



June 28, 2017

TO: LOCSO Board of Directors
FROM: Robert Stilts, District Bookkeeper
SUBJECT: Agenda Item 11D –7/6/2017 Board Meeting
Receive Financial Report for Period Ending May 31, 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

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DESCRIPTION

The attached is the Balance Sheet as of May 31, 2017.

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 May 31, 2017.

DISCUSSION

The overall trend continue to be in line with adjusted accounting budget and there are no unusual activities posted during the month other than expenditures that normally recur annually.

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.

The administrative allocation factors used for 2016/2017 fiscal year is as follows: Fire 21%, Water 62%, Parks and Recreation 1%, Drainage 8%, Bayridge 2%, Vista de Oro 1.5%, and Wastewater 4.5%.

Allocation amounts will not be transferred out for the month of May. At the end of the fiscal cycle, the Administration budget will be adjusted and the appropriate amounts will be transferred from each fund accordingly.

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

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2017

Assets

Abra Payroll Suspense	0.00
Debit Card - Kathy	0.00
Debit Card - Ann	(1,410.43)
Debit Card - Phil	1,470.96
Debit Card - Harmony	(2,654.73)
Inv:Prepaid Assessments (old accts=1024&1005	0.00
Inv:Funds Restricted for Long-term Debt	0.00
Inv: SLO Communy Fund-Low Income Donations WW	0.00
Inv: WW SRF Rabobank PMMI	0.00
Inv: Water Quality Trust	0.00
Rabobank - Investments	0.00
Inv: Heritage Oaks	52,097.50
Rabo Bank -Investments	2,087,687.21
Debit Card - Margaret	4,000.00
Debit Card - Frank	168.28
Barnard Constr. Escrow Acct.	0.00
Fire Public Facility Fee	0.00
Inv: Rabo-Long-term Encumbrances	0.00
Change Fund	400.00
Petty Cash	500.00
Debit Card Accounts	0.00
MSB - WW Project #2 (Unfrozen)	0.00
Cash Held by Fiscal Agent	0.00
Prepaid Assessments	0.00
LOCSD Community Fund - Community Foundation	0.00
Public Facility Fees - Heritage	0.00
Cash In Bank Sweep Account	0.00
WW Rabo Bank	0.00
LAIF Investments	637,225.68
General Checking Account	2,030,269.25
Payroll Account (contra to 2998)	(280,458.14)
Rabobank Investments	(152,142.78)
Community Foundation Fund	0.00
Bankruptcy Checking Acct Rabo 5283	0.00
Rabobank-Bankruptcy Disbursement Reserve	102,859.17
Cash Collections Awaiting Deposit	0.00
Parks & Recreation Savings	0.00
Cash In County Treasury - Fund 470	0.00
Solid Waste Operations Checking	0.00
Post Assessment Investments	0.00
Clean Up Committee	0.00
Garden/Landscape Savings	0.00
Wastewater Operations Checking	0.00
Accrued Interest Receivable	0.00
Prepaid Workers' Comp Insurance	0.00
Held Deposits	10,000.00
Prepaid Dental-Allied	0.00
XXXX-Prepaid Expenses- use 1290	0.00
Prepaid Insurance - Business & Vehicle	0.00
Fire Operations Checking	0.00
Fire Sinking Fund	0.00
Fire Public Fac. - CNB CD	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2017

Fire Sinking Fund	0.00
Water Operations Checking	25,000.00
Cash - LAIF - Operating Funds	0.00
General Cash Restricted Loans/Reserves	0.00
US Bank- WW Bond Redemption Fund	315,275.43
US Bank - WW Bond Reserve Fund	861,174.23
Accounts Receivable	187,080.45
Unbilled A/R	184,707.80
Grants Receivable	0.00
AR-Due from Govts-ARRA	0.00
Accounts Receivable-Propety Tax	0.00
Inventory	57,730.53
Loan Receivable From District	297,333.96
Prepaid Medical Insurance	0.00
Prepaid Expenses	0.00
Deferred Bond Issuance Costs	0.00
Due From Others	0.00
Due From Administration	0.00
Due From Bayridge	0.00
Due From Fire	0.00
Due from Fire-CDF	0.00
Due From Vista De Oro	1,517.00
Due From Water	0.00
Due From Waste Water	0.00
Due From Solid Waste	0.00
Due From Cabrillo	0.00
Due From Drainage	0.00
Due From Parks & Recreation	0.00
Computers & Software (use 1800)	0.00
Land and Land Rights	555,803.09
Infrastructures	9,591,759.07
Building, Structures & Improvements	569,007.49
Equipment, Vehicles, Fixtures & Systems	1,939,390.98
Construction In Progress	35,712.50
Accum Depreciation-Building, Structures & Improvments	(5,000.00)
Accum Depecciation-Infrastructures	(4,165,284.05)
Acc Depreciation-Equipment,Vehicles & Systems	(398,536.66)
Accumulated Depreciation - Water	0.00
Other Assets	900.00
Def Outflow	79,396.00
Amount to be Provided for Internal Loans	1,517.00
Amount to be Provided - Other LT Oblig-Comp Leave	16,316.26
Amount To Be Provided - LT Debt	0.00
Due To Fire/CDF	0.00

Total Assets	<u>14,640,813.05</u>
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Liabilities and Net Assets

Vendor Payable (Control Account)	78,930.27
Fed Income Tax Withholding	22,366.69
FICA Employee Payable	3,017.18
FICA Employer Payable	2,784.55
Prepay SLOCEA Insurance	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2017

Wage Garnishment	0.00
AP Other- Adjment to 2000, AP Control Acct	1,481.65
CA Income Tax Withholding	7,634.41
SDI Payable Employee (EE Only)	1,723.16
SUI, ETT Payable	0.00
Retirement-ER-Regular Contrib	(25,311.15)
Workers Comp Payable	0.00
SLOCEA Dues Payable	(156.34)
Vision Insurance Liability - Employer	0.00
Dental Insurance Payable - Employer	0.00
Medical Plan Liability - Employer	0.00
Accrued Payroll	47.18
Employee Contributions to 457 PLAN	(1,100.00)
AFLAC Voluntary Insurance-Employee	(282.48)
Workers Comp Ins Liab-Employer	138.17
Accrued FSA Plan Medical	87.95
Retirement Addl Pick-up Liab-Employer	2,045.67
Unemployment Ins Liab-Employer (ER only)	6,663.18
Medicare Liab- Employer	2,867.80
Water Service Deposits	2,400.00
Vendor Payable - Manual	0.00
Will Serve Deposits	750.00
Other Deposits	(152.64)
Accrued Compensated Absences	19,970.75
Long-term Compensated Absences	59,912.23
CALPERS Retirement Tier 2- EE- Liab	(2,371.96)
State Use Tax	0.00
CALPERS Retirement Tier 2- ER- Liab	(345.70)
Other Pension Oblig Liab (OPEB) ARC	37,936.00
Retirement Conbtribution Safety-Fire-EE	(4.26)
Genreal Fund Construction Loan - 2	0.00
Long Term Debt- Note Payable	0.00
Note Payable - State CIEDB-LTD	3,671,746.33
Current portion-Long Term Debt	151,489.02
Accrued Interest Payable	48,586.95
Federal Taxes- Fed Audit Findings	0.00
Life Insurance Liab-Employer	(859.50)
Medicare Tax Liab-Employee	3,276.39
Medical Plan Liab- Employee	(2,023.78)
Vision Plan Liab- Employee	2,036.38
Dental Plan Ins Payable- Employee	172.00
Retirement Contrib Liab-Employee	(6,335.28)
Life Ins Pre-Tax (SLOCEA) Liab-Employee	0.00
CA Training Tax Liability- ER only	0.00
Retirement Buyback-EE	0.00
Insurance- AD & D	(202.50)
Insurance-Work Injury (WI)	(156.54)
Insurance- LT Disability	(1,102.63)
Survivor Premiums-PERS	14.52
Net Pension Liability	346,008.00
Def Inflow	80,014.00
Bonds Payable	0.00
Due To Administration	1,517.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 5/31/2017

Due To Bayridge	0.00
Due To Fire	0.00
Due To Vista De Oro	0.00
Due To Water	0.00
Due To Wastewater	0.00
Due To Solid Waste	0.00
Due To Cabrillo	0.00
Due To Drainage	0.00
Loan Payable to Agency Fund	272,333.96
Construction Retentions Liability	0.00
Retention-Prin & Interest (Prin=\$85,075)	0.00
Trust Liability- Prepaid 02 Bond Assessments	0.00
Trust Funds- Low Income Savings	1,169.32
Trust-Delinquencies from Tax Liens	1,184.36
Suspense Account	0.00
Outstanding Payroll Checks (Contra to 1013)	0.00
Payroll Clearing Account	0.00
Water Quality Trust Reserve	91,517.27
Restricted Park and Rec	305,813.55
2002 Bond Redemption Reserve	0.00
2002 Bond Redemption Account	0.00
Septic System Decommision Reserve	8,000.00
Replacement Reserve - Vehicle, Equip & Fire Engines	590,012.00
General Contingency Reserve	366,718.70
Public Facilities Fees Reserve	51,363.00
Prepaid Assessment Reserve	106,670.02
Capital Outlay Reserve	1,298,194.69
Disputed Reserve Fund (Bankruptcy)	257,760.66
I-Bank Loan Reserve	0.00
Water Stabilization Reserve	192,856.00
Info Tech Reserve	28,741.40
Basin Management Reserve	50,031.00
Septic Maintenance Reserve (Internal Loan)	0.00
Water Conservation Reserve	59,288.00
Restricted Funds-600 Acct 0330- SRF	0.00
AFG-FEMA Grant Reserve-Fire Dept 5%Match	2,839.00
Reserve - Internal Loans	1,517.00
Fund Balance	5,777,245.25
Reserve for Encumbrance	0.00
Bankruptcy Fund Balance	58,710.96
Non-PL Revenue Control	0.00
Prior Years Adj (use 3400)	0.00
GFAG- Net Investment in Assets	800,753.01
GFAG- Accumulated Depreciation	1,610,717.23
GFAG- Governmental Depreciation Expense	(90,188.88)
GFAG- Gain/Loss on Asset Disposition	0.00
Investment in N/A-Costs	(1,326,346.05)
Prior Years Adjustment	0.00
Excess Revenues over Expenditures	(391,301.07)
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Total Liabilities and Net Assets	14,640,813.05
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100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
<u>Revenues</u>					
Other Revenue	4005	Copying Costs	\$200	\$200	\$6
	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	\$6
TOTAL GF/ADMINISTRATION REVENUES			\$200	\$200	\$6
		Transfer In From Watewater	\$26,440	\$0	\$19,804
		Transfer In From Fire	\$123,453	\$0	\$92,417
		Transfer In From Water	\$364,482	\$0	\$272,847
		Transfer In From Park and Recreation	\$5,879	\$0	\$8,801
		Transfer In From Drainage	\$47,030	\$0	\$35,207
		Transfer In From Bayridge	\$11,757	\$0	\$6,602
		Transfer In From Vista De Oro	\$8,833	\$0	\$4,401
		Fiscal 16/17	\$587,874	\$0	\$440,079

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
Expenditures					
Salaries & Wages	7322	Director's Compensation	\$10,000	\$10,100	\$7,050
	8018	Holiday pay	\$0	\$8,000	\$7,516
	8045	Overtime Pay	\$2,500	\$6,200	\$6,198
	8050	Administrative Leave Pay		\$0	\$0
	8051	Floating Holiday Pay		\$510	\$507
	8054	Salaries & Wages - Regular	\$254,502	\$100,000	\$77,347
	8060	Sick Leave Pay		\$0	\$0
	8066	Comp Time Used		\$0	\$0
	8081	Vacation Pay		\$1,759	\$1,759
Total Salaries & Wages			\$267,002	\$126,569	\$100,377
Payroll Taxes & Benefits					
	5020	FICA - ER	\$3,300	\$1,200	\$1,177
	5030	Life Insurance - ER	\$2,200	\$300	\$205
	5031	Disability Insurance	\$0	\$50	\$31
	5050	Medicare - ER	\$4,000	\$1,650	\$1,490
	5060	Cafeteria Plan - ER	\$20,000	\$8,000	\$7,125
	5070	Retirement ER - Regular	\$18,433	\$10,000	\$6,875
	5071	Retirement ER -Add'l Pickup	\$2,641	\$750	\$312
	5075	Retirees Medical - ER	\$3,000	\$1,700	\$1,690
	5100	Unemployment Ins ER	\$3,500	\$3,000	\$2,483
	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	\$31,129	\$25,867
		Total Payroll & Taxes	\$335,962	\$157,698	\$126,244

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
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	\$6,000	\$4,668
	6110	IT Purchased Services	\$27,800	\$22,000	\$21,208
	7100	Copier Contract	\$7,000	\$7,700	\$7,691
	7255	Security Services	\$1,200	\$700	\$638
	7321	Janitorial Cleaning Supplies	\$2,100	\$4,000	\$3,585
	7342	Public Meeting Recordings	\$13,000	\$13,000	\$12,175
Total Contract Services			\$55,100	\$53,400	\$49,965
Financial Services	7310	Bank Service Charges	\$1,001	\$3,000	\$2,264
Total Financial Services			\$1,001	\$3,000	\$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	\$20,050	\$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	\$159,693
	7326	Legal Services	\$57,600	\$35,000	\$31,580
	7340	Legal Notifications & Mand Adver.	\$1,000	\$1,000	\$542
	7343	Election Expense	\$11,600	\$11,233	\$11,233
Total Legal & Professional			\$92,200	\$248,218	\$223,098
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	\$6,000	\$5,206
	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	\$18,100	\$15,134

100- GF/ADMINISTRATION	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
Expenditures					
Other expenses					
	8735	Misc Department Expense	\$13,500	\$382	\$382
Total Other Expenses			\$13,500	\$382	\$382
Rent and utilities					
	6025	Telephone	\$4,200	\$4,000	\$2,673
	7352	Rent - Office & Other Structures	\$28,900	\$33,179	\$30,179
	7350	Rent - Meetings	\$800	\$1,750	\$1,750
	8610	Electric	\$3,600	\$3,500	\$3,325
	8620	Gas Service	\$300	\$553	\$553
	8630	Trash Services	\$0	\$0	\$0
Total Rent and utilities			\$37,800	\$42,982	\$38,480
Repairs and maintenance					
	6405	R & M - Extinguishers	\$101	\$110	\$110
Total Repairs & Maint.			\$101	\$110	\$110
Travel and training					
	7323	Books, Publications & Subscriptions	\$500	\$300	\$278
	7324	Education & Training Fees	\$4,000	\$1,000	\$450
	8541	Meals Local Area-Director	\$0	\$100	\$0
	8539	Training Meals	\$1,800	\$1,000	\$1,012
	8550	Mileage Reimb. & Room & Parking	\$3,000	\$2,000	\$1,512
Total Traveling & Training			\$9,300	\$4,400	\$3,252
		Total Materials and Supplies	\$251,912	\$401,425	\$363,230
		TOTAL OPERATING EXPENSES	\$587,874	\$559,123	\$489,474

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
<u>Revenues</u>					
Property taxes	4035	Property Taxes	\$8,290	\$8,347	\$5,652
	4505	HO Prop Tax Relief	\$57	\$57	\$29
TOTAL PROPERTY TAX			\$8,347	\$8,404	\$5,681
Special Taxes & Assess.	4550	Lighting & Septic	\$54,831	\$54,831	\$12,375
Total Special Taxes & Assess. Assessments			\$54,831	\$54,831	\$12,375
		Total Revenue Received	\$63,178	\$63,235	\$18,056

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
<u>Expenditures</u>					
Salaries & Wages	8018	Holiday Pay	\$0	\$0	\$0
	8051	Floating Holiday	\$0	\$0	\$0
	8054	Regular Salaries	\$18,944	\$17,050	\$16,745
	8060	Sick Leave	\$0	\$0	\$0
	8066	Comp Time Used	\$0	\$0	\$0
	8081	Vacation	\$0	\$0	\$0
Total Salaries & Wages			\$18,944	\$17,050	\$16,745
Payroll Taxes & Benefits					
	5030	Life Insurance - ER	\$106	\$95	\$3
	5050	Medicare - ER	\$577	\$429	\$281
	5060	Cafeteria Plan - ER	\$2,407	\$619	\$575
	5070	Retirement ER - Regular	\$2,666	\$2,161	\$1,833
	5071	Retirement ER -Addt'l	\$1,007	\$726	\$607
	5075	Retirees Medical - ER	\$543	\$309	\$189
	5100	Unemployment Ins ER	\$0	\$0	\$0
	5120	Worker's Compensation -	\$600	\$348	\$97
	5121	Cal Pers Unfunded	\$0	\$0	\$0
	5124	Retirement ER Tier 2	\$700	\$279	\$0
	5133	Benefits Charged by	\$0	\$0	\$0
	5197	Benefit Billings to Other	\$0	\$0	\$0
Total Payroll Taxes&Benefits			\$8,606	\$4,967	\$3,585
		Total Payroll & Taxes	\$27,550	\$22,017	\$20,330

200-BAYRIDGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
Expenditures					
Insurance, licenses and	6342	Fees - Regulatory	\$600	\$1,100	\$1,044
	6345	Property Taxes & Assess.	\$0	\$500	\$267
	7325	Insurance	\$800	\$800	\$735
Total Ins., Lic. & Regulatory Fees			\$1,400	\$2,400	\$2,046
	7320	Professional & Consulting	\$0	\$2,900	\$2,867
	7326	Legal Services	\$3,500	\$1,500	\$831
Total Legal & Professional			\$3,500	\$4,400	\$3,698
Rent and utilities	6000	Cell Phones	\$0	\$100	\$93
	6025	Telephone	\$0	\$37	\$37
	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	\$4,863	\$4,863
Total Rent and utilities			\$68,000	\$20,050	\$17,047
		Total Materials and Supplies	\$72,900	\$26,850	\$22,791
		TOTAL OPERATING EXPENSES	\$100,450	\$48,867	\$43,121
		Transfer out to General	\$11,757	\$8,718	\$6,602
		No Capital Outlay	\$0	\$0	\$0
		Total fund expenses	\$112,207	\$57,585	\$49,723

301-FIRE DEPARTMENT	Acct. Code Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17	
Revenues					
Property taxes					
	4035	Property Taxes	\$1,905,834	\$1,905,834	\$1,227,264
	4505	HO Prop Tax Relief	\$12,883	\$12,883	\$1,058
TOTAL PROPERTY			\$1,918,717	\$1,918,717	\$1,228,322
Special taxes and assessments					
	4015	CSA 9-I Assessments	\$24,480	\$24,480	\$0
	4050	Special Fire Tax	\$529,401	\$529,401	\$4,113
	4055	Mutual Aid Reimbursement	\$0	\$1,135	\$1,135
TOTAL SPECIAL TAXES &			\$553,881	\$555,016	\$5,248
Use of money and					
	4501	Interest-Undistributed Taxes			
	4510	Investment Income on Funds	\$0	\$2,000	\$1,288
	4934	Gain on Sale of Fixed Assets-Fire Truck			
TOTAL USE OF Mon.&Prop			\$0	\$2,000	\$1,288
Other Revenue					
	4000	Ambulance Agreement	\$68,512	\$67,134	\$51,797
	4655	Donations	\$0	\$34,763	\$34,763
	4932	Penalties	\$0	\$0	\$0
	4950	Grant Revenue	\$0	\$0	\$0
	4955	Govt Other State Aid &	\$0	\$2,245	\$2,245
Belongs in Fire		Fire Mitigation Funds	\$5,900	\$0	\$0
Total Other Revenue			\$74,412	\$104,142	\$88,805
TOTAL REVENUE RECEIVED			\$2,547,010	\$2,579,875	\$1,323,663

301-FIRE DEPARTMENT	Acct. Code Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
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	\$84,116	\$84,116
	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	\$116,554	\$104,013
Payroll Taxes &				
	5021 FICA - Fire - ER	\$4,912	\$6,139	\$6,139
	5030 Life Insurance - ER	\$1,962	\$2,054	\$2,054
	5031 Disability Insurance	\$86	\$0	\$0
	5035 AD and D Insurance	\$1,350	\$1,050	\$603
	5051 Medicare - Reserves - ER	\$1,542	\$1,616	\$1,616
	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	\$23,609	\$18,515
	Total Payroll Expenses	\$142,245	\$140,163	\$122,528

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
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	\$5,016	\$5,016
Total Employment			\$13,000	\$11,356	\$9,118
Clothing and Uniforms	7246	Uniform & Gear	\$2,900	\$2,300	\$2,129
	7248	Uniform Safety Boots	\$3,400	\$4,450	\$4,250
Total Clothing & Uniforms			\$6,300	\$6,750	\$6,379
Contract Services					
	6110	IT Purchased Services	\$7,000	\$900	\$823
	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	\$940,219
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	\$12,653
	6460	Self-Contained Breathing	\$2,500	\$1,943	\$1,943
	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	\$16,434	\$15,954
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	\$1,734	\$1,734
	7326	Legal Services	\$1,500	\$700	\$420
	7340	Legal Notifications & Mandated	\$220	\$0	\$0
Total			\$2,720	\$2,434	\$2,154

301-FIRE DEPARTMENT	Acct. Code Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
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	\$402	\$402
	7224 Kitchen Cookware & Utensils	\$800	\$216	\$163
	7230 Misc Small Parts & Supplies	\$5,200	\$301	\$301
	7345 Outreach-Program Give Away	\$0	\$0	\$0
	5040 Commission and Sales Expense	\$0	\$0	\$0
Total Other		\$6,550	\$919	\$866
Rent and utilities	6000 Cell Phones	\$2,000	\$1,550	\$1,415
	6025 Telephone	\$3,300	\$3,300	\$2,944
	8610 Electric	\$200	\$175	\$91
	8620 Gas Service	\$1,200	\$1,400	\$1,030
	8630 Trash Services	\$1,250	\$2,230	\$2,203
	8640 Water and Water Services	\$3,500	\$3,065	\$3,065
	8670 Street Lighting	\$132	\$132	\$111
Total Rent and utilities		\$11,582	\$11,852	\$10,859
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	\$256
	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	\$3,614
	7017 Routine Maintenance	\$0	\$0	\$0
Total Repairs & Maint.		\$18,350	\$6,305	\$5,649

301-FIRE DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
Expenditures					
Travel and training	6300	DMV Driv Lic Class B	\$200	\$100	\$0
	7141	CERT Training Supplies	\$100	\$100	\$92
	7323	Books, Publications &	\$275	\$657	\$657
	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	\$2,857	\$2,469
		Total Materials and Supplies	\$2,143,864	\$2,103,897	\$1,033,645
		TOTAL OPERATING EXPENSES	\$2,286,109	\$2,244,060	\$1,156,173
Capital Outlay	9572	General Contingency (Ops)		\$0	\$0
	9504	Veh. Repl. Reserves		\$0	\$0
	9006	Sewer Lateral-Fire		\$15,800	\$27,474
		Transfer In from General Fund		-\$15,800	
		Building Structures and	\$10,000		
		Improvements		\$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
		Transfer to General Fund	\$123,453	\$122,056	\$92,417
		TOTAL OPERATING EXPENSES	\$2,286,109	\$2,244,060	\$1,156,173
		Total Fund Expenses	\$2,614,562	\$2,562,156	\$1,276,064

400-VISTA DE ORO	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
<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
	4400	Drainage Assessments			\$7,121
Special Taxes & Assess.	4550	Lighting & Septic Assessment	\$15,768	\$15,768	\$2,834
Total Special Taxes & Assess. Assessments			\$15,768	\$15,768	\$9,955
TOTAL REVENUES RECEIVED			\$15,768	\$15,768	\$9,955
<u>Expenditures</u>					
Insurance, licenses and	6342	Fees - Regulatory	\$0	\$1,100	\$1,044
	6345	Property Taxes & Assess. Costs	\$0	\$100	\$18
	7325	Insurance	\$0	\$500	\$441
Total Ins.,Lic. & Regulatory Fees				\$1,700	\$1,503
	7320	Professional & Consulting	\$1,300	\$3,500	\$3,233
	7326	Legal Services	\$3,000	\$1,500	\$954
Total Legal & Professional			\$4,300	\$5,000	\$4,187
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	\$2,200	\$1,930
	8670	Street Lighting	\$2,500	\$2,200	\$1,946
Total Rent and utilities			\$2,500	\$4,550	\$4,003
Total Operating Expenses			\$6,800	\$11,250	\$9,693
Transfer out to General Fund			\$8,832	\$5,812	\$4,401
No Capital Outlay			\$0	\$0	\$0
Total Fund Expenses			\$15,632	\$17,062	\$14,094

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
<u>Revenues</u>				
Water Sales Revenues:	4030 Residential Single Family	\$1,800,000	\$1,517,831	\$1,445,842
	4102 Residential-Multi Family	\$0	\$150,349	\$156,564
	4103 Commercial	\$0	\$229,022	\$212,645
	4104 Irrigation-Water Sales	\$0	\$42,017	\$36,195
	New Recycled Water Revenue	\$0	\$0	\$0
	New Baseline No Consumption	\$0	\$0	\$0
Total Water Sales Revenue		\$1,800,000	\$1,939,219	\$1,851,246
	4114 Water Other Services Revenue	\$0	\$2,000	\$2,085
	4931 Water Activation Fees	\$10,000	\$7,200	\$7,150
	4932 Water Sales Penalties(Late Fees)	\$20,000	\$25,000	\$24,946
	4933 Door Hangers/Lock Out Fees Sale-Specs/Plans and Non Cap	\$17,000	\$19,000	\$18,905
	4935 Items	\$0	\$100	\$50
Total Water Service		\$47,000	\$53,300	\$53,136
Property taxes	4035 Property Taxes	\$221,660	\$221,660	\$151,519
	4505 HO Prop Tax Relief	\$2,100	\$2,100	\$761
TOTAL PROPERTY		\$223,760	\$223,760	\$152,280
	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	\$10,364
	4934 Gain on the Sale of Fixed Assets	\$12,000	\$12,000	\$12,000
Total Other Revenue		\$57,000	\$68,700	\$64,364
TOTAL REVENUE RECEIVED		\$2,130,760	\$2,287,979	\$2,123,077

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
Expenditures				
Salaries & Wages				
	8012 Call Back Pay	\$17,000	\$0	\$0
	8018 Holiday Pay		\$12,142	\$12,142
	8027 Jury Duty	\$0	\$0	\$0
	8045 Overtime Pay	\$5,500	\$5,500	\$3,472
	8051 Floating Holiday Pay	\$0	\$13,700	\$13,584
	8054 Salaries & Wages Regular	\$394,702	\$300,000	\$247,718
	8056 Retroactive Pay	\$0	\$312	\$312
	8060 Sick Leave Pay	\$0	\$16,000	\$15,183
	8063 Standby Pay	\$10,000	\$13,500	\$13,190
	8066 Comp Time Used	\$0	\$12,000	\$10,906
	8081 Vacation Pay	\$0	\$30,000	\$28,181
Total Salaries &		\$427,202	\$403,154	\$344,688
Payroll Taxes & Benefits				
	5010 Total fringe benefits		\$2,000	\$1,139
	5030 Life Insurance - ER	\$5,725	\$4,000	\$3,655
	5050 Medicare - ER	\$7,200	\$6,000	\$5,500
	5060 Cafeteria Plan - ER	\$54,000	\$60,000	\$59,625
	5070 Retirement ER - Regular	\$55,000	\$40,000	\$30,225
	5071 Retirement ER -Addtl Pickup	\$10,000	\$1,900	\$1,795
	5075 Retirees Medical - ER	\$3,000	\$1,000	\$765
	5100 Unemployment Ins ER	\$0	\$6,000	\$4,642
	5120 Worker's Compensation - ER	\$19,000	\$15,000	\$12,422
	5121 Cal Pers Unfunded Liability	\$0	\$4,500	\$3,434
	5124 Retirement ER Tier 2	\$6,625	\$0	\$0
	5132 Benefits Charged by Admin	\$0	\$0	\$0
	5197 Benefit Billings to Other Funds	\$0	\$0	\$0
Total Payroll		\$160,550	\$140,400	\$123,202
	Total Payroll & Taxes	\$587,752	\$543,554	\$467,890

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
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	\$2,000	\$1,557
	7248	Uniform Safety Boot		\$241	\$241
Total Clothing & Uniforms			\$2,000	\$2,241	\$1,798
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	\$40,000	\$25,291
	7255	Security Services	\$8,000	\$9,500	\$7,720
	7301	Contract Maintenance Services	\$6,000	\$1,000	\$0
	7321	Janitorial Cleaning Supplies	\$2,500	\$750	\$711
	7342	Public Meeting Recordings	\$0	\$0	\$0
Total Contract Services			\$82,300	\$66,141	\$42,446
Equipment and tools	7242	Minor Tools, Accessories & Field	\$5,000	\$3,500	\$3,473
	7253	Rent - Equipment	\$2,000	\$1,000	\$280
	7256	Meter Purchases & Replacements	\$75,000	\$35,000	\$30,185
Total Equipment and			\$82,000	\$39,500	\$33,938
Financial Services	7310	Bank Service Charges	\$2,200	\$0	\$0
	9153	Bad Debt Expense	\$1,500	\$0	\$0
Total Financial			\$3,700	\$0	\$0
Insurance, licenses and Regulatory Fees	6120	Computer Licenses	\$500	\$200	\$0
	6340	Misc Fees	\$7,000	\$3,000	\$2,647
	6342	Fees - Regulatory	\$15,000	\$25,000	\$24,197
	6343	Lien & Notary Fees	\$0	\$0	\$0
	6345	Property Taxes & Assess. Costs	\$2,200	\$2,500	\$2,184
	7325	Insurance	\$30,000	\$26,539	\$26,244
Total Ins.,Lic. & Regulatory Fees			\$54,700	\$57,239	\$55,272

500-WATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
Expenditures					
Legal and professional	7318	Professional & Consulting BMC	\$27,000	\$8,000	\$7,203
	7319	Other Professional Services	\$3,000	\$7,558	\$7,558
	7320	Professional & Consulting Services	\$100,000	\$150,000	\$103,428
	7326	Legal Services	\$10,000	\$11,000	\$10,085
	7336	Legal Services - BMC	\$10,000	\$1,000	\$823
	7340	Legal Notifications & Mand Adver.	\$0	\$0	\$0
	9155	Inter Agency Cost Sharing	\$120,000	\$30,000	\$27,886
Total Legal & Professional			\$270,000	\$207,558	\$156,983
Office Supplies & Operations	6121	IT-Supplies & Miscellaneous	\$0	\$0	\$0
	6130	Computer Hardware	\$2,500	\$0	\$0
	6140	Computer Software		\$0	\$0
	7100	Copier Contract		\$0	\$0
	7140	General Supplies & Minor	\$4,000	\$3,094	\$3,094
	7160	Postage, Shipping & Mail Supplies	\$20,000	\$14,000	\$12,617
	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	\$1,400	\$1,309
	7230	Misc Small Parts	\$800	\$1,303	\$1,303
	7237	Process Control & Treat. Supplies	\$8,000	\$5,500	\$3,528
	7239	Water Treatment Chemicals	\$4,200	\$4,800	\$4,786
	7241	R & M Water Distribution System	\$12,000	\$25,000	\$20,820
	7249	Safety Supplies	\$1,000	\$2,800	\$1,958
Total Office Supplies & Oper.			\$55,650	\$61,397	\$51,608
Other expenses	7016	Significant Value Purchase-Field	\$0	\$0	\$0
	7330	Misc Operating Expenses	\$1,000	\$300	\$0
	7348	Water Conservation Program	\$15,000	\$1,000	\$628
	8650	Clean-Up Costs	\$0	\$1,000	\$660
	8735	Misc Department Expense	\$0	\$0	\$0
Total Other Expenses			\$16,000	\$2,300	\$1,288
Rent and utilities	6000	Cell Phones	\$2,600	\$2,600	\$2,362
	6025	Telephone	\$10,000	\$10,000	\$7,659
	7352	Rent - Office & Other Structures	\$0	\$4,500	\$2,838
	8610	Electric	\$90,000	\$88,000	\$73,955
	8620	Gas Service	\$300	\$300	\$218
	8630	Trash Services	\$1,400	\$5,000	\$3,838
	8644	Disposal Services	\$72,000	\$20,000	\$16,625
	8670	Street Lighting	\$700	\$700	\$305
Total Rent and utilities			\$177,000	\$131,100	\$107,800

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
Expenditures				
Repairs and maintenance				
	6405 R & M - Extinguishers	\$600	\$600	\$331
	6422 R & M - Hydrants	\$0	\$345	\$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	\$1,500	\$931
	6800 R & M - Grounds & Collection	\$1,000	\$1,000	\$906
	6900 R & M - Buildings & Structures	\$3,500	\$3,000	\$1,949
Total Repairs & Maint.		\$23,100	\$9,445	\$5,261
Travel and training				
	7323 Books, Publications &	\$450	\$450	\$6
	7324 Education & Training Fees	\$18,500	\$5,000	\$1,480
	8410 Certifications	\$400	\$200	\$175
	8510 Lodging and Meals Local	\$0	\$330	\$330
	8539 Training Meals	\$750	\$100	\$36
	8550 Mileage Reimbursement & Parking	\$1,000	\$400	\$302
Total Traveling &		\$21,100	\$6,480	\$2,329
Vehicle Maint. & Repair				
	7211 Misc Fuel & Diesel	\$5,500	\$2,500	\$2,019
	7220 Gasoline	\$6,500	\$4,000	\$3,592
	7228 Markings & Other Misc Services	\$1,000	\$500	\$317
	7232 Vehicle Repairs	\$8,000	\$3,000	\$2,254
		\$21,000	\$10,000	\$8,182
	Total Materials and Supplies	\$808,800	\$593,541	\$466,975
	TOTAL OPERATING EXPENSES	\$1,396,552	\$1,137,095	\$934,865

500-WATER DEPARTMENT	Acct. Code Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
<u>Expenditures</u>				
<u>Debt Service</u>				
	New Loan Administration Fee	\$0	\$11,470	\$11,470
	9022 Debt Service - Principal	\$151,486	\$151,486	\$151,486
	9023 Debt Service - Interest & Annual	\$125,768	\$114,298	\$114,298
Total Debt Service		\$277,254	\$277,254	\$277,254
<u>Capital Outlay</u>				
	9059 Purchase Pump	\$20,000	\$0	\$0
	9059 Purchase Generator	\$0	\$21,659	\$21,659
	8th Street Aquifer Well, Phase 1 (Program (C) Eastern Wells)	\$120,000	\$141,915	\$141,915
	8th Street Aquifer Well, Phase 2 Truck	\$540,000 \$50,000	\$0	
	Golden State - Intertie Project	\$50,000	\$103,550	\$69,161
	Total Capital Outlay	\$780,000	\$232,735	\$232,735
	TOTAL OPERATING EXPENSES	\$1,396,552	\$1,137,095	\$934,865
	TRANSFER TO GENERAL FUND	\$364,482	\$360,356	\$272,847
	CAPITAL OUTLAY	\$760,000	\$232,735	\$232,735
	TOTAL FUND EXPENSES	\$2,521,034	\$1,730,186	\$1,440,447

600- WASTEWATER DEPARTMENT	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
<u>Revenues</u>					
		Assessments - Administrative fee	\$0.00	\$44,267	\$0
			\$0.00	\$0	\$0
		TOTAL REVENUE RECEIVED	\$0.00	\$44,267	\$0
<u>Expenses</u>					
	7320	Professional Services (NBS)	\$0	\$18,750	\$13,763
		Bond payment	\$0	\$25,000	\$0
		Total Expenses	\$0	\$43,750	\$13,763
		TRANSFER TO GENERAL FUND		\$26,155	\$19,804
		TOTAL FUND EXPENSES		\$69,905	\$33,567

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
<u>Revenues</u>					
Property taxes	4035	Property Taxes	\$21,613	\$21,613	\$15,125
	4505	HO Prop Tax Relief	\$146	\$146	\$77
TOTAL PROPERTY TAX			\$21,759	\$21,759	\$15,202
Special Taxes & Assess.	4400	Drainage Assessments	\$95,456	\$95,456	\$66,990
Total Special Taxes & Assess. Assessments			\$95,456	\$95,456	\$66,990
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 REVENUE RECEIVED			\$117,215	\$117,238	\$82,215

800-DRAINAGE	Acct. Code Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
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	\$24
	5050 Medicare - ER	\$1,327	\$300	\$257
	5060 Cafeteria Plan - ER	\$9,582	\$2,300	\$2,300
	5070 Retirement ER - Regular	\$9,213	\$8,500	\$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	\$200	\$87
	5132 Benefits Charged by Admin	\$0	\$0	\$0
	5197 Benefit Billings to Other Funds	\$0	\$0	\$0
Total Payroll Taxes&Benefits		\$32,039	\$16,594	\$12,549
Total Payroll & Taxes		\$108,313	\$93,094	\$87,076

800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
Expenditures					
Clothing and uniforms	7246	Uniform & Gear	\$200	\$100	\$85
Total Clothing & Uniforms			\$200	\$100	\$85
Equipment and tools					
	7324	Education & Training Fees	\$0	\$1,100	\$1,100
	8475	Training Materials	\$0	\$262	\$262
	8410	Certifications	\$0	\$0	\$0
	8510	Lodging and Meals	\$0	\$0	\$0
	8539	Training Meals	\$0	\$0	\$0
	8550	Mileage Reimbursement & Parking	\$0	\$0	\$0
Total Traveling & Training			\$0	\$1,362	\$1,362
	6390	Equipment	\$0	\$2,154	\$2,154
	7242	Minor Tools, Accessories & Field	\$100	\$125	\$118
Total Equipment and Tools			\$100	\$2,279	\$2,272
Insurance, licenses and	6120	Computer Licenses	\$0	\$0	\$0
	6342	Fees - Regulatory	\$6,000	\$6,000	\$5,986
	6345	Property Taxes & Assess. Costs	\$0	\$105	\$105
	7325	Insurance	\$3,200	\$3,200	\$2,939
Total Ins.,Lic. & Regulatory Fees			\$9,200	\$9,305	\$9,030
	7320	Professional & Consulting Services	\$10,000	\$6,000	\$5,063
	7326	Legal Services	\$1,500	\$100	\$0
Total Legal & Professional			\$11,500	\$6,100	\$5,063
	7211	Misc Fuel & Diesel	\$0	\$500	\$505
	7220	Gasoline	\$0	\$900	\$898
	7230	Misc Small Parts	\$100	\$800	\$747
	7249	Safety Supplies	\$300	\$250	\$196
Total Office Supplies & Oper.			\$400	\$2,450	\$2,346
Rent and utilities	6000	Cell Phones	\$1,110	\$1,388	\$1,388
	6025	Telephone	\$640	\$100	\$0
	7352	Rent - Office & Other Structures	\$1,400	\$100	\$45
	8610	Electric	\$1,050	\$1,700	\$1,515
	8670	Street Lighting	\$850	\$850	\$720
Total Rent and utilities			\$5,050	\$4,138	\$3,668
Repairs and maintenance					
	6640	R & M - Equip & Other Non-	\$5,000	\$1,200	\$990
	6750	R & M - Minor Tools & Equipment	\$0	\$500	\$418

	6800	R & M - Grounds & Collection	\$5,000	\$2,000	\$1,595
	6900	R & M - Buildings & Structures	\$5,000	\$100	\$58
Total Repairs & Maint.			\$15,000	\$3,800	\$3,061
	8550	Mileage Reimbursement & Parking	\$50	\$50	\$0
Total Traveling & Training			\$50	\$50	\$0
		Total Materials and Supplies	\$41,500	\$29,584	\$26,887
		TOTAL OPERATING EXPENSES	\$149,813	\$122,678	\$113,963
800-DRAINAGE	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
	Capital Outlay				
		Pump Purchase	\$20,000	\$0	\$0
		Infrastructure & Improvements	\$20,000	\$0	\$0
Total Capital Outlay			\$40,000	\$0	\$0
	Reserves				
	9571	Capital Outlay Reserve	\$10,000	\$0	\$0
	9572	General Contingency Reserve	\$5,000	\$0	\$0
			\$15,000	\$0	\$0
		Total Capital Outlay	\$55,000	\$0	\$0
		Total Capital Outlay	\$55,000	\$0	\$0
		Transfer to General Fund	\$47,030	\$46,498	\$35,207
		Total Operating Expenses	\$149,813	\$122,678	\$113,963
		Total Fund Expenses	\$251,843	\$169,176	\$149,170

900-PARK & REC	Acct. Code	Account Title	Adopted Budget 16-17	Adjusted Budget 16-17	Actuals as of 05-31-17
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There was no budget prepared for 16-17

Revenues

Interest Revenue-Investments		Interest Received	\$0	\$900	\$569
			\$0	\$900	\$569

TOTAL REVENUE RECEIVED			\$0	\$900	\$569
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900-PARK & REC	Acct. Code	Account Title	Adopted Budget 16-17	Final Budget 16-17	Actuals as of 05-31-17
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Expenses

	7140	General Supplies & Minor Equipment	\$0	\$50	\$18
	7326	Legal Services	\$0	\$500	\$490
	7320	Professional Services (Studies)	\$0	\$1,000	\$0

Total Expenses			\$0	\$1,550	\$508
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		Transfer out to the General Fund/Admin	\$0	\$9,000	\$8,801
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Total Fund Expenses			\$0	\$10,550	\$9,309
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