



January 27, 2016

**TO:** LOCSD Board of Directors  
**FROM:** Margaret Falkner, Temporary General Manager *MF*  
**SUBJECT:** **Agenda Item 11D – 2/4//2016 Board Meeting**  
Statement of Revenues and Expenditures through  
December 2015

**President**  
Marshall E. Ochylski

**Vice President**  
Jon-Erik G. Storm

**Directors**  
Charles L. Cesena  
Louis G. Tornatzky  
R. Michael Wright

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyel

**Acting Fire Chief**  
Steve Reeder

**Battalion Chief**  
Tom McEwen

**DESCRIPTION**

This item requests the Board receive and file the Statement of Revenues and Expenditures for the period July 1, 2015 through December 31, 2015.

**SUMMARY OF STAFF RECOMMENDATION**

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. Staff recommends that the Board receive and file the report.

***Motion: I move that the Board receive and file the Statement of Revenues and Expenditures Reports for the period July 1, 2015 through December 31, 2015.***

**DISCUSSION**

Attached are the Statement of Revenues and Expenditures Reports as of December 31, 2015.

Attachments

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

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

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[www.losososcsd.org](http://www.losososcsd.org)

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
100 - 100 - Administration  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues					
Service Charges & Fees					
4005	Copying Costs	0	32	(32)	0 %
	Total Service Charges & Fees	0	32	(32)	0 %
	Total Revenues	0	32	(32)	0 %
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	15,000	3,850	11,150	74 %
8018	Holiday Pay	0	4,549	(4,549)	0 %
8045	Overtime Pay	3,402	1,842	1,560	46 %
8051	Floating Holiday Pay	0	464	(464)	0 %
8054	Salaries & Wages - Regular	242,600	90,446	152,154	63 %
8056	Retroactive Pay	0	2,678	(2,678)	0 %
8060	Sick Leave Pay	0	3,499	(3,499)	0 %
8081	Vacation Pay	0	8,046	(8,046)	0 %
	Total Salaries/Wages	261,002	115,373	145,629	56 %
Payroll Taxes & Benefits					
5020	FICA - ER	930	239	691	74 %
5030	Life Insurance - ER	2,560	240	2,320	91 %
5031	Disability Insurance	0	115	(115)	0 %
5035	AD & D Insurance	0	86	(86)	0 %
5040	LTD Insurance	0	810	(810)	0 %
5050	Medicare - ER	4,150	1,809	2,341	56 %
5060	Cafeteria Plan - ER	22,500	11,688	10,813	48 %
5070	Retirement ER - Regular	12,456	4,610	7,846	63 %
5071	Retirement ER - Addl Pick-up	1,600	1,188	412	26 %
5075	Retirees Medical - ER	2,700	1,627	1,073	40 %
5120	Workers Comp Insurance - ER	3,800	3,734	66	2 %
5124	Retirement - ER - Tier 2	11,844	5,537	6,307	53 %
8511	Car Allowance	4,800	2,200	2,600	54 %
	Total Payroll Taxes & Benefits	67,340	33,881	33,459	50 %
Employment Services					
5100	Unemployment Insurance - ER	3,500	239	3,261	93 %
6200	Hiring, Advertising & Other Costs	500	0	500	100 %
6230	Medical Exam	220	0	220	100 %
	Total Employment Services	4,220	239	3,981	94 %
	Total Personnel	332,562	149,493	183,069	55 %
Services & Supplies					
Contract Services					
6100	Labor & Support-IT Services	7,300	5,576	1,724	24 %
6110	IT Purchased Services	15,000	3,602	11,398	76 %
7100	Copier Contract-Maint & Usage	7,000	1,749	5,251	75 %
7255	Security Services	1,200	0	1,200	100 %
7321	Janitorial Cleaning & Supplies	2,200	988	1,212	55 %
7342	Public Meeting Recordings	12,500	6,575	5,925	47 %
	Total Contract Services	45,200	18,490	26,710	59 %
Equipment & Tools					
7242	Minor Tools, Accessories & Field Machines	0	32	(32)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
100 - 100 - Administration  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Equipment & Tools	0	32	(32)	0 %
Financial Services				
7310 Bank Service Charges	2,000	489	1,511	76 %
Total Financial Services	2,000	489	1,511	76 %
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	3,000	0	3,000	100 %
6340 Misc Fees	4,175	55	4,120	99 %
6341 LAFCO Fees	20,000	19,375	625	3 %
6345 Property Taxes & Assessments Costs	2,000	0	2,000	100 %
7325 Insurance	10,000	8,814	1,186	12 %
Total Insurance, Licenses & Regulatory Fees	39,175	28,244	10,931	28 %
Legal & Professional				
7305 Auditing Services	18,000	8,900	9,100	51 %
7320 Professional & Consulting Services	0	5,054	(5,054)	0 %
7326 Legal Services	75,000	45,133	29,867	40 %
7340 Legal Notifications & Mandated Advertising	1,100	0	1,100	100 %
Total Legal & Professional	94,100	59,087	35,013	37 %
Office/Operations				
6121 IT-Supplies & Miscellaneous	500	0	500	100 %
6130 Computer Hardware	3,000	0	3,000	100 %
7140 General Supplies & Minor Equipment	8,000	2,274	5,726	72 %
7160 Postage, Shipping & Mail Supplies	2,500	1,021	1,479	59 %
7226 Membership & Dues	5,400	100	5,300	98 %
Total Office/Operations	19,400	3,395	16,005	82 %
Rent & Utilities				
6025 Telephone	4,100	758	3,342	82 %
7350 Rent - Meetings	6,000	1,289	4,711	79 %
7352 Rent - Offices & Other Structures	22,524	5,036	17,488	78 %
8610 Electric	3,600	1,639	1,961	54 %
8620 Gas Service	240	39	201	84 %
Total Rent & Utilities	36,464	8,761	27,703	76 %
Repairs & Maintenance				
6405 R & M - Extinguishers	100	113	(13)	(13)%
6750 R & M - Minor Tools & Equipment	200	0	200	100 %
Total Repairs & Maintenance	300	113	187	62 %
Travel & Training				
7323 Books, Publications & Subscriptions	1,000	42	958	96 %
7324 Education & Training Fees	750	150	600	80 %
7334 Seminar & Conference Fees	1,000	0	1,000	100 %
8510 Lodging & Meals - Local	1,000	0	1,000	100 %
8539 Meals	1,000	472	528	53 %
8550 Mileage Reimbursement & Parking	750	152	598	80 %
Total Travel & Training	5,500	815	4,685	85 %
Total Services & Supplies	242,139	119,427	122,712	51 %
Capital Outlay				
9059 Vehicles, Equipment, & Fixtures	5,000	671	4,329	87 %
Total Capital Outlay	5,000	671	4,329	87 %
Transfers				
9410 Transfer In	(579,701)	(194,232)	(385,469)	66 %
Total Transfers	(579,701)	(194,232)	(385,469)	66 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 100 - 100 - Administration  
 From 7/1/2015 Through 12/31/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Expenditures	0	75,359	(75,359)	0 %
Net Revenues over Expenditures	0	(75,327)	75,327	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035	7,812	4,632	3,180	(41)%
	7,812	4,632	3,180	(41)%
Special Taxes & Assessments				
4550	54,831	30,791	24,041	(44)%
	54,831	30,791	24,041	(44)%
Other Revenues				
9500	0	125,000	(125,000)	0 %
	0	125,000	(125,000)	0 %
Use of Money & Property				
4505	100	29	71	(71)%
	100	29	71	(71)%
	<u>62,743</u>	<u>160,452</u>	<u>(97,709)</u>	<u>156 %</u>
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	12,000	9,038	2,962	25 %
	12,000	9,038	2,962	25 %
Payroll Taxes & Benefits				
5010	4,000	2,766	1,234	31 %
	4,000	2,766	1,234	31 %
	16,000	11,804	4,196	26 %
Services & Supplies				
Contract Services				
7250	850	346	504	59 %
	850	346	504	59 %
Equipment & Tools				
7242	100	65	35	35 %
	100	65	35	35 %
Insurance, Licenses & Regulatory Fees				
6342	1,044	1,044	0	0 %
6345	260	132	128	49 %
7325	775	775	(0)	(0)%
	2,079	1,951	128	6 %
Legal & Professional				
7320	1,000	1,808	(808)	(81)%
7326	0	726	(726)	0 %
	1,000	2,534	(1,534)	(153)%
Office/Operations				
7160	70	13	57	82 %
	70	13	57	82 %
Rent & Utilities				
6000	200	85	115	57 %
7352	410	136	274	67 %
8610	2,500	1,228	1,272	51 %
8645	10,000	3,590	6,410	64 %
8670	5,100	2,398	2,702	53 %
	<u>18,210</u>	<u>7,438</u>	<u>10,773</u>	<u>59 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge

From 7/1/2015 Through 12/31/2015

(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516	
Repairs & Maintenance					
6405	R & M - Extinguishers	12	28	(16)	(136)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	150	266	(116)	(77)%
6750	R & M - Minor Tools & Equipment	100	7	93	93 %
6800	R & M - Grounds & Collection Systems	4,770	2,412	2,358	49 %
6900	R & M - Buildings & Structures	4,000	0	4,000	100 %
	Total Repairs & Maintenance	9,032	2,713	6,319	70 %
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	500	114	386	77 %
7220	Gasoline	800	305	495	62 %
	Total Vehicle Maintenance & Repairs	1,300	419	881	68 %
	Total Services & Supplies	32,641	15,479	17,162	53 %
Capital Outlay					
9004	Emergency Capital Construction	0	108,281	(108,281)	0 %
9006	Infrastructures & Improvements	0	152,251	(152,251)	0 %
	Total Capital Outlay	0	260,532	(260,532)	0 %
Reserves					
9982	*Septic System Decommission Reserve	8,000	0	8,000	100 %
	Total Reserves	8,000	0	8,000	100 %
Transfers					
9511	Interfund Transfer Out	13,712	4,570	9,142	67 %
	Total Transfers	13,712	4,570	9,142	67 %
	Total Expenditures	70,353	292,384	(222,031)	(316)%
	Net Revenues over Expenditures	(7,610)	(131,933)	124,323	1,634 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035	1,760,766	1,035,306	725,460	(41)%
	1,760,766	1,035,306	725,460	(41)%
Grant Revenue				
4955	2,500	3,561	(1,061)	42 %
	2,500	3,561	(1,061)	42 %
Special Taxes & Assessments				
4015	24,000	0	24,000	(100)%
4050	508,329	306,528	201,801	(40)%
	532,329	306,528	225,801	(42)%
Other Revenues				
4000	67,134	34,021	33,113	(49)%
4055	4,000	3,880	120	(3)%
4655	0	94	(94)	0 %
	71,134	37,994	33,140	(47)%
Use of Money & Property				
4505	12,619	6,616	6,003	(48)%
	12,619	6,616	6,003	(48)%
	2,379,348	1,390,005	989,343	(42)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8290	525	85	440	84 %
8295	3,885	6,332	(2,447)	(63)%
8310	9,072	1,536	7,536	83 %
8330	100	63	37	37 %
8340	92,891	35,500	57,391	62 %
8345	4,074	2,648	1,426	36 %
8355	14,007	3,826	10,181	73 %
8360	1,753	176	1,577	90 %
	126,307	50,166	76,141	60 %
Payroll Taxes & Benefits				
5021	5,195	1,969	3,226	62 %
5030	2,700	946	1,754	65 %
5035	1,279	305	974	76 %
5051	1,215	735	480	39 %
5070	14,102	6,178	7,924	56 %
5120	4,494	4,605	(111)	(2)%
5124	5,063	1,627	3,436	68 %
	34,048	16,366	17,682	52 %
Employment Services				
5000	1,300	66	1,235	95 %
5101	8,680	2,206	6,474	75 %
6230	4,400	0	4,400	100 %
	14,380	2,272	12,108	84 %
	174,735	68,804	105,931	61 %
Services & Supplies				
Clothing & Uniform				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
7246	2,500	0	2,500	100 %
7248	2,000	(200)	2,200	110 %
	Total Clothing & Uniform	(200)	4,700	104 %
	Contract Services			
6110	6,024	3,082	2,942	49 %
7100	1,617	991	626	39 %
7202	450	222	228	51 %
7204	3,200	1,523	1,677	52 %
7222	2,000	2,000	0	0 %
7500	1,892,162	1,038,575	853,587	45 %
	Total Contract Services	1,046,395	859,058	45 %
	Equipment & Tools			
6055	1,750	0	1,750	100 %
6440	14,198	0	14,198	100 %
6460	5,500	0	5,500	100 %
6610	1,500	0	1,500	100 %
6630	500	0	500	100 %
7234	500	0	500	100 %
7238	14,500	7,411	7,089	49 %
7242	800	95	705	88 %
7252	2,823	97	2,726	97 %
	Total Equipment & Tools	7,603	34,468	82 %
	Financial Services			
7310	100	0	100	100 %
	Total Financial Services	0	100	100 %
	Insurance, Licenses & Regulatory Fees			
6120	500	54	446	89 %
6340	300	0	300	100 %
6345	1,500	710	790	53 %
7325	21,000	16,591	4,409	21 %
	Total Insurance, Licenses & Regulatory Fees	17,355	5,945	26 %
	Legal & Professional			
7320	200	750	(550)	(275)%
7326	1,400	2,366	(966)	(69)%
7340	440	0	440	100 %
	Total Legal & Professional	3,116	(1,076)	(53)%
	Office/Operations			
6130	2,400	0	2,400	100 %
7140	2,770	1,136	1,634	59 %
7160	400	2	398	99 %
7216	1,200	813	387	32 %
7226	1,300	50	1,250	96 %
7230	1,100	460	640	58 %
7240	400	0	400	100 %
	Total Office/Operations	2,461	7,109	74 %
	Other Expense			
7201	500	0	500	100 %
7209	450	0	450	100 %
7218	350	0	350	100 %
7224	500	52	448	90 %



LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report

301 - 301 - Fire

From 7/1/2015 Through 12/31/2015

(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Other Expense	1,800	52	1,748	97 %
Rent & Utilities				
6000 Cell Phones	2,500	642	1,858	74 %
6025 Telephone	3,800	1,898	1,902	50 %
8610 Electric	1,100	1,534	(434)	(39)%
8620 Gas Service	1,600	472	1,128	70 %
8630 Trash Services	1,100	527	573	52 %
8640 Water and Water Services	3,300	1,876	1,424	43 %
8670 Street Lighting	132	64	68	52 %
Total Rent & Utilities	13,532	7,014	6,518	48 %
Repairs & Maintenance				
6400 R & M - Air Compressors	500	0	500	100 %
6405 R & M - Extinguishers	400	690	(290)	(72)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	2,800	208	2,592	93 %
6750 R & M - Minor Tools & Equipment	1,800	268	1,532	85 %
6775 R & M -Operation/Field Equipment	800	0	800	100 %
6800 R & M - Grounds & Collection Systems	450	18	432	96 %
6900 R & M - Buildings & Structures	5,000	835	4,165	83 %
Total Repairs & Maintenance	11,750	2,018	9,732	83 %
Travel & Training				
6300 DMV Driv Lic Class B	200	0	200	100 %
7141 CERT Training Supplies	100	0	100	100 %
7323 Books, Publications & Subscriptions	175	93	82	47 %
7324 Education & Training Fees	500	0	500	100 %
8405 Reserve FF Training Costs	5,382	375	5,007	93 %
8410 Certifications	400	0	400	100 %
8510 Lodging & Meals - Local	100	0	100	100 %
Total Travel & Training	6,857	468	6,389	93 %
Total Services & Supplies	2,020,973	1,086,280	934,693	46 %
Capital Outlay				
9000 Building, Structures & Improvements	0	44,820	(44,820)	0 %
9076 Capital Equipment & Accessories	20,000	0	20,000	100 %
Total Capital Outlay	20,000	44,820	(24,820)	(124)%
Reserves				
9504 *Vehicle Replacement Reserve	53,334	0	53,334	100 %
Total Reserves	53,334	0	53,334	100 %
Transfers				
9511 Interfund Transfer Out	110,306	37,768	72,538	66 %
Total Transfers	110,306	37,768	72,538	66 %
Total Expenditures	2,379,348	1,237,672	1,141,676	48 %
Net Revenues over Expenditures	0	152,333	(152,333)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 350 - Firemens Fund - Grant  
 From 7/1/2015 Through 12/31/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Grant Revenue				
4950	10,190	10,190	0	0 %
	10,190	10,190	0	0 %
	10,190	10,190	0	0 %
<b>Expenditures</b>				
Services & Supplies				
Equipment & Tools				
6440	5,240	5,106	134	3 %
6460	1,680	1,672	8	0 %
	6,920	6,778	142	2 %
Legal & Professional				
7320	1,020	960	60	6 %
	1,020	960	60	6 %
Other Expense				
7345	2,250	2,451	(201)	(9)%
	2,250	2,451	(201)	(9)%
	10,190	10,189	1	0 %
	10,190	10,189	1	0 %
Net Revenues over Expenditures	0	1	(1)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report

400 - 400 - Vista de Oro

From 7/1/2015 Through 12/31/2015

(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516	
<b>Revenues</b>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	15,768	8,647	7,121	(45)%
	Total Special Taxes & Assessments	15,768	8,647	7,121	(45)%
	Total Revenues	15,768	8,647	7,121	(45)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8054	Salaries & Wages - Regular	12,000	2,884	9,116	76 %
	Total Salaries/Wages	12,000	2,884	9,116	76 %
Payroll Taxes & Benefits					
5010	Total Fringe Benefits	4,000	893	3,107	78 %
	Total Payroll Taxes & Benefits	4,000	893	3,107	78 %
	Total Personnel	16,000	3,777	12,223	76 %
Services & Supplies					
Contract Services					
7250	Water Quality Testing	840	135	705	84 %
	Total Contract Services	840	135	705	84 %
Equipment & Tools					
7242	Minor Tools, Accessories & Field Machines	50	38	12	24 %
	Total Equipment & Tools	50	38	12	24 %
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	1,044	1,044	0	0 %
6345	Property Taxes & Assessments Costs	20	9	11	55 %
7325	Insurance	466	465	1	0 %
	Total Insurance, Licenses & Regulatory Fees	1,530	1,518	12	1 %
Legal & Professional					
7320	Professional & Consulting Services	500	100	400	80 %
7326	Legal Services	0	269	(269)	0 %
	Total Legal & Professional	500	369	131	26 %
Rent & Utilities					
6000	Cell Phones	200	85	115	57 %
7352	Rent - Offices & Other Structures	410	136	274	67 %
8610	Electric	400	154	246	61 %
8645	Septage Handling	7,500	2,495	5,005	67 %
8670	Street Lighting	2,000	953	1,047	52 %
	Total Rent & Utilities	10,510	3,824	6,686	64 %
Repairs & Maintenance					
6405	R & M - Extinguishers	12	28	(16)	(136)%
6800	R & M - Grounds & Collection Systems	3,000	0	3,000	100 %
	Total Repairs & Maintenance	3,012	28	2,984	99 %
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	300	57	243	82 %
7220	Gasoline	700	153	547	78 %
	Total Vehicle Maintenance & Repairs	1,000	210	790	79 %
	Total Services & Supplies	17,442	6,121	11,321	65 %
Transfers					
9511	Interfund Transfer Out	9,799	3,266	6,533	67 %
	Total Transfers	9,799	3,266	6,533	67 %

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 400 - 400 - Vista de Oro

From 7/1/2015 Through 12/31/2015

(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Expenditures	<u>43,241</u>	<u>13,164</u>	<u>30,077</u>	<u>70 %</u>
Net Revenues over Expenditures	<u>(27,473)</u>	<u>(4,517)</u>	<u>(22,956)</u>	<u>(84)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
<b>Property Taxes</b>				
4035	203,793	121,487	82,306	(40)%
	203,793	121,487	82,306	(40)%
<b>Service Charges &amp; Fees</b>				
4030	1,757,500	659,336	1,098,164	(62)%
4102	50,000	60,839	(10,839)	22 %
4103	100,000	137,530	(37,530)	38 %
4104	0	18,637	(18,637)	0 %
4114	0	(250)	250	0 %
4931	15,000	4,500	10,500	(70)%
4932	20,000	11,596	8,404	(42)%
4933	5,400	10,265	(4,865)	90 %
4937	0	315	(315)	0 %
	1,947,900	902,769	1,045,131	(54)%
<b>Other Revenues</b>				
4928	300	0	300	(100)%
4930	500	4,632	(4,132)	826 %
4935	100	130	(30)	30 %
4936	1,000	680	320	(32)%
	1,900	5,442	(3,542)	186 %
<b>Use of Money &amp; Property</b>				
4505	2,000	535	1,465	(73)%
4934	2,000	0	2,000	(100)%
	4,000	535	3,465	(87)%
	2,157,593	1,030,232	1,127,361	(52)%
<b>Expenditures</b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
8012	500	79	421	84 %
8018	0	8,264	(8,264)	0 %
8045	6,000	1,990	4,010	67 %
8051	0	2,450	(2,450)	0 %
8054	379,433	138,660	240,773	63 %
8056	0	3,512	(3,512)	0 %
8060	0	6,263	(6,263)	0 %
8063	23,800	7,812	15,988	67 %
8066	0	8,414	(8,414)	0 %
8081	0	11,943	(11,943)	0 %
	409,733	189,387	220,346	54 %
<b>Payroll Taxes &amp; Benefits</b>				
5010	(13,500)	(7,202)	(6,298)	47 %
5030	5,600	816	4,784	85 %
5031	0	204	(204)	0 %
5035	0	260	(260)	0 %
5040	0	1,436	(1,436)	0 %
5050	6,650	3,011	3,639	55 %
5060	60,000	33,000	27,000	45 %
5070	51,605	27,037	24,568	48 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
5071	Retirement ER - Addl Pick-up	9,642	7,113	2,529	26 %
5075	Retirees Medical - ER	2,760	732	2,028	73 %
5120	Workers Comp Insurance - ER	9,275	9,274	1	0 %
5124	Retirement - ER - Tier 2	<u>5,300</u>	<u>2,676</u>	<u>2,624</u>	<u>50 %</u>
	Total Payroll Taxes & Benefits	137,332	78,356	58,976	43 %
	Employment Services				
5100	Unemployment Insurance - ER	0	31	(31)	0 %
6200	Hiring, Advertising & Other Costs	100	0	100	100 %
6230	Medical Exam	200	0	200	100 %
6250	Temporary Agency Help	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>100 %</u>
	Total Employment Services	<u>2,800</u>	<u>31</u>	<u>2,769</u>	<u>99 %</u>
	Total Personnel	549,865	267,775	282,090	51 %
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	<u>3,000</u>	<u>1,563</u>	<u>1,437</u>	<u>48 %</u>
	Total Clothing & Uniform	3,000	1,563	1,437	48 %
	Contract Services				
6100	Labor & Support-IT Services	10,000	0	10,000	100 %
6110	IT Purchased Services	14,000	11,156	2,844	20 %
7100	Copier Contract-Maint & Usage	0	1,830	(1,830)	0 %
7204	Cleaning Supplies, Laundry & Towel Service	300	18	282	94 %
7250	Water Quality Testing	50,000	13,920	36,080	72 %
7255	Security Services	9,000	865	8,135	90 %
7301	Contract Maint Services	10,000	0	10,000	100 %
7321	Janitorial Cleaning & Supplies	<u>1,800</u>	<u>1,438</u>	<u>362</u>	<u>20 %</u>
	Total Contract Services	95,100	29,227	65,873	69 %
	Equipment & Tools				
7234	Oxygen Supplies & Cylinder Rent	0	50	(50)	0 %
7242	Minor Tools, Accessories & Field Machines	6,000	3,040	2,960	49 %
7253	Rent - Equipment	3,000	1,274	1,726	58 %
7256	Meter Purchases & Replacements	<u>50,000</u>	<u>37,476</u>	<u>12,524</u>	<u>25 %</u>
	Total Equipment & Tools	59,000	41,840	17,160	29 %
	Financial Services				
7310	Bank Service Charges	200	0	200	100 %
9153	Bad Debt Expense	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>100 %</u>
	Total Financial Services	3,200	0	3,200	100 %
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	5,000	0	5,000	100 %
6340	Misc Fees	3,000	6,767	(3,767)	(126)%
6342	Fees - Regulatory	15,000	3,043	11,957	80 %
6343	Lien & Notary Fees	100	0	100	100 %
6345	Property Taxes & Assessments Costs	3,000	1,088	1,912	64 %
7325	Insurance	<u>26,000</u>	<u>29,855</u>	<u>(3,855)</u>	<u>(15)%</u>
	Total Insurance, Licenses & Regulatory Fees	52,100	40,753	11,347	22 %
	Legal & Professional				
7318	Professional & Consulting Svcs-ISJ	30,000	16,639	13,361	45 %
7319	Other Professional Services	30,000	5,348	24,652	82 %
7320	Professional & Consulting Services	100,000	19,538	80,462	80 %
7326	Legal Services	30,000	4,843	25,157	84 %
7336	Legal Services- ISJ	20,000	84,117	(64,117)	(321)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516	
7340	2,000	0	2,000	100 %	
9155	45,000	11,727	33,273	74 %	
	Total Legal & Professional	257,000	142,213	114,787	45 %
Office/Operations					
6130	6,000	0	6,000	100 %	
7140	3,000	2,378	622	21 %	
7160	15,000	8,922	6,078	41 %	
7180	1,000	879	121	12 %	
7226	200	30	170	85 %	
7230	1,000	87	913	91 %	
7237	6,000	4,472	1,528	25 %	
7239	13,000	2,037	10,963	84 %	
7249	3,000	246	2,754	92 %	
	Total Office/Operations	48,200	19,051	29,149	60 %
Other Expense					
7330	100	0	100	100 %	
7348	30,000	5,184	24,816	83 %	
7349	0	2,216	(2,216)	0 %	
	Total Other Expense	30,100	7,400	22,700	75 %
Rent & Utilities					
6000	1,700	1,064	636	37 %	
6025	9,000	4,921	4,079	45 %	
7352	14,000	7,437	6,563	47 %	
8610	130,000	41,563	88,437	68 %	
8620	400	0	400	100 %	
8630	1,500	618	882	59 %	
8644	80,000	17,380	62,621	78 %	
8670	650	172	478	73 %	
	Total Rent & Utilities	237,250	73,155	164,095	69 %
Repairs & Maintenance					
6405	400	565	(165)	(41)%	
6422	100	0	100	100 %	
6640	3,000	955	2,045	68 %	
6641	6,000	4,409	1,591	27 %	
6750	2,000	4,790	(2,790)	(140)%	
6800	2,000	45	1,955	98 %	
6900	10,000	616	9,384	94 %	
7241	15,000	6,919	8,081	54 %	
	Total Repairs & Maintenance	38,500	18,299	20,201	52 %
Travel & Training					
7323	150	30	120	80 %	
7324	500	100	400	80 %	
8410	1,000	210	790	79 %	
8550	500	153	347	69 %	
	Total Travel & Training	2,150	493	1,657	77 %
Vehicle Maintenance & Repairs					
7211	5,500	764	4,736	86 %	
7220	5,000	2,045	2,955	59 %	
7228	1,000	263	738	74 %	
7232	7,500	2,090	5,410	72 %	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Vehicle Maintenance & Repairs	<u>19,000</u>	<u>5,161</u>	<u>13,839</u>	<u>73 %</u>
Total Services & Supplies	844,600	379,155	465,445	55 %
Capital Outlay				
9000    Building, Structures & Improvements	45,000	63	44,937	100 %
9006    Infrastructures & Improvements	150,000	22,212	127,788	85 %
9059    Vehicles, Equipment, & Fixtures	<u>0</u>	<u>671</u>	<u>(671)</u>	<u>0 %</u>
Total Capital Outlay	195,000	22,946	172,054	88 %
Debt Service				
9022    Debt Service - Principal	147,005	147,005	(0)	(0)%
9023    Debt Service - Interest & Annual Fee	<u>130,761</u>	<u>72,457</u>	<u>58,304</u>	<u>45 %</u>
Total Debt Service	277,766	219,462	58,304	21 %
Reserves				
9571    *Capital Outlay Reserve	65,000	0	65,000	100 %
9572    *General Contingency (Operations) Reserve	25,000	0	25,000	100 %
9988    *Water Rate Stabilization Reserve	<u>32,000</u>	<u>0</u>	<u>32,000</u>	<u>100 %</u>
Total Reserves	122,000	0	122,000	100 %
Transfers				
9511    Interfund Transfer Out	<u>396,344</u>	<u>132,114</u>	<u>264,230</u>	<u>67 %</u>
Total Transfers	396,344	132,114	264,230	67 %
Total Expenditures	<u>2,385,575</u>	<u>1,021,453</u>	<u>1,364,122</u>	<u>57 %</u>
Net Revenues over Expenditures	<u>(227,982)</u>	<u>8,780</u>	<u>(236,762)</u>	<u>(104)%</u>



LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 600 - 600 - Wastewater  
 From 7/1/2015 Through 12/31/2015  
 (In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	<u>0</u>	<u>(3,693)</u>	<u>3,693</u>	<u>0 %</u>
	Total Legal & Professional	<u>0</u>	<u>(3,693)</u>	<u>3,693</u>	<u>0 %</u>
	Total Services & Supplies	<u>0</u>	<u>(3,693)</u>	<u>3,693</u>	<u>0 %</u>
	Total Expenditures	<u>0</u>	<u>(3,693)</u>	<u>3,693</u>	<u>0 %</u>
	Net Revenues over Expenditures	<u>0</u>	<u>3,693</u>	<u>(3,693)</u>	<u>0 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report

602 - Wastewater Fiduciary Fund

From 7/1/2015 Through 12/31/2015

(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516	
<b>Revenues</b>					
Service Charges & Fees					
4062	Wastewater Admin Charge	50,340	0	50,340	(100)%
	Total Service Charges & Fees	50,340	0	50,340	(100)%
Special Taxes & Assessments					
4061	Debt Service Assessments-2002 WW Bond	1,149,654	691,076	458,578	(40)%
	Total Special Taxes & Assessments	1,149,654	691,076	458,578	(40)%
Other Revenues					
9500	Transfer from Reserves	7,084	0	7,084	(100)%
	Total Other Revenues	7,084	0	7,084	(100)%
	Total Revenues	1,207,078	691,076	516,002	(43)%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	7,000	0	7,000	100 %
	Total Financial Services	7,000	0	7,000	100 %
Insurance, Licenses & Regulatory Fees					
6341	LAFCO Fees	500	0	500	100 %
6345	Property Taxes & Assessments Costs	1,835	1,970	(135)	(7)%
	Total Insurance, Licenses & Regulatory Fees	2,335	1,970	365	16 %
Legal & Professional					
7320	Professional & Consulting Services	3,600	12,192	(8,592)	(239)%
7326	Legal Services	1,700	333	1,367	80 %
	Total Legal & Professional	5,300	12,525	(7,225)	(136)%
	Total Services & Supplies	14,635	14,494	141	1 %
Debt Service					
9022	Debt Service - Principal	480,000	0	480,000	100 %
9023	Debt Service - Interest & Annual Fee	668,666	0	668,666	100 %
9079	Prepaid Assessment Payment	7,084	0	7,084	100 %
9805	Repayment Bond Reserve	50,340	0	50,340	100 %
	Total Debt Service	1,206,090	0	1,206,090	100 %
Transfers					
9511	Interfund Transfer Out	8,907	2,969	5,938	67 %
	Total Transfers	8,907	2,969	5,938	67 %
	Total Expenditures	1,229,632	17,463	1,212,169	99 %
	Net Revenues over Expenditures	(22,554)	673,613	(696,167)	(3,087)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 650 - 650 - Solid Waste  
 From 7/1/2015 Through 12/31/2015  
 (In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues					
Other Revenues					
4928	Lien Fees Recoveries	0	15	(15)	0 %
9500	Transfer from Reserves	<u>1,616</u>	<u>0</u>	<u>1,616</u>	<u>(100)%</u>
	Total Other Revenues	<u>1,616</u>	<u>15</u>	<u>1,601</u>	<u>(99)%</u>
	Total Revenues	<u>1,616</u>	<u>15</u>	<u>1,601</u>	<u>(99)%</u>
Expenditures					
Transfers					
9508	Transfer Out from Reserve	<u>1,616</u>	<u>539</u>	<u>1,077</u>	<u>67 %</u>
	Total Transfers	<u>1,616</u>	<u>539</u>	<u>1,077</u>	<u>67 %</u>
	Total Expenditures	<u>1,616</u>	<u>539</u>	<u>1,077</u>	<u>67 %</u>
	Net Revenues over Expenditures	<u>0</u>	<u>(524)</u>	<u>524</u>	<u>0 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage  
From 7/1/2015 Through 12/31/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035	19,561	11,852	7,709	(39)%
	19,561	11,852	7,709	(39)%
Special Taxes & Assessments				
4400	95,456	55,729	39,727	(42)%
	95,456	55,729	39,727	(42)%
Other Revenues				
4935	200	39	161	(80)%
	200	39	161	(80)%
Use of Money & Property				
4505	200	75	125	(62)%
	200	75	125	(62)%
	115,417	67,696	47,721	(41)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	16,000	12,585	3,415	21 %
	16,000	12,585	3,415	21 %
Payroll Taxes & Benefits				
5010	5,500	3,543	1,957	36 %
	5,500	3,543	1,957	36 %
	21,500	16,128	5,372	25 %
Services & Supplies				
Clothing & Uniform				
7246	200	0	200	100 %
	200	0	200	100 %
Contract Services				
6110	0	12	(12)	0 %
7250	0	160	(160)	0 %
	0	172	(172)	0 %
Equipment & Tools				
7242	300	38	262	87 %
	300	38	262	87 %
Insurance, Licenses & Regulatory Fees				
6120	500	0	500	100 %
6342	6,000	4,579	1,421	24 %
6345	1,000	52	948	95 %
7325	3,102	3,102	0	0 %
	10,602	7,732	2,870	27 %
Legal & Professional				
7320	7,000	5,432	1,568	22 %
7326	0	334	(334)	0 %
	7,000	5,766	1,234	18 %
Office/Operations				
7226	0	165	(165)	0 %
7230	100	8	92	92 %
7249	0	269	(269)	0 %
8660	0	161	(161)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage

From 7/1/2015 Through 12/31/2015

(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 12/31/2015	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Office/Operations	100	603	(503)	(503)%
Other Expense				
7330 Misc Operating Expenses	300	0	300	100 %
7346 Promotional Expenses - Event	300	0	300	100 %
Total Other Expense	600	0	600	100 %
Rent & Utilities				
6000 Cell Phones	1,000	513	487	49 %
6025 Telephone	200	317	(117)	(59)%
7352 Rent - Offices & Other Structures	600	180	420	70 %
8610 Electric	1,000	463	537	54 %
8670 Street Lighting	900	416	484	54 %
Total Rent & Utilities	3,700	1,889	1,811	49 %
Repairs & Maintenance				
6640 R & M - Equip & Other Non-Structural Fixed Assets	300	1,449	(1,149)	(383)%
6750 R & M - Minor Tools & Equipment	300	29	271	90 %
6800 R & M - Grounds & Collection Systems	3,000	119	2,881	96 %
6900 R & M - Buildings & Structures	500	0	500	100 %
Total Repairs & Maintenance	4,100	1,597	2,503	61 %
Travel & Training				
8550 Mileage Reimbursement & Parking	50	7	43	85 %
Total Travel & Training	50	7	43	85 %
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	1,150	205	945	82 %
7220 Gasoline	1,350	549	801	59 %
Total Vehicle Maintenance & Repairs	2,500	755	1,745	70 %
Total Services & Supplies	29,152	18,559	10,593	36 %
Reserves				
9571 *Capital Outlay Reserve	10,000	0	10,000	100 %
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	100 %
Total Reserves	15,000	0	15,000	100 %
Transfers				
9511 Interfund Transfer Out	39,017	13,006	26,011	67 %
Total Transfers	39,017	13,006	26,011	67 %
Total Expenditures	104,669	47,693	56,976	54 %
Net Revenues over Expenditures	10,748	20,003	(9,255)	86 %