



February 25, 2016

TO: LOCSD Board of Directors
FROM: Michael Doyel, District Accountant *md*
SUBJECT: **Agenda Item 11D – 3/03/2016 Board Meeting**
Statement of Revenues and Expenditures through
January 2016

President
Marshall E. Ochylski

Vice President
Jon-Erik G. Storm

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

Interim General Manager
Peter J. Kampa

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 January 31, 2016.

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 January 31, 2016.

DISCUSSION

Attached are the Statement of Revenues and Expenditures Reports as of January 31, 2016.

Attachments

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Los Osos, CA 93412

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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 1/31/2016
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues					
Service Charges & Fees					
4005	Copying Costs	0	39	(39)	0 %
	Total Service Charges & Fees	0	39	(39)	0 %
	Total Revenues	0	39	(39)	0 %
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	15,000	4,600	10,400	69 %
8018	Holiday Pay	0	8,529	(8,529)	0 %
8045	Overtime Pay	3,402	2,074	1,328	39 %
8051	Floating Holiday Pay	0	464	(464)	0 %
8054	Salaries & Wages - Regular	242,600	109,525	133,075	55 %
8056	Retroactive Pay	0	2,678	(2,678)	0 %
8060	Sick Leave Pay	0	3,933	(3,933)	0 %
8081	Vacation Pay	0	11,081	(11,081)	0 %
	Total Salaries/Wages	261,002	142,884	118,118	45 %
Payroll Taxes & Benefits					
5020	FICA - ER	930	285	645	69 %
5030	Life Insurance - ER	2,560	309	2,251	88 %
5031	Disability Insurance	0	142	(142)	0 %
5035	AD & D Insurance	0	104	(104)	0 %
5040	LTD Insurance	0	996	(996)	0 %
5050	Medicare - ER	4,150	2,223	1,927	46 %
5060	Cafeteria Plan - ER	22,500	14,563	7,938	35 %
5070	Retirement ER - Regular	12,456	6,364	6,092	49 %
5071	Retirement ER - Addl Pick-up	1,600	1,547	53	3 %
5075	Retirees Medical - ER	2,700	1,908	792	29 %
5120	Workers Comp Insurance - ER	3,800	3,734	66	2 %
5124	Retirement - ER - Tier 2	11,844	6,471	5,373	45 %
8511	Car Allowance	4,800	2,600	2,200	46 %
	Total Payroll Taxes & Benefits	67,340	41,246	26,094	39 %
Employment Services					
5100	Unemployment Insurance - ER	3,500	1,835	1,665	48 %
6200	Hiring, Advertising & Other Costs	500	0	500	100 %
6230	Medical Exam	220	0	220	100 %
	Total Employment Services	4,220	1,835	2,385	57 %
	Total Personnel	332,562	185,965	146,597	44 %
Services & Supplies					
Contract Services					
6100	Labor & Support-IT Services	7,300	5,576	1,724	24 %
6110	IT Purchased Services	15,000	4,039	10,961	73 %
7100	Copier Contract-Maint & Usage	7,000	1,936	5,064	72 %
7255	Security Services	1,200	0	1,200	100 %
7321	Janitorial Cleaning & Supplies	2,200	1,139	1,061	48 %
7342	Public Meeting Recordings	12,500	7,600	4,900	39 %
	Total Contract Services	45,200	20,290	24,910	55 %
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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	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	11,900	6,100	34 %
7320 Professional & Consulting Services	0	5,054	(5,054)	0 %
7326 Legal Services	75,000	58,040	16,960	23 %
7340 Legal Notifications & Mandated Advertising	1,100	0	1,100	100 %
Total Legal & Professional	94,100	74,994	19,106	20 %
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	2,418	5,582	70 %
7160 Postage, Shipping & Mail Supplies	2,500	1,485	1,015	41 %
7226 Membership & Dues	5,400	5,759	(359)	(7)%
Total Office/Operations	19,400	9,662	9,738	50 %
Rent & Utilities				
6025 Telephone	4,100	884	3,216	78 %
7350 Rent - Meetings	6,000	1,539	4,461	74 %
7352 Rent - Offices & Other Structures	22,524	5,765	16,759	74 %
8610 Electric	3,600	1,720	1,880	52 %
8620 Gas Service	240	39	201	84 %
Total Rent & Utilities	36,464	9,947	26,517	73 %
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	49	951	95 %
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 %
8541 Meals- Local Area - DIR	0	200	(200)	0 %
8550 Mileage Reimbursement & Parking	750	152	598	80 %
Total Travel & Training	5,500	1,022	4,478	81 %
Total Services & Supplies	242,139	144,793	97,346	40 %
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)	(388,464)	(191,237)	33 %

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 1/31/2016
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Transfers	<u>(579,701)</u>	<u>(388,464)</u>	<u>(191,237)</u>	<u>33 %</u>
Total Expenditures	<u>0</u>	<u>(57,034)</u>	<u>57,034</u>	<u>0 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>57,073</u>	<u>(57,073)</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
200 - 200 - Bayridge
From 7/1/2015 Through 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues				
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>
Expenditures				
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	264	(4)	(2)%
7325	775	775	(0)	(0)%
	2,079	2,084	(5)	(0)%
Legal & Professional				
7320	1,000	1,808	(808)	(81)%
7326	0	1,122	(1,122)	0 %
	1,000	2,930	(1,930)	(193)%
Office/Operations				
7160	70	13	57	82 %
	70	13	57	82 %
Rent & Utilities				
6000	200	102	98	49 %
7352	410	170	240	59 %
8610	2,500	1,484	1,016	41 %
8645	10,000	3,590	6,410	64 %
8670	5,100	2,904	2,196	43 %
	<u>18,210</u>	<u>8,250</u>	<u>9,960</u>	<u>55 %</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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Repairs & Maintenance				
6405	12	28	(16)	(136)%
6640	150	266	(116)	(77)%
6750	100	7	93	93 %
6800	4,770	2,412	2,358	49 %
6900	4,000	0	4,000	100 %
	<u>9,032</u>	<u>2,713</u>	<u>6,319</u>	<u>70 %</u>
Vehicle Maintenance & Repairs				
7211	500	114	386	77 %
7220	800	305	495	62 %
	<u>1,300</u>	<u>419</u>	<u>881</u>	<u>68 %</u>
	32,641	16,819	15,822	48 %
Capital Outlay				
9004	0	108,281	(108,281)	0 %
9006	0	152,251	(152,251)	0 %
	<u>0</u>	<u>260,532</u>	<u>(260,532)</u>	<u>0 %</u>
Reserves				
9982	8,000	0	8,000	100 %
	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>100 %</u>
Transfers				
9511	13,712	9,140	4,572	33 %
	<u>13,712</u>	<u>9,140</u>	<u>4,572</u>	<u>33 %</u>
	<u>70,353</u>	<u>298,295</u>	<u>(227,942)</u>	<u>(325)%</u>
Net Revenues over Expenditures	<u>(7,610)</u>	<u>(137,843)</u>	<u>130,233</u>	<u>1,711 %</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
301 - 301 - Fire
From 7/1/2015 Through 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues				
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	6,045	(2,045)	51 %
4655	0	94	(94)	0 %
	71,134	40,159	30,975	(44)%
Use of Money & Property				
4505	12,619	6,616	6,003	(48)%
	12,619	6,616	6,003	(48)%
	2,379,348	1,392,170	987,178	(41)%
Expenditures				
Personnel				
Salaries/Wages				
8290	525	85	440	84 %
8295	3,885	8,224	(4,339)	(112)%
8310	9,072	1,856	7,216	80 %
8330	100	63	37	37 %
8340	92,891	41,495	51,396	55 %
8345	4,074	3,090	984	24 %
8355	14,007	4,065	9,942	71 %
8360	1,753	176	1,577	90 %
	126,307	59,053	67,254	53 %
Payroll Taxes & Benefits				
5021	5,195	2,360	2,835	55 %
5030	2,700	1,057	1,644	61 %
5035	1,279	348	932	73 %
5051	1,215	864	351	29 %
5070	14,102	6,178	7,924	56 %
5120	4,494	4,646	(152)	(3)%
5124	5,063	1,811	3,252	64 %
	34,048	17,264	16,784	49 %
Employment Services				
5000	1,300	66	1,235	95 %
5101	8,680	2,757	5,923	68 %
6230	4,400	0	4,400	100 %
	14,380	2,823	11,557	80 %
	174,735	79,139	95,596	55 %
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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	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	3,519	2,505	42 %
7100	1,617	1,115	502	31 %
7202	450	334	116	26 %
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	1,047,066	858,387	45 %
	Equipment & Tools			
6055	1,750	0	1,750	100 %
6440	14,198	0	14,198	100 %
6460	5,500	75	5,425	99 %
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	123	2,700	96 %
	Total Equipment & Tools	7,704	34,367	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	1,419	81	5 %
7325	21,000	16,591	4,409	21 %
	Total Insurance, Licenses & Regulatory Fees	18,064	5,236	22 %
	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	1,515	1,255	45 %
7160	400	41	359	90 %
7216	1,200	813	387	32 %
7226	1,300	100	1,200	92 %
7230	1,100	460	640	58 %
7240	400	0	400	100 %
	Total Office/Operations	2,929	6,641	69 %
	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 1/31/2016

(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	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	771	1,729	69 %
6025 Telephone	3,800	1,898	1,902	50 %
8610 Electric	1,100	1,545	(445)	(40)%
8620 Gas Service	1,600	472	1,128	70 %
8630 Trash Services	1,100	617	483	44 %
8640 Water and Water Services	3,300	1,876	1,424	43 %
8670 Street Lighting	132	75	57	43 %
Total Rent & Utilities	13,532	7,254	6,278	46 %
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	34	416	93 %
6900 R & M - Buildings & Structures	5,000	4,063	937	19 %
Total Repairs & Maintenance	11,750	5,262	6,488	55 %
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	231	(56)	(32)%
7324 Education & Training Fees	500	300	200	40 %
8405 Reserve FF Training Costs	5,382	513	4,869	90 %
8410 Certifications	400	0	400	100 %
8510 Lodging & Meals - Local	100	0	100	100 %
Total Travel & Training	6,857	1,044	5,813	85 %
Total Services & Supplies	2,020,973	1,092,291	928,682	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	75,536	34,770	32 %
Total Transfers	110,306	75,536	34,770	32 %
Total Expenditures	2,379,348	1,291,787	1,087,561	46 %
Net Revenues over Expenditures	0	100,383	(100,383)	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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues				
Grant Revenue				
4950	10,190	10,190	0	0 %
	10,190	10,190	0	0 %
	10,190	10,190	0	0 %
Expenditures				
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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues				
Special Taxes & Assessments				
4550	15,768	8,647	7,121	(45)%
	15,768	8,647	7,121	(45)%
	15,768	8,647	7,121	(45)%
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	2,884	9,116	76 %
	12,000	2,884	9,116	76 %
Payroll Taxes & Benefits				
5010	4,000	893	3,107	78 %
	4,000	893	3,107	78 %
	16,000	3,777	12,223	76 %
Services & Supplies				
Contract Services				
7250	840	135	705	84 %
	840	135	705	84 %
Equipment & Tools				
7242	50	38	12	24 %
	50	38	12	24 %
Insurance, Licenses & Regulatory Fees				
6342	1,044	1,044	0	0 %
6345	20	18	2	10 %
7325	466	465	1	0 %
	1,530	1,527	3	0 %
Legal & Professional				
7320	500	100	400	80 %
7326	0	665	(665)	0 %
	500	765	(265)	(53)%
Rent & Utilities				
6000	200	102	98	49 %
7352	410	170	240	59 %
8610	400	181	219	55 %
8645	7,500	2,495	5,005	67 %
8670	2,000	1,155	845	42 %
	10,510	4,103	6,407	61 %
Repairs & Maintenance				
6405	12	28	(16)	(136)%
6800	3,000	0	3,000	100 %
	3,012	28	2,984	99 %
Vehicle Maintenance & Repairs				
7211	300	57	243	82 %
7220	700	153	547	78 %
	1,000	210	790	79 %
	17,442	6,806	10,636	61 %
Transfers				
9511	9,799	6,532	3,267	33 %
	9,799	6,532	3,267	33 %

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 1/31/2016
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Expenditures	<u>43,241</u>	<u>17,114</u>	<u>26,127</u>	<u>60 %</u>
Net Revenues over Expenditures	<u>(27,473)</u>	<u>(8,467)</u>	<u>(19,006)</u>	<u>(69)%</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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues				
Property Taxes				
4035	203,793	121,487	82,306	(40)%
	203,793	121,487	82,306	(40)%
Service Charges & Fees				
4030	1,757,500	742,950	1,014,550	(58)%
4102	50,000	73,898	(23,898)	48 %
4103	100,000	148,756	(48,756)	49 %
4104	0	19,928	(19,928)	0 %
4114	0	(250)	250	0 %
4931	15,000	4,950	10,050	(67)%
4932	20,000	14,027	5,973	(30)%
4933	5,400	10,340	(4,940)	91 %
4937	0	340	(340)	0 %
	1,947,900	1,014,939	932,961	(48)%
Other Revenues				
4928	300	0	300	(100)%
4930	500	6,632	(6,132)	1,226 %
4935	100	130	(30)	30 %
4936	1,000	680	320	(32)%
	1,900	7,442	(5,542)	292 %
Use of Money & Property				
4505	2,000	535	1,465	(73)%
4934	2,000	0	2,000	(100)%
	4,000	535	3,465	(87)%
	2,157,593	1,144,402	1,013,191	(47)%
Expenditures				
Personnel				
Salaries/Wages				
8012	500	79	421	84 %
8018	0	12,486	(12,486)	0 %
8045	6,000	1,990	4,010	67 %
8051	0	2,450	(2,450)	0 %
8054	379,433	157,812	221,621	58 %
8056	0	3,512	(3,512)	0 %
8060	0	7,979	(7,979)	0 %
8063	23,800	9,195	14,605	61 %
8066	0	9,700	(9,700)	0 %
8081	0	14,716	(14,716)	0 %
	409,733	219,919	189,814	46 %
Payroll Taxes & Benefits				
5010	(13,500)	(7,202)	(6,298)	47 %
5030	5,600	949	4,651	83 %
5031	0	232	(232)	0 %
5035	0	295	(295)	0 %
5040	0	1,634	(1,634)	0 %
5050	6,650	3,453	3,197	48 %
5060	60,000	38,250	21,750	36 %
5070	51,605	30,659	20,946	41 %

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 1/31/2016
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
5071	Retirement ER - Addl Pick-up	9,642	7,735	1,907	20 %
5075	Retirees Medical - ER	2,760	857	1,903	69 %
5120	Workers Comp Insurance - ER	9,275	9,274	1	0 %
5124	Retirement - ER - Tier 2	5,300	3,163	2,137	40 %
	Total Payroll Taxes & Benefits	137,332	89,300	48,032	35 %
	Employment Services				
5100	Unemployment Insurance - ER	0	1,922	(1,922)	0 %
6200	Hiring, Advertising & Other Costs	100	0	100	100 %
6230	Medical Exam	200	0	200	100 %
6250	Temporary Agency Help	2,500	0	2,500	100 %
	Total Employment Services	2,800	1,922	878	31 %
	Total Personnel	549,865	311,142	238,723	43 %
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	3,000	1,673	1,327	44 %
	Total Clothing & Uniform	3,000	1,673	1,327	44 %
	Contract Services				
6100	Labor & Support-IT Services	10,000	0	10,000	100 %
6110	IT Purchased Services	14,000	11,991	2,009	14 %
7100	Copier Contract-Maint & Usage	0	2,127	(2,127)	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	1,800	1,619	181	10 %
	Total Contract Services	95,100	30,541	64,559	68 %
	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	50,000	43,248	6,752	14 %
	Total Equipment & Tools	59,000	47,612	11,388	19 %
	Financial Services				
7310	Bank Service Charges	200	0	200	100 %
9153	Bad Debt Expense	3,000	0	3,000	100 %
	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	4,811	10,189	68 %
6343	Lien & Notary Fees	100	0	100	100 %
6345	Property Taxes & Assessments Costs	3,000	2,176	824	27 %
7325	Insurance	26,000	29,855	(3,855)	(15)%
	Total Insurance, Licenses & Regulatory Fees	52,100	43,609	8,491	16 %
	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	32,819	67,181	67 %
7326	Legal Services	30,000	4,984	25,016	83 %
7336	Legal Services- ISJ	20,000	87,901	(67,901)	(340)%

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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516	
7340	Legal Notifications & Mandated Advertising	2,000	0	2,000	100 %
9155	Inter-Agency Cost Sharing-ISJ	45,000	12,513	32,487	72 %
	Total Legal & Professional	257,000	160,204	96,796	38 %
	Office/Operations				
6130	Computer Hardware	6,000	0	6,000	100 %
7140	General Supplies & Minor Equipment	3,000	2,753	247	8 %
7160	Postage, Shipping & Mail Supplies	15,000	12,474	2,526	17 %
7180	Billing Supplies, Forms & Printing	1,000	1,021	(21)	(2)%
7226	Membership & Dues	200	30	170	85 %
7230	Misc Small Parts & Supplies	1,000	334	666	67 %
7237	Process Control & Treatment Supplies	6,000	4,472	1,528	25 %
7239	Water Treatment Chemicals	13,000	2,729	10,271	79 %
7249	Safety Supplies	3,000	246	2,754	92 %
	Total Office/Operations	48,200	24,061	24,139	50 %
	Other Expense				
7330	Misc Operating Expenses	100	0	100	100 %
7348	Water Conservation Program	30,000	5,184	24,816	83 %
7349	Water Conservation Fixtures	0	2,216	(2,216)	0 %
	Total Other Expense	30,100	7,400	22,700	75 %
	Rent & Utilities				
6000	Cell Phones	1,700	1,262	438	26 %
6025	Telephone	9,000	5,745	3,255	36 %
7352	Rent - Offices & Other Structures	14,000	8,835	5,165	37 %
8610	Electric	130,000	47,141	82,859	64 %
8620	Gas Service	400	0	400	100 %
8630	Trash Services	1,500	721	779	52 %
8644	Disposal Services	80,000	18,508	61,493	77 %
8670	Street Lighting	650	202	448	69 %
	Total Rent & Utilities	237,250	82,413	154,837	65 %
	Repairs & Maintenance				
6405	R & M - Extinguishers	400	565	(165)	(41)%
6422	R & M - Hydrants	100	0	100	100 %
6640	R & M - Equip & Other Non-Structural Fixed Assets	3,000	955	2,045	68 %
6641	R & M - Wells	6,000	4,409	1,591	27 %
6750	R & M - Minor Tools & Equipment	2,000	4,790	(2,790)	(140)%
6800	R & M - Grounds & Collection Systems	2,000	45	1,955	98 %
6900	R & M - Buildings & Structures	10,000	630	9,370	94 %
7241	R & M - Water Distribution System	15,000	7,465	7,535	50 %
	Total Repairs & Maintenance	38,500	18,859	19,641	51 %
	Travel & Training				
7323	Books, Publications & Subscriptions	150	30	120	80 %
7324	Education & Training Fees	500	100	400	80 %
8410	Certifications	1,000	210	790	79 %
8550	Mileage Reimbursement & Parking	500	153	347	69 %
	Total Travel & Training	2,150	493	1,657	77 %
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	5,500	764	4,736	86 %
7220	Gasoline	5,000	2,045	2,955	59 %
7228	Markings & Other Misc Services	1,000	263	738	74 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	2,161	5,339	71 %

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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Total Vehicle Maintenance & Repairs	19,000	5,232	13,768	72 %
Total Services & Supplies	844,600	422,096	422,504	50 %
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	0	671	(671)	0 %
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	130,761	130,761	(0)	(0)%
Total Debt Service	277,766	277,767	(1)	(0)%
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	32,000	0	32,000	100 %
Total Reserves	122,000	0	122,000	100 %
Transfers				
9511 Interfund Transfer Out	396,344	264,228	132,116	33 %
Total Transfers	396,344	264,228	132,116	33 %
Total Expenditures	2,385,575	1,298,178	1,087,397	46 %
Net Revenues over Expenditures	(227,982)	(153,776)	(74,206)	(33)%

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 1/31/2016
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Expenditures				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6345 Property Taxes & Assessments Costs	0	135	(135)	0 %
Total Insurance, Licenses & Regulatory Fees	0	135	(135)	0 %
Legal & Professional				
7320 Professional & Consulting Services	0	(3,693)	3,693	0 %
Total Legal & Professional	0	(3,693)	3,693	0 %
Total Services & Supplies	0	(3,558)	3,558	0 %
Total Expenditures	0	(3,558)	3,558	0 %
Net Revenues over Expenditures	0	3,558	(3,558)	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
602 - Wastewater Fiduciary Fund
From 7/1/2015 Through 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516	
Revenues					
Service Charges & Fees					
4062	50,340	0	50,340	(100)%	
	Total Service Charges & Fees	50,340	50,340	(100)%	
Special Taxes & Assessments					
4061	1,149,654	691,076	458,578	(40)%	
	Total Special Taxes & Assessments	1,149,654	691,076	458,578	(40)%
Other Revenues					
4928	0	(15)	15	0 %	
9500	7,084	0	7,084	(100)%	
	Total Other Revenues	7,084	(15)	7,099	(100)%
	Total Revenues	1,207,078	691,061	516,017	(43)%
Expenditures					
Services & Supplies					
Financial Services					
7310	7,000	0	7,000	100 %	
	Total Financial Services	7,000	7,000	100 %	
Insurance, Licenses & Regulatory Fees					
6341	500	0	500	100 %	
6345	1,835	1,970	(135)	(7)%	
	Total Insurance, Licenses & Regulatory Fees	2,335	1,970	365	16 %
Legal & Professional					
7320	3,600	12,192	(8,592)	(239)%	
7326	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	480,000	0	480,000	100 %	
9023	668,666	0	668,666	100 %	
9079	7,084	0	7,084	100 %	
9805	50,340	0	50,340	100 %	
	Total Debt Service	1,206,090	0	1,206,090	100 %
Transfers					
9511	8,907	5,938	2,969	33 %	
	Total Transfers	8,907	5,938	2,969	33 %
	Total Expenditures	1,229,632	20,432	1,209,200	98 %
	Net Revenues over Expenditures	(22,554)	670,629	(693,183)	(3,073)%

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 1/31/2016
(In Whole Numbers)

		Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	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>1,078</u>	<u>538</u>	<u>33 %</u>
	Total Transfers	<u>1,616</u>	<u>1,078</u>	<u>538</u>	<u>33 %</u>
	Total Expenditures	<u>1,616</u>	<u>1,078</u>	<u>538</u>	<u>33 %</u>
	Net Revenues over Expenditures	<u>0</u>	<u>(1,063)</u>	<u>1,063</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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
Revenues				
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	208	(8)	4 %
	200	208	(8)	4 %
Use of Money & Property				
4505	200	75	125	(62)%
	200	75	125	(62)%
	<u>115,417</u>	<u>67,865</u>	<u>47,552</u>	<u>(41)%</u>
Expenditures				
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	103	897	90 %
7325	3,102	3,102	0	0 %
	10,602	7,784	2,818	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	30	70	70 %
7237	0	356	(356)	0 %
7249	0	269	(269)	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 1/31/2016
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 1/31/2016	Remaining Budget FY 2015/2016	Percent Budget Remaining - FY1516
8660	0	161	(161)	0 %
Total Office/Operations	100	980	(880)	(880)%
Other Expense				
7330	300	0	300	100 %
7346	300	0	300	100 %
Total Other Expense	600	0	600	100 %
Rent & Utilities				
6000	1,000	612	388	39 %
6025	200	370	(170)	(85)%
7352	600	225	375	63 %
8610	1,000	585	415	41 %
8670	900	486	414	46 %
Total Rent & Utilities	3,700	2,279	1,421	38 %
Repairs & Maintenance				
6640	300	1,791	(1,491)	(497)%
6750	300	29	271	90 %
6800	3,000	119	2,881	96 %
6900	500	0	500	100 %
Total Repairs & Maintenance	4,100	1,939	2,161	53 %
Travel & Training				
8550	50	7	43	85 %
Total Travel & Training	50	7	43	85 %
Vehicle Maintenance & Repairs				
7211	1,150	205	945	82 %
7220	1,350	549	801	59 %
Total Vehicle Maintenance & Repairs	2,500	755	1,745	70 %
Total Services & Supplies	29,152	19,720	9,432	32 %
Reserves				
9571	10,000	0	10,000	100 %
9572	5,000	0	5,000	100 %
Total Reserves	15,000	0	15,000	100 %
Transfers				
9511	39,017	26,012	13,005	33 %
Total Transfers	39,017	26,012	13,005	33 %
Total Expenditures	104,669	61,860	42,809	41 %
Net Revenues over Expenditures	10,748	6,005	4,743	(44)%