

Date:

July 1, 2015

TO:

LOCSD Board of Directors

FROM:

Kathy A. Kivley, General Manager

SUBJECT:

Agenda Item 11D - Board Meeting Date: July 9, 2015

FY 2014/2015 Expenditure Report thru May 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 **DESCRIPTION**

Attached are the District's Expenditure Report for the period July 1, 2014 through May 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 May 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 receive and file the report.

Attachment: Expenditure Report

Mailing Address: P.O. Box 6064

Los Osos, CA 93412

Offices:

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

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

www.losososcsd.org

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

100 - 100 - Administration

From 7/1/2014 Through 5/31/2015

(In Whole Numbers)

			Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
	Re	evenues						
		Service Charges & Fees						
*	4005	Copying Costs	0	0	0	40	40	
		Total Service Charges & Fees	0	0	0	12 12	12	0 %
	4	Total Revenues	0	0	0	12	<u>12</u>	0 % 0 %
	Ex	penditures						
	F	Personnel						
		Salaries/Wages						
	7322	Director's Compensation	17,000	15,000	(2,000)	5,150	9,850	66 %
	8018	Holiday Pay	0	0	0	8,134	(8,134)	0 %
	8045	Overtime Pay	7,503	7,503	0	3,729	3,774	50 %
	8050	Administrative Leave Pay	0	0	0	5,380	(5,380)	0 %
	8051	Floating Holiday Pay	0	0	0	2,260	(2,260)	0 %
	8054	Salaries & Wages - Regular	224,836	200,177	(24,659)	154,038	46,139	23 %
	8056	Retroactive Pay	0	0	, o	551	(551)	0 %
	8060	Sick Leave Pay	0	0	0	5,117	(5,117)	0 %
	8081	Vacation Pay	0	0	0	10,491	(10,491)	0 %
		Total Salaries/Wages	249,339	222,680	(26,659)	194,849	27,831	12 %
		Payroll Taxes & Benefits			*	116		//
	5020	FICA - ER	1,054	1,054	0	313	741	70 %
	5030	Life Insurance - ER	1,670	1,670	0	2,163	(493)	(30)%
,	5050	Medicare - ER	3,992	3,992	0	3,071	921	23 %
	5060	Cafeteria Plan - ER	24,000	24,000	0	21,419	2,581	11 %
	5070	Retirement ER - Regular	21,788	21,788	0	7,259	14,529	67 %
	5071	Retirement ER - Addl Pick-up	0	0	0	2,673	(2,673)	0 %
	5075	Retirees Medical - ER	2,070	2,070	0	2,955	(885)	(43)%
	5120	Workers Comp Insurance - ER	2,805	7,805	5,000	5,486	2,319	30 %
	5124	Retirement - ER - Tier 2	0	0	0	9,050	(9,050)	0 %
	8511	Car Allowance	4,800	4,800	0	4,400	400	8 %
		Total Payroll Taxes & Benefits	62,179	67,179	5,000	58,789	8,390	12 %
		Employment Services				19 Miles (1984)	· · · · · · · · · · · · · · · · · · ·	.= 70
	5100	Unemployment Insurance - ER	3,500	3,500	0	2,049	1,451	41 %
	6200	Hiring, Advertising & Other Costs	500	500	0	521	(21)	(4)%
	6230	Medical Exam	220	220	0	140	80	36 %
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget 100 - 100 - Administration

From 7/1/2014 Through 5/31/2015

(In Whole Numbers)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6250	Temporary Agency Help	0	24,659	24,659	24,659	0	0 %
7347	Pension Services Expense	175	175	0	0	175	100 %
	Total Employment Services	4,395	29,054	24,659	27,369	1,685	6 %
	Total Personnel	315,913	318,913	3,000	281,007	37,906	12 %
	Services & Supplies						12 70
	Contract Services						
6100	Labor & Support-IT Services	15,000	5,000	(10,000)	7,109	(2,109)	(42)%
6110	IT Purchased Services	5,000	15,000	10,000	17,215	(2,215)	(15)%
7100	Copier Contract-Maint & Usage	12,000	12,000	0	5,412	6,588	55 %
7255	Security Services	750	750	0	1,180	(430)	(57)%
7321	Janitorial Cleaning & Supplies	2,200	2,200	0	2,005	195	9 %
7342	Public Meeting Recordings	14,500	13,500	(1,000)	13,660	(160)	(1)%
	Total Contract Services	49,450	48,450	(1,000)	46,582	1,868	4 %
	Financial Services			,		.,	. 70
7310	Bank Service Charges	100	100	0	0	100	100 %
	Total Financial Services	100	100	0	0	100	100 %
	Insurance, Licenses & Regulatory Fees					100	100 70
6120	Computer Licenses	6,000	6,000	0	90	5,910	98 %
6340	Misc Fees	3,200	3,200	0	200	3,000	94 %
6341	LAFCO Fees	29,977	29,977	0	18,928	11,049	37 %
6343	Lien & Notary Fees	0	0	0	30	(30)	0 %
7325	Insurance	25,000	19,800	(5,200)	5,503	14,297	72 %
	Total Insurance, Licenses & Regulatory Fees	64,177	58,977	(5,200)	24,751	34,226	58 %
	Legal & Professional			, ,		0.,220	00 70
7305	Auditing Services	17,900	17,900	0	12,000	5,900	33 %
7320	Professional & Consulting Services	0	0	0	2,857	(2,857)	0 %
7326	Legal Services	85,000	85,000	0	37,228	47,772	56 %
7340	Legal Notifications & Mandated Advertising	500	500	0	1,043	(543)	(109)%
7343	Election Expense	15,000	15,000	0	10,594	4,406	29 %
	Total Legal & Professional	118,400	118,400	0	63,722	54,678	46 %
	Office/Operations					0.,0.0	10 70
6121	IT-Supplies & Miscellaneous	500	500	0	280	220	44 %
6130	Computer Hardware	0	2,000	2,000	1,288	712	36 %
6140	Computer Software	0	0	0	90	(90)	0 %
7140	General Supplies & Minor Equipment	5,000	6,000	1,000	4,974	1,026	17 %
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget

100 - 100 - Administration

From 7/1/2014 Through 5/31/2015

(In Whole Numbers)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7160	Postage, Shipping & Mail Supplies	4,000	4,000	0	1,616	2,384	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	13,658	4,242	24 %
	Other Expense				,	-,	24 70
8735	Misc Department Admin	500	500	0	0	500	100 %
	Total Other Expense	500	500	0	0	500	100 %
	Rent & Utilities						100 70
6025	Telephone	4,300	4,300	0	3,072	1,228	29 %
7350	Rent - Meetings	6,000	6,000	0	4,006	1,994	33 %
7352	Rent - Offices & Other Structures	14,880	14,880	0	12,000	2,880	19 %
8610	Electric	3,600	3,600	0	1,646	1,954	54 %
8620	Gas Service	240	240	0	30	210	88 %
	Total Rent & Utilities	29,020	29,020	0	20,754	8,266	28 %
	Repairs & Maintenance				•	-,	20 //
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						33 70
7323	Books, Publications & Subscriptions	0	0	0	1,128	(1,128)	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	1,311	(311)	(31)%
8550	Mileage Reimbursement & Parking	750	750	0	364	386	52 %
	Total Travel & Training	3,750	3,750	0	3,401	349	9 %
	Total Services & Supplies	280,397	277,397	(3,000)	172,902	104,495	38 %
	Capital Outlay			8 6 11.6			00 70
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					5,555	100 70
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)	4,000	0	0 %
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget

100 - 100 - Administration

From 7/1/2014 Through 5/31/2015

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Transfers Total Expenditures	(601,310) 0	(583,363) 17,947	17,947 17,947	(570,778) (116,869)	(12,585) 134,816	2 % 751 %
Net Revenues over Expenditures	0	(17,947)	(17,947)	116,880	134,827	s

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

200 - 200 - Bayridge

From 7/1/2014 Through 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
ı	Revenues						
	Property Taxes						
4035	Property Taxes	6,731_	7,227	496	7,484	257	4 %
	Total Property Taxes	6,731	7,227	496	7,484	257	4 %
	Special Taxes & Assessments						
4550	Lighting & Septic Assessments	54,831	54,831	0	54,456	(375)	(1)%
	Total Special Taxes & Assessments	54,831	54,831	0	54,456	(375)	(1)%
	Use of Money & Property					N•32033•*3	
4505	HO Prop Tax Relief	0	0	0	58	58	0 %
	Total Use of Money & Property	0	0	0	58	58	0 %
	Total Revenues	61,562	62,058	496	61,998	(60)	(0)%
1	Expenditures						
	Personnel						
	Salaries/Wages						
8054	Salaries & Wages - Regular	6,200	8,400	2,200	9,592	(1,192)	(14)%
	Total Salaries/Wages	6,200	8,400	2,200	9,592	(1,192)	(14)%
	Payroll Taxes & Benefits					• • • • • • • • • • • • • • • • • • • •	N. Street & Control
5010	Total Fringe Benefits	2,480	2,500	20	3,353	(853)	(34)%
	Total Payroll Taxes & Benefits	2,480	2,500	20	3,353	(853)	(34)%
	Total Personnel	8,680	10,900	2,220	12,945	(2,045)	(19)%
	Services & Supplies						
	Contract Services						
7250	Water Quality Testing	850	850	0	135	715	84 %
	Total Contract Services	850	850	0	135	715	84 %
	Equipment & Tools						
7242	Minor Tools, Accessories & Field Machines	100	100	0	0	100	100 %
7253	Rent - Equipment	0	0	0	53	(53)	0 %
	Total Equipment & Tools	100	100	0	53	47	47 %
	Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	800	1,044	244	1,044	0	0 %
6345	Property Taxes & Assessments Costs	260	260	0	262	(2)	(1)%
7325	Insurance	0	0	0	310	(310)	0%
	Total Insurance, Licenses & Regulatory Fees Legal & Professional	1,060	1,304	244	1,616	(312)	(24)%

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

200 - 200 - Bayridge

From 7/1/2014 Through 5/31/2015 (In Whole Numbers)

Professional & Consulting Services 500 500 0 2,589 (2,089) (418)%			Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Table Legal Services 0	7320	Professional & Consulting Services	500	500	0	2,589	(2.089)	(418)%
Total Legal & Professional 500 500 0 4,191 (3,691) (738)%	7326	Legal Services	0	0	0		50	
Office/Operations 70 70 0 0 26 (26) 0 % 7249 Safety Supplies 0 0 0 0 26 (26) 0 % Total Office/Operations 70 70 0 26 44 63 % Rent & Utilities 8 0 160 0 151 9 6 % 8610 Cell Phones 160 160 0 151 9 6 % 8610 Electric 3,200 2,500 (700) 2,015 485 19 % 8645 Septage Handling 12,000 12,000 0 7,180 4,820 40 % 8645 Street Lighting 6,100 6,100 0 4,404 1,966 28 % 8750 Street Lighting 6,100 2,760 (700) 13,749 7,011 34 % 8645 R & M. Extliquishers 12 12 0 10 2 17 % 6405 <td></td> <td>Total Legal & Professional</td> <td>500</td> <td>500</td> <td>0</td> <td></td> <td></td> <td></td>		Total Legal & Professional	500	500	0			
Safety Supplies		Office/Operations				SHOP CONTROL SO	(-,)	(,
Safety Supplies	7160	Postage, Shipping & Mail Supplies	70	70	0	0	70	100 %
Total Office/Operations 70 70 0 26 44 63 %	7249	Safety Supplies	0	0	0	26		
Rent & Utilities Call Phones		Total Office/Operations	70	70	0			
Below Electric 3,200 2,500 (700) 2,015 485 19 %		Rent & Utilities						
Bell	6000	Cell Phones	160	160	0	151	9	6 %
8645 Septage Handling 12,000 0,00 0 7,180 4,820 40 % 8670 Street Lighting 6,100 6,100 0 4,404 1,696 28 % Roll of the Ministry of Street Lighting 21,460 20,760 (700) 13,749 7,011 34 % Repairs & Maintenance 8405 R & M - Extinguishers 12 12 0 10 2 17 % 6640 R & M - Estinguishers 12 12 0 10 2 17 % 6750 R & M - Hulinor Tools & Equipment 100 100 0 1 99 99 % 6800 R & M - Grounds & Collection Systems 11,000 11,000 0 5,859 5,141 47 % 6900 R & M - Buildings & Structures 3,223 4,000 777 3,926 74 2 % Vehicle Maintenance & Repairs 500 500 0 377 123 25 % 7220 Gasoline 800 <td>8610</td> <td>Electric</td> <td>3,200</td> <td>2,500</td> <td>(700)</td> <td>2,015</td> <td>485</td> <td></td>	8610	Electric	3,200	2,500	(700)	2,015	485	
Total Rent & Utilities 21,460 20,760 (700) 13,749 7,011 34 % Repairs & Maintenance	8645	Septage Handling	12,000	12,000			4,820	
Total Rent & Utilities 21,460 20,760 (700) 13,749 7,011 34 % Repairs & Maintenance	8670	Street Lighting	6,100	6,100	0	4,404	1,696	28 %
Repairs & Maintenance Repairs Repairs & Maintenance Repairs & Maintenance Repairs Repairs		Total Rent & Utilities	21,460	20,760	(700)	13,749	7,011	34 %
6640 R & M - Equip & Other Non-Stuctural Fixed Assets 100 150 50 0 150 100 % 6750 R & M - Minor Tools & Equipment 100 100 0 1 99 99 % 6800 R & M - Grounds & Collection Systems 11,000 11,000 0 5,859 5,141 47 % 6900 R & M - Buildings & Structures 3,223 4,000 777 3,926 74 2 % 701al Repairs & Maintenance 14,435 15,262 827 9,795 5,467 36 % Vehicle Maintenance & Repairs 500 500 0 377 123 25 % 7220 Gasoline 800 800 0 448 352 44 % 7220 Gasoline 1,300 1,300 0 825 475 37 % Total Services & Supplies 39,775 40,146 371 30,390 9,756 24 % Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)%		Repairs & Maintenance				ALCOMO POOL		
6750 R & M - Minor Tools & Equipment 100 100 0 1 99 99 % 6800 R & M - Grounds & Collection Systems 11,000 11,000 0 5,859 5,141 47 % 6900 R & M - Buildings & Structures 3,223 4,000 777 3,926 74 2 % 7201 Total Repairs & Maintenance & Repairs 14,435 15,262 827 9,795 5,467 36 % 7211 Misc Fuel & Diesel 500 500 0 377 123 25 % 7220 Gasoline 800 800 0 448 352 44 % 7220 Gasoline 800 800 0 825 475 37 % Total Verlicle Maintenance & Repairs 1,300 1,300 0 825 475 37 % Total Services & Supplies 39,775 40,146 371 30,390 9,756 24 % Septial Outlay 7,700 7,700 0 9,311 (1,611)	6405	R & M - Extinguishers	12	12	0	10	2	17 %
6750 R & M - Minor Tools & Equipment 100 100 0 1 99 99 % 6800 R & M - Grounds & Collection Systems 11,000 11,000 0 5,859 5,141 47 % 6900 R & M - Buildings & Structures 3,223 4,000 777 3,926 74 2 % 70 Total Repairs & Maintenance 14,435 15,262 827 9,795 5,467 36 % 7211 Misc Fuel & Diesel 500 500 0 377 123 25 % 7220 Gasoline 800 800 0 448 352 44 % 7240 Gasoline 1,300 1,300 0 825 475 37 % 7041 Services & Supplies 39,775 40,146 371 30,390 9,756 24 % Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)% Reserves 7 7,700 7,700 0 9,311 (1,611) <td< td=""><td>6640</td><td>R & M - Equip & Other Non-Stuctural Fixed Assets</td><td>100</td><td>150</td><td>50</td><td>0</td><td>150</td><td>100 %</td></td<>	6640	R & M - Equip & Other Non-Stuctural Fixed Assets	100	150	50	0	150	100 %
R & M - Buildings & Structures 3,223 4,000 777 3,926 74 2 %		R & M - Minor Tools & Equipment	100	100	0	1	99	
Total Repairs & Maintenance	6800	R & M - Grounds & Collection Systems	11,000	11,000	0	5,859	5,141	47 %
Vehicle Maintenance & Repairs 7211 Misc Fuel & Diesel 500 500 0 377 123 25 % 7220 Gasoline 800 800 0 448 352 44 % Total Vehicle Maintenance & Repairs 1,300 1,300 0 825 475 37 % Total Services & Supplies 39,775 40,146 371 30,390 9,756 24 % Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)% Reserves 8 7,700 7,700 0 9,311 (1,611) (21)% Reserves 8 8,000 8,000 0 9,311 (1,611) (21)% Reserves 8 8,000 8,000 0 9,311 (1,611) (21)% 9982 *Septic System Decommision Reserve 8,000 8,000 0 0 8,000 100 % Total Reserves 8,000 8,000 0 0 8,000 0	6900	R & M - Buildings & Structures	3,223	4,000	777_	3,926	74	2 %
Vehicle Maintenance & Repairs 7211 Misc Fuel & Diesel 500 500 0 377 123 25 % 7220 Gasoline 800 800 0 448 352 44 % Total Vehicle Maintenance & Repairs 1,300 1,300 0 825 475 37 % Total Services & Supplies 39,775 40,146 371 30,390 9,756 24 % Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)% Reserves 7,700 7,700 0 9,311 (1,611) (21)% Reserves 8 7,700 7,700 0 9,311 (1,611) (21)% Reserves 8 8,000 8,000 0 9,311 (1,611) (21)% 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 %		Total Repairs & Maintenance	14,435	15,262	827	9,795	5,467	
Total Vehicle Maintenance & Repairs 1,300 1,300 0 825 475 37 %		Vehicle Maintenance & Repairs				3000		
Total Vehicle Maintenance & Repairs 1,300 1,300 0 825 475 37 % Total Services & Supplies 39,775 40,146 371 30,390 9,756 24 % Capital Outlay 9006 Infrastructures & Improvements 7,700 7,700 0 9,311 (1,611) (21)% Total Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)% Reserves 9982 *Septic System Decommision Reserve 8,000 8,000 0 0 8,000 100 % Total Reserves 8,000 8,000 0 0 5,407 0 0 8,000 100 % Transfers 9511 Interfund Transfer Out 5,407 5,407 0 5,407 0 5,407 0 0 0 0	7211	Misc Fuel & Diesel	500	500	0	377	123	25 %
Total Services & Supplies 39,775 40,146 371 30,390 9,756 24 % Capital Outlay 9006 Infrastructures & Improvements 7,700 7,700 0 9,311 (1,611) (21)% Total Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)% Reserves 9982 *Septic System Decommision Reserve 8,000 8,000 0 0 0 8,000 100 % Total Reserves 8,000 8,000 0 0 5,407 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7220	Gasoline	800	800	0	448	352	44 %
Capital Outlay 9006 Infrastructures & Improvements 7,700 7,700 0 9,311 (1,611) (21)% Total Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)% Reserves 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 Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 % Total Transfers 5,407 5,407 0 %		Total Vehicle Maintenance & Repairs	1,300	1,300	0	825	475	37 %
9006 Infrastructures & Improvements 7,700 7,700 0 9,311 (1,611) (21)% Total Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)% Reserves 8,000 8,000 0 0 0 8,000 100 % Total Reserves 8,000 8,000 0 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 Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 % Total Transfers 5,407 5,407 0 5,407 0 % Total Transfers 5,407 5,407 0 % Total Transfers 5,407		Total Services & Supplies	39,775	40,146	371	30,390	9,756	24 %
Total Capital Outlay 7,700 7,700 0 9,311 (1,611) (21)% Reserves 9982 *Septic System Decommision Reserve 8,000 8,000 0 0 0 8,000 100 % Total Reserves Fransfers 9511 Interfund Transfer Out 5,407 5,407 0 5,407 0 0 0 % Total Transfers 5,407 5,407 0 5,407 0 0 0 %		Capital Outlay						
Reserves Septic System Decommision Reserve Septic System Dec	9006	Infrastructures & Improvements	7,700	7,700	0	9,311	(1,611)	(21)%
9982 *Septic System Decommision Reserve 8,000 8,000 0 0 8,000 100 % Total Reserves 8,000 8,000 0 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 Capital Outlay	7,700	7,700	0	9,311	(1,611)	(21)%
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 %								0.80
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 %	9982		8,000	8,000	0	0	8,000	100 %
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 Reserves	8,000	8,000	0	0	8,000	100 %
Total Transfers 5,407 5,407 0 5,407 0 0 %		Transfers						
5,101	9511	Interfund Transfer Out	5,407	5,407	0	5,407	0	0 %
Total Expenditures				5,407	0	5,407	0	0 %
		Total Expenditures	69,562	72,153	2,591	58,053	14,100	20 %

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

200 - 200 - Bayridge
From 7/1/2014 Through 5/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	(8,000)	(10,095)	(2,095)	3,946	14,041	

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

301 - 301 - Fire From 7/1/2014 Through 5/31/2015

(In Whole Numbers)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
	Revenues						
	Property Taxes						
4035	Property Taxes	1,607,443	1,620,321	12,878	1,682,847	62,526	4 %
	Total Property Taxes	1,607,443	1,620,321	12,878	1,682,847	62,526	4 %
	Grant Revenue				Million → Milli	22 attraction Protect (2000 to the	
4955	Govt-Other St Aids & Reimbursements	1,500	1,500	0	3,525	2,025	136 %
	Total Grant Revenue	1,500	1,500	0	3,525	2,025	136 %
	Special Taxes & Assessments					700 (2000 1700)	
4015	CSA 9-I Assessments (Contract)	22,500	22,500	0	22,500	0	0 %
4050	Special Fire Tax	506,710	506,710	0	488,498	(18,212)	(4)%
	Total Special Taxes & Assessments	529,210	529,210	0	510,998	(18,212)	(3)%
	Other Revenues					,	. ,
4000	Ambulance Agreement	67,134	67,134	0	50,365	(16,769)	(25)%
4055	Mutual Aid Reimbursement	4,000	4,000	0	0	(4,000)	(100)%
	Total Other Revenues	71,134	71,134	0	50,365	(20,769)	(29)%
	Use of Money & Property						(S. 25 Z 2 3)
4501	Interest-Undistributed Taxes	5	5	0	0	(5)	(100)%
4505	HO Prop Tax Relief	0	1,963	1,963	13,086	11,123	567 %
	Total Use of Money & Property	5	1,968	1,963	13,086	11,118	565 %
	Total Revenues	2,209,292	2,224,133	14,841	2,260,821	36,688	2 %
	Expenditures						
	Personnel						
	Salaries/Wages						
8290	Resv FF-OT Em Res Off Duty	450	450	0	0	450	100 %
8295	Resv FF-Overtime/Shift Coverage	3,330	3,330	0	6,975	(3,645)	(109)%
8310	Resv FF-Emerg Resp-Off Duty	7,770	7,770	0	4,551	3,219	41 %
8330	Resv FF- Mutual Aid Coverage	100	100	0	0	100	100 %
8340	Resv FF-Shift Coverage	88,000	88,000	0	81,117	6,883	8 %
8345	Resv FF-Special Projects	3,500	3,500	0	4,275	(775)	(22)%
8355	Resv FF- Training & Drills	12,000	12,000	0	9,827	2,173	18 %
8360	Resv FF-Weed Abatement	1,500	1,500	0	310	1,190	79 %
	Total Salaries/Wages	116,650	116,650	0	107,056	9,594	8 %
	Payroll Taxes & Benefits						
5021	FICA - Fire - ER	7,590	7,590	0	4,982	2,608	34 %
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget

301 - 301 - Fire

From 7/1/2014 Through 5/31/2015

(In Whole Numbers)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
5030	Life Insurance - ER	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	1,552	223	13 %
5120	Workers Comp Insurance - ER	5,104	5,720	616	4,349	1,371	24 %
5124	Retirement - ER - Tier 2	0	4,284	4,284	1,240	3,044	71 %
	Total Payroll Taxes & Benefits	17,469	22,569	5,100	12,498	10,071	45 %
	Employment Services	11,100	22,000	0,100	12,400	10,071	45 70
5000	Medical Exams & Procedures	1,300	1,300	0	763	537	41 %
5101	Unemp. Costs - Reserves	8,680	8,680	0	6,020	2,660	31 %
6230	Medical Exam	3,100	4,400	1,300	4,621	(221)	(5)%
	Total Employment Services	13,080	14,380	1,300	11.404	2,976	21 %
	Total Personnel	147,199	153,599	6,400	130,958	22,641	15 %
	Services & Supplies	,	,		,	,,,,,	10 70
	Clothing & Uniform						
7246	Uniform & Gear	2,500	2,500	0	1,530	970	39 %
7248	Uniform Safety Boots	1,000	2,000	1,000	1,791	209	10 %
	Total Clothing & Uniform	3,500	4,500	1,000	3,321	1,179	26 %
	Contract Services	-,	.,	.,000	0,021	1,110	20 70
6100	Labor & Support-IT Services	0	0	0	158	(158)	0 %
6110	IT Purchased Services	0	1,200	1,200	2,155	(955)	(80)%
7100	Copier Contract-Maint & Usage	480	1,380	900	1,557	(177)	(13)%
7202	Building Alarms & Security	450	450	0	445	5	1 %
7204	Cleaning Supplies, Laundry & Towel Service	2,700	2,700	0	2,438	262	10 %
7222	Hazardous Materials CW JPA Cost	1,050	1,050	0	1,000	50	5 %
7500	Schedule A Charges	1,709,966	1,709,966	0	1,709,966	0	0%
	Total Contract Services	1,714,646	1,716,746	2,100	1,717,719	(973)	(0)%
	Equipment & Tools		,,,	_,	.,,	(0.0)	(0)/0
6055	Radios -Non Capital	1,750	1,750	0	989	761	43 %
6440	Fire Personal Protection Equipment	14,198	14,198	0	11,341	2,857	20 %
6460	Self-Contained Breathing Apparatus	5,500	5,500	0	585	4,915	89 %
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)	683	617	47 %
7238	Paramedic & EMT Small Tools & Supplies	14,500	14,860	360	14,256	604	4 %
7242	Minor Tools, Accessories & Field Machines	1,000	1,000	0	514	486	49 %
		.,	.,			,,,,	
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget

301 - 301 - Fire

From 7/1/2014 Through 5/31/2015 (In Whole Numbers)

7252 Misc Hardware 8,800 8,200 (600) Total Equipment & Tools 50,948 48,808 (2,140) 3 Financial Services 100 100 0 Total Financial Services 100 100 0 Insurance, Licenses & Regulatory Fees 100 100 0	0 2,00	
Financial Services 7310 Bank Service Charges 100 0 Total Financial Services 100 100 0	14 8 14 8	<u>86 %</u>
7310 Bank Service Charges 100 100 0 Total Financial Services 100 100 0	0 2,00	
Total Financial Services 100 100 0	0 2,00	
	0 2,00	86 %
Incurance Licenses & Regulatory Fees		
mourance, Electioes & Negalatory Fees		
6120 Computer Licenses 2,000 2,000 0	400	00 100 %
6340 Misc Fees 100 600 500	100 50	00 83 %
6345 Property Taxes & Assessments Costs 2,400 2,400 0	1,408 99	92 41 %
7325 Insurance <u>21,000</u> <u>21,000</u> <u>0</u>	21,749(74	19)(4)%
	23,257 2,74	43 11 %
Legal & Professional		
7320 Professional & Consulting Services 200 200 0	3,609 (3,40	09) (1,704)%
7326 Legal Services 1,800 1,800 0	1,496 30	04 17 %
7340 Legal Notifications & Mandated Advertising 440 440 0	0 44	40100 %
Total Legal & Professional 2,440 2,440 0	5,105 (2,66	65) (109)%
Office/Operations		
6130 Computer Hardware 0 0	1,337 (1,33	37) 0 %
7140 General Supplies & Minor Equipment 3,320 2,420 (900)		10 0 %
7160 Postage, Shipping & Mail Supplies 400 400 0	65 33	35 84 %
7200 Batteries - Common Sizes 600 800 200	804	(4) (1)%
7216 Fire Prevention Education Materials 1,200 1,200 0	733 46	67
7226 Membership & Dues 1,300 1,300 0	100 1,20	00 92 %
7230 Misc Small Parts & Supplies 1,500 1,500 0	720 78	
7240 Propane	12852	<u>22</u> <u>80 %</u>
Total Office/Operations 8,970 8,270 (700)	6,298 1,97	72 24 %
Other Expense		
7201 White Goods & Accessories - bedding, towels 500 500	60 44	40 88 %
7209 District Operating Center Expense 450 450 0	184 26	66 59 %
7218 Cooking Products - Food, Drinks & Staples 350 350 0	255	95 27 %
7224 Kitchen Cookware & Utensils 500 500 0	411 8	89 18 %
9072 AFG Grant 5% Match02,7002,700	0 2,70	00100 %
Total Other Expense 1,800 4,500 2,700	909 3,59	91 80 %
Rent & Utilities		
6000 Cell Phones 2,500 2,500 0	1,982 5	18 21 %
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget

301 - 301 - Fire

From 7/1/2014 Through 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6025	Telephone	3,800	3,800	0	3,248	552	15 %
8610	Electric	6,000	6,000	0	3,610	2,390	40 %
8620	Gas Service	1,600	1,600	0	734	866	54 %
8630	Trash Services	1,100	1,100	0	949	151	14 %
8640	Water and Water Services	3,300	3,300	0	2,860	440	13 %
8670	Street Lighting	100	100	0	117	(17)	(17)%
	Total Rent & Utilities	18,400	18,400	0	13,500	4,900	27 %
	Repairs & Maintenance						
6400	R & M - Air Compressors	500	140	(360)	0	140	100 %
6405	R & M - Extinguishers	400	400	0	283	117	29 %
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	3,000	3,000	0	2,212	788	26 %
6750	R & M - Minor Tools & Equipment	2,100	2,100	0	1,928	172	8 %
6775	R & M -Operation/Field Equipment	800	800	0	765	35	4 %
6800	R & M - Grounds & Collection Systems	700	700	0	78	622	89 %
6900	R & M - Buildings & Structures	5,000	5,000	0	4,204	796	16 %
	Total Repairs & Maintenance	12,500	12,140	(360)	9,469	2,671	23 %
	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	290	10	3 %
7324	Education & Training Fees	800	800	0	448	352	44 %
8405	Reserve FF Training Costs	6,000	5,000	(1,000)	1,526	3,474	69 %
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)	2,679	4,621	63 %
	Total Services & Supplies	1,847,104	1,849,204	2,100	1,817,513	31,691	2 %
	Capital Outlay						
9076	Capital Equipment & Accessories	20,000	20,000	0	19,329	671	3 %
	Total Capital Outlay	20,000	20,000	0	19,329	671	3 %
	Reserves						
9504	*Vehicle Replacement Reserve	86,100	92,206	6,106	0	92,206	100 %
	Total Reserves	86,100	92,206	6,106	0	92,206	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 %

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

301 - 301 - Fire

From 7/1/2014 Through 5/31/2015

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Expenditures	2,209,527	2,224,133	14,606_	2,076,924	147,209	7 %
Net Revenues over Expenditures	(235)	0	235	183,896	183,896	ė

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 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
F	Revenues						
	Special Taxes & Assessments						
4550	Lighting & Septic Assessments	15,768	15,768	0	15,441	(327)	(2)%
	Total Special Taxes & Assessments	15,768	15,768	0	15,441	(327)	(2)%
	Total Revenues	15,768	15,768	0	15,441	(327)	(2)%
E	expenditures						
	Personnel						
	Salaries/Wages						
8054	Salaries & Wages - Regular	2,500	9,330	6,830	5,232	4,098	44 %
	Total Salaries/Wages	2,500	9,330	6,830	5,232	4,098	44 %
	Payroll Taxes & Benefits						
5010	Total Fringe Benefits	900	3,300	2,400	1,795	1,505	46 %
	Total Payroll Taxes & Benefits	900	3,300	2,400	1,795	1,505	46 %
	Total Personnel	3,400	12,630	9,230	7,027	5,603	44 %
	Services & Supplies						
	Contract Services						
7250	Water Quality Testing	840	840	0	135	705	84 %
	Total Contract Services	840	840	0	135	705	84 %
	Equipment & Tools						
7242	Minor Tools, Accessories & Field Machines	50	50	0	0	50	100 %
	Total Equipment & Tools	50	50	0	0	50	100 %
	Insurance, Licenses & Regulatory Fees						
6342	Fees - Regulatory	1,000	1,044	44	1,044	0	0 %
6345	Property Taxes & Assessments Costs	20	20	0	18	2	10 %
7325	Insurance	0	0	0	127	(127)	0 %
	Total Insurance, Licenses & Regulatory Fees	1,020	1,064	44	1,189	(125)	(12)%
	Legal & Professional						
7320	Professional & Consulting Services	500	500	0	1,102	(602)	(120)%
	Total Legal & Professional	500	500	0	1,102	(602)	(120)%
	Rent & Utilities						
6000	Cell Phones	200	200	0	151	49	25 %
8610	Electric	300	300	0	293	7	2 %
8645	Septage Handling	7,500	7,500	0	4,990	2,510	33 %
8670	Street Lighting	2,000	2,000	0	1,750	250	13 %

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 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Budget Remaining - Mid Year FY1415
	Total Rent & Utilities	10,000	10,000	0_	7,183	2,817	28 %
	Repairs & Maintenance						
6405	R & M - Extinguishers	12	12	0	10	2	17 %
6800	R & M - Grounds & Collection Systems	3,000	3,000	0_	1,925	1,075	36 %
	Total Repairs & Maintenance	3,012	3,012	0	1,935	1,077	36 %
	Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	300	300	0	189	111	37 %
7220	Gasoline	700	700	0	224	476	68 %
	Total Vehicle Maintenance & Repairs	1,000	1,000	0	413	587	59 %
	Total Services & Supplies	16,422	16,466	44	11,957	4,509	27 %
	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	24,412	10,112	29 %
١	let Revenues over Expenditures	(9,482)	(18,756)	(9,274)	(8,971)	9,785	

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

500 - 500 - Water

From 7/1/2014 Through 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
1	Revenues						
	Property Taxes						
4035	Property Taxes	180,000	187,249	7,249	194,945	7,696	4 %
,,,,,	Total Property Taxes	180,000	187,249	7,249	194,945	7,696	4 %
	Service Charges & Fees	.00,000	101,210	7,210	10 1,0 10	7,000	1 70
4020	Fees	0	0	0	575	575	0 %
4030	Residential Single Family	1,850,000	1,850,000	0	1,248,730	(601,270)	(33)%
4102	Residential- Multi -Family-Water Sales	0	0	0	91,600	91,600	0 %
4103	Commercial, Home Care, Retail-Water Sales	0	0	0	184,271	184,271	0 %
4104	Irrigation- Water Sales	0	0	0	22,792	22,792	0 %
4111	Water Meter-Service Line Upgrade	1,000	1,000	0	117	(883)	(88)%
4114	Water Other Service Revenues	0	0	0	(190)	(190)	0 %
4931	Water Activation Fees	14,000	14,000	0	8,550	(5,450)	(39)%
4932	Penalties	35,000	35,000	0	22,590	(12,410)	(35)%
4933	Door Hangers/Lockout Notices	5,400	5,400	0	17,370	11,970	222 %
4937	NSF Fees	0	0	0	385	385	0%
	Total Service Charges & Fees	1,905,400	1,905,400	0	1,596,790	(308,610)	(16)%
	Other Revenues	1,000,100	1,000,100		1,000,100	(000,010)	(10)70
4925	Insurance Claim Reimbursement	0	0	0	8,335	8,335	0 %
4928	Lien Fees Recoveries	300	300	0	0	(300)	(100)%
4929	Settlements & Recoveries	0	0	0	979	979	0 %
4930	Other Revenue	5,000	5,000	0	4,036	(964)	(19)%
4935	Sale-Specs/Plans & Non_Capital Items	100	100	0	0	(100)	(100)%
4936	Water Delinquencies via Tax roll	2,000	2,000	0	1,437	(563)	(28)%
	Total Other Revenues	7,400	7,400	0	14,787	7,387	100 %
	Use of Money & Property	50.0.0.E.S.	0.4.0000				
4505	HO Prop Tax Relief	0	0	0	1,512	1,512	0 %
4934	Gain on Sale of Fixed Assets	1,000	1,000	0	0	(1,000)	(100)%
	Total Use of Money & Property	1,000	1,000	0	1,512	512	51 %
	Total Revenues	2,093,800	2,101,049	7,249	1,808,034	(293,015)	(14)%
	Expenditures						
	Personnel						
	Salaries/Wages						
8012	Call Back Pay	1,000	1,000	0	0	1,000	100 %
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget 500 - 500 - Water

From 7/1/2014 Through 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	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	4,819	12,909	73 %
8051	Floating Holiday Pay	0	0	0	3,248	(3,248)	0 %
8054	Salaries & Wages - Regular	375,852	365,852	(10,000)	280,377	85,475	23 %
8056	Retroactive Pay	0	0	0	8,421	(8,421)	0 %
8060	Sick Leave Pay	0	0	0	13,759	(13,759)	0 %
8063	Standby Pay	17,446	17,446	0	15,757	1,689	10 %
8066	Comp Time Used	0	0	0	16,904	(16,904)	0 %
8081	Vacation Pay	0	0_	0	22,407	(22,407)	0 %
	Total Salaries/Wages	412,026	402,026	(10,000)	381,139	20,887	5 %
	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 - ER	5,061	5,061	0	5,349	(288)	(6)%
5050	Medicare - ER	5,050	5,050	0	5,971	(921)	(18)%
5060	Cafeteria Plan - ER	73,500	73,500	0	66,000	7,500	10 %
5070	Retirement ER - Regular	43,642	43,642	0	44,296	(654)	(1)%
5071	Retirement ER - Addl Pick-up	0	0	0	16,090	(16,090)	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	4,772	(4,772)	0 %
	Total Payroll Taxes & Benefits	134,126	131,506	(2,620)	143,600	(12,094)	(9)%
	Employment Services			2. (2)		(8)	3.5
5100	Unemployment Insurance - ER	0	0	0	3,838	(3,838)	0 %
6200	Hiring, Advertising & Other Costs	100	100	0	0	100	100 %
6230	Medical Exam	200	200	0	0	200	100 %
6250	Temporary Agency Help	2,500	2,500	0	0	2,500	100 %
7347	Pension Services Expense	100	100	0	0	100	100 %
	Total Employment Services	2,900	2,900	0	3,838	(938)	(32)%
	Total Personnel	549,052	536,432	(12,620)	528,578	7,854	1 %
	Services & Supplies					Service Control Control	
	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 %

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

500 - 500 - Water

From 7/1/2014 Through 5/31/2015 (In Whole Numbers)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
	Contract Services						
6100	Labor & Support-IT Services	10,000	10,000	0	158	9,842	98 %
6110	IT Purchased Services	5,000	12,000	7,000	8,262	3,738	31 %
7100	Copier Contract-Maint & Usage	0	0	0	736	(736)	0 %
7204	Cleaning Supplies, Laundry & Towel Service	300	300	0	0	300	100 %
7250	Water Quality Testing	50,000	50,000	0	30,238	19,762	40 %
7255	Security Services	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	2,076	(276)	(15)%
	Total Contract Services	86,100	93,100	7,000	47,554	45,546	49 %
	Equipment & Tools						
7242	Minor Tools, Accessories & Field Machines	3,000	3,000	0	2,161	839	28 %
7253	Rent - Equipment	3,000	3,000	0	30	2,970	99 %
7256	Meter Purchases & Replacements	18,000	0	(18,000)	65,935	(65,935)	0 %
	Total Equipment & Tools	24,000	6,000	(18,000)	68,127	(62,127)	(1,035)%
	Financial Services						
7310	Bank Service Charges	200	200	0	2,144	(1,944)	(972)%
7401	Discounts Taken	0	0	0	(128)	128	0 %
9153	Bad Debt Expense	3,000	3,000	0	0	3,000	100 %
	Total Financial Services	3,200	3,200	0	2,016	1,184	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	2,311	689	23 %
6342	Fees - Regulatory	6,000	6,000	0	9,018	(3,018)	(50)%
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	42,216	(5,116)	(14)%
	Legal & Professional						
7318	Professional & Consulting Srvcs-ISJ	15,000	28,000	13,000	21,019	6,981	25 %
7319	Other Professional Services	15,000	15,000	0	6,039	8,961	60 %
7320	Professional & Consulting Services	45,000	45,000	0	92,841	(47,841)	(106)%
7326	Legal Services	12,000	30,000	18,000	27,924	2,076	7 %
7336	Legal Services- ISJ	0	0	0	85,984	(85,984)	0 %
7340	Legal Notifications & Mandated Advertising	500	1,000	500	681	319	32 %
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget

500 - 500 - Water

From 7/1/2014 Through 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9155	Inter-Agency Cost Sharing-ISJ	45,000	45,000	0	23,579	21,421	48 %
	Total Legal & Professional Office/Operations	132,500	164,000	31,500	258,067	(94,067)	(57)%
6121	IT-Supplies & Miscellaneous	1,000	1,000	0	0	1,000	100 %
6130	Computer Hardware	3,000	3,200	200	4,065	(865)	(27)%
6140	Computer Software	1,800	2,000	200	5,457	(3,457)	(173)%
7140	General Supplies & Minor Equipment	3,000	3,000	0	3,074	(74)	(2)%
7160	Postage, Shipping & Mail Supplies	15,000	15,000	0	19,186	(4,186)	(28)%
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	254	3,946	94 %
7237	Process Control & Treatment Supplies	6,000	6,000	0	9,614	(3,614)	(60)%
7239	Water Treatment Chemicals	13,000	13,000	0	5,818	7,182	55 %
7249	Safety Supplies	3,000	3,000	0	1,040	1,960	65 %
	Total Office/Operations	50,700	51,600	900	49,855	1,745	3 %
	Other Expense	• • • • • • • • • • • • • • • • • • • •	**************************************				
7330	Misc Operating Expenses	100	100	0	0	100	100 %
7348	Water Conservation Program	12,080	0	(12,080)	35,163	(35,163)	0 %
8735	Misc Department Admin	1,000	1,000	, o	0	1,000	100 %
	Total Other Expense	13,180	1,100	(12,080)	35,163	(34,063)	(3,097)%
	Rent & Utilities			SM RES E		,	(, , , , , , , , , , , , , , , , , , ,
6000	Cell Phones	1,700	1,700	0	1,674	26	2 %
6025	Telephone	6,000	6,000	0	7,211	(1,211)	(20)%
7352	Rent - Offices & Other Structures	8,000	12,000	4,000	12,000	, o	0 %
8610	Electric	130,000	130,000	0	76,991	53,009	41 %
8620	Gas Service	400	400	0	186	214	54 %
8630	Trash Services	1,500	1,500	0	1,121	379	25 %
8644	Disposal Services	30,000	30,000	0	9,195	20,805	69 %
8670	Street Lighting	650	650	0	315	335	52 %
	Total Rent & Utilities	178,250	182,250	4,000	108,692	73,559	40 %
	Repairs & Maintenance						
6405	R & M - Extinguishers	400	400	0	301	99	25 %
6422	R & M - Hydrants	100	100	0	2,635	(2,535)	(2,535)%
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	20,000	20,000	0	653	19,347	97 %
	* *						

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

500 - 500 - Water

From 7/1/2014 Through 5/31/2015 (In Whole Numbers)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6641	R & M - Wells	60,000	60,000	0	59,117	883	1 %
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	1,207	793	40 %
6900	R & M - Buildings & Structures	10,000	10,000	0	3,788	6,212	62 %
7241	R & M - Water Distribution System	12,000	12,000	0	9,854	2,146	18 %
1000	Total Repairs & Maintenance	106,500	106,500	0	77,815	28,685	27 %
	Travel & Training	,	,00,000		77,010	20,000	2. 70
7323	Books, Publications & Subscriptions	50	150	100	206	(56)	(37)%
7324	Education & Training Fees	500	500	0	0	500	100 %
8410	Certifications	500	500	0	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	500	500	0	974	(474)	(95)%
	Total Travel & Training	1,550	1,650	100	1,338	312	19 %
	Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	5,500	5,500	0	2,527	2,973	54 %
7220	Gasoline	6,000	6,000	0	3,001	2,999	50 %
7228	Markings & Other Misc Services	1,000	1,000	0	596	405	40 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	7,500	0	6,355	1,145	15 %
	Total Vehicle Maintenance & Repairs	20,000	20,000	0	12,479	7,521	38 %
	Total Services & Supplies	656,080	669,500	13,420	704,621	(35,121)	(5)%
	Capital Outlay						
9000	Building, Structures & Improvements	10,000	10,000	0	13,406	(3,406)	(34)%
9006	Infrastructures & Improvements	90,000	90,000	0	0	90,000	100 %
9059	Vehicles, Equipment, & Fixtures	5,000	75,000	70,000	24,350	50,650	68 %
	Total Capital Outlay	105,000	175,000	70,000	37,756	137,244	78 %
	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 <u>%</u>
	Total Reserves	122,000	122,000	0	0	122,000	100 %

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

500 - 500 - Water

From 7/1/2014 Through 5/31/2015 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	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	1,932,621	231,978	11 %
Net Revenues over Expenditures	0	(63,551)	(63,551)	(124,587)	(61,037)	

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 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
F	Revenues						
	Grant Revenue						
4949	Govt- State Grants	0	0	0	559,309	559,309	0 %
	Total Grant Revenue	0	0	0	559,309	559,309	0 %
	Total Revenues	0	0	0	559,309	559,309	0 %
E	expenditures						
	Services & Supplies						
	Legal & Professional						
7319	Other Professional Services	70,415	0	(70,415)	22,002	(22,002)	0 %
	Total Legal & Professional	70,415	0	(70,415)	22,002	(22,002)	0 %
	Total Services & Supplies	70,415	0	(70,415)	22,002	(22,002)	0 %
	Capital Outlay						
9000	Building, Structures & Improvements	252,574	0	(252,574)	202,248	(202,248)	0 %
	Total Capital Outlay	252,574	0	(252,574)	202,248	(202,248)	0 %
	Total Expenditures	322,989	0	(322,989)	224,251	(224,251)	0 %
١	let Revenues over Expenditures	(322,989)	0	322,989	335,058	335,058	

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

600 - 600 - Wastewater

From 7/1/2014 Through 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
	Revenues						
	Service Charges & Fees						
4062	Wastewater Admin Charge	21,000	21,000	0	(146,363)	(167,363)	(797)%
	Total Service Charges & Fees	21,000	21,000	0	(146,363)	(167,363)	(797)%
	Special Taxes & Assessments	,,	,000		(1.0,000)	(107,000)	(101)10
4061	Debt Service Assessments-2002 WW Bond	1,144,375	1,144,375	0	1,466,540	322,165	28 %
	Total Special Taxes & Assessments	1,144,375	1,144,375	0	1,466,540	322,165	28 %
	Other Revenues	1,111,010	1,111,010	· ·	1,100,010	022,100	20 70
4928	Lien Fees Recoveries	0	0	0	60	60	0 %
	Total Other Revenues	0	0	0	60	60	0 %
	Use of Money & Property	•		•	•	00	0 70
4501	Interest-Undistributed Taxes	0	0	0	6	6	0 %
	Total Use of Money & Property	0	0	0	6	6	0 %
	Total Revenues	1,165,375	1,165,375	0	1,320,243	154,868	13 %
	Expenditures						
	Services & Supplies						
	Financial Services						
7310	Bank Service Charges	7,000	3,000	(4,000)	6,435	(3,435)	(115)%
	Total Financial Services	7,000	3,000	(4,000)	6,435	(3,435)	(115)%
	Insurance, Licenses & Regulatory Fees			E 15		25 (25)	# #
6341	LAFCO Fees	0	500	500	0	500	100 %
6345	Property Taxes & Assessments Costs	0	0	0	262	(262)	0 %
	Total Insurance, Licenses & Regulatory Fees	0	500	500	262	238	48 %
	Legal & Professional						
7320	Professional & Consulting Services	500	500	0	693	(193)	(39)%
7326	Legal Services	6,000	3,000	(3,000)	1,756	1,244	41 %
	Total Legal & Professional	6,500	3,500	(3,000)	2,449	1,051	30 %
	Travel & Training						
8550	Mileage Reimbursement & Parking	0	0	0	16	(16)	0 %
	Total Travel & Training	0	0	0	16	(16)	0 %
	Total Services & Supplies	13,500	7,000	(6,500)	9,162	(2,162)	(31)%
	Debt Service			P 38 - 420		a 30 (453)	2. 2
9022	Debt Service - Principal	435,000	455,000	20,000	455,000	0	0 %
9023	Debt Service - Interest & Annual Fee	709,375	698,500	(10,875)	689,375	9,125	1 %
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Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget

600 - 600 - Wastewater

From 7/1/2014 Through 5/31/2015

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Budget Remaining - Mid Year FY1415
9806 Internal Loan	25,000	4,000	(21,000)	0	4,000	100 %
Total Debt Service	1,169,375	1,157,500	(11,875)	1,144,375	13,125	1 %
Transfers						
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	(4,000)	0	0 %
Total Transfers	(23,800)	(2,800)	21,000	(4,000)	1,200	(43)%
Total Expenditures	1,159,075	1,161,700	2,625	1,149,537	12,163	1 %
Net Revenues over Expenditures	6,300	3,675	(2,625)	170,706	167,031	

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

650 - 650 - Solid Waste

From 7/1/2014 Through 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
E	Expenditures						
	Services & Supplies						
	Insurance, Licenses & Regulatory Fees						
6343	Lien & Notary Fees	0	0	0	15	(15)	0 %
	Total Insurance, Licenses & Regulatory Fees	0	0	0	15	(15)	0 %
	Legal & Professional					,	
7326	Legal Services	0	0	0	246	(246)	0 %
	Total Legal & Professional	0	0	0	246	(246)	0 %
	Total Services & Supplies	0	0	0	261	(261)	0 %
	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	35,536	11,124	24 %
1	Net Revenues over Expenditures	(46,660)	(46,660)	0	(35,536)	11,124	20

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

800 - 800 - Drainage

From 7/1/2014 Through 5/31/2015 (In Whole Numbers)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
	Revenues						
	Property Taxes						
4035	Property Taxes	0	18,172	18,172	18,682	510	3 %
	Total Property Taxes	0	18,172	18,172	18,682	510	3 %
	Special Taxes & Assessments						
4400	Drainage Assessments	95,424	95,424	0	93,764	(1,660)	(2)%
	Total Special Taxes & Assessments	95,424	95,424	0	93,764	(1,660)	(2)%
	Other Revenues					,	V. 2.30%
4935	Sale-Specs/Plans & Non_Capital Items	200	300	100	305	5_	2 %
	Total Other Revenues	200	300	100	305	5	2 %
	Use of Money & Property						
4505	HO Prop Tax Relief	00	0	0	147	147	0 %
	Total Use of Money & Property	0	0	0	147	147	0 %
	Total Revenues	95,624	113,896	18,272	112,898	(998)	(1)%
1	Expenditures						
	Personnel						
	Salaries/Wages						
8054	Salaries & Wages - Regular	10,800	13,000	2,200	9,156	3,844	30 %
	Total Salaries/Wages	10,800	13,000	2,200	9,156	3,844	30 %
	Payroll Taxes & Benefits						
5010	Total Fringe Benefits	4,300	4,500	200	3,002	1,498	33 %
	Total Payroll Taxes & Benefits	4,300	4,500	200	3,002	1,498	33 %
	Total Personnel	15,100	17,500	2,400	12,158	5,342	31 %
	Services & Supplies						
	Clothing & Uniform						
7246	Uniform & Gear	200	200	0	0	200	100 %
	Total Clothing & Uniform	200	200	0	0	200	100 %
	Contract Services						
6110	IT Purchased Services	0	0	0	519	(519)	0 %
	Total Contract Services	0	0	0	519	(519)	0 %
	Equipment & Tools						
7242	Minor Tools, Accessories & Field Machines	300	300	0	75	225	75 %
	Total Equipment & Tools	300	300	0	75	225	75 %
	Financial Services						

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

800 - 800 - Drainage From 7/1/2014 Through 5/31/2015

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7349	Items for Resale	0	0	0	456	(456)	0 %
	Total Financial Services	0	0	0	456	(456)	0 %
	Insurance, Licenses & Regulatory Fees					3. 2	
6120	Computer Licenses	500	500	0	0	500	100 %
6342	Fees - Regulatory	5,000	6,000	1,000	6,218	(218)	(4)%
6345	Property Taxes & Assessments Costs	1,000	1,000	0	102	898	90 %
7325	Insurance	0	0	0	430	(430)	0 %
	Total Insurance, Licenses & Regulatory Fees	6,500	7,500	1,000	6,750	750	11 %
	Legal & Professional						
7320	Professional & Consulting Services	6,000	6,000	0	5,827	173	3 %
	Total Legal & Professional	6,000	6,000	0	5,827	173	3 %
	Office/Operations						
7226	Membership & Dues	0	0	0	155	(155)	0 %
7230	Misc Small Parts & Supplies	100	100	0	0	100	100 %
8660	Parts & Materials	0	0	0	215	(215)	0 %
	Total Office/Operations	100	100	0	370	(270)	(270)%
	Other Expense						
7330	Misc Operating Expenses	300	300	0	250	50	17 %
	Total Other Expense	300	300	0	250	50	17 %
	Rent & Utilities						
6000	Cell Phones	1,000	1,000	0	904	96	10 %
6025	Telephone	200	200	0	335	(135)	(68)%
8610	Electric	1,000	1,000	0	1,003	(3)	(0)%
8670	Street Lighting	400	900	500	761	139	15 %
	Total Rent & Utilities	2,600	3,100	500	3,004	96	3 %
	Repairs & Maintenance						
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	300	300	0	118	182	61 %
6750	R & M - Minor Tools & Equipment	300	300	0	223	77	26 %
6800	R & M - Grounds & Collection Systems	100	100	0	41	59	59 %
6900	R & M - Buildings & Structures	100	100	0	0	100	100 %
	Total Repairs & Maintenance	800	800	0	382	418	52 %
	Travel & Training						
8550	Mileage Reimbursement & Parking	50	50_	0	52	(2)	(5)%
	Total Travel & Training	50	50	0	52	(2)	(5)%
	Vehicle Maintenance & Repairs						

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

800 - 800 - Drainage

From 7/1/2014 Through 5/31/2015 (In Whole Numbers)

		Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 05/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7211	Misc Fuel & Diesel	1,000	1,000	0	896	104	10 %
7220	Gasoline	1,250	1,250	0	806	444	36 %
	Total Vehicle Maintenance & Repairs	2,250	2,250	0	1,702	548	24 %
	Total Services & Supplies	19,100	20,600	1,500	19,387	1,213	6 %
	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	67,683	21,555	24 %
1	Net Revenues over Expenditures	10,286	24,658	14,372	45,215	20,557	