



Date: May 1, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11D – Board Meeting Date: May 7, 2015**
FY 2014/2015 Expenditure Reports thru March 31, 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

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DESCRIPTION

Attached are the District's Expenditure Reports for the period July 1, 2014 through March 31, 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 March 31, 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 adopt the following motion:

Attachment: Expenditure Reports

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Service Charges & Fees						
4005	Copying Costs	0	0	8	8	0 %
	Total Service Charges & Fees	0	0	8	8	0 %
	Total Revenues	0	0	8	8	0 %
Expenditures						
Personnel						
Salaries/Wages						
7322	Director's Compensation	17,000	15,000	(2,000)	4,600	69 %
8018	Holiday Pay	0	0	0	8,134	0 %
8045	Overtime Pay	7,503	7,503	0	3,314	56 %
8050	Administrative Leave Pay	0	0	0	4,237	0 %
8051	Floating Holiday Pay	0	0	0	2,260	0 %
8054	Salaries & Wages - Regular	224,836	200,177	(24,659)	139,516	30 %
8056	Retroactive Pay	0	0	0	551	0 %
8060	Sick Leave Pay	0	0	0	4,832	0 %
8081	Vacation Pay	0	0	0	8,862	0 %
	Total Salaries/Wages	249,339	222,680	(26,659)	176,305	21 %
Payroll Taxes & Benefits						
5020	FICA - ER	1,054	1,054	0	279	74 %
5030	Life Insurance	1,670	1,670	0	1,958	(17)%
5050	Medicare - ER	3,992	3,992	0	2,789	30 %
5060	Cafeteria Plan	24,000	24,000	0	20,357	15 %
5070	Retirement ER - Regular	21,788	21,788	0	6,653	69 %
5071	Retirement ER - Addl Pick-up	0	0	0	2,467	0 %
5075	Retirees Medical - ER	2,070	2,070	0	2,955	(43)%
5120	Workers Comp Insurance - ER	2,805	7,805	5,000	5,486	30 %
5124	Retirement - ER - Tier 2	0	0	0	8,157	0 %
8511	Car Allowance	4,800	4,800	0	4,200	13 %
	Total Payroll Taxes & Benefits	62,179	67,179	5,000	55,301	18 %
Employment Services						
5100	Unemployment Insurance - ER	3,500	3,500	0	2,015	42 %
6200	EE Hiring, Advertising & Other Costs	500	500	0	521	(4)%
6230	Medical Exam	220	220	0	140	36 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6250	0	24,659	24,659	24,659	0	0 %
7347	175	175	0	0	175	100 %
	<u>4,395</u>	<u>29,054</u>	<u>24,659</u>	<u>27,335</u>	<u>1,719</u>	<u>6 %</u>
	315,913	318,913	3,000	258,941	59,972	19 %
Services & Supplies						
Contract Services						
6100	15,000	5,000	(10,000)	6,854	(1,854)	(37)%
6110	5,000	15,000	10,000	17,132	(2,132)	(14)%
7100	12,000	12,000	0	4,914	7,086	59 %
7255	750	750	0	1,180	(430)	(57)%
7321	2,200	2,200	0	1,825	375	17 %
7342	14,500	13,500	(1,000)	10,435	3,065	23 %
	<u>49,450</u>	<u>48,450</u>	<u>(1,000)</u>	<u>42,339</u>	<u>6,111</u>	<u>13 %</u>
Financial Services						
7310	100	100	0	0	100	100 %
	100	100	0	0	100	100 %
Insurance, Licenses & Regulatory Fees						
6120	6,000	6,000	0	90	5,910	98 %
6340	3,200	3,200	0	200	3,000	94 %
6341	29,977	29,977	0	18,928	11,049	37 %
6343	0	0	0	30	(30)	0 %
7325	25,000	19,800	(5,200)	5,503	14,297	72 %
	<u>64,177</u>	<u>58,977</u>	<u>(5,200)</u>	<u>24,751</u>	<u>34,226</u>	<u>58 %</u>
Legal & Professional						
7305	17,900	17,900	0	8,000	9,900	55 %
7320	0	0	0	2,857	(2,857)	0 %
7326	85,000	85,000	0	29,890	55,110	65 %
7340	500	500	0	959	(459)	(92)%
7343	15,000	15,000	0	10,594	4,406	29 %
	<u>118,400</u>	<u>118,400</u>	<u>0</u>	<u>52,301</u>	<u>66,099</u>	<u>56 %</u>
Office/Operations						
6121	500	500	0	280	220	44 %
6130	0	2,000	2,000	1,288	712	36 %
6140	0	0	0	90	(90)	0 %
7140	5,000	6,000	1,000	4,670	1,330	22 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7160 Postage, Shipping & Mail Supplies	4,000	4,000	0	1,607	2,393	60 %
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	13,345	4,555	25 %
Other Expense						
8735 Misc Department Admin	500	500	0	0	500	100 %
Total Other Expense	500	500	0	0	500	100 %
Rent & Utilities						
6025 Telephone	4,300	4,300	0	2,976	1,324	31 %
7350 Rent - Meetings	6,000	6,000	0	3,037	2,963	49 %
7352 Rent - Offices & Other Structures	14,880	14,880	0	11,000	3,880	26 %
8610 Electric	3,600	3,600	0	1,594	2,006	56 %
8620 Gas Service	240	240	0	30	210	88 %
Total Rent & Utilities	29,020	29,020	0	18,636	10,384	36 %
Repairs & Maintenance						
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						
7323 Books, Publications & Subscriptions	0	0	0	695	(695)	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	1,036	(36)	(4)%
8550 Mileage Reimbursement & Parking - EE	750	750	0	285	465	62 %
Total Travel & Training	3,750	3,750	0	2,614	1,136	30 %
Total Services & Supplies	280,397	277,397	(3,000)	154,020	123,377	44 %
Capital Outlay						
9059 Vehicles, Equipment, & Fixtures	5,000	5,000	0	0	5,000	100 %
Total Capital Outlay	5,000	5,000	0	0	5,000	100 %
Transfers						
9410 Transfer In	(626,310)	(605,310)	21,000	(574,778)	(30,532)	5 %
9508 Transfer Out from Reserve	0	17,947	17,947	0	17,947	100 %
9511 Interfund Transfer Out	25,000	4,000	(21,000)	0	4,000	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT
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 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 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Transfers	<u>(601,310)</u>	<u>(583,363)</u>	<u>17,947</u>	<u>(574,778)</u>	<u>(8,585)</u>	<u>1 %</u>
Total Expenditures	<u>0</u>	<u>17,947</u>	<u>17,947</u>	<u>(161,817)</u>	<u>179,764</u>	<u>1,002 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>(17,947)</u>	<u>(17,947)</u>	<u>161,824</u>	<u>179,771</u>	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	6,731	7,227	496	5,340	(1,887)	(26)%
	6,731	7,227	496	5,340	(1,887)	(26)%
Special Taxes & Assessments						
4550	54,831	54,831	0	39,779	(15,052)	(27)%
	54,831	54,831	0	39,779	(15,052)	(27)%
Use of Money & Property						
4505	0	0	0	29	29	0 %
	0	0	0	29	29	0 %
	61,562	62,058	496	45,148	(16,910)	(27)%
Expenditures						
Personnel						
Salaries/Wages						
8054	6,200	8,400	2,200	9,592	(1,192)	(14)%
	6,200	8,400	2,200	9,592	(1,192)	(14)%
Payroll Taxes & Benefits						
5010	2,480	2,500	20	3,353	(853)	(34)%
	2,480	2,500	20	3,353	(853)	(34)%
	8,680	10,900	2,220	12,945	(2,045)	(19)%
Services & Supplies						
Contract Services						
7250	850	850	0	135	715	84 %
	850	850	0	135	715	84 %
Equipment & Tools						
7242	100	100	0	0	100	100 %
7253	0	0	0	53	(53)	0 %
	100	100	0	53	47	47 %
Insurance, Licenses & Regulatory Fees						
6342	800	1,044	244	1,044	0	0 %
6345	260	260	0	262	(2)	(1)%
7325	0	0	0	310	(310)	0 %
	1,060	1,304	244	1,616	(312)	(24)%
Legal & Professional						

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7320 Professional & Consulting Services	500	500	0	2,589	(2,089)	(418)%
7326 Legal Services	0	0	0	915	(915)	0 %
Total Legal & Professional	500	500	0	3,504	(3,004)	(601)%
Office/Operations						
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						
6000 Cell Phones	160	160	0	136	24	15 %
8610 Electric	3,200	2,500	(700)	1,697	803	32 %
8645 Septage Handling	12,000	12,000	0	3,590	8,410	70 %
8670 Street Lighting	6,100	6,100	0	3,598	2,502	41 %
Total Rent & Utilities	21,460	20,760	(700)	9,022	11,738	57 %
Repairs & Maintenance						
6405 R & M - Extinguishers	12	12	0	10	2	17 %
6640 Maint - Equip & Other Non-Structural 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	1,956	9,044	82 %
6900 Maint-Buildings & Structures	3,223	4,000	777	3,926	74	2 %
Total Repairs & Maintenance	14,435	15,262	827	5,892	9,370	61 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	500	500	0	319	181	36 %
7220 Gasoline	800	800	0	361	439	55 %
Total Vehicle Maintenance & Repairs	1,300	1,300	0	680	620	48 %
Total Services & Supplies	39,775	40,146	371	20,929	19,217	48 %
Capital Outlay						
9006 Infrastructures	7,700	7,700	0	4,541	3,159	41 %
Total Capital Outlay	7,700	7,700	0	4,541	3,159	41 %
Reserves						
9982 *Septic System Decommision Reserve	8,000	8,000	0	0	8,000	100 %
Total Reserves	8,000	8,000	0	0	8,000	100 %
Transfers						
9511 Interfund Transfer Out	5,407	5,407	0	5,407	0	0 %
Total Transfers	5,407	5,407	0	5,407	0	0 %
Total Expenditures	69,562	72,153	2,591	43,822	28,331	39 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	(8,000)	(10,095)	(2,095)	1,327	11,422	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	1,607,443	1,620,321	12,878	1,187,959	(432,362)	(27)%
	<u>1,607,443</u>	<u>1,620,321</u>	<u>12,878</u>	<u>1,187,959</u>	<u>(432,362)</u>	<u>(27)%</u>
Grant Revenue						
4955	1,500	1,500	0	3,425	1,925	128 %
	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>3,425</u>	<u>1,925</u>	<u>128 %</u>
Special Taxes & Assessments						
4015	22,500	22,500	0	22,500	0	0 %
4050	506,710	506,710	0	348,386	(158,324)	(31)%
	<u>529,210</u>	<u>529,210</u>	<u>0</u>	<u>370,886</u>	<u>(158,324)</u>	<u>(30)%</u>
Other Revenues						
4000	67,134	67,134	0	50,365	(16,769)	(25)%
4055	4,000	4,000	0	0	(4,000)	(100)%
	<u>71,134</u>	<u>71,134</u>	<u>0</u>	<u>50,365</u>	<u>(20,769)</u>	<u>(29)%</u>
Use of Money & Property						
4501	5	5	0	0	(5)	(100)%
4505	0	1,963	1,963	6,543	4,580	233 %
	<u>5</u>	<u>1,968</u>	<u>1,963</u>	<u>6,543</u>	<u>4,575</u>	<u>232 %</u>
	<u>2,209,292</u>	<u>2,224,133</u>	<u>14,841</u>	<u>1,619,178</u>	<u>(604,955)</u>	<u>(27)%</u>
Expenditures						
Personnel						
Salaries/Wages						
8290	450	450	0	0	450	100 %
8295	3,330	3,330	0	6,416	(3,086)	(93)%
8310	7,770	7,770	0	4,258	3,512	45 %
8330	100	100	0	0	100	100 %
8340	88,000	88,000	0	73,526	14,474	16 %
8345	3,500	3,500	0	4,094	(594)	(17)%
8355	12,000	12,000	0	8,051	3,949	33 %
8360	1,500	1,500	0	310	1,190	79 %
	<u>116,650</u>	<u>116,650</u>	<u>0</u>	<u>96,654</u>	<u>19,996</u>	<u>17 %</u>
Payroll Taxes & Benefits						
5021	7,590	7,590	0	4,455	3,135	41 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415	
5030	Life Insurance	3,000	3,000	0	280	2,721	91 %
5031	Disability Insurance	0	200	200	95	105	53 %
5051	Medicare - Reserves - ER	1,775	1,775	0	1,402	373	21 %
5120	Workers Comp Insurance - ER	5,104	5,720	616	4,210	1,510	26 %
5124	Retirement - ER - Tier 2	0	4,284	4,284	1,120	3,164	74 %
	Total Payroll Taxes & Benefits	17,469	22,569	5,100	11,561	11,008	49 %
	Employment Services						
5000	Medical Exams & Procedures	1,300	1,300	0	683	617	47 %
5101	Unemp. Costs - Reserves	8,680	8,680	0	5,375	3,305	38 %
6230	Medical Exam	3,100	4,400	1,300	4,621	(221)	(5)%
	Total Employment Services	13,080	14,380	1,300	10,679	3,701	26 %
	Total Personnel	147,199	153,599	6,400	118,895	34,705	23 %
	Services & Supplies						
	Clothing & Uniform						
7246	Uniform & Gear	2,500	2,500	0	1,116	1,384	55 %
7248	Uniform Safety Boots	1,000	2,000	1,000	1,791	209	10 %
	Total Clothing & Uniform	3,500	4,500	1,000	2,907	1,593	35 %
	Contract Services						
6110	IT Purchased Services	0	1,200	1,200	2,072	(872)	(73)%
7100	Copier Contract-Maint & Usage	480	1,380	900	1,386	(6)	(0)%
7202	Building Alarms & Security	450	450	0	445	5	1 %
7204	Cleaning Supplies, Laundry & Towel Service	2,700	2,700	0	2,432	268	10 %
7222	Hazardous Materials CW JPA Cost	1,050	1,050	0	0	1,050	100 %
7500	Schedule A Charges	1,709,966	1,709,966	0	1,215,078	494,888	29 %
	Total Contract Services	1,714,646	1,716,746	2,100	1,221,413	495,333	29 %
	Equipment & Tools						
6055	Radios -Non Capital	1,750	1,750	0	989	761	43 %
6440	Fire Personal Protection Equipment	14,198	14,198	0	5,873	8,325	59 %
6460	Self-Contained Breathing Apparatus	5,500	5,500	0	0	5,500	100 %
6610	Rescue - Extrication Equipment	1,500	1,500	0	54	1,446	96 %
6630	Rope & Climbing Equipment	500	500	0	314	186	37 %
7234	Oxygen Supplies & Cylinder Rent	3,200	1,300	(1,900)	501	799	61 %
7238	Paramedic & EMT Small Tools & Supplies	14,500	14,500	0	10,550	3,950	27 %
7242	Minor Tools, Accessories & Field Machines	1,000	1,000	0	514	486	49 %
7252	Misc Hardware	8,800	8,200	(600)	1,875	6,325	77 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Equipment & Tools	50,948	48,448	(2,500)	20,670	27,778	57 %
Financial Services						
7310 Bank Service Charges	100	100	0	14	86	86 %
Total Financial Services	100	100	0	14	86	86 %
Insurance, Licenses & Regulatory Fees						
6120 Computer Licenses	2,000	2,000	0	0	2,000	100 %
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	23,257	2,743	11 %
Legal & Professional						
7320 Professional & Consulting Services	200	200	0	2,678	(2,478)	(1,239)%
7326 Legal Services	1,800	1,800	0	1,144	656	36 %
7340 Legal Notifications & Mandated Advertising	440	440	0	0	440	100 %
Total Legal & Professional	2,440	2,440	0	3,822	(1,382)	(57)%
Office/Operations						
7140 General Supplies & Minor Equipment	3,320	2,420	(900)	1,264	1,156	48 %
7160 Postage, Shipping & Mail Supplies	400	400	0	65	335	84 %
7200 Batteries - Common Sizes	600	800	200	184	616	77 %
7216 Fire Prevention Education Materials	1,200	1,200	0	507	693	58 %
7226 Membership & Dues	1,300	1,300	0	50	1,250	96 %
7230 Misc Small Parts & Supplies	1,500	1,500	0	599	901	60 %
7240 Propane	650	650	0	128	522	80 %
Total Office/Operations	8,970	8,270	(700)	2,797	5,473	66 %
Other Expense						
7201 Bedding	500	500	0	0	500	100 %
7209 District Operating Center Expense	450	450	0	184	266	59 %
7218 Food/Drink	350	350	0	255	95	27 %
7224 Kitchen Supplies - Dishes, Pots	500	500	0	77	423	85 %
9072 AFG Grant 5% Match	0	2,700	2,700	0	2,700	100 %
Total Other Expense	1,800	4,500	2,700	515	3,985	89 %
Rent & Utilities						
6000 Cell Phones	2,500	2,500	0	1,697	803	32 %
6025 Telephone	3,800	3,800	0	2,657	1,143	30 %
8610 Electric	6,000	6,000	0	2,990	3,010	50 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8620 Gas Service	1,600	1,600	0	607	993	62 %
8630 Trash Services	1,100	1,100	0	862	238	22 %
8640 Water and Water Services	3,300	3,300	0	2,335	965	29 %
8670 Street Lighting	100	100	0	96	4	4 %
Total Rent & Utilities	18,400	18,400	0	11,244	7,156	39 %
Repairs & Maintenance						
6400 Maintenance- Air Compressors	500	500	0	0	500	100 %
6405 R & M - Extinguishers	400	400	0	283	117	29 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	3,000	3,000	0	2,175	825	27 %
6750 R & M - Minor Tools & Equipment	2,100	2,100	0	1,552	548	26 %
6775 Maintenance Contract-Oper/Field Equip	800	800	0	765	35	4 %
6800 R & M - Grounds & Collection Systems	700	700	0	28	672	96 %
6900 Maint-Buildings & Structures	5,000	5,000	0	3,006	1,995	40 %
Total Repairs & Maintenance	12,500	12,500	0	7,809	4,691	38 %
Travel & Training						
6300 DMV Driv Lic Class B	200	200	0	0	200	100 %
7141 CERT Training Supplies	300	300	0	0	300	100 %
7323 Books, Publications & Subscriptions	300	300	0	273	27	9 %
7324 Education & Training Fees	800	800	0	275	525	66 %
8405 Reserve FF Training Costs	6,000	5,000	(1,000)	1,633	3,367	67 %
8410 Certifications	400	400	0	415	(15)	(4)%
8510 Lodging & Meals - Local	300	300	0	0	300	100 %
Total Travel & Training	8,300	7,300	(1,000)	2,596	4,704	64 %
Total Services & Supplies	1,847,104	1,849,204	2,100	1,297,045	552,159	30 %
Capital Outlay						
9076 Capital Equipment & Accessories	20,000	20,000	0	0	20,000	100 %
Total Capital Outlay	20,000	20,000	0	0	20,000	100 %
Reserves						
9504 *Vehicle Replacement Reserve	86,100	92,441	6,341	0	92,441	100 %
Total Reserves	86,100	92,441	6,341	0	92,441	100 %
Transfers						
9511 Interfund Transfer Out	109,124	109,124	0	109,124	0	0 %
Total Transfers	109,124	109,124	0	109,124	0	0 %
Total Expenditures	2,209,527	2,224,368	14,841	1,525,064	699,304	31 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	(235)	(235)	0	94,114	94,349	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Special Taxes & Assessments						
4400	0	0	0	11,097	11,097	0 %
4550	15,768	15,768	0	10,936	(4,832)	(31)%
	<u>15,768</u>	<u>15,768</u>	<u>0</u>	<u>22,033</u>	<u>6,265</u>	<u>40 %</u>
	<u>15,768</u>	<u>15,768</u>	<u>0</u>	<u>22,033</u>	<u>6,265</u>	<u>40 %</u>
Expenditures						
Personnel						
Salaries/Wages						
8054	2,500	9,330	6,830	5,232	4,098	44 %
	<u>2,500</u>	<u>9,330</u>	<u>6,830</u>	<u>5,232</u>	<u>4,098</u>	<u>44 %</u>
Payroll Taxes & Benefits						
5010	900	3,300	2,400	1,795	1,505	46 %
	<u>900</u>	<u>3,300</u>	<u>2,400</u>	<u>1,795</u>	<u>1,505</u>	<u>46 %</u>
	<u>3,400</u>	<u>12,630</u>	<u>9,230</u>	<u>7,027</u>	<u>5,603</u>	<u>44 %</u>
Services & Supplies						
Contract Services						
7250	840	840	0	135	705	84 %
	<u>840</u>	<u>840</u>	<u>0</u>	<u>135</u>	<u>705</u>	<u>84 %</u>
Equipment & Tools						
7242	50	50	0	0	50	100 %
	<u>50</u>	<u>50</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>100 %</u>
Insurance, Licenses & Regulatory Fees						
6342	1,000	1,044	44	1,044	0	0 %
6345	20	20	0	18	2	10 %
7325	0	0	0	127	(127)	0 %
	<u>1,020</u>	<u>1,064</u>	<u>44</u>	<u>1,189</u>	<u>(125)</u>	<u>(12)%</u>
Legal & Professional						
7320	500	500	0	1,102	(602)	(120)%
	<u>500</u>	<u>500</u>	<u>0</u>	<u>1,102</u>	<u>(602)</u>	<u>(120)%</u>
Rent & Utilities						
6000	200	200	0	136	64	32 %
8610	300	300	0	245	55	18 %
8645	7,500	7,500	0	2,495	5,005	67 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8670 Street Lighting	2,000	2,000	0	1,430	570	29 %
Total Rent & Utilities	10,000	10,000	0	4,306	5,694	57 %
Repairs & Maintenance						
6405 R & M - Extinguishers	12	12	0	10	2	17 %
6800 R & M - Grounds & Collection Systems	3,000	3,000	0	0	3,000	100 %
Total Repairs & Maintenance	3,012	3,012	0	10	3,002	100 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	300	300	0	160	140	47 %
7220 Gasoline	700	700	0	181	519	74 %
Total Vehicle Maintenance & Repairs	1,000	1,000	0	340	660	66 %
Total Services & Supplies	16,422	16,466	44	7,082	9,384	57 %
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	19,538	14,986	43 %
Net Revenues over Expenditures	(9,482)	(18,756)	(9,274)	2,495	21,251	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	180,000	187,249	7,249	139,871	(47,378)	(25)%
	180,000	187,249	7,249	139,871	(47,378)	(25)%
Service Charges & Fees						
4020	0	0	0	575	575	0 %
4030	1,850,000	1,850,000	0	1,038,248	(811,752)	(44)%
4102	0	0	0	74,271	74,271	0 %
4103	0	0	0	155,356	155,356	0 %
4104	0	0	0	15,078	15,078	0 %
4111	1,000	1,000	0	117	(883)	(88)%
4114	0	0	0	(105)	(105)	0 %
4931	14,000	14,000	0	7,200	(6,800)	(49)%
4932	35,000	35,000	0	19,158	(15,842)	(45)%
4933	5,400	5,400	0	15,415	10,015	185 %
4937	0	0	0	310	310	0 %
	1,905,400	1,905,400	0	1,325,623	(579,777)	(30)%
Other Revenues						
4925	0	0	0	8,335	8,335	0 %
4928	300	300	0	0	(300)	(100)%
4929	0	0	0	979	979	0 %
4930	5,000	5,000	0	4,036	(964)	(19)%
4935	100	100	0	0	(100)	(100)%
4936	2,000	2,000	0	637	(1,363)	(68)%
	7,400	7,400	0	13,987	6,587	89 %
Use of Money & Property						
4505	0	0	0	756	756	0 %
4934	1,000	1,000	0	0	(1,000)	(100)%
	1,000	1,000	0	756	(244)	(24)%
	2,093,800	2,101,049	7,249	1,480,237	(620,812)	(30)%
Expenditures						
Personnel						
Salaries/Wages						
8012	1,000	1,000	0	0	1,000	100 %

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

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8018	Holiday Pay	0	0	0	15,189	(15,189)	0 %
8027	Jury Duty - Back Pay	0	0	0	257	(257)	0 %
8045	Overtime Pay	17,728	17,728	0	4,413	13,315	75 %
8051	Floating Holiday Pay	0	0	0	2,680	(2,680)	0 %
8054	Salaries & Wages - Regular	375,852	365,852	(10,000)	253,032	112,820	31 %
8056	Retroactive Pay	0	0	0	8,421	(8,421)	0 %
8060	Sick Leave Pay	0	0	0	12,594	(12,594)	0 %
8063	Standby Pay	17,446	17,446	0	14,429	3,017	17 %
8066	Comp Time Used	0	0	0	15,204	(15,204)	0 %
8081	Vacation Pay	0	0	0	20,994	(20,994)	0 %
	Total Salaries/Wages	412,026	402,026	(10,000)	347,214	54,812	14 %
	Payroll Taxes & Benefits						
5010	Total Fringe Benefits	(7,680)	(10,300)	(2,620)	(8,150)	(2,150)	21 %
5020	FICA - ER	0	0	0	6	(6)	0 %
5030	Life Insurance	5,061	5,061	0	4,908	153	3 %
5050	Medicare - ER	5,050	5,050	0	5,475	(425)	(8)%
5060	Cafeteria Plan	73,500	73,500	0	63,000	10,500	14 %
5070	Retirement ER - Regular	43,642	43,642	0	40,575	3,067	7 %
5071	Retirement ER - Addl Pick-up	0	0	0	14,827	(14,827)	0 %
5075	Retirees Medical - ER	690	690	0	1,324	(634)	(92)%
5120	Workers Comp Insurance - ER	13,863	13,863	0	7,941	5,922	43 %
5124	Retirement - ER - Tier 2	0	0	0	4,363	(4,363)	0 %
	Total Payroll Taxes & Benefits	134,126	131,506	(2,620)	134,270	(2,764)	(2)%
	Employment Services						
5100	Unemployment Insurance - ER	0	0	0	3,773	(3,773)	0 %
6200	EE 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	3,773	(873)	(30)%
	Total Personnel	549,052	536,432	(12,620)	485,257	51,175	10 %
	Services & Supplies						
	Clothing & Uniform						
7246	Uniform & Gear	3,000	3,000	0	1,301	1,699	57 %
	Total Clothing & Uniform	3,000	3,000	0	1,301	1,699	57 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Contract Services						
6100	Labor & Support-IT Services	10,000	10,000	0	0	100 %
6110	IT Purchased Services	5,000	12,000	7,000	7,928	4,072 34 %
7100	Copier Contract-Maint & Usage	0	0	0	375	(375) 0 %
7204	Cleaning Supplies, Laundry & Towel Service	300	300	0	0	300 100 %
7250	Water Quality Testing	50,000	50,000	0	26,182	23,818 48 %
7255	Security	9,000	9,000	0	6,084	2,916 32 %
7301	Contract Maint Services	10,000	10,000	0	0	10,000 100 %
7321	Janitorial Cleaning & Supplies	1,800	1,800	0	1,744	56 3 %
	Total Contract Services	86,100	93,100	7,000	42,314	50,786 55 %
Equipment & Tools						
7242	Minor Tools, Accessories & Field Machines	3,000	3,000	0	1,344	1,656 55 %
7253	Rent - Equipment	3,000	3,000	0	30	2,970 99 %
7256	Meters Purchases & Replacements	18,000	0	(18,000)	60,168	(60,168) 0 %
	Total Equipment & Tools	24,000	6,000	(18,000)	61,541	(55,541) (926)%
Financial Services						
7310	Bank Service Charges	200	200	0	2,144	(1,944) (972)%
7401	Discounts Taken	0	0	0	(113)	113 0 %
9153	Bad Debt Expense	3,000	3,000	0	0	3,000 100 %
	Total Financial Services	3,200	3,200	0	2,031	1,169 37 %
Insurance, Licenses & Regulatory Fees						
6120	Computer Licenses	5,000	5,000	0	0	5,000 100 %
6340	Misc Fees	3,000	3,000	0	1,025	1,975 66 %
6342	Fees - Regulatory	6,000	6,000	0	8,104	(2,104) (35)%
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	28,736	(8,736) (44)%
	Total Insurance, Licenses & Regulatory Fees	37,100	37,100	0	40,016	(2,916) (8)%
Legal & Professional						
7318	Professional & Consulting Svcs-ISJ	15,000	28,000	13,000	18,047	9,953 36 %
7319	Other Professional Services	15,000	15,000	0	6,039	8,961 60 %
7320	Professional & Consulting Services	45,000	45,000	0	76,146	(31,146) (69)%
7326	Legal Services	12,000	30,000	18,000	21,037	8,963 30 %
7336	Legal Services- ISJ	0	0	0	70,208	(70,208) 0 %
7340	Legal Notifications & Mandated Advertising	500	1,000	500	681	319 32 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9155 ISJ - Inter-Agency Cost Sharing	45,000	45,000	0	13,806	31,194	69 %
Total Legal & Professional	132,500	164,000	31,500	205,964	(41,964)	(26)%
Office/Operations						
6121 IT-Supplies & Miscellaneous	1,000	1,000	0	0	1,000	100 %
6130 Computer Hardware	3,000	3,200	200	3,682	(482)	(15)%
6140 Computer Software	1,800	2,000	200	2,107	(107)	(5)%
7140 General Supplies & Minor Equipment	3,000	3,000	0	2,368	632	21 %
7160 Postage, Shipping & Mail Supplies	15,000	15,000	0	15,023	(23)	(0)%
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	0	200	100 %
7230 Misc Small Parts & Supplies	4,200	4,200	0	131	4,069	97 %
7237 Process Control & Treatment Supplies	6,000	6,000	0	7,033	(1,033)	(17)%
7239 Water Treatment Chemicals	13,000	13,000	0	3,222	9,778	75 %
7249 Safety Supplies	3,000	3,000	0	834	2,166	72 %
Total Office/Operations	50,700	51,600	900	35,748	15,852	31 %
Other Expense						
7330 Misc Operating Expenses	100	100	0	0	100	100 %
7348 Water Conservation Program	12,080	0	(12,080)	26,441	(26,441)	0 %
8735 Misc Department Admin	1,000	1,000	0	0	1,000	100 %
Total Other Expense	13,180	1,100	(12,080)	26,441	(25,341)	(2,304)%
Rent & Utilities						
6000 Cell Phones	1,700	1,700	0	1,501	199	12 %
6025 Telephone	6,000	6,000	0	5,905	95	2 %
7352 Rent - Offices & Other Structures	8,000	12,000	4,000	11,000	1,000	8 %
8610 Electric	130,000	130,000	0	64,831	65,169	50 %
8620 Gas Service	400	400	0	140	260	65 %
8630 Trash Services	1,500	1,500	0	1,018	482	32 %
8644 Disposal Services	30,000	30,000	0	2,949	27,051	90 %
8670 Street Lighting	650	650	0	257	393	61 %
Total Rent & Utilities	178,250	182,250	4,000	87,602	94,648	52 %
Repairs & Maintenance						
6405 R & M - Extinguishers	400	400	0	301	99	25 %
6422 R & M - Hydrants	100	100	0	53	47	47 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	20,000	20,000	0	653	19,347	97 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6641 R & M - Wells	60,000	60,000	0	3,255	56,745	95 %
6750 R & M - Minor Tools & Equipment	2,000	2,000	0	261	1,739	87 %
6800 R & M - Grounds & Collection Systems	2,000	2,000	0	1,128	872	44 %
6900 Maint-Buildings & Structures	10,000	10,000	0	3,788	6,212	62 %
7241 Maint-Water Distribution System	12,000	12,000	0	8,084	3,916	33 %
Total Repairs & Maintenance	106,500	106,500	0	17,523	88,977	84 %
Travel & Training						
7323 Books, Publications & Subscriptions	50	150	100	189	(39)	(26)%
7324 Education & Training Fees	500	500	0	0	500	100 %
8410 Certifications	500	500	0	124	376	75 %
8510 Lodging & Meals - Local	0	0	0	20	(20)	0 %
8539 Meals	0	0	0	14	(14)	0 %
8550 Mileage Reimbursement & Parking - EE	500	500	0	802	(302)	(60)%
Total Travel & Training	1,550	1,650	100	1,149	501	30 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	5,500	5,500	0	2,138	3,362	61 %
7220 Gasoline	6,000	6,000	0	2,422	3,578	60 %
7228 Markings & Other Misc Services	1,000	1,000	0	453	547	55 %
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	7,500	0	6,349	1,151	15 %
Total Vehicle Maintenance & Repairs	20,000	20,000	0	11,361	8,639	43 %
Total Services & Supplies	656,080	669,500	13,420	532,989	136,511	20 %
Capital Outlay						
9000 Building, Structures & Improvements	10,000	10,000	0	10,156	(156)	(2)%
9006 Infrastructures	90,000	90,000	0	0	90,000	100 %
9059 Vehicles, Equipment, & Fixtures	5,000	75,000	70,000	0	75,000	100 %
Total Capital Outlay	105,000	175,000	70,000	10,156	164,844	94 %
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						
9571 *Capital Outlay Reserve	65,000	65,000	0	0	65,000	100 %
9572 *General Contingency (Operations) Reserve	25,000	25,000	0	0	25,000	100 %
9988 *Water Rate Stabilization Reserve	32,000	32,000	0	0	32,000	100 %
Total Reserves	122,000	122,000	0	0	122,000	100 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Transfers						
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	1,690,070	474,530	22 %
Net Revenues over Expenditures	0	(63,551)	(63,551)	(209,832)	(146,282)	

LOS OSOS COMMUNITY SERVICES DISTRICT
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
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Grant Revenue						
4949	0	0	0	461,389	461,389	0 %
	0	0	0	461,389	461,389	0 %
	0	0	0	461,389	461,389	0 %
Expenditures						
Services & Supplies						
Legal & Professional						
7319	70,415	0	(70,415)	21,207	(21,207)	0 %
	70,415	0	(70,415)	21,207	(21,207)	0 %
	70,415	0	(70,415)	21,207	(21,207)	0 %
Capital Outlay						
9000	252,574	0	(252,574)	202,248	(202,248)	0 %
	252,574	0	(252,574)	202,248	(202,248)	0 %
	322,989	0	(322,989)	223,455	(223,455)	0 %
Net Revenues over Expenditures	(322,989)	0	322,989	237,934	237,934	0 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Service Charges & Fees						
4062	21,000	21,000	0	0	(21,000)	(100)%
	21,000	21,000	0	0	(21,000)	(100)%
Special Taxes & Assessments						
4061	1,144,375	1,144,375	0	783,122	(361,253)	(32)%
	1,144,375	1,144,375	0	783,122	(361,253)	(32)%
Other Revenues						
4928	0	0	0	60	60	0 %
	0	0	0	60	60	0 %
Use of Money & Property						
4501	0	0	0	6	6	0 %
	0	0	0	6	6	0 %
	1,165,375	1,165,375	0	783,188	(382,187)	(33)%
Expenditures						
Services & Supplies						
Financial Services						
7310	7,000	3,000	(4,000)	0	3,000	100 %
	7,000	3,000	(4,000)	0	3,000	100 %
Insurance, Licenses & Regulatory Fees						
6341	0	500	500	0	500	100 %
6345	0	0	0	262	(262)	0 %
	0	500	500	262	238	48 %
Legal & Professional						
7320	500	500	0	693	(193)	(39)%
7326	6,000	3,000	(3,000)	1,392	1,608	54 %
	6,500	3,500	(3,000)	2,085	1,415	40 %
	13,500	7,000	(6,500)	2,347	4,653	66 %
Debt Service						
9022	435,000	455,000	20,000	0	455,000	100 %
9023	709,375	698,500	(10,875)	0	698,500	100 %
9806	25,000	25,000	0	0	25,000	100 %
	1,169,375	1,178,500	9,125	0	1,178,500	100 %
Transfers						

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9505 Transfers In - Other Funds	(38,947)	(17,947)	21,000	0	(17,947)	100 %
9511 Interfund Transfer Out	40,147	19,147	(21,000)	0	19,147	100 %
9512 Transfer In	(25,000)	(4,000)	21,000	0	(4,000)	100 %
Total Transfers	(23,800)	(2,800)	21,000	0	(2,800)	100 %
Total Expenditures	1,159,075	1,182,700	23,625	2,347	1,180,353	100 %
Net Revenues over Expenditures	6,300	(17,325)	(23,625)	780,842	798,167	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Expenditures						
Transfers						
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	35,275	11,385	24 %
Net Revenues over Expenditures	(46,660)	(46,660)	0	(35,275)	11,385	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	0	18,172	18,172	13,324	(4,848)	(27)%
	0	18,172	18,172	13,324	(4,848)	(27)%
Special Taxes & Assessments						
4400	95,424	95,424	0	57,673	(37,751)	(40)%
	95,424	95,424	0	57,673	(37,751)	(40)%
Other Revenues						
4935	200	300	100	305	5	2 %
	200	300	100	305	5	2 %
Use of Money & Property						
4505	0	0	0	73	73	0 %
	0	0	0	73	73	0 %
	95,624	113,896	18,272	71,375	(42,521)	(37)%
Expenditures						
Personnel						
Salaries/Wages						
8054	10,800	13,000	2,200	9,156	3,844	30 %
	10,800	13,000	2,200	9,156	3,844	30 %
Payroll Taxes & Benefits						
5010	4,300	4,500	200	3,002	1,498	33 %
	4,300	4,500	200	3,002	1,498	33 %
	15,100	17,500	2,400	12,158	5,342	31 %
Services & Supplies						
Clothing & Uniform						
7246	200	200	0	0	200	100 %
	200	200	0	0	200	100 %
Contract Services						
6110	0	0	0	519	(519)	0 %
	0	0	0	519	(519)	0 %
Equipment & Tools						
7242	300	300	0	75	225	75 %
	300	300	0	75	225	75 %
Financial Services						

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7349	0	0	0	456	(456)	0 %
	0	0	0	456	(456)	0 %
6120	500	500	0	0	500	100 %
6342	5,000	6,000	1,000	5,826	174	3 %
6345	1,000	1,000	0	102	898	90 %
7325	0	0	0	430	(430)	0 %
	6,500	7,500	1,000	6,358	1,142	15 %
7320	6,000	6,000	0	3,087	2,913	49 %
	6,000	6,000	0	3,087	2,913	49 %
7226	0	0	0	155	(155)	0 %
7230	100	100	0	0	100	100 %
8660	0	0	0	215	(215)	0 %
	100	100	0	370	(270)	(270)%
7330	300	300	0	250	50	17 %
	300	300	0	250	50	17 %
6000	1,000	1,000	0	818	182	18 %
6025	200	200	0	274	(74)	(37)%
8610	1,000	1,000	0	789	211	21 %
8670	400	900	500	621	279	31 %
	2,600	3,100	500	2,503	597	19 %
6640	300	300	0	118	182	61 %
6750	300	300	0	90	210	70 %
6800	100	100	0	41	59	59 %
6900	100	100	0	0	100	100 %
	800	800	0	249	551	69 %
8550	50	50	0	52	(2)	(5)%
	50	50	0	52	(2)	(5)%

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 03/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7211 Misc Fuel & Diesel	1,000	1,000	0	791	209	21 %
7220 Gasoline	1,250	1,250	0	651	599	48 %
Total Vehicle Maintenance & Repairs	2,250	2,250	0	1,442	808	36 %
Total Services & Supplies	19,100	20,600	1,500	15,361	5,239	25 %
Reserves						
9571 *Capital Outlay Reserve	10,000	10,000	0	0	10,000	100 %
9572 *General Contingency (Operations) Reserve	5,000	5,000	0	0	5,000	100 %
Total Reserves	15,000	15,000	0	0	15,000	100 %
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	63,656	25,582	29 %
Net Revenues over Expenditures	10,286	24,658	14,372	7,719	(16,939)	