(3,775)%
	Rent & Utilities			(,)	,	(11,020)	(0,110)70
6000	Cell Phones	1,700	1,700	0	2,017	(317)	(19)%
6025	Telephone	6,000	6,000	0	7,966	(1,966)	(33)%
7352	Rent - Offices & Other Structures	8,000	12,000	4,000	12,000	0	0 %
8610	Electric	130,000	130,000	0	85,568	44,432	34 %
8620	Gas Service	400	400	0	287	113	28 %
8630	Trash Services	1,500	1,500	0	1,224	276	18 %
8644	Disposal Services	30,000	30,000	0	13,095	16,905	56 %
8670	Street Lighting	650	650	0	344	306	47 %
	Total Rent & Utilities	178,250	182,250	4,000	122,501	59,749	33 %
	Repairs & Maintenance	W0W000-2888	999 300 4 00 97 37 5	**************************************	,	55,7 10	55 70
6405	R & M - Extinguishers	400	400	0	301	99	25 %
	D		895.00	₹.	್ ಸಾಸ್ಟ್	30	20 /0

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6422	R & M - Hydrants	100	100	0	2,635	(2,535)	(2,535)%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	20,000	20,000	0	653	19.347	97 %
6641	R & M - Wells	60,000	60,000	0	59,631	369	1 %
6750	R & M - Minor Tools & Equipment	2,000	2,000	0	291	1,709	85 %
6800	R & M - Grounds & Collection Systems	2,000	2,000	0	1,368	632	32 %
6900	R & M - Buildings & Structures	10,000	10,000	0	3,788	6,212	62 %
7241	R & M - Water Distribution System	12,000	12,000	0	10,692	1,308	11 %
	Total Repairs & Maintenance	106,500	106,500	0	79,358	27,142	25 %
	Travel & Training					> 1000 100 € 100 100 100 100 100 100 100	
7323	Books, Publications & Subscriptions	50	150	100	206	(56)	(37)%
7324	Education & Training Fees	500	500	0	0	500	100 %
8410	Certifications	500	500	0	214	286	57 %
8510	Lodging & Meals - Local	0	0	0	20	(20)	0 %
8539	Meals	0	0	0	14	(14)	0 %
8550	Mileage Reimbursement & Parking	500	500	0	974	(474)	(95)%
	Total Travel & Training	1,550	1,650	100	1,428	222	13 %
	Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	5,500	5,500	0	2,755	2,745	50 %
7220	Gasoline	6,000	6,000	0	3,397	2,603	43 %
7228	Markings & Other Misc Services	1,000	1,000	0	935	65	6 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	7,500	0	6,587	913	12 %
	Total Vehicle Maintenance & Repairs	20,000	20,000	0	13,674	6,326	32 %
	Total Services & Supplies	656,080	669,500	13,420	780,222	(110,722)	(17)%
	Capital Outlay					, , , ,	(,
9000	Building, Structures & Improvements	10,000	10,000	0	13,406	(3,406)	(34)%
9006	Infrastructures & Improvements	90,000	90,000	0	0	90,000	100 %
9059	Vehicles, Equipment, & Fixtures	5,000	75,000	70,000	70,152	4,848	6 %
	Total Capital Outlay	105,000	175,000	70,000	83,558	91,442	52 %
	Debt Service						
9022	Debt Service - Principal	142,655	142,655	0	142,654	1	0 %
9023	Debt Service - Interest & Annual Fee	135,607	135,607	0	135,607	(0)	(0)%
	Total Debt Service	278,262	278,262	0	278,261	1	0 %
	Reserves				**		10 M.S.
9571	*Capital Outlay Reserve	65,000	65,000	0	65,000	0	0 %
9572	*General Contingency (Operations) Reserve	25,000	25,000	0	25,000	0	0 %

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9988	*Water Rate Stabilization Reserve	32,000	32,000	0	32,000	0	0 %
	Total Reserves	122,000	122,000	0	122,000	0	0 %
	Transfers				123		- Colle
9511	Interfund Transfer Out	383,406	383,406	0	383,406	0	0 %
	Total Transfers	383,406	383,406	0	383,406	0	0 %
	Total Expenditures	2,093,800	2,164,600	70,800	2,203,096	(38,496)	(2)%
Ν	let Revenues over Expenditures	0	(63,551)	(63,551)	(75,033)	(11,482)	

Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget

550 - 550 - CDPH-Nitrate Removal

From 7/1/2014 Through 6/30/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
R	evenues						
	Grant Revenue						
4949	Govt- State Grants	0	0	0	559,309	559,309	0 %
	Total Grant Revenue	0	0	0	559,309	559,309	0 %
	Total Revenues	0	0	0	559,309	559,309	0 %
E:	xpenditures						
	Services & Supplies						
	Legal & Professional						
7319	Other Professional Services	70,415	70,415	0	22,074	48,341	69 %
	Total Legal & Professional	70,415	70,415	0	22,074	48,341	69 %
	Total Services & Supplies	70,415	70,415	0	22,074	48,341	69 %
	Capital Outlay						
9000	Building, Structures & Improvements	252,574	252,574	0	202,248	50,326	20 %
	Total Capital Outlay	252,574	252,574	0	202,248	50,326	20 %
	Total Expenditures	322,989	322,989	0	224,323	98,666	31 %
N	et Revenues over Expenditures	(322,989)	(322,989)	0	334,986	657,975	(204)%

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
j	Revenues						
	Service Charges & Fees						
4062	Wastewater Admin Charge	21,000	21,000	0	21,000	0	0 %
	Total Service Charges & Fees	21,000	21,000	0	21,000	0	0 %
	Special Taxes & Assessments					(S)	0 ,0
4061	Debt Service Assessments-2002 WW Bond	1,144,375	1,146,490	2,115	1,146,840	350	0 %
	Total Special Taxes & Assessments	1,144,375	1,146,490	2,115	1,146,840	350	0 %
	Other Revenues						
4928	Lien Fees Recoveries	0	0	0	60	60	0 %
9500	Transfers from Reserves	0	24,139	24,139	26,074	1,935	8 %
	Total Other Revenues	0	24,139	24,139	26,134	1,995	8 %
	Use of Money & Property						
4501	Interest-Undistributed Taxes	0	0	0	4	4	0 %
	Total Use of Money & Property	0	0	0	4	4	0 %
	Total Revenues	1,165,375	1,191,630	26,255	1,193,979	2,349	0 %
	Expenditures						
	Services & Supplies						
	Financial Services						
7310	Bank Service Charges	7,000	3,000	(4,000)	6,526	(3,526)	(118)%
	Total Financial Services	7,000	3,000	(4,000)	6,526	(3,526)	(118)%
	Insurance, Licenses & Regulatory Fees		3,333	(1,000)	0,020	(0,020)	(110)/0
6341	LAFCO Fees	0	500	500	0	500	100 %
6345	Property Taxes & Assessments Costs	0	0	0	262	(262)	0 %
	Total Insurance, Licenses & Regulatory Fees	0	500	500	262	238	48 %
	Legal & Professional						10 70
7320	Professional & Consulting Services	500	500	0	3,693	(3,193)	(639)%
7326	Legal Services	6,000	3,000	(3,000)	1,756	1,244	41 %
	Total Legal & Professional	6,500	3,500	(3,000)	5,449	(1,949)	(56)%
	Travel & Training						, , , ,
8550	Mileage Reimbursement & Parking	0	0	0	16	(16)	0 %
	Total Travel & Training	0	0	0	16	(16)	0 %
	Total Services & Supplies	13,500	7,000	(6,500)	12,253	(5,253)	(75)%
	Debt Service						(S)
9022	Debt Service - Principal	435,000	455,000	20,000	455,000	0	0 %

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9023	Debt Service - Interest & Annual Fee	709,375	692,308	(17,067)	689,375	2,933	0 %
9079	Prepaid Assessment Payment	0	6,192	6,192	6,192	0	0 %
9805	Repayment Bond Reserve	0	21,000	21,000	21,000	0	0 %
9806	Internal Loan	25,000	4,000	(21,000)	4,000	0	0 %
	Total Debt Service	1,169,375	1,178,500	9,125	1,175,567	2,933	0 %
	Transfers					12	
9505	Transfers In - Other Funds	(38,947)	(35,894)	3,053	0	(35,894)	100 %
9511	Interfund Transfer Out	40,147	19,147	(21,000)	0	19,147	100 %
9512	Transfer In	(25,000)	(4,000)	21,000	(4,000)	0	0 %
	Total Transfers	(23,800)	(20,747)	3,053	(4,000)	(16,747)	81 %
	Total Expenditures	1,159,075	1,164,753	5,678	1,183,820	(19,067)	(2)%
N	et Revenues over Expenditures	6,300	26,877	20,577	10,159	(16,718)	

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
F	Revenues						
	Other Revenues						
9500	Transfers from Reserves	0	46,660	46,660	0	(46,660)	(100)%
	Total Other Revenues	0	46,660	46,660	0	(46,660)	(100)%
	Total Revenues	0	46,660	46,660	0	(46,660)	(100)%
E	Expenditures						
	Services & Supplies						
	Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0	0	0	15	(15)	0 %
	Total Insurance, Licenses & Regulatory Fees	0	0	0	15	(15)	0 %
	Legal & Professional					(/	- 70
7326	Legal Services	0	0	0	1,034	(1,034)	0 %
	Total Legal & Professional	0	0	0	1,034	(1,034)	0 %
	Total Services & Supplies	0	0	0	1,049	(1,049)	0 %
	Transfers					• Specification of 2000 € 1	
9511	Interfund Transfer Out	46,660	46,660	0	35,275	11,385	24 %
	Total Transfers	46,660	46,660	0	35,275	11,385	24 %
	Total Expenditures	46,660	46,660	0	36,324	10,336	22 %
1	let Revenues over Expenditures	(46,660)	0	46,660	(36,324)	(36,324)	

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
	Revenues						
	Property Taxes						
4035	Property Taxes	0	18,172	18,172	19,141	969	5 %
	Total Property Taxes	0	18,172	18,172	19,141	969	5 %
	Special Taxes & Assessments						
4400	Drainage Assessments	95,424	95,424	0	95,456	32	0 %
	Total Special Taxes & Assessments	95,424	95,424	0	95,456	32	0 %
	Other Revenues						
4935	Sale-Specs/Plans & Non_Capital Items	200	300	100_	305	5	2 %
	Total Other Revenues	200	300	100	305	5	2 %
	Use of Money & Property						
4505	HO Prop Tax Relief	0	0	0	147	147	0 %
	Total Use of Money & Property	0	0	0	147	147	0 %
	Total Revenues	95,624	113,896	18,272	115,048	1,152	1 %
1	Expenditures						
	Personnel						
	Salaries/Wages						
8054	Salaries & Wages - Regular	10,800	13,000	2,200	13,758	(758)	(6)%
	Total Salaries/Wages	10,800	13,000	2,200	13,758	(758)	(6)%
	Payroll Taxes & Benefits	1).	,	_,	10,700	(700)	(0)70
5010	Total Fringe Benefits	4,300	4,500	200	4,542	(42)	(1)%
	Total Payroll Taxes & Benefits	4,300	4,500	200	4,542	(42)	(1)%
	Total Personnel	15,100	17,500	2,400	18,300	(800)	(5)%
	Services & Supplies		5-250 * -75-25 9 -652		,	(000)	(0)/0
	Clothing & Uniform						
7246	Uniform & Gear	200	200	0	0	200	100 %
	Total Clothing & Uniform	200	200	0	0	200	100 %
	Contract Services						55.5 44
6110	IT Purchased Services	0	0	0	519	(519)	0 %
	Total Contract Services	0	0	0	519	(519)	0 %
	Equipment & Tools					, , , ,	- 70
7242	Minor Tools, Accessories & Field Machines	300	300	0	104	196	65 %
	Total Equipment & Tools	300	300	0	104	196	65 %
	Insurance, Licenses & Regulatory Fees						9490000 1000-3

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6120	Computer Licenses	500	500	0	0	500	100 %
6342	Fees - Regulatory	5,000	6,000	1,000	6,218	(218)	(4)%
6345	Property Taxes & Assessments Costs	1,000	1,000	0	102	898	90 %
7325	Insurance	0	0	0	430	(430)	0 %
. 020	Total Insurance, Licenses & Regulatory Fees	6,500	7,500	1,000	6,750	750	11 %
	Legal & Professional	0,500	7,500	1,000	0,730	750	11 %
7320	Professional & Consulting Services	6,000	6,000	0_	8,061	(2,061)	(34)%
	Total Legal & Professional	6,000	6,000	0	8,061	(2,061)	(34)%
	Office/Operations						
7226	Membership & Dues	0	0	0	155	(155)	0 %
7230	Misc Small Parts & Supplies	100	100	0	0	100	100 %
8660	Parts & Materials	0	0	0	215	(215)	0 %
	Total Office/Operations	100	100	0	370	(270)	(270)%
	Other Expense					(/	(),,,
7330	Misc Operating Expenses	300	300	0	298	3	1 %
7346	Promotional Expenses - Event	0	0	0	250	(250)	0 %
7349	Water Conservation Fixtures	0	0	0	456	(456)	0 %
	Total Other Expense	300	300	0	1,004	(704)	(235)%
	Rent & Utilities				5.K=3.53	(3.4.1)	(200)/0
6000	Cell Phones	1,000	1,000	0	1,076	(76)	(8)%
6025	Telephone	200	200	0	382	(182)	(91)%
8610	Electric	1,000	1,000	0	1,084	(84)	(8)%
8670	Street Lighting	400	900	500	831	69	8 %
	Total Rent & Utilities	2,600	3,100	500	3,373	(273)	(9)%
	Repairs & Maintenance		0. *		EXERT	(=. 0)	(0)/0
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	300	300	0	118	182	61 %
6750	R & M - Minor Tools & Equipment	300	300	0	434	(134)	(45)%
6800	R & M - Grounds & Collection Systems	100	100	0	68	32	32 %
6900	R & M - Buildings & Structures	100	100	0	0	100	100 %
	Total Repairs & Maintenance	800	800	0	620	180	22 %
	Travel & Training	100,000			020	100	22 70
8550	Mileage Reimbursement & Parking	50	50	0	52	(2)	(5)%
	Total Travel & Training	50	50	0	52	(2)	(5)%
	Vehicle Maintenance & Repairs				02	(2)	(5)/0
7211	Misc Fuel & Diesel	1,000	1,000	0	957	43	4 %
		.,500	1,500	U	557	40	4 70

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7220	Gasoline	1,250	1,250	0	913	337	27 %
	Total Vehicle Maintenance & Repairs	2,250	2,250	0	1,870	380	17 %
	Total Services & Supplies	19,100	20,600	1,500	22,723	(2,123)	(10)%
	Reserves						(- /
9571	*Capital Outlay Reserve	10,000	10,000	0	10,000	0	0 %
9572	*General Contingency (Operations) Reserve	5,000	5,000	0	(5,000)	10,000	200 %
	Total Reserves	15,000	15,000	0	5,000	10,000	67 %
	Transfers						
9511	Interfund Transfer Out	36,138	36,138	0	36,138	0	0 %
	Total Transfers	36,138	36,138	0	36,138	0	0 %
	Total Expenditures	85,338	89,238	3,900	82,161	7,077	8 %
Net Revenues over Expenditures		10,286	24,658	14,372	32,887	8,229	-