



September 28, 2017

**TO:** LOCSD Board of Directors  
**FROM:** Robert Stilts, District Bookkeeper  
**SUBJECT:** **Agenda Item 11D – 10/12/2017 Board Meeting**  
Receive Financial Report for the Period Ending August 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

**Battalion Chief**  
Greg Alex

**DESCRIPTION**

Receive and file the District's Financial Reports for the period ending August 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 financials for the period ending August 31, 2017.***

**DISCUSSION**

The overall trend throughout the Funds continue to be in line with the expenditures that normally recur annually. Cash balances continue to be close to the previous fiscal year.

All accounting is being processed via the District's accounting system.

Attachments

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

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

**Phone:** 805/528-9370  
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[www.losososcscsd.org](http://www.losososcscsd.org)

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2017

Assets

Abra Payroll Suspense	0.00
Debit Card - Kathy	0.00
Debit Card - Ann	(3,396.79)
Debit Card - Phil	1,304.12
Debit Card - Harmony	(3,828.55)
Inv:Prepaid Assessments (old accts=1024&1005	0.00
Inv:Funds Restricted for Long-term Debt	0.00
Inv: SLO Communtiy 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	(1,652.17)
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	2,246,544.19
Payroll Account (contra to 2998)	(474,463.71)
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	(59.20)
Held Deposits	10,000.00
Prepaid Dental-Allied	0.00
XXXX-Prepaid Expenses- use 1290	0.00
Prepaid Insurance - Business & Vehicle	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2017

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 8/31/2017

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	241,708.20
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 Depreciation-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	<u>0.00</u>
Total Assets	<u>14,712,503.50</u>

Liabilities and Net Assets

Vendor Payable (Control Account)	50,860.45
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LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2017

Fed Income Tax Withholding	22,365.27
FICA Employee Payable	3,017.17
FICA Employer Payable	2,784.55
Prepay SLOCEA Insurance	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 8/31/2017

Wage Garnishment	0.00
AP Other- Adjment to 2000, AP Control Acct	1,486.41
CA Income Tax Withholding	10,093.51
SDI Payable Employee (EE Only)	1,723.16
SUI, ETT Payable	0.00
Retirement-ER-Regular Contrib	(44,813.32)
Workers Comp Payable	0.00
SLOCEA Dues Payable	(279.45)
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	(1,098.58)
AFLAC Voluntary Insurance-Employee	133.84
Workers Comp Ins Liab-Employer	141.31
Accrued FSA Plan Medical	87.95
Retirement Addl Pick-up Liab-Employer	1,319.50
Unemployment Ins Liab-Employer (ER only)	6,404.85
Medicare Liab- Employer	2,805.42
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	(3,125.96)
State Use Tax	0.00
CALPERS Retirement Tier 2- ER- Liab	(398.49)
Other Pension Oblig Liab (OPEB) ARC	37,936.00
Retirement Conbtribution Safety-Fire-EE	(8.73)
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	(1,363.50)
Medicare Tax Liab-Employee	3,276.46
Medical Plan Liab- Employee	(2,790.78)
Vision Plan Liab- Employee	1,839.74
Dental Plan Ins Payable- Employee	(647.40)
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	(322.50)
Insurance-Work Injury (WI)	(246.21)
Insurance- LT Disability	(1,734.04)
Survivor Premiums-PERS	19.01
Net Pension Liability	346,008.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2017

Def Inflow	80,014.00
Bonds Payable	0.00
Due To Administration	1,517.00

LOS OSOS COMMUNITY SERVICES DISTRICT  
Balance Sheet  
As of 8/31/2017

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 Decommission 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	<u>(269,817.13)</u>



LOS OSOS COMMUNITY SERVICES DISTRICT  
Balance Sheet  
As of 8/31/2017

Total Liabilities and Net Assets

14,712,503.50

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
100 - 100 - Administration  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
<b>Revenues</b>				
Service Charges & Fees				
4005	6.20	6.20	0.00	6.20
	6.20	6.20	0.00	6.20
	6.20	6.20	0.00	6.20
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
7322	0.00	0.00	1,683.34	1,683.34
8018	280.00	280.00	1,333.34	1,053.34
8045	1,067.00	1,067.00	1,033.34	(33.66)
8051	0.00	0.00	85.00	85.00
8054	16,596.65	16,596.65	14,564.16	(2,032.49)
8060	240.80	240.80	366.66	125.86
8081	288.00	288.00	300.00	12.00
	18,472.45	18,472.45	19,365.84	893.39
Payroll Taxes & Benefits				
5020	0.00	0.00	283.34	283.34
5021	210.80	210.80	0.00	(210.80)
5030	0.00	0.00	50.00	50.00
5031	0.00	0.00	8.34	8.34
5040	60.92	60.92	52.50	(8.42)
5050	266.24	266.24	307.16	40.92
5060	1,500.00	1,500.00	1,333.34	(166.66)
5070	466.67	466.67	1,666.66	1,199.99
5071	0.00	0.00	125.00	125.00
5075	529.20	529.20	316.66	(212.54)
5120	797.69	797.69	779.16	(18.53)
	3,831.52	3,831.52	4,922.16	1,090.64
Employment Services				
5100	231.20	231.20	500.00	268.80
6200	0.00	0.00	83.34	83.34
6230	175.00	175.00	20.84	(154.16)
	406.20	406.20	604.18	197.98
	22,710.17	22,710.17	24,892.18	2,182.01
Services & Supplies				
Contract Services				
6100	0.00	0.00	1,083.34	1,083.34
6110	2,477.04	2,477.04	3,583.34	1,106.30
7100	1,130.66	1,130.66	1,250.00	119.34
7255	56.10	56.10	152.16	96.06
7321	490.00	490.00	666.66	176.66
7342	1,125.00	1,125.00	2,250.00	1,125.00
	5,278.80	5,278.80	8,985.50	3,706.70
Financial Services				
7309	5.00	5.00	0.00	(5.00)
7310	0.00	0.00	500.00	500.00
	5.00	5.00	500.00	495.00
Insurance, Licenses & Regulatory Fees				
6340	0.00	0.00	16.66	16.66

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
100 - 100 - Administration  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...	
6341	LAFCO Fees	17,212.31	17,212.31	3,607.00	(13,605.31)
7325	Insurance	9,254.00	9,254.00	1,542.34	(7,711.66)
	Total Insurance, Licenses & Regulatory Fees	26,466.31	26,466.31	5,166.00	(21,300.31)
	Legal & Professional				
7302	Professional Services- Info Technology	0.00	0.00	13,000.00	13,000.00
7303	Professional Services - GM	0.00	0.00	8,000.00	8,000.00
7304	Professional Services - ACCTG	0.00	0.00	6,160.00	6,160.00
7305	Auditing Services	5,000.00	5,000.00	3,666.66	(1,333.34)
7320	Professional & Consulting Services	28,207.72	28,207.72	0.00	(28,207.72)
7326	Legal Services	5,215.00	5,215.00	8,833.34	3,618.34
7340	Legal Notifications & Mandated Advertising	0.00	0.00	333.34	333.34
	Total Legal & Professional	38,422.72	38,422.72	39,993.34	1,570.62
	Office/Operations				
7140	General Supplies & Minor Equipment	521.85	521.85	950.00	428.15
7160	Postage, Shipping & Mail Supplies	873.67	873.67	870.00	(3.67)
7226	Membership & Dues	100.00	100.00	1,083.34	983.34
	Total Office/Operations	1,495.52	1,495.52	2,903.34	1,407.82
	Other Expense				
8735	Misc Department Admin	0.00	0.00	33.34	33.34
	Total Other Expense	0.00	0.00	33.34	33.34
	Rent & Utilities				
6025	Telephone	485.56	485.56	500.00	14.44
7350	Rent - Meetings	0.00	0.00	83.34	83.34
7352	Rent - Offices & Other Structures	5,800.00	5,800.00	5,529.84	(270.16)
8610	Electric	144.10	144.10	583.34	439.24
8620	Gas Service	0.00	0.00	83.34	83.34
	Total Rent & Utilities	6,429.66	6,429.66	6,779.86	350.20
	Repairs & Maintenance				
6405	R & M - Extinguishers	64.16	64.16	18.34	(45.82)
	Total Repairs & Maintenance	64.16	64.16	18.34	(45.82)
	Travel & Training				
7323	Books, Publications & Subscriptions	12.99	12.99	50.00	37.01
7324	Education & Training Fees	554.75	554.75	216.66	(338.09)
8539	Meals	136.28	136.28	450.00	313.72
8541	Meals- Local Area - DIR	0.00	0.00	16.66	16.66
8550	Mileage Reimbursement & Parking	54.16	54.16	108.34	54.18
	Total Travel & Training	758.18	758.18	841.66	83.48
	Total Services & Supplies	78,920.35	78,920.35	65,221.38	(13,698.97)
	Total Expenditures	101,630.52	101,630.52	90,113.56	(11,516.96)
	Net Revenues over Expenditures	(101,624.32)	(101,624.32)	(90,113.56)	(11,510.76)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
200 - 200 - Bayridge  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
<b>Revenues</b>				
Property Taxes				
4035	37.28	37.28	1,449.34	(1,412.06)
	37.28	37.28	1,449.34	(1,412.06)
Special Taxes & Assessments				
4550	0.00	0.00	4,970.84	(4,970.84)
	0.00	0.00	4,970.84	(4,970.84)
Use of Money & Property				
4505	0.00	0.00	11.66	(11.66)
	0.00	0.00	11.66	(11.66)
	37.28	37.28	6,431.84	(6,394.56)
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	0.00	0.00	166.66	166.66
	0.00	0.00	166.66	166.66
	0.00	0.00	166.66	166.66
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	0.00	0.00	250.00	250.00
6345	0.00	0.00	83.34	83.34
7325	800.00	800.00	133.34	(666.66)
	800.00	800.00	466.68	(333.32)
Legal & Professional				
7320	708.00	708.00	83.34	(624.66)
7326	245.00	245.00	83.34	(161.66)
	953.00	953.00	166.68	(786.32)
Rent & Utilities				
6000	0.00	0.00	19.16	19.16
6025	40.74	40.74	0.00	(40.74)
8670	1,033.48	1,033.48	896.66	(136.82)
	1,074.22	1,074.22	915.82	(158.40)
Repairs & Maintenance				
6405	16.04	16.04	0.00	(16.04)
	16.04	16.04	0.00	(16.04)
	2,843.26	2,843.26	1,549.18	(1,294.08)
Debt Service				
9804	0.00	0.00	4,660.76	4,660.76
	0.00	0.00	4,660.76	4,660.76
	2,843.26	2,843.26	6,376.60	3,533.34
Net Revenues over Expenditures	(2,805.98)	(2,805.98)	55.24	(2,861.22)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
301 - 301 - Fire  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
<b>Revenues</b>				
Property Taxes				
4035	8,485.45	8,485.45	333,527.66	(325,042.21)
	8,485.45	8,485.45	333,527.66	(325,042.21)
Special Taxes & Assessments				
4015	0.00	0.00	4,202.34	(4,202.34)
4050	1,207.68	1,207.68	90,647.00	(89,439.32)
	1,207.68	1,207.68	94,849.34	(93,641.66)
Other Revenues				
4000	0.00	0.00	11,189.00	(11,189.00)
4055	0.00	0.00	333.34	(333.34)
4655	34,963.04	34,963.04	5,793.84	29,169.20
	34,963.04	34,963.04	17,316.18	17,646.86
Use of Money & Property				
4505	0.00	0.00	2,190.16	(2,190.16)
	0.00	0.00	2,190.16	(2,190.16)
	44,656.17	44,656.17	447,883.34	(403,227.17)
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8045	2,264.06	2,264.06	0.00	(2,264.06)
8290	0.00	0.00	266.66	266.66
8295	0.00	0.00	3,675.00	3,675.00
8310	0.00	0.00	443.34	443.34
8340	15,337.77	15,337.77	13,666.66	(1,671.11)
8345	0.00	0.00	925.00	925.00
8355	0.00	0.00	787.34	787.34
8360	0.00	0.00	200.84	200.84
	17,601.83	17,601.83	19,964.84	2,363.01
Payroll Taxes & Benefits				
5021	1,091.31	1,091.31	1,166.66	75.35
5030	168.00	168.00	416.66	248.66
5035	52.50	52.50	166.66	114.16
5051	255.25	255.25	333.34	78.09
5070	233.33	233.33	125.00	(108.33)
5120	5,134.67	5,134.67	1,416.66	(3,718.01)
5124	233.33	233.33	366.66	133.33
	7,168.39	7,168.39	3,991.64	(3,176.75)
Employment Services				
5000	0.00	0.00	406.66	406.66
5100	1,097.09	1,097.09	0.00	(1,097.09)
5101	0.00	0.00	616.66	616.66
6230	0.00	0.00	466.66	466.66
	1,097.09	1,097.09	1,489.98	392.89
	25,867.31	25,867.31	25,446.46	(420.85)
Services & Supplies				
Clothing & Uniform				
7246	0.00	0.00	300.00	300.00
7248	0.00	0.00	233.34	233.34
	0.00	0.00	533.34	533.34

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
301 - 301 - Fire  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...	
<b>Contract Services</b>					
6110	IT Purchased Services	179.96	179.96	180.00	0.04
7100	Copier Contract-Maint & Usage	0.00	0.00	300.00	300.00
7202	Building Alarms & Security	0.00	0.00	75.00	75.00
7204	Cleaning Supplies, Laundry & Towel Service	1,124.45	1,124.45	616.66	(507.79)
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	333.34	(1,666.66)
7500	Schedule A Charges	0.00	0.00	360,684.66	360,684.66
	<b>Total Contract Services</b>	<b>3,304.41</b>	<b>3,304.41</b>	<b>362,189.66</b>	<b>358,885.25</b>
<b>Equipment &amp; Tools</b>					
6055	Radios -Non Capital	0.00	0.00	666.66	666.66
6440	Fire Personal Protection Equipment	3,479.68	3,479.68	2,366.34	(1,113.34)
6460	Self-Contained Breathing Apparatus	0.00	0.00	5,416.66	5,416.66
6610	Rescue - Extrication Equipment	0.00	0.00	250.00	250.00
6630	Rope & Climbing Equipment	0.00	0.00	83.34	83.34
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	83.34	83.34
7238	Paramedic & EMT Small Tools & Supplies	37,489.68	37,489.68	7,666.66	(29,823.02)
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	58.34	58.34
7252	Misc Hardware	34,899.00	34,899.00	6,043.84	(28,855.16)
	<b>Total Equipment &amp; Tools</b>	<b>75,868.36</b>	<b>75,868.36</b>	<b>22,635.18</b>	<b>(53,233.18)</b>
<b>Financial Services</b>					
7309	Late Fees	6.15	6.15	0.00	(6.15)
7310	Bank Service Charges	0.00	0.00	3.34	3.34
	<b>Total Financial Services</b>	<b>6.15</b>	<b>6.15</b>	<b>3.34</b>	<b>(2.81)</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	0.00	83.34	83.34
6340	Misc Fees	0.00	0.00	50.00	50.00
6345	Property Taxes & Assessments Costs	0.00	0.00	416.66	416.66
7325	Insurance	20,400.04	20,400.04	3,316.66	(17,083.38)
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>20,400.04</b>	<b>20,400.04</b>	<b>3,866.66</b>	<b>(16,533.38)</b>
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	1,074.34	1,074.34	166.66	(907.68)
7326	Legal Services	0.00	0.00	250.00	250.00
7340	Legal Notifications & Mandated Advertising	0.00	0.00	16.66	16.66
	<b>Total Legal &amp; Professional</b>	<b>1,074.34</b>	<b>1,074.34</b>	<b>433.32</b>	<b>(641.02)</b>
<b>Office/Operations</b>					
6130	Computer Hardware	0.00	0.00	438.34	438.34
7140	General Supplies & Minor Equipment	313.35	313.35	283.34	(30.01)
7160	Postage, Shipping & Mail Supplies	98.00	98.00	16.66	(81.34)
7216	Fire Prevention Education Materials	0.00	0.00	200.00	200.00
7226	Membership & Dues	50.00	50.00	83.34	33.34
7230	Misc Small Parts & Supplies	1,873.14	1,873.14	833.34	(1,039.80)
7240	Propane	0.00	0.00	66.66	66.66
	<b>Total Office/Operations</b>	<b>2,334.49</b>	<b>2,334.49</b>	<b>1,921.68</b>	<b>(412.81)</b>
<b>Other Expense</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
301 - 301 - Fire  
From 7/1/2017 Through 8/31/2017

		Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
7201	White Goods & Accessories - bedding, towels	0.00	0.00	50.00	50.00
7209	District Operating Center Expense	0.00	0.00	75.00	75.00
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	50.00	50.00
7224	Kitchen Cookware & Utensils	0.00	0.00	116.66	116.66
7345	Outreach- Program Give-away Items	0.00	0.00	483.34	483.34
	Total Other Expense	0.00	0.00	775.00	775.00
	<b>Rent &amp; Utilities</b>				
6000	Cell Phones	128.42	128.42	258.34	129.92
6025	Telephone	1,022.82	1,022.82	550.00	(472.82)
8610	Electric	10.51	10.51	29.16	18.65
8620	Gas Service	70.16	70.16	233.34	163.18
8630	Trash Services	199.66	199.66	308.34	108.68
8640	Water and Water Services	730.80	730.80	441.66	(289.14)
8670	Street Lighting	22.18	22.18	22.00	(0.18)
	Total Rent & Utilities	2,184.55	2,184.55	1,842.84	(341.71)
	<b>Repairs &amp; Maintenance</b>				
6400	R & M - Air Compressors	0.00	0.00	83.34	83.34
6405	R & M - Extinguishers	383.82	383.82	166.66	(217.16)
6640	R & M - Equip & Other Non-Structural Fixed Assets	241.74	241.74	133.34	(108.40)
6750	R & M - Minor Tools & Equipment	16.90	16.90	83.34	66.44
6775	R & M -Operation/Field Equipment	0.00	0.00	133.34	133.34
6800	R & M - Grounds & Collection Systems	0.00	0.00	75.00	75.00
6900	R & M - Buildings & Structures	100.05	100.05	500.00	399.95
	Total Repairs & Maintenance	742.51	742.51	1,175.02	432.51
	<b>Travel &amp; Training</b>				
6300	DMV Driv Lic Class B	0.00	0.00	16.66	16.66
7141	CERT Training Supplies	0.00	0.00	16.66	16.66
7323	Books, Publications & Subscriptions	0.00	0.00	62.50	62.50
8405	Reserve FF Training Costs	60.00	60.00	1,050.00	990.00
8410	Certifications	0.00	0.00	66.66	66.66
	Total Travel & Training	60.00	60.00	1,212.48	1,152.48
	Total Services & Supplies	105,974.85	105,974.85	396,588.52	290,613.67
	<b>Allocation of Administrative Costs</b>				
8152	ADP Fees	0.00	0.00	300.00	300.00
	Total Allocation of Administrative Costs	0.00	0.00	300.00	300.00
	<b>Capital Outlay</b>				
9085	Vehicle Purchase	0.00	0.00	27,500.00	27,500.00
	Total Capital Outlay	0.00	0.00	27,500.00	27,500.00
	<b>Reserves</b>				
9504	*Vehicle Replacement Reserve	0.00	0.00	15,567.00	15,567.00
9572	*General Contingency (Operations) Reserve	0.00	0.00	1,666.66	1,666.66
	Total Reserves	0.00	0.00	17,233.66	17,233.66
	Total Expenditures	131,842.16	131,842.16	467,068.64	335,226.48
	Net Revenues over Expenditures	(87,185.99)	(87,185.99)	(19,185.30)	(68,000.69)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
400 - 400 - Vista de Oro  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
<b>Revenues</b>				
Special Taxes & Assessments				
4550	0.00	0.00	2,628.00	(2,628.00)
	0.00	0.00	2,628.00	(2,628.00)
	0.00	0.00	2,628.00	(2,628.00)
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	0.00	0.00	166.66	166.66
	0.00	0.00	166.66	166.66
	0.00	0.00	166.66	166.66
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	0.00	0.00	250.00	250.00
6345	0.00	0.00	83.34	83.34
7325	500.00	500.00	83.34	(416.66)
	500.00	500.00	416.68	(83.32)
Legal & Professional				
7320	100.00	100.00	66.66	(33.34)
7326	0.00	0.00	66.66	66.66
	100.00	100.00	133.32	33.32
Rent & Utilities				
6000	0.00	0.00	19.16	19.16
8670	409.35	409.35	383.34	(26.01)
	409.35	409.35	402.50	(6.85)
Repairs & Maintenance				
6405	16.04	16.04	0.00	(16.04)
	16.04	16.04	0.00	(16.04)
	1,025.39	1,025.39	952.50	(72.89)
	1,025.39	1,025.39	1,119.16	93.77
Net Revenues over Expenditures	(1,025.39)	(1,025.39)	1,508.84	(2,534.23)



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
500 - 500 - Water  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
<b>Revenues</b>				
<b>Property Taxes</b>				
4035	981.11	981.11	38,143.00	(37,161.89)
	Total Property Taxes	981.11	38,143.00	(37,161.89)
<b>Service Charges &amp; Fees</b>				
4030	297,942.64	297,942.64	317,666.66	(19,724.02)
4102	27,917.64	27,917.64	29,666.66	(1,749.02)
4103	57,064.32	57,064.32	39,333.34	17,730.98
4104	10,319.12	10,319.12	500.00	9,819.12
4114	(320.00)	(320.00)	347.34	(667.34)
4931	1,500.00	1,500.00	1,166.66	333.34
4932	3,911.11	3,911.11	3,833.34	77.77
4933	2,560.00	2,560.00	2,666.66	(106.66)
4937	100.00	100.00	0.00	100.00
	Total Service Charges & Fees	400,994.83	395,180.66	5,814.17
<b>Other Revenues</b>				
4105	0.00	0.00	17,833.34	(17,833.34)
4925	3,790.78	3,790.78	0.00	3,790.78
4930	880.79	880.79	2,500.00	(1,619.21)
	Total Other Revenues	4,671.57	20,333.34	(15,661.77)
<b>Use of Money &amp; Property</b>				
4504	0.00	0.00	494.00	(494.00)
4505	0.00	0.00	350.00	(350.00)
	Total Use of Money & Property	0.00	844.00	(844.00)
	Total Revenues	406,647.51	454,501.00	(47,853.49)
<b>Expenditures</b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
8018	1,332.80	1,332.80	3,333.34	2,000.54
8045	1,028.48	1,028.48	666.66	(361.82)
8051	553.60	553.60	2,666.66	2,113.06
8054	42,011.21	42,011.21	58,333.34	16,322.13
8056	0.00	0.00	416.66	416.66
8060	1,950.90	1,950.90	3,833.34	1,882.44
8063	2,670.25	2,670.25	2,333.34	(336.91)
8066	2,282.82	2,282.82	1,833.34	(449.48)
8081	5,956.73	5,956.73	6,333.34	376.61
	Total Salaries/Wages	57,786.79	79,750.02	21,963.23
<b>Payroll Taxes &amp; Benefits</b>				
5030	72.00	72.00	250.00	178.00
5050	0.00	0.00	1,000.00	1,000.00
5051	851.94	851.94	0.00	(851.94)
5060	8,500.00	8,500.00	11,000.00	2,500.00
5070	466.67	466.67	5,833.34	5,366.67
5071	0.00	0.00	366.66	366.66
5075	256.00	256.00	166.66	(89.34)
5120	16,543.46	16,543.46	2,083.34	(14,460.12)
	Total Payroll Taxes & Benefits	26,690.07	20,700.00	(5,990.07)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
500 - 500 - Water  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	0.00	0.00	833.34	833.34
6230	Medical Exam	0.00	0.00	21.66	21.66
	Total Employment Services	0.00	0.00	855.00	855.00
	Total Personnel	84,476.86	84,476.86	101,305.02	16,828.16
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	0.00	433.34	433.34
7248	Uniform Safety Boots	0.00	0.00	166.66	166.66
	Total Clothing & Uniform	0.00	0.00	600.00	600.00
<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	0.00	50.00	50.00
6110	IT Purchased Services	377.02	377.02	833.34	456.32
7250	Water Quality Testing	2,618.82	2,618.82	4,666.66	2,047.84
7255	Security Services	0.00	0.00	1,300.00	1,300.00
7301	Contract Maint Services	0.00	0.00	250.00	250.00
7321	Janitorial Cleaning & Supplies	172.66	172.66	141.66	(31.00)
	Total Contract Services	3,168.50	3,168.50	7,241.66	4,073.16
<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	128.73	128.73	0.00	(128.73)
7242	Minor Tools, Accessories & Field Machines	7.25	7.25	416.66	409.41
7253	Rent - Equipment	0.00	0.00	166.66	166.66
7256	Meter Purchases & Replacements	0.00	0.00	5,000.00	5,000.00
	Total Equipment & Tools	135.98	135.98	5,583.32	5,447.34
<b>Financial Services</b>					
7309	Late Fees	10.16	10.16	0.00	(10.16)
	Total Financial Services	10.16	10.16	0.00	(10.16)
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	0.00	33.34	33.34
6340	Misc Fees	1,026.00	1,026.00	500.00	(526.00)
6342	Fees - Regulatory	2,192.00	2,192.00	4,166.66	1,974.66
6345	Property Taxes & Assessments Costs	0.00	0.00	1,050.00	1,050.00
7325	Insurance	31,581.00	31,581.00	5,263.50	(26,317.50)
	Total Insurance, Licenses & Regulatory Fees	34,799.00	34,799.00	11,013.50	(23,785.50)
<b>Legal &amp; Professional</b>					
7304	Professional Services - ACCTG	0.00	0.00	6,666.66	6,666.66
7318	Professional & Consulting BMC	0.00	0.00	1,333.34	1,333.34
7320	Professional & Consulting Services	13,020.29	13,020.29	0.00	(13,020.29)
7326	Legal Services	385.00	385.00	1,333.34	948.34
7336	Legal Services- ISJ	0.00	0.00	166.66	166.66
9155	Inter-Agency Cost Sharing-ISJ	2,611.71	2,611.71	5,000.00	2,388.29
	Total Legal & Professional	16,017.00	16,017.00	14,500.00	(1,517.00)
<b>Office/Operations</b>					
6130	Computer Hardware	0.00	0.00	500.00	500.00
6140	Computer Software	0.00	0.00	333.34	333.34
7140	General Supplies & Minor Equipment	97.56	97.56	500.00	402.44
7160	Postage, Shipping & Mail Supplies	2,206.69	2,206.69	2,416.66	209.97

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
500 - 500 - Water  
From 7/1/2017 Through 8/31/2017

		Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
7180	Billing Supplies, Forms & Printing	110.55	110.55	333.34	222.79
7226	Membership & Dues	420.00	420.00	218.34	(201.66)
7230	Misc Small Parts & Supplies	117.07	117.07	133.34	16.27
7237	Process Control & Treatment Supplies	765.61	765.61	666.66	(98.95)
7239	Water Treatment Chemicals	675.07	675.07	1,100.00	424.93
7249	Safety Supplies	0.00	0.00	500.00	500.00
	Total Office/Operations	4,392.55	4,392.55	6,701.68	2,309.13
	Other Expense				
7330	Misc Operating Expenses	0.00	0.00	41.66	41.66
7348	Water Conservation Program	0.00	0.00	166.66	166.66
	Total Other Expense	0.00	0.00	208.32	208.32
	Rent & Utilities				
6000	Cell Phones	207.11	207.11	543.34	336.23
6025	Telephone	1,039.37	1,039.37	1,400.00	360.63
7352	Rent - Offices & Other Structures	0.00	0.00	483.34	483.34
8610	Electric	19,313.50	19,313.50	14,000.00	(5,313.50)
8620	Gas Service	0.00	0.00	41.66	41.66
8630	Trash Services	229.62	229.62	666.66	437.04
8644	Disposal Services	5,844.00	5,844.00	3,083.34	(2,760.66)
8670	Street Lighting	61.19	61.19	58.34	(2.85)
	Total Rent & Utilities	26,694.79	26,694.79	20,276.68	(6,418.11)
	Repairs & Maintenance				
6405	R & M - Extinguishers	304.55	304.55	58.34	(246.21)
6422	R & M - Hydrants	0.00	0.00	58.34	58.34
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	41.66	41.66
6641	R & M - Wells	0.00	0.00	133.34	133.34
6750	R & M - Minor Tools & Equipment	594.77	594.77	200.00	(394.77)
6775	R & M -Operation/Field Equipment	59.45	59.45	0.00	(59.45)
6800	R & M - Grounds & Collection Systems	28.23	28.23	166.66	138.43
6830	Paving & Concrete	4,050.00	4,050.00	0.00	(4,050.00)
6900	R & M - Buildings & Structures	95.30	95.30	250.00	154.70
7241	R & M - Water Distribution System	13.93	13.93	2,500.00	2,486.07
	Total Repairs & Maintenance	5,146.23	5,146.23	3,408.34	(1,737.89)
	Travel & Training				
6311	Certificate Renewal	60.00	60.00	0.00	(60.00)
7323	Books, Publications & Subscriptions	0.00	0.00	41.66	41.66
7324	Education & Training Fees	0.00	0.00	1,387.34	1,387.34
8410	Certifications	0.00	0.00	50.00	50.00
8510	Lodging & Meals - Local	0.00	0.00	333.34	333.34
8539	Meals	0.00	0.00	116.66	116.66
8550	Mileage Reimbursement & Parking	16.00	16.00	116.66	100.66
	Total Travel & Training	76.00	76.00	2,045.66	1,969.66
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	217.82	217.82	366.66	148.84
7220	Gasoline	653.40	653.40	666.66	13.26
7228	Markings & Other Misc Services	1,159.88	1,159.88	58.34	(1,101.54)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
500 - 500 - Water  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...	
7232	Vehicle Repairs - Parts, Tires & Lubricants	166.37	166.37	500.00	333.63
	Total Vehicle Maintenance & Repairs	<u>2,197.47</u>	<u>2,197.47</u>	<u>1,591.66</u>	<u>(605.81)</u>
	Total Services & Supplies	92,637.68	92,637.68	73,170.82	(19,466.86)
	Capital Outlay				
9006	Infrastructure CIP	11,079.94	11,079.94	126,666.68	115,586.74
	Total Capital Outlay	<u>11,079.94</u>	<u>11,079.94</u>	<u>126,666.68</u>	<u>115,586.74</u>
	Debt Service				
9022	Debt Service - Principal	156,109.45	156,109.45	26,018.16	(130,091.29)
9023	Debt Service - Interest & Annual Fee	67,009.37	67,009.37	18,267.84	(48,741.53)
	Total Debt Service	<u>223,118.82</u>	<u>223,118.82</u>	<u>44,286.00</u>	<u>(178,832.82)</u>
	Reserves				
9571	*Capital Outlay Reserve	0.00	0.00	83,333.34	83,333.34
9572	*General Contingency (Operations) Reserve	0.00	0.00	9,500.00	9,500.00
9988	*Water Rate Stabilization Reserve	0.00	0.00	5,333.34	5,333.34
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>98,166.68</u>	<u>98,166.68</u>
	Total Expenditures	<u>411,313.30</u>	<u>411,313.30</u>	<u>443,595.20</u>	<u>32,281.90</u>
	Net Revenues over Expenditures	<u>(4,665.79)</u>	<u>(4,665.79)</u>	<u>10,905.80</u>	<u>(15,571.59)</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
600 - 600 - Wastewater  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
<b>Revenues</b>				
Service Charges & Fees				
4062	0.00	0.00	7,377.84	(7,377.84)
	0.00	0.00	7,377.84	(7,377.84)
Special Taxes & Assessments				
4061	0.00	0.00	4,166.66	(4,166.66)
	0.00	0.00	4,166.66	(4,166.66)
	0.00	0.00	11,544.50	(11,544.50)
<b>Expenditures</b>				
Services & Supplies				
Legal & Professional				
7320	0.00	0.00	1,927.34	1,927.34
7326	35.00	35.00	0.00	(35.00)
	35.00	35.00	1,927.34	1,892.34
	35.00	35.00	1,927.34	1,892.34
	35.00	35.00	1,927.34	1,892.34
Net Revenues over Expenditures	(35.00)	(35.00)	9,617.16	(9,652.16)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
800 - 800 - Drainage  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
<b>Revenues</b>				
Property Taxes				
4035	98.56	98.56	3,791.00	(3,692.44)
	98.56	98.56	3,791.00	(3,692.44)
Special Taxes & Assessments				
4400	252.00	252.00	15,906.66	(15,654.66)
	252.00	252.00	15,906.66	(15,654.66)
Use of Money & Property				
4505	0.00	0.00	24.84	(24.84)
	0.00	0.00	24.84	(24.84)
	350.56	350.56	19,722.50	(19,371.94)
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8045	0.00	0.00	33.34	33.34
8054	0.00	0.00	10,551.66	10,551.66
	0.00	0.00	10,585.00	10,585.00
	0.00	0.00	10,585.00	10,585.00
Services & Supplies				
Equipment & Tools				
6390	0.00	0.00	83.34	83.34
7242	0.00	0.00	33.34	33.34
	0.00	0.00	116.68	116.68
Insurance, Licenses & Regulatory Fees				
6342	1.68	1.68	1,166.66	1,164.98
6345	0.00	0.00	33.34	33.34
7325	3,100.00	3,100.00	583.34	(2,516.66)
	3,101.68	3,101.68	1,783.34	(1,318.34)
Legal & Professional				
7320	500.00	500.00	166.66	(333.34)
7326	87.50	87.50	16.66	(70.84)
	587.50	587.50	183.32	(404.18)
Office/Operations				
7230	275.00	275.00	83.34	(191.66)
7249	13.49	13.49	33.34	19.85
	288.49	288.49	116.68	(171.81)
Other Expense				
7346	250.00	250.00	0.00	(250.00)
	250.00	250.00	0.00	(250.00)
Rent & Utilities				
6000	138.07	138.07	208.34	70.27
6025	40.74	40.74	16.66	(24.08)
7352	0.00	0.00	16.66	16.66
8610	316.89	316.89	250.00	(66.89)
8670	144.47	144.47	141.66	(2.81)
	640.17	640.17	633.32	(6.85)
Repairs & Maintenance				

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
800 - 800 - Drainage  
From 7/1/2017 Through 8/31/2017

		Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	166.66	166.66
6750	R & M - Minor Tools & Equipment	57.89	57.89	83.34	25.45
6800	R & M - Grounds & Collection Systems	0.00	0.00	333.34	333.34
6900	R & M - Buildings & Structures	0.00	0.00	33.34	33.34
	Total Repairs & Maintenance	57.89	57.89	616.68	558.79
	Travel & Training				
7324	Education & Training Fees	0.00	0.00	666.66	666.66
8410	Certifications	0.00	0.00	16.66	16.66
8475	Training Materials	0.00	0.00	83.34	83.34
8510	Lodging & Meals - Local	0.00	0.00	166.66	166.66
8539	Meals	0.00	0.00	16.66	16.66
8550	Mileage Reimbursement & Parking	0.00	0.00	50.00	50.00
	Total Travel & Training	0.00	0.00	999.98	999.98
	Vehicle Maintenance & Repairs				
7006	Tuneup/Oil/Maintenance	130.06	130.06	0.00	(130.06)
7211	Misc Fuel & Diesel	54.45	54.45	91.66	37.21
7220	Gasoline	163.35	163.35	133.34	(30.01)
	Total Vehicle Maintenance & Repairs	347.86	347.86	225.00	(122.86)
	Total Services & Supplies	5,273.59	5,273.59	4,675.00	(598.59)
	Capital Outlay				
9006	Infrastructure CIP	0.00	0.00	14,333.34	14,333.34
	Total Capital Outlay	0.00	0.00	14,333.34	14,333.34
	Total Expenditures	5,273.59	5,273.59	29,593.34	24,319.75
	Net Revenues over Expenditures	(4,923.03)	(4,923.03)	(9,870.84)	4,947.81

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Actual to Budget Detail  
900 - 900 - Parks & Recreation  
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Expenditures				
Services & Supplies				
Legal & Professional				
7320	0.00	0.00	500.00	500.00
7326	140.00	140.00	166.66	26.66
	140.00	140.00	666.66	526.66
Office/Operations				
7140	0.00	0.00	16.66	16.66
	0.00	0.00	16.66	16.66
	140.00	140.00	683.32	543.32
	140.00	140.00	683.32	543.32
Net Revenues over Expenditures	(140.00)	(140.00)	(683.32)	543.32