



Date: July 1, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager *Kathy A. Kivley*

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

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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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
100 - 100 - Administration
From 7/1/2014 Through 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						
Service Charges & Fees						
4005	0	0	0	12	12	0 %
	0	0	0	12	12	0 %
	0	0	0	12	12	0 %
Expenditures						
Personnel						
Salaries/Wages						
7322	17,000	15,000	(2,000)	5,150	9,850	66 %
8018	0	0	0	8,134	(8,134)	0 %
8045	7,503	7,503	0	3,729	3,774	50 %
8050	0	0	0	5,380	(5,380)	0 %
8051	0	0	0	2,260	(2,260)	0 %
8054	224,836	200,177	(24,659)	154,038	46,139	23 %
8056	0	0	0	551	(551)	0 %
8060	0	0	0	5,117	(5,117)	0 %
8081	0	0	0	10,491	(10,491)	0 %
	249,339	222,680	(26,659)	194,849	27,831	12 %
Payroll Taxes & Benefits						
5020	1,054	1,054	0	313	741	70 %
5030	1,670	1,670	0	2,163	(493)	(30)%
5050	3,992	3,992	0	3,071	921	23 %
5060	24,000	24,000	0	21,419	2,581	11 %
5070	21,788	21,788	0	7,259	14,529	67 %
5071	0	0	0	2,673	(2,673)	0 %
5075	2,070	2,070	0	2,955	(885)	(43)%
5120	2,805	7,805	5,000	5,486	2,319	30 %
5124	0	0	0	9,050	(9,050)	0 %
8511	4,800	4,800	0	4,400	400	8 %
	62,179	67,179	5,000	58,789	8,390	12 %
Employment Services						
5100	3,500	3,500	0	2,049	1,451	41 %
6200	500	500	0	521	(21)	(4)%
6230	220	220	0	140	80	36 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
100 - 100 - Administration
From 7/1/2014 Through 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	0	24,659	24,659	24,659	0	0 %
7347	175	175	0	0	175	100 %
	<u>4,395</u>	<u>29,054</u>	<u>24,659</u>	<u>27,369</u>	<u>1,685</u>	<u>6 %</u>
	315,913	318,913	3,000	281,007	37,906	12 %
Services & Supplies						
Contract Services						
6100	15,000	5,000	(10,000)	7,109	(2,109)	(42)%
6110	5,000	15,000	10,000	17,215	(2,215)	(15)%
7100	12,000	12,000	0	5,412	6,588	55 %
7255	750	750	0	1,180	(430)	(57)%
7321	2,200	2,200	0	2,005	195	9 %
7342	14,500	13,500	(1,000)	13,660	(160)	(1)%
	<u>49,450</u>	<u>48,450</u>	<u>(1,000)</u>	<u>46,582</u>	<u>1,868</u>	<u>4 %</u>
Financial Services						
7310	100	100	0	0	100	100 %
	100	100	0	0	100	100 %
Insurance, Licenses & Regulatory Fees						
6120	6,000	6,000	0	90	5,910	98 %
6340	3,200	3,200	0	200	3,000	94 %
6341	29,977	29,977	0	18,928	11,049	37 %
6343	0	0	0	30	(30)	0 %
7325	25,000	19,800	(5,200)	5,503	14,297	72 %
	<u>64,177</u>	<u>58,977</u>	<u>(5,200)</u>	<u>24,751</u>	<u>34,226</u>	<u>58 %</u>
Legal & Professional						
7305	17,900	17,900	0	12,000	5,900	33 %
7320	0	0	0	2,857	(2,857)	0 %
7326	85,000	85,000	0	37,228	47,772	56 %
7340	500	500	0	1,043	(543)	(109)%
7343	15,000	15,000	0	10,594	4,406	29 %
	<u>118,400</u>	<u>118,400</u>	<u>0</u>	<u>63,722</u>	<u>54,678</u>	<u>46 %</u>
Office/Operations						
6121	500	500	0	280	220	44 %
6130	0	2,000	2,000	1,288	712	36 %
6140	0	0	0	90	(90)	0 %
7140	5,000	6,000	1,000	4,974	1,026	17 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
100 - 100 - Administration
From 7/1/2014 Through 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						
8735	Misc Department Admin	500	500	0	0	500	100 %
	Total Other Expense	500	500	0	0	500	100 %
	Rent & Utilities						
6025	Telephone	4,300	4,300	0	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						
6405	R & M - Extinguishers	100	100	0	34	66	66 %
6750	R & M - Minor Tools & Equipment	200	200	0	0	200	100 %
	Total Repairs & Maintenance	300	300	0	34	266	89 %
	Travel & Training						
7323	Books, Publications & Subscriptions	0	0	0	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						
9059	Vehicles, Equipment, & Fixtures	5,000	5,000	0	0	5,000	100 %
	Total Capital Outlay	5,000	5,000	0	0	5,000	100 %
	Transfers						
9410	Transfer In	(626,310)	(605,310)	21,000	(574,778)	(30,532)	5 %
9508	Transfer Out from Reserve	0	17,947	17,947	0	17,947	100 %
9511	Interfund Transfer Out	25,000	4,000	(21,000)	4,000	0	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
 100 - 100 - Administration
 From 7/1/2014 Through 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
Total Transfers	<u>(601,310)</u>	<u>(583,363)</u>	<u>17,947</u>	<u>(570,778)</u>	<u>(12,585)</u>	<u>2 %</u>
Total Expenditures	<u>0</u>	<u>17,947</u>	<u>17,947</u>	<u>(116,869)</u>	<u>134,816</u>	<u>751 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>(17,947)</u>	<u>(17,947)</u>	<u>116,880</u>	<u>134,827</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
200 - 200 - Bayridge
From 7/1/2014 Through 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 FY14/15
Revenues						
Property Taxes						
4035	6,731	7,227	496	7,484	257	4 %
	6,731	7,227	496	7,484	257	4 %
Special Taxes & Assessments						
4550	54,831	54,831	0	54,456	(375)	(1)%
	54,831	54,831	0	54,456	(375)	(1)%
Use of Money & Property						
4505	0	0	0	58	58	0 %
	0	0	0	58	58	0 %
	61,562	62,058	496	61,998	(60)	(0)%
Expenditures						
Personnel						
Salaries/Wages						
8054	6,200	8,400	2,200	9,592	(1,192)	(14)%
	6,200	8,400	2,200	9,592	(1,192)	(14)%
Payroll Taxes & Benefits						
5010	2,480	2,500	20	3,353	(853)	(34)%
	2,480	2,500	20	3,353	(853)	(34)%
	8,680	10,900	2,220	12,945	(2,045)	(19)%
Services & Supplies						
Contract Services						
7250	850	850	0	135	715	84 %
	850	850	0	135	715	84 %
Equipment & Tools						
7242	100	100	0	0	100	100 %
7253	0	0	0	53	(53)	0 %
	100	100	0	53	47	47 %
Insurance, Licenses & Regulatory Fees						
6342	800	1,044	244	1,044	0	0 %
6345	260	260	0	262	(2)	(1)%
7325	0	0	0	310	(310)	0 %
	1,060	1,304	244	1,616	(312)	(24)%
Legal & Professional						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
200 - 200 - Bayridge
From 7/1/2014 Through 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
7320 Professional & Consulting Services	500	500	0	2,589	(2,089)	(418)%
7326 Legal Services	0	0	0	1,602	(1,602)	0 %
Total Legal & Professional	500	500	0	4,191	(3,691)	(738)%
Office/Operations						
7160 Postage, Shipping & Mail Supplies	70	70	0	0	70	100 %
7249 Safety Supplies	0	0	0	26	(26)	0 %
Total Office/Operations	70	70	0	26	44	63 %
Rent & Utilities						
6000 Cell Phones	160	160	0	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 %
8670 Street Lighting	6,100	6,100	0	4,404	1,696	28 %
Total Rent & Utilities	21,460	20,760	(700)	13,749	7,011	34 %
Repairs & Maintenance						
6405 R & M - Extinguishers	12	12	0	10	2	17 %
6640 R & M - Equip & Other Non-Structural Fixed Assets	100	150	50	0	150	100 %
6750 R & M - Minor Tools & Equipment	100	100	0	1	99	99 %
6800 R & M - Grounds & Collection Systems	11,000	11,000	0	5,859	5,141	47 %
6900 R & M - Buildings & Structures	3,223	4,000	777	3,926	74	2 %
Total Repairs & Maintenance	14,435	15,262	827	9,795	5,467	36 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	500	500	0	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						
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 Decommission Reserve	8,000	8,000	0	0	8,000	100 %
Total Reserves	8,000	8,000	0	0	8,000	100 %
Transfers						
9511 Interfund Transfer Out	5,407	5,407	0	5,407	0	0 %
Total Transfers	5,407	5,407	0	5,407	0	0 %
Total Expenditures	69,562	72,153	2,591	58,053	14,100	20 %

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
 200 - 200 - Bayridge
 From 7/1/2014 Through 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	

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
301 - 301 - Fire
From 7/1/2014 Through 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	1,607,443	1,620,321	12,878	1,682,847	62,526	4 %
	<u>1,607,443</u>	<u>1,620,321</u>	<u>12,878</u>	<u>1,682,847</u>	<u>62,526</u>	<u>4 %</u>
Grant Revenue						
4955	1,500	1,500	0	3,525	2,025	136 %
	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>3,525</u>	<u>2,025</u>	<u>136 %</u>
Special Taxes & Assessments						
4015	22,500	22,500	0	22,500	0	0 %
4050	506,710	506,710	0	488,498	(18,212)	(4)%
	<u>529,210</u>	<u>529,210</u>	<u>0</u>	<u>510,998</u>	<u>(18,212)</u>	<u>(3)%</u>
Other Revenues						
4000	67,134	67,134	0	50,365	(16,769)	(25)%
4055	4,000	4,000	0	0	(4,000)	(100)%
	<u>71,134</u>	<u>71,134</u>	<u>0</u>	<u>50,365</u>	<u>(20,769)</u>	<u>(29)%</u>
Use of Money & Property						
4501	5	5	0	0	(5)	(100)%
4505	0	1,963	1,963	13,086	11,123	567 %
	<u>5</u>	<u>1,968</u>	<u>1,963</u>	<u>13,086</u>	<u>11,118</u>	<u>565 %</u>
	<u>2,209,292</u>	<u>2,224,133</u>	<u>14,841</u>	<u>2,260,821</u>	<u>36,688</u>	<u>2 %</u>
Expenditures						
Personnel						
Salaries/Wages						
8290	450	450	0	0	450	100 %
8295	3,330	3,330	0	6,975	(3,645)	(109)%
8310	7,770	7,770	0	4,551	3,219	41 %
8330	100	100	0	0	100	100 %
8340	88,000	88,000	0	81,117	6,883	8 %
8345	3,500	3,500	0	4,275	(775)	(22)%
8355	12,000	12,000	0	9,827	2,173	18 %
8360	1,500	1,500	0	310	1,190	79 %
	<u>116,650</u>	<u>116,650</u>	<u>0</u>	<u>107,056</u>	<u>9,594</u>	<u>8 %</u>
Payroll Taxes & Benefits						
5021	7,590	7,590	0	4,982	2,608	34 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
301 - 301 - Fire
From 7/1/2014 Through 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	3,000	3,000	0	280	2,721	91 %
5031	0	200	200	95	105	53 %
5051	1,775	1,775	0	1,552	223	13 %
5120	5,104	5,720	616	4,349	1,371	24 %
5124	0	4,284	4,284	1,240	3,044	71 %
	<u>17,469</u>	<u>22,569</u>	<u>5,100</u>	<u>12,498</u>	<u>10,071</u>	<u>45 %</u>
Employment Services						
5000	1,300	1,300	0	763	537	41 %
5101	8,680	8,680	0	6,020	2,660	31 %
6230	3,100	4,400	1,300	4,621	(221)	(5)%
	<u>13,080</u>	<u>14,380</u>	<u>1,300</u>	<u>11,404</u>	<u>2,976</u>	<u>21 %</u>
	<u>147,199</u>	<u>153,599</u>	<u>6,400</u>	<u>130,958</u>	<u>22,641</u>	<u>15 %</u>
Services & Supplies						
Clothing & Uniform						
7246	2,500	2,500	0	1,530	970	39 %
7248	1,000	2,000	1,000	1,791	209	10 %
	<u>3,500</u>	<u>4,500</u>	<u>1,000</u>	<u>3,321</u>	<u>1,179</u>	<u>26 %</u>
Contract Services						
6100	0	0	0	158	(158)	0 %
6110	0	1,200	1,200	2,155	(955)	(80)%
7100	480	1,380	900	1,557	(177)	(13)%
7202	450	450	0	445	5	1 %
7204	2,700	2,700	0	2,438	262	10 %
7222	1,050	1,050	0	1,000	50	5 %
7500	1,709,966	1,709,966	0	1,709,966	0	0 %
	<u>1,714,646</u>	<u>1,716,746</u>	<u>2,100</u>	<u>1,717,719</u>	<u>(973)</u>	<u>(0)%</u>
Equipment & Tools						
6055	1,750	1,750	0	989	761	43 %
6440	14,198	14,198	0	11,341	2,857	20 %
6460	5,500	5,500	0	585	4,915	89 %
6610	1,500	1,500	0	54	1,446	96 %
6630	500	500	0	314	186	37 %
7234	3,200	1,300	(1,900)	683	617	47 %
7238	14,500	14,860	360	14,256	604	4 %
7242	1,000	1,000	0	514	486	49 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
301 - 301 - Fire
From 7/1/2014 Through 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
7252 Misc Hardware	8,800	8,200	(600)	6,507	1,693	21 %
Total Equipment & Tools	50,948	48,808	(2,140)	35,242	13,566	28 %
Financial Services						
7310 Bank Service Charges	100	100	0	14	86	86 %
Total Financial Services	100	100	0	14	86	86 %
Insurance, Licenses & Regulatory Fees						
6120 Computer Licenses	2,000	2,000	0	0	2,000	100 %
6340 Misc Fees	100	600	500	100	500	83 %
6345 Property Taxes & Assessments Costs	2,400	2,400	0	1,408	992	41 %
7325 Insurance	21,000	21,000	0	21,749	(749)	(4)%
Total Insurance, Licenses & Regulatory Fees	25,500	26,000	500	23,257	2,743	11 %
Legal & Professional						
7320 Professional & Consulting Services	200	200	0	3,609	(3,409)	(1,704)%
7326 Legal Services	1,800	1,800	0	1,496	304	17 %
7340 Legal Notifications & Mandated Advertising	440	440	0	0	440	100 %
Total Legal & Professional	2,440	2,440	0	5,105	(2,665)	(109)%
Office/Operations						
6130 Computer Hardware	0	0	0	1,337	(1,337)	0 %
7140 General Supplies & Minor Equipment	3,320	2,420	(900)	2,410	10	0 %
7160 Postage, Shipping & Mail Supplies	400	400	0	65	335	84 %
7200 Batteries - Common Sizes	600	800	200	804	(4)	(1)%
7216 Fire Prevention Education Materials	1,200	1,200	0	733	467	39 %
7226 Membership & Dues	1,300	1,300	0	100	1,200	92 %
7230 Misc Small Parts & Supplies	1,500	1,500	0	720	780	52 %
7240 Propane	650	650	0	128	522	80 %
Total Office/Operations	8,970	8,270	(700)	6,298	1,972	24 %
Other Expense						
7201 White Goods & Accessories - bedding, towels	500	500	0	60	440	88 %
7209 District Operating Center Expense	450	450	0	184	266	59 %
7218 Cooking Products - Food, Drinks & Staples	350	350	0	255	95	27 %
7224 Kitchen Cookware & Utensils	500	500	0	411	89	18 %
9072 AFG Grant 5% Match	0	2,700	2,700	0	2,700	100 %
Total Other Expense	1,800	4,500	2,700	909	3,591	80 %
Rent & Utilities						
6000 Cell Phones	2,500	2,500	0	1,982	518	21 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
301 - 301 - Fire
From 7/1/2014 Through 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
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-Structural 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 %

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
 301 - 301 - Fire
 From 7/1/2014 Through 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
Total Expenditures	<u>2,209,527</u>	<u>2,224,133</u>	<u>14,606</u>	<u>2,076,924</u>	<u>147,209</u>	<u>7 %</u>
Net Revenues over Expenditures	<u>(235)</u>	<u>0</u>	<u>235</u>	<u>183,896</u>	<u>183,896</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
400 - 400 - Vista de Oro
From 7/1/2014 Through 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						
Special Taxes & Assessments						
4550	15,768	15,768	0	15,441	(327)	(2)%
	15,768	15,768	0	15,441	(327)	(2)%
	15,768	15,768	0	15,441	(327)	(2)%
Expenditures						
Personnel						
Salaries/Wages						
8054	2,500	9,330	6,830	5,232	4,098	44 %
	2,500	9,330	6,830	5,232	4,098	44 %
Payroll Taxes & Benefits						
5010	900	3,300	2,400	1,795	1,505	46 %
	900	3,300	2,400	1,795	1,505	46 %
	3,400	12,630	9,230	7,027	5,603	44 %
Services & Supplies						
Contract Services						
7250	840	840	0	135	705	84 %
	840	840	0	135	705	84 %
Equipment & Tools						
7242	50	50	0	0	50	100 %
	50	50	0	0	50	100 %
Insurance, Licenses & Regulatory Fees						
6342	1,000	1,044	44	1,044	0	0 %
6345	20	20	0	18	2	10 %
7325	0	0	0	127	(127)	0 %
	1,020	1,064	44	1,189	(125)	(12)%
Legal & Professional						
7320	500	500	0	1,102	(602)	(120)%
	500	500	0	1,102	(602)	(120)%
Rent & Utilities						
6000	200	200	0	151	49	25 %
8610	300	300	0	293	7	2 %
8645	7,500	7,500	0	4,990	2,510	33 %
8670	2,000	2,000	0	1,750	250	13 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
400 - 400 - Vista de Oro
From 7/1/2014 Through 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
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 %
Net Revenues over Expenditures	(9,482)	(18,756)	(9,274)	(8,971)	9,785	

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
500 - 500 - Water
From 7/1/2014 Through 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	180,000	187,249	7,249	194,945	7,696	4 %
	<u>180,000</u>	<u>187,249</u>	<u>7,249</u>	<u>194,945</u>	<u>7,696</u>	<u>4 %</u>
Service Charges & Fees						
4020	0	0	0	575	575	0 %
4030	1,850,000	1,850,000	0	1,248,730	(601,270)	(33)%
4102	0	0	0	91,600	91,600	0 %
4103	0	0	0	184,271	184,271	0 %
4104	0	0	0	22,792	22,792	0 %
4111	1,000	1,000	0	117	(883)	(88)%
4114	0	0	0	(190)	(190)	0 %
4931	14,000	14,000	0	8,550	(5,450)	(39)%
4932	35,000	35,000	0	22,590	(12,410)	(35)%
4933	5,400	5,400	0	17,370	11,970	222 %
4937	0	0	0	385	385	0 %
	<u>1,905,400</u>	<u>1,905,400</u>	<u>0</u>	<u>1,596,790</u>	<u>(308,610)</u>	<u>(16)%</u>
Other Revenues						
4925	0	0	0	8,335	8,335	0 %
4928	300	300	0	0	(300)	(100)%
4929	0	0	0	979	979	0 %
4930	5,000	5,000	0	4,036	(964)	(19)%
4935	100	100	0	0	(100)	(100)%
4936	2,000	2,000	0	1,437	(563)	(28)%
	<u>7,400</u>	<u>7,400</u>	<u>0</u>	<u>14,787</u>	<u>7,387</u>	<u>100 %</u>
Use of Money & Property						
4505	0	0	0	1,512	1,512	0 %
4934	1,000	1,000	0	0	(1,000)	(100)%
	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,512</u>	<u>512</u>	<u>51 %</u>
	<u>2,093,800</u>	<u>2,101,049</u>	<u>7,249</u>	<u>1,808,034</u>	<u>(293,015)</u>	<u>(14)%</u>
Expenditures						
Personnel						
Salaries/Wages						
8012	1,000	1,000	0	0	1,000	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
500 - 500 - Water
From 7/1/2014 Through 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	
8018	Holiday Pay	0	0	15,189	(15,189)	0 %	
8027	Jury Duty - Back Pay	0	0	257	(257)	0 %	
8045	Overtime Pay	17,728	17,728	4,819	12,909	73 %	
8051	Floating Holiday Pay	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						
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						
	Clothing & Uniform						
7246	Uniform & Gear	3,000	3,000	0	1,301	1,699	57 %
	Total Clothing & Uniform	3,000	3,000	0	1,301	1,699	57 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
500 - 500 - Water
From 7/1/2014 Through 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 Svcs-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 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
500 - 500 - Water
From 7/1/2014 Through 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
9155 Inter-Agency Cost Sharing-ISJ	45,000	45,000	0	23,579	21,421	48 %
Total Legal & Professional	132,500	164,000	31,500	258,067	(94,067)	(57)%
Office/Operations						
6121 IT-Supplies & Miscellaneous	1,000	1,000	0	0	1,000	100 %
6130 Computer Hardware	3,000	3,200	200	4,065	(865)	(27)%
6140 Computer Software	1,800	2,000	200	5,457	(3,457)	(173)%
7140 General Supplies & Minor Equipment	3,000	3,000	0	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	0	0	1,000	100 %
Total Other Expense	13,180	1,100	(12,080)	35,163	(34,063)	(3,097)%
Rent & Utilities						
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	0	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-Structural Fixed Assets	20,000	20,000	0	653	19,347	97 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
500 - 500 - Water
From 7/1/2014 Through 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 %
Total Repairs & Maintenance	106,500	106,500	0	77,815	28,685	27 %
Travel & Training						
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 %
Total Reserves	122,000	122,000	0	0	122,000	100 %

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
550 - 550 - CDPH-Nitrate Removal
From 7/1/2014 Through 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						
Grant Revenue						
4949	0	0	0	559,309	559,309	0 %
	0	0	0	559,309	559,309	0 %
	0	0	0	559,309	559,309	0 %
Expenditures						
Services & Supplies						
Legal & Professional						
7319	70,415	0	(70,415)	22,002	(22,002)	0 %
	70,415	0	(70,415)	22,002	(22,002)	0 %
	70,415	0	(70,415)	22,002	(22,002)	0 %
Capital Outlay						
9000	252,574	0	(252,574)	202,248	(202,248)	0 %
	252,574	0	(252,574)	202,248	(202,248)	0 %
	322,989	0	(322,989)	224,251	(224,251)	0 %
Net Revenues over Expenditures						
	(322,989)	0	322,989	335,058	335,058	

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
600 - 600 - Wastewater
From 7/1/2014 Through 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						
Service Charges & Fees						
4062	21,000	21,000	0	(146,363)	(167,363)	(797)%
	21,000	21,000	0	(146,363)	(167,363)	(797)%
Special Taxes & Assessments						
4061	1,144,375	1,144,375	0	1,466,540	322,165	28 %
	1,144,375	1,144,375	0	1,466,540	322,165	28 %
Other Revenues						
4928	0	0	0	60	60	0 %
	0	0	0	60	60	0 %
Use of Money & Property						
4501	0	0	0	6	6	0 %
	0	0	0	6	6	0 %
	1,165,375	1,165,375	0	1,320,243	154,868	13 %
Expenditures						
Services & Supplies						
Financial Services						
7310	7,000	3,000	(4,000)	6,435	(3,435)	(115)%
	7,000	3,000	(4,000)	6,435	(3,435)	(115)%
Insurance, Licenses & Regulatory Fees						
6341	0	500	500	0	500	100 %
6345	0	0	0	262	(262)	0 %
	0	500	500	262	238	48 %
Legal & Professional						
7320	500	500	0	693	(193)	(39)%
7326	6,000	3,000	(3,000)	1,756	1,244	41 %
	6,500	3,500	(3,000)	2,449	1,051	30 %
Travel & Training						
8550	0	0	0	16	(16)	0 %
	0	0	0	16	(16)	0 %
	13,500	7,000	(6,500)	9,162	(2,162)	(31)%
Debt Service						
9022	435,000	455,000	20,000	455,000	0	0 %
9023	709,375	698,500	(10,875)	689,375	9,125	1 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
600 - 600 - Wastewater
From 7/1/2014 Through 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
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	

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
650 - 650 - Solid Waste
From 7/1/2014 Through 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
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6343	0	0	0	15	(15)	0 %
	0	0	0	15	(15)	0 %
Legal & Professional						
7326	0	0	0	246	(246)	0 %
	0	0	0	246	(246)	0 %
	0	0	0	261	(261)	0 %
Transfers						
9511	46,660	46,660	0	35,275	11,385	24 %
	46,660	46,660	0	35,275	11,385	24 %
	46,660	46,660	0	35,536	11,124	24 %
Net Revenues over Expenditures						
	(46,660)	(46,660)	0	(35,536)	11,124	

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
800 - 800 - Drainage
From 7/1/2014 Through 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	0	18,172	18,172	18,682	510	3 %
	0	18,172	18,172	18,682	510	3 %
Special Taxes & Assessments						
4400	95,424	95,424	0	93,764	(1,660)	(2)%
	95,424	95,424	0	93,764	(1,660)	(2)%
Other Revenues						
4935	200	300	100	305	5	2 %
	200	300	100	305	5	2 %
Use of Money & Property						
4505	0	0	0	147	147	0 %
	0	0	0	147	147	0 %
	95,624	113,896	18,272	112,898	(998)	(1)%
Expenditures						
Personnel						
Salaries/Wages						
8054	10,800	13,000	2,200	9,156	3,844	30 %
	10,800	13,000	2,200	9,156	3,844	30 %
Payroll Taxes & Benefits						
5010	4,300	4,500	200	3,002	1,498	33 %
	4,300	4,500	200	3,002	1,498	33 %
	15,100	17,500	2,400	12,158	5,342	31 %
Services & Supplies						
Clothing & Uniform						
7246	200	200	0	0	200	100 %
	200	200	0	0	200	100 %
Contract Services						
6110	0	0	0	519	(519)	0 %
	0	0	0	519	(519)	0 %
Equipment & Tools						
7242	300	300	0	75	225	75 %
	300	300	0	75	225	75 %
Financial Services						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
800 - 800 - Drainage
From 7/1/2014 Through 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
7349	0	0	0	456	(456)	0 %
Total Financial Services	0	0	0	456	(456)	0 %
Insurance, Licenses & Regulatory Fees						
6120	500	500	0	0	500	100 %
6342	5,000	6,000	1,000	6,218	(218)	(4)%
6345	1,000	1,000	0	102	898	90 %
7325	0	0	0	430	(430)	0 %
Total Insurance, Licenses & Regulatory Fees	6,500	7,500	1,000	6,750	750	11 %
Legal & Professional						
7320	6,000	6,000	0	5,827	173	3 %
Total Legal & Professional	6,000	6,000	0	5,827	173	3 %
Office/Operations						
7226	0	0	0	155	(155)	0 %
7230	100	100	0	0	100	100 %
8660	0	0	0	215	(215)	0 %
Total Office/Operations	100	100	0	370	(270)	(270)%
Other Expense						
7330	300	300	0	250	50	17 %
Total Other Expense	300	300	0	250	50	17 %
Rent & Utilities						
6000	1,000	1,000	0	904	96	10 %
6025	200	200	0	335	(135)	(68)%
8610	1,000	1,000	0	1,003	(3)	(0)%
8670	400	900	500	761	139	15 %
Total Rent & Utilities	2,600	3,100	500	3,004	96	3 %
Repairs & Maintenance						
6640	300	300	0	118	182	61 %
6750	300	300	0	223	77	26 %
6800	100	100	0	41	59	59 %
6900	100	100	0	0	100	100 %
Total Repairs & Maintenance	800	800	0	382	418	52 %
Travel & Training						
8550	50	50	0	52	(2)	(5)%
Total Travel & Training	50	50	0	52	(2)	(5)%
Vehicle Maintenance & Repairs						

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
800 - 800 - Drainage
From 7/1/2014 Through 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 %
Net Revenues over Expenditures	10,286	24,658	14,372	45,215	20,557	