



Date: March 27, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11D – Board Meeting Date: April 2, 2015**
FY 2014/2015 Expenditure Reports thru February 28, 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

Mailing Address:

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DESCRIPTION

Attached are the District's Expenditure Reports for the period July 1, 2014 through February 28, 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 February 28, 2015.

DISCUSSION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration.

Attachment: Expenditure Reports

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Service Charges & Fees					
4005	0	0	8	8	0 %
	0	0	8	8	0 %
	0	0	8	8	0 %
Expenditures					
Personnel					
Salaries/Wages					
7322	17,000	15,000	4,000	11,000	73 %
8018	0	0	8,134	(8,134)	0 %
8045	7,503	7,503	2,956	4,547	61 %
8050	0	0	2,904	(2,904)	0 %
8051	0	0	2,260	(2,260)	0 %
8054	224,836	200,177	118,766	81,411	41 %
8056	0	0	551	(551)	0 %
8060	0	0	3,563	(3,563)	0 %
8081	0	0	8,702	(8,702)	0 %
	249,339	222,680	151,836	70,844	32 %
Payroll Taxes & Benefits					
5020	1,054	1,054	242	812	77 %
5030	1,670	1,670	1,651	19	1 %
5050	3,992	3,992	2,396	1,596	40 %
5060	24,000	24,000	17,169	6,831	28 %
5070	21,788	21,788	5,744	16,044	74 %
5071	0	0	2,159	(2,159)	0 %
5075	2,070	2,070	2,409	(339)	(16)%
5120	2,805	7,805	5,486	2,319	30 %
5124	0	0	7,009	(7,009)	0 %
8511	4,800	4,800	3,600	1,200	25 %
	62,179	67,179	47,864	19,315	29 %
Employment Services					
5100	3,500	3,500	1,978	1,522	43 %
6200	500	500	521	(21)	(4)%
6230	220	220	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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6250 Temporary Agency Help	0	24,659	24,659	0	0 %
7347 Pension Services Expense	175	175	0	175	100 %
Total Employment Services	4,395	29,054	27,298	1,756	6 %
Total Personnel	315,913	318,913	226,998	91,915	29 %
Services & Supplies					
Contract Services					
6100 Labor & Support-IT Services	15,000	5,000	6,854	(1,854)	(37)%
6110 IT Purchased Services	5,000	15,000	16,501	(1,501)	(10)%
7100 Copier Contract-Maint & Usage	12,000	12,000	4,631	7,369	61 %
7255 Security	750	750	1,180	(430)	(57)%
7321 Janitorial Cleaning & Supplies	2,200	2,200	1,674	526	24 %
7342 Public Meeting Recordings	14,500	13,500	8,950	4,550	34 %
Total Contract Services	49,450	48,450	39,789	8,661	18 %
Financial Services					
7310 Bank Service Charges	100	100	0	100	100 %
Total Financial Services	100	100	0	100	100 %
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	6,000	6,000	90	5,910	98 %
6340 Misc Fees	3,200	3,200	200	3,000	94 %
6341 LAFCO Fees	29,977	29,977	18,928	11,049	37 %
6343 Lien & Notary Fees	0	0	30	(30)	0 %
7325 Insurance	25,000	19,800	5,503	14,297	72 %
Total Insurance, Licenses & Regulatory Fees	64,177	58,977	24,751	34,226	58 %
Legal & Professional					
7305 Auditing Services	17,900	17,900	8,000	9,900	55 %
7320 Professional & Consulting Services	0	0	2,857	(2,857)	0 %
7326 Legal Services	85,000	85,000	25,576	59,424	70 %
7340 Legal Notifications & Mandated Advertising	500	500	959	(459)	(92)%
7343 Election Expense	15,000	15,000	10,594	4,406	29 %
Total Legal & Professional	118,400	118,400	47,987	70,413	59 %
Office/Operations					
6121 IT-Supplies & Miscellaneous	500	500	280	220	44 %
6130 Computer Hardware	0	2,000	1,288	712	36 %
6140 Computer Software	0	0	90	(90)	0 %
7140 General Supplies & Minor Equipment	5,000	6,000	3,964	2,036	34 %

LOS OSOS COMMUNITY SERVICES DISTRICT
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100 - 100 - Administration
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7160 Postage, Shipping & Mail Supplies	4,000	4,000	975	3,025	76 %
7226 Membership & Dues	5,200	5,400	5,363	37	1 %
7249 Safety Supplies	0	0	28	(28)	0 %
Total Office/Operations	14,700	17,900	11,987	5,913	33 %
Other Expense					
8735 Misc Department Admin	500	500	0	500	100 %
Total Other Expense	500	500	0	500	100 %
Rent & Utilities					
6025 Telephone	4,300	4,300	2,785	1,515	35 %
7350 Rent - Meetings	6,000	6,000	2,641	3,359	56 %
7352 Rent - Offices & Other Structures	14,880	14,880	10,000	4,880	33 %
8610 Electric	3,600	3,600	1,570	2,030	56 %
8620 Gas Service	240	240	30	210	88 %
Total Rent & Utilities	29,020	29,020	17,025	11,995	41 %
Repairs & Maintenance					
6405 R & M - Extinguishers	100	100	34	66	66 %
6750 R & M - Minor Tools & Equipment	200	200	0	200	100 %
Total Repairs & Maintenance	300	300	34	266	89 %
Travel & Training					
7323 Books, Publications & Subscriptions	0	0	455	(455)	0 %
7324 Education & Training Fees	1,000	1,000	150	850	85 %
7334 Seminar & Conference Fees	0	0	350	(350)	0 %
8510 Lodging & Meals - Local	1,000	1,000	0	1,000	100 %
8539 Meals	1,000	1,000	769	231	23 %
8550 Mileage Reimbursement & Parking - EE	750	750	285	465	62 %
Total Travel & Training	3,750	3,750	2,009	1,741	46 %
Total Services & Supplies	280,397	277,397	143,582	133,815	48 %
Capital Outlay					
9059 Vehicles, Equipment, & Fixtures	5,000	5,000	0	5,000	100 %
Total Capital Outlay	5,000	5,000	0	5,000	100 %
Transfers					
9410 Transfer In	(626,310)	(605,310)	(574,778)	(30,532)	5 %
9508 Transfer Out from Reserve	0	17,947	0	17,947	100 %
9511 Interfund Transfer Out	25,000	4,000	0	4,000	100 %
Total Transfers	(601,310)	(583,363)	(574,778)	(8,585)	1 %

LOS OSOS COMMUNITY SERVICES DISTRICT
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 100 - 100 - Administration
 From 7/1/2014 Through 6/30/2015
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Expenditures	<u>0</u>	<u>17,947</u>	<u>(204,198)</u>	<u>222,145</u>	
Net Revenues over Expenditures	<u>0</u>	<u>(17,947)</u>	<u>204,206</u>	<u>222,153</u>	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Property Taxes					
4035	6,731	7,227	4,659	(2,568)	(36)%
	6,731	7,227	4,659	(2,568)	(36)%
Special Taxes & Assessments					
4550	54,831	54,831	32,091	(22,740)	(41)%
	54,831	54,831	32,091	(22,740)	(41)%
Use of Money & Property					
4505	0	0	29	29	0 %
	0	0	29	29	0 %
	61,562	62,058	36,780	(25,278)	(41)%
Expenditures					
Personnel					
Salaries/Wages					
8054	6,200	8,400	9,592	(1,192)	(14)%
	6,200	8,400	9,592	(1,192)	(14)%
Payroll Taxes & Benefits					
5010	2,480	2,500	3,353	(853)	(34)%
	2,480	2,500	3,353	(853)	(34)%
	8,680	10,900	12,945	(2,045)	(19)%
Services & Supplies					
Contract Services					
7250	850	850	135	715	84 %
	850	850	135	715	84 %
Equipment & Tools					
7242	100	100	0	100	100 %
7253	0	0	53	(53)	0 %
	100	100	53	47	47 %
Insurance, Licenses & Regulatory Fees					
6342	800	1,044	1,044	0	0 %
6345	260	260	262	(2)	(1)%
7325	0	0	310	(310)	0 %
	1,060	1,304	1,616	(312)	(24)%
Legal & Professional					

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7320 Professional & Consulting Services	500	500	2,589	(2,089)	(418)%
7326 Legal Services	0	0	282	(282)	0 %
Total Legal & Professional	500	500	2,871	(2,371)	(474)%
Office/Operations					
7160 Postage, Shipping & Mail Supplies	70	70	0	70	100 %
7249 Safety Supplies	0	0	26	(26)	0 %
Total Office/Operations	70	70	26	44	63 %
Rent & Utilities					
6000 Cell Phones	160	160	122	38	24 %
8610 Electric	3,200	2,500	1,542	958	38 %
8645 Septage Handling	12,000	12,000	3,590	8,410	70 %
8670 Street Lighting	6,100	6,100	3,196	2,904	48 %
Total Rent & Utilities	21,460	20,760	8,450	12,310	59 %
Repairs & Maintenance					
6405 R & M - Extinguishers	12	12	10	2	17 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	100	150	0	150	100 %
6750 R & M - Minor Tools & Equipment	100	100	1	99	99 %
6800 R & M - Grounds & Collection Systems	11,000	11,000	1,956	9,044	82 %
6900 Maint-Buildings & Structures	3,223	4,000	3,926	74	2 %
Total Repairs & Maintenance	14,435	15,262	5,892	9,370	61 %
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	500	500	299	201	40 %
7220 Gasoline	800	800	330	470	59 %
Total Vehicle Maintenance & Repairs	1,300	1,300	629	671	52 %
Total Services & Supplies	39,775	40,146	19,672	20,474	52 %
Capital Outlay					
9006 Infrastructures	7,700	7,700	1,373	6,328	82 %
Total Capital Outlay	7,700	7,700	1,373	6,328	82 %
Reserves					
9982 *Septic System Decommission Reserve	8,000	8,000	0	8,000	100 %
Total Reserves	8,000	8,000	0	8,000	100 %
Transfers					
9511 Interfund Transfer Out	5,407	5,407	5,407	0	0 %
Total Transfers	5,407	5,407	5,407	0	0 %
Total Expenditures	69,562	72,153	39,396	32,757	45 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	(8,000)	(10,095)	(2,616)	7,479	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY14/15
Revenues					
Property Taxes					
4035	1,607,443	1,620,321	1,028,494	(591,827)	(37)%
	1,607,443	1,620,321	1,028,494	(591,827)	(37)%
Grant Revenue					
4955	1,500	1,500	3,425	1,925	128 %
	1,500	1,500	3,425	1,925	128 %
Special Taxes & Assessments					
4015	22,500	22,500	22,500	0	0 %
4050	506,710	506,710	303,519	(203,191)	(40)%
	529,210	529,210	326,019	(203,191)	(38)%
Other Revenues					
4000	67,134	67,134	50,365	(16,769)	(25)%
4055	4,000	4,000	0	(4,000)	(100)%
	71,134	71,134	50,365	(20,769)	(29)%
Use of Money & Property					
4501	5	5	0	(5)	(100)%
4505	0	1,963	6,543	4,580	233 %
	5	1,968	6,543	4,575	232 %
	2,209,292	2,224,133	1,414,846	(809,287)	(36)%
Expenditures					
Personnel					
Salaries/Wages					
8290	450	450	0	450	100 %
8295	3,330	3,330	5,723	(2,393)	(72)%
8310	7,770	7,770	3,967	3,803	49 %
8330	100	100	0	100	100 %
8340	88,000	88,000	61,274	26,726	30 %
8345	3,500	3,500	3,986	(486)	(14)%
8355	12,000	12,000	5,576	6,424	54 %
8360	1,500	1,500	310	1,190	79 %
	116,650	116,650	80,836	35,814	31 %
Payroll Taxes & Benefits					
5021	7,590	7,590	3,774	3,816	50 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415	
5030	Life Insurance	3,000	3,000	280	2,721	91 %
5031	Disability Insurance	0	200	95	105	53 %
5051	Medicare - Reserves - ER	1,775	1,775	1,172	603	34 %
5120	Workers Comp Insurance - ER	5,104	5,720	4,059	1,661	29 %
5124	Retirement - ER - Tier 2	0	4,284	745	3,539	83 %
	Total Payroll Taxes & Benefits	17,469	22,569	10,125	12,444	55 %
	Employment Services					
5000	Medical Exams & Procedures	1,300	1,300	641	660	51 %
5101	Unemp. Costs - Reserves	8,680	8,680	4,395	4,285	49 %
6230	Medical Exam	3,100	4,400	4,621	(221)	(5)%
	Total Employment Services	13,080	14,380	9,656	4,724	33 %
	Total Personnel	147,199	153,599	100,618	52,981	34 %
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	2,500	2,500	1,116	1,384	55 %
7248	Uniform Safety Boots	1,000	2,000	1,791	209	10 %
	Total Clothing & Uniform	3,500	4,500	2,907	1,593	35 %
	Contract Services					
6110	IT Purchased Services	0	1,200	1,570	(370)	(31)%
7100	Copier Contract-Maint & Usage	480	1,380	1,267	113	8 %
7202	Building Alarms & Security	450	450	445	5	1 %
7204	Cleaning Supplies, Laundry & Towel Service	2,700	2,700	2,432	268	10 %
7222	Hazardous Materials CW JPA Cost	1,050	1,050	0	1,050	100 %
7500	Schedule A Charges	1,709,966	1,709,966	1,055,614	654,352	38 %
	Total Contract Services	1,714,646	1,716,746	1,061,328	655,418	38 %
	Equipment & Tools					
6055	Radios -Non Capital	1,750	1,750	989	761	43 %
6440	Fire Personal Protection Equipment	14,198	14,198	5,873	8,325	59 %
6460	Self-Contained Breathing Apparatus	5,500	5,500	0	5,500	100 %
6610	Rescue - Extrication Equipment	1,500	1,500	54	1,446	96 %
6630	Rope & Climbing Equipment	500	500	314	186	37 %
7234	Oxygen Supplies & Cylinder Rent	3,200	1,300	501	799	61 %
7238	Paramedic & EMT Small Tools & Supplies	14,500	14,500	9,123	5,377	37 %
7242	Minor Tools, Accessories & Field Machines	1,000	1,000	514	486	49 %
7252	Misc Hardware	8,800	8,200	1,875	6,325	77 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Equipment & Tools	50,948	48,448	19,243	29,205	60 %
Financial Services					
7310 Bank Service Charges	100	100	14	86	86 %
Total Financial Services	100	100	14	86	86 %
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	2,000	2,000	0	2,000	100 %
6340 Misc Fees	100	600	100	500	83 %
6345 Property Taxes & Assessments Costs	2,400	2,400	1,408	992	41 %
7325 Insurance	21,000	21,000	21,749	(749)	(4)%
Total Insurance, Licenses & Regulatory Fees	25,500	26,000	23,257	2,743	11 %
Legal & Professional					
7320 Professional & Consulting Services	200	200	2,184	(1,984)	(992)%
7326 Legal Services	1,800	1,800	862	938	52 %
7340 Legal Notifications & Mandated Advertising	440	440	0	440	100 %
Total Legal & Professional	2,440	2,440	3,047	(607)	(25)%
Office/Operations					
7140 General Supplies & Minor Equipment	3,320	2,420	1,264	1,156	48 %
7160 Postage, Shipping & Mail Supplies	400	400	48	352	88 %
7200 Batteries - Common Sizes	600	800	184	616	77 %
7216 Fire Prevention Education Materials	1,200	1,200	408	792	66 %
7226 Membership & Dues	1,300	1,300	50	1,250	96 %
7230 Misc Small Parts & Supplies	1,500	1,500	527	973	65 %
7240 Propane	650	650	128	522	80 %
Total Office/Operations	8,970	8,270	2,608	5,662	68 %
Other Expense					
7201 Bedding	500	500	0	500	100 %
7209 District Operating Center Expense	450	450	184	266	59 %
7218 Food/Drink	350	350	226	124	35 %
7224 Kitchen Supplies - Dishes, Pots	500	500	77	423	85 %
9072 AFG Grant 5% Match	0	2,700	0	2,700	100 %
Total Other Expense	1,800	4,500	487	4,013	89 %
Rent & Utilities					
6000 Cell Phones	2,500	2,500	1,522	978	39 %
6025 Telephone	3,800	3,800	2,363	1,437	38 %
8610 Electric	6,000	6,000	2,698	3,302	55 %

LOS OSOS COMMUNITY SERVICES DISTRICT
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301 - 301 - Fire
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8620 Gas Service	1,600	1,600	546	1,054	66 %
8630 Trash Services	1,100	1,100	776	324	29 %
8640 Water and Water Services	3,300	3,300	2,257	1,043	32 %
8670 Street Lighting	100	100	85	15	15 %
Total Rent & Utilities	18,400	18,400	10,248	8,152	44 %
Repairs & Maintenance					
6400 Maintenance- Air Compressors	500	500	0	500	100 %
6405 R & M - Extinguishers	400	400	283	117	29 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	3,000	3,000	2,151	849	28 %
6750 R & M - Minor Tools & Equipment	2,100	2,100	1,460	640	30 %
6775 Maintenance Contract-Oper/Field Equip	800	800	765	35	4 %
6800 R & M - Grounds & Collection Systems	700	700	28	672	96 %
6900 Maint-Buildings & Structures	5,000	5,000	2,983	2,017	40 %
Total Repairs & Maintenance	12,500	12,500	7,670	4,830	39 %
Travel & Training					
6300 DMV Driv Lic Class B	200	200	0	200	100 %
7141 CERT Training Supplies	300	300	0	300	100 %
7323 Books, Publications & Subscriptions	300	300	151	149	50 %
7324 Education & Training Fees	800	800	275	525	66 %
8405 Reserve FF Training Costs	6,000	5,000	567	4,433	89 %
8410 Certifications	400	400	341	59	15 %
8510 Lodging & Meals - Local	300	300	0	300	100 %
Total Travel & Training	8,300	7,300	1,334	5,966	82 %
Total Services & Supplies	1,847,104	1,849,204	1,132,144	717,060	39 %
Capital Outlay					
9076 Capital Equipment & Accessories	20,000	20,000	0	20,000	100 %
Total Capital Outlay	20,000	20,000	0	20,000	100 %
Reserves					
9504 *Vehicle Replacement Reserve	86,100	92,441	0	92,441	100 %
Total Reserves	86,100	92,441	0	92,441	100 %
Transfers					
9511 Interfund Transfer Out	109,124	109,124	109,124	0	0 %
Total Transfers	109,124	109,124	109,124	0	0 %
Total Expenditures	2,209,527	2,224,368	1,341,886	882,482	40 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	(235)	(235)	72,960	73,195	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Special Taxes & Assessments					
4550	15,768	15,768	9,083	(6,685)	(42)%
	15,768	15,768	9,083	(6,685)	(42)%
	15,768	15,768	9,083	(6,685)	(42)%
Expenditures					
Personnel					
Salaries/Wages					
8054	2,500	9,330	5,232	4,098	44 %
	2,500	9,330	5,232	4,098	44 %
Payroll Taxes & Benefits					
5010	900	3,300	1,795	1,505	46 %
	900	3,300	1,795	1,505	46 %
	3,400	12,630	7,027	5,603	44 %
Services & Supplies					
Contract Services					
7250	840	840	135	705	84 %
	840	840	135	705	84 %
Equipment & Tools					
7242	50	50	0	50	100 %
	50	50	0	50	100 %
Insurance, Licenses & Regulatory Fees					
6342	1,000	1,044	1,044	0	0 %
6345	20	20	18	2	10 %
7325	0	0	127	(127)	0 %
	1,020	1,064	1,189	(125)	(12)%
Legal & Professional					
7320	500	500	1,102	(602)	(120)%
	500	500	1,102	(602)	(120)%
Rent & Utilities					
6000	200	200	122	78	39 %
8610	300	300	216	84	28 %
8645	7,500	7,500	2,495	5,005	67 %
8670	2,000	2,000	1,270	730	37 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Rent & Utilities	10,000	10,000	4,103	5,897	59 %
Repairs & Maintenance					
6405 R & M - Extinguishers	12	12	10	2	17 %
6800 R & M - Grounds & Collection Systems	3,000	3,000	0	3,000	100 %
Total Repairs & Maintenance	3,012	3,012	10	3,002	100 %
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	300	300	150	150	50 %
7220 Gasoline	700	700	165	535	76 %
Total Vehicle Maintenance & Repairs	1,000	1,000	315	686	69 %
Total Services & Supplies	16,422	16,466	6,854	9,612	58 %
Transfers					
9511 Interfund Transfer Out	5,428	5,428	5,428	0	0 %
Total Transfers	5,428	5,428	5,428	0	0 %
Total Expenditures	25,250	34,524	19,309	15,215	44 %
Net Revenues over Expenditures	(9,482)	(18,756)	(10,226)	8,530	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Property Taxes					
4035	180,000	187,249	122,237	(65,012)	(35)%
	180,000	187,249	122,237	(65,012)	(35)%
Service Charges & Fees					
4020	0	0	575	575	0 %
4030	1,850,000	1,850,000	953,645	(896,355)	(48)%
4102	0	0	63,754	63,754	0 %
4103	0	0	144,213	144,213	0 %
4104	0	0	11,869	11,869	0 %
4111	1,000	1,000	117	(883)	(88)%
4114	0	0	(20)	(20)	0 %
4931	14,000	14,000	6,450	(7,550)	(54)%
4932	35,000	35,000	16,760	(18,240)	(52)%
4933	5,400	5,400	12,840	7,440	138 %
4937	0	0	310	310	0 %
	1,905,400	1,905,400	1,210,513	(694,887)	(36)%
Other Revenues					
4928	300	300	0	(300)	(100)%
4929	0	0	979	979	0 %
4930	5,000	5,000	3,899	(1,101)	(22)%
4935	100	100	0	(100)	(100)%
4936	2,000	2,000	549	(1,451)	(73)%
	7,400	7,400	5,426	(1,974)	(27)%
Use of Money & Property					
4505	0	0	756	756	0 %
4934	1,000	1,000	0	(1,000)	(100)%
	1,000	1,000	756	(244)	(24)%
	2,093,800	2,101,049	1,338,932	(762,117)	(36)%
Expenditures					
Personnel					
Salaries/Wages					
8012	1,000	1,000	0	1,000	100 %
8018	0	0	15,189	(15,189)	0 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8027	0	0	257	(257)	0 %
8045	17,728	17,728	3,999	13,729	77 %
8051	0	0	2,550	(2,550)	0 %
8054	375,852	365,852	213,445	152,407	42 %
8056	0	0	8,421	(8,421)	0 %
8060	0	0	9,096	(9,096)	0 %
8063	17,446	17,446	12,482	4,964	28 %
8066	0	0	13,154	(13,154)	0 %
8081	0	0	18,448	(18,448)	0 %
	<u>412,026</u>	<u>402,026</u>	<u>297,041</u>	<u>104,985</u>	<u>26 %</u>
	Total Salaries/Wages				
	Payroll Taxes & Benefits				
5010	(7,680)	(10,300)	(8,150)	(2,150)	21 %
5020	0	0	6	(6)	0 %
5030	5,061	5,061	4,248	813	16 %
5050	5,050	5,050	4,733	317	6 %
5060	73,500	73,500	54,000	19,500	27 %
5070	43,642	43,642	35,030	8,612	20 %
5071	0	0	12,945	(12,945)	0 %
5075	690	690	1,080	(390)	(57)%
5120	13,863	13,863	7,941	5,922	43 %
5124	0	0	3,765	(3,765)	0 %
	<u>134,126</u>	<u>131,506</u>	<u>115,598</u>	<u>15,908</u>	<u>12 %</u>
	Total Payroll Taxes & Benefits				
	Employment Services				
5100	0	0	3,673	(3,673)	0 %
6200	100	100	0	100	100 %
6230	200	200	0	200	100 %
6250	2,500	2,500	0	2,500	100 %
7347	100	100	0	100	100 %
	<u>2,900</u>	<u>2,900</u>	<u>3,673</u>	<u>(773)</u>	<u>(27)%</u>
	Total Employment Services				
	<u>549,052</u>	<u>536,432</u>	<u>416,313</u>	<u>120,119</u>	<u>22 %</u>
	Total Personnel				
	Services & Supplies				
	Clothing & Uniform				
7246	3,000	3,000	1,244	1,756	59 %
	<u>3,000</u>	<u>3,000</u>	<u>1,244</u>	<u>1,756</u>	<u>59 %</u>
	Total Clothing & Uniform				
	Contract Services				

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6100 Labor & Support-IT Services	10,000	10,000	0	10,000	100 %
6110 IT Purchased Services	5,000	12,000	6,513	5,487	46 %
7100 Copier Contract-Maint & Usage	0	0	188	(188)	0 %
7204 Cleaning Supplies, Laundry & Towel Service	300	300	0	300	100 %
7250 Water Quality Testing	50,000	50,000	24,273	25,727	51 %
7255 Security	9,000	9,000	6,084	2,916	32 %
7301 Contract Maint Services	10,000	10,000	0	10,000	100 %
7321 Janitorial Cleaning & Supplies	1,800	1,800	1,538	262	15 %
Total Contract Services	86,100	93,100	38,596	54,504	59 %
Equipment & Tools					
7242 Minor Tools, Accessories & Field Machines	3,000	3,000	1,333	1,667	56 %
7253 Rent - Equipment	3,000	3,000	30	2,970	99 %
7256 Meters Purchases & Replacements	18,000	0	49,087	(49,087)	0 %
Total Equipment & Tools	24,000	6,000	50,449	(44,449)	(741)%
Financial Services					
7310 Bank Service Charges	200	200	2,144	(1,944)	(972)%
7401 Discounts Taken	0	0	(113)	113	0 %
9153 Bad Debt Expense	3,000	3,000	0	3,000	100 %
Total Financial Services	3,200	3,200	2,031	1,169	37 %
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	5,000	5,000	0	5,000	100 %
6340 Misc Fees	3,000	3,000	1,025	1,975	66 %
6342 Fees - Regulatory	6,000	6,000	1,284	4,716	79 %
6343 Lien & Notary Fees	100	100	0	100	100 %
6345 Property Taxes & Assessments Costs	3,000	3,000	2,152	849	28 %
7325 Insurance	20,000	20,000	28,736	(8,736)	(44)%
Total Insurance, Licenses & Regulatory Fees	37,100	37,100	33,196	3,904	11 %
Legal & Professional					
7318 Professional & Consulting Srvcs-ISJ	15,000	28,000	15,874	12,126	43 %
7319 Other Professional Services	15,000	15,000	6,039	8,961	60 %
7320 Professional & Consulting Services	45,000	45,000	62,382	(17,382)	(39)%
7326 Legal Services	12,000	30,000	19,101	10,899	36 %
7336 Legal Services- ISJ	0	0	64,899	(64,899)	0 %
7340 Legal Notifications & Mandated Advertising	500	1,000	681	319	32 %
9155 ISJ - Inter-Agency Cost Sharing	45,000	45,000	13,806	31,194	69 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Legal & Professional	132,500	164,000	182,782	(18,782)	(11)%
Office/Operations					
6121 IT-Supplies & Miscellaneous	1,000	1,000	0	1,000	100 %
6130 Computer Hardware	3,000	3,200	3,682	(482)	(15)%
6140 Computer Software	1,800	2,000	2,107	(107)	(5)%
7140 General Supplies & Minor Equipment	3,000	3,000	2,347	653	22 %
7160 Postage, Shipping & Mail Supplies	15,000	15,000	10,913	4,087	27 %
7170 Special Purpose Forms and Printing	0	0	504	(504)	0 %
7180 Billing Supplies, Forms & Printing	500	1,000	844	156	16 %
7226 Membership & Dues	200	200	0	200	100 %
7230 Misc Small Parts & Supplies	4,200	4,200	95	4,105	98 %
7237 Process Control & Treatment Supplies	6,000	6,000	5,137	863	14 %
7239 Water Treatment Chemicals	13,000	13,000	3,222	9,778	75 %
7249 Safety Supplies	3,000	3,000	733	2,267	76 %
Total Office/Operations	50,700	51,600	29,584	22,016	43 %
Other Expense					
7330 Misc Operating Expenses	100	100	0	100	100 %
7348 Water Conservation Program	12,080	0	22,970	(22,970)	0 %
8735 Misc Department Admin	1,000	1,000	0	1,000	100 %
Total Other Expense	13,180	1,100	22,970	(21,870)	(1,988)%
Rent & Utilities					
6000 Cell Phones	1,700	1,700	1,329	371	22 %
6025 Telephone	6,000	6,000	5,002	998	17 %
7352 Rent - Offices & Other Structures	8,000	12,000	10,000	2,000	17 %
8610 Electric	130,000	130,000	59,260	70,740	54 %
8620 Gas Service	400	400	140	260	65 %
8630 Trash Services	1,500	1,500	915	585	39 %
8644 Disposal Services	30,000	30,000	417	29,583	99 %
8670 Street Lighting	650	650	228	423	65 %
Total Rent & Utilities	178,250	182,250	77,290	104,960	58 %
Repairs & Maintenance					
6405 R & M - Extinguishers	400	400	301	99	25 %
6422 R & M - Hydrants	100	100	53	47	47 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	20,000	20,000	653	19,347	97 %
6641 R & M - Wells	60,000	60,000	3,237	56,763	95 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6750 R & M - Minor Tools & Equipment	2,000	2,000	249	1,751	88 %
6800 R & M - Grounds & Collection Systems	2,000	2,000	1,128	872	44 %
6900 Maint-Buildings & Structures	10,000	10,000	3,788	6,212	62 %
7241 Maint-Water Distribution System	12,000	12,000	7,894	4,106	34 %
Total Repairs & Maintenance	106,500	106,500	17,303	89,197	84 %
Travel & Training					
7323 Books, Publications & Subscriptions	50	150	189	(39)	(26)%
7324 Education & Training Fees	500	500	0	500	100 %
8410 Certifications	500	500	124	376	75 %
8510 Lodging & Meals - Local	0	0	20	(20)	0 %
8539 Meals	0	0	14	(14)	0 %
8550 Mileage Reimbursement & Parking - EE	500	500	802	(302)	(60)%
Total Travel & Training	1,550	1,650	1,149	501	30 %
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	5,500	5,500	2,006	3,494	64 %
7220 Gasoline	6,000	6,000	2,209	3,791	63 %
7228 Markings & Other Misc Services	1,000	1,000	453	547	55 %
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	7,500	6,288	1,212	16 %
Total Vehicle Maintenance & Repairs	20,000	20,000	10,956	9,044	45 %
Total Services & Supplies	656,080	669,500	467,551	201,949	30 %
Capital Outlay					
9000 Building, Structures & Improvements	10,000	10,000	10,156	(156)	(2)%
9006 Infrastructures	90,000	90,000	0	90,000	100 %
9059 Vehicles, Equipment, & Fixtures	5,000	75,000	0	75,000	100 %
Total Capital Outlay	105,000	175,000	10,156	164,844	94 %
Debt Service					
9022 Debt Service - Principal	142,655	142,655	142,654	1	0 %
9023 Debt Service -Interest & Adm	135,607	135,607	135,607	(0)	(0)%
Total Debt Service	278,262	278,262	278,261	1	0 %
Reserves					
9571 *Capital Outlay Reserve	65,000	65,000	0	65,000	100 %
9572 *General Contingency (Operations) Reserve	25,000	25,000	0	25,000	100 %
9988 *Water Rate Stabilization Reserve	32,000	32,000	0	32,000	100 %
Total Reserves	122,000	122,000	0	122,000	100 %
Transfers					

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9511 Interfund Transfer Out	383,406	383,406	383,406	0	0 %
Total Transfers	383,406	383,406	383,406	0	0 %
Total Expenditures	2,093,800	2,164,600	1,555,687	608,913	28 %
Net Revenues over Expenditures	0	(63,551)	(216,755)	(153,204)	

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget
550 - 550 - CDPH-Nitrate Removal
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Grant Revenue					
4949	0	0	461,389	461,389	0 %
	0	0	461,389	461,389	0 %
	0	0	461,389	461,389	0 %
Expenditures					
Services & Supplies					
Legal & Professional					
7319	70,415	0	19,870	(19,870)	0 %
	70,415	0	19,870	(19,870)	0 %
	70,415	0	19,870	(19,870)	0 %
Capital Outlay					
9000	252,574	0	175,340	(175,340)	0 %
	252,574	0	175,340	(175,340)	0 %
	322,989	0	195,210	(195,210)	0 %
Net Revenues over Expenditures	(322,989)	0	266,179	266,179	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Service Charges & Fees					
4062	21,000	21,000	0	(21,000)	(100)%
	21,000	21,000	0	(21,000)	(100)%
Special Taxes & Assessments					
4061	1,144,375	1,144,375	670,843	(473,532)	(41)%
	1,144,375	1,144,375	670,843	(473,532)	(41)%
Other Revenues					
4928	0	0	60	60	0 %
	0	0	60	60	0 %
Use of Money & Property					
4501	0	0	6	6	0 %
	0	0	6	6	0 %
	1,165,375	1,165,375	670,909	(494,466)	(42)%
Expenditures					
Services & Supplies					
Financial Services					
7310	7,000	3,000	0	3,000	100 %
	7,000	3,000	0	3,000	100 %
Insurance, Licenses & Regulatory Fees					
6341	0	500	0	500	100 %
6345	0	0	262	(262)	0 %
	0	500	262	238	48 %
Legal & Professional					
7320	500	500	693	(193)	(39)%
7326	6,000	3,000	1,392	1,608	54 %
	6,500	3,500	2,085	1,415	40 %
	13,500	7,000	2,347	4,653	66 %
Debt Service					
9022	435,000	455,000	0	455,000	100 %
9023	709,375	698,500	0	698,500	100 %
9806	25,000	25,000	0	25,000	100 %
	1,169,375	1,178,500	0	1,178,500	100 %
Transfers					

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9505 Transfers In - Other Funds	(38,947)	(17,947)	0	(17,947)	100 %
9511 Interfund Transfer Out	40,147	19,147	0	19,147	100 %
9512 Transfer In	<u>(25,000)</u>	<u>(4,000)</u>	<u>0</u>	<u>(4,000)</u>	<u>100 %</u>
Total Transfers	<u>(23,800)</u>	<u>(2,800)</u>	<u>0</u>	<u>(2,800)</u>	<u>100 %</u>
Total Expenditures	<u>1,159,075</u>	<u>1,182,700</u>	<u>2,347</u>	<u>1,180,353</u>	<u>100 %</u>
Net Revenues over Expenditures	<u>6,300</u>	<u>(17,325)</u>	<u>668,562</u>	<u>685,887</u>	

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Expenditures					
Transfers					
9511 Interfund Transfer Out	46,660	46,660	35,275	11,385	24 %
Total Transfers	46,660	46,660	35,275	11,385	24 %
Total Expenditures	46,660	46,660	35,275	11,385	24 %
Net Revenues over Expenditures	(46,660)	(46,660)	(35,275)	11,385	(24)%

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Property Taxes					
4035	0	18,172	11,612	(6,560)	(36)%
	0	18,172	11,612	(6,560)	(36)%
Special Taxes & Assessments					
4400	95,424	95,424	57,673	(37,751)	(40)%
	95,424	95,424	57,673	(37,751)	(40)%
Other Revenues					
4935	200	300	305	5	2 %
	200	300	305	5	2 %
Use of Money & Property					
4505	0	0	73	73	0 %
	0	0	73	73	0 %
	95,624	113,896	69,664	(44,233)	(39)%
Expenditures					
Personnel					
Salaries/Wages					
8054	10,800	13,000	9,156	3,844	30 %
	10,800	13,000	9,156	3,844	30 %
Payroll Taxes & Benefits					
5010	4,300	4,500	3,002	1,498	33 %
	4,300	4,500	3,002	1,498	33 %
	15,100	17,500	12,158	5,342	31 %
Services & Supplies					
Clothing & Uniform					
7246	200	200	0	200	100 %
	200	200	0	200	100 %
Equipment & Tools					
7242	300	300	75	225	75 %
	300	300	75	225	75 %
Financial Services					
7349	0	0	456	(456)	0 %
	0	0	456	(456)	0 %
Insurance, Licenses & Regulatory Fees					

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6120	500	500	0	500	100 %
6342	5,000	6,000	5,826	174	3 %
6345	1,000	1,000	102	898	90 %
7325	0	0	430	(430)	0 %
	6,500	7,500	6,358	1,142	15 %
Legal & Professional					
7320	6,000	6,000	2,996	3,004	50 %
	6,000	6,000	2,996	3,004	50 %
Office/Operations					
7226	0	0	155	(155)	0 %
7230	100	100	0	100	100 %
8660	0	0	215	(215)	0 %
	100	100	370	(270)	(270)%
Other Expense					
7330	300	300	250	50	17 %
	300	300	250	50	17 %
Rent & Utilities					
6000	1,000	1,000	732	268	27 %
6025	200	200	205	(5)	(2)%
8610	1,000	1,000	697	303	30 %
8670	400	900	551	349	39 %
	2,600	3,100	2,185	915	30 %
Repairs & Maintenance					
6640	300	300	118	182	61 %
6750	300	300	90	210	70 %
6800	100	100	41	59	59 %
6900	100	100	0	100	100 %
	800	800	249	551	69 %
Travel & Training					
8550	50	50	52	(2)	(5)%
	50	50	52	(2)	(5)%
Vehicle Maintenance & Repairs					
7211	1,000	1,000	756	244	24 %
7220	1,250	1,250	593	657	53 %
	2,250	2,250	1,349	901	40 %

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

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 02/28/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Services & Supplies	19,100	20,600	14,340	6,260	30 %
Reserves					
9571 *Capital Outlay Reserve	10,000	10,000	0	10,000	100 %
9572 *General Contingency (Operations) Reserve	5,000	5,000	0	5,000	100 %
Total Reserves	15,000	15,000	0	15,000	100 %
Transfers					
9511 Interfund Transfer Out	36,138	36,138	36,138	0	0 %
Total Transfers	36,138	36,138	36,138	0	0 %
Total Expenditures	85,338	89,238	62,636	26,602	30 %
Net Revenues over Expenditures	10,286	24,658	7,028	(17,630)	