



January 6, 2015

2015 Board of Directors

Charles L. Cesena
Marshall E. Ochylski
Jon-Erik G. Storm
Louis G. Tornatzky
R. Michael Wright

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: Agenda Item 11D – 1/8/2015 Board Meeting
Receive Current Expenditure Reports

General Manager
Kathy A. Kivley

DESCRIPTION

District Accountant
Michael L. Doyel

Attached are the District's Expenditure Reports for the period July 1, 2014 through December 31, 2014.

Fire Chief
Robert Lewin

SUMMARY STAFF RECOMMENDATION

Staff recommends that the Board receive and file the Expenditure Reports.

Battalion Chief
Phill Veneris

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

Motion: I move that the Board receive and file the Expenditure Reports for the period July 1, 2014 through December 31, 2014.

Attachments

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www.locsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
	<u>1,794,174</u>	<u>296,682</u>	<u>(1,497,492)</u>	<u>(83)%</u>
Total Property Taxes	1,794,174	296,682	(1,497,492)	(83)%
Grant Revenue				
	<u>1,500</u>	<u>362,678</u>	<u>361,178</u>	<u>24,079 %</u>
Total Grant Revenue	1,500	362,678	361,178	24,079 %
Service Charges & Fees				
	<u>1,926,400</u>	<u>812,294</u>	<u>(1,114,106)</u>	<u>(58)%</u>
Total Service Charges & Fees	1,926,400	812,294	(1,114,106)	(58)%
Special Taxes & Assessments				
	<u>1,839,608</u>	<u>271,531</u>	<u>(1,568,077)</u>	<u>(85)%</u>
Total Special Taxes & Assessments	1,839,608	271,531	(1,568,077)	(85)%
Other Revenues				
	<u>78,734</u>	<u>35,849</u>	<u>(42,885)</u>	<u>(54)%</u>
Total Other Revenues	78,734	35,849	(42,885)	(54)%
Use of Money & Property				
	<u>1,240</u>	<u>2,225</u>	<u>985</u>	<u>79 %</u>
Total Revenues	<u>5,641,656</u>	<u>1,781,258</u>	<u>(3,860,398)</u>	<u>(68)%</u>
Expenditures				
Personnel				
Salaries/Wages	797,515	344,112	453,403	57 %
Payroll Taxes & Benefits	221,454	126,770	94,684	43 %
Employment Services	<u>20,375</u>	<u>30,185</u>	<u>(9,810)</u>	<u>(48)%</u>
Total Personnel	1,039,344	501,067	538,277	52 %
Services and Supplies				
Clothing & Uniform	6,700	1,693	5,007	75 %
Contract Services	1,851,886	334,970	1,516,916	82 %
Equipment & Tools	75,398	37,672	37,726	50 %
Financial Services	10,400	(91)	10,491	101 %
Insurance, Licenses & Regulatory Fees	135,357	87,573	47,784	35 %
Legal & Professional	337,255	161,814	175,441	52 %
Office/Operations	74,540	31,065	43,475	58 %
Other Expense	15,780	12,296	3,484	22 %
Rent & Utilities	259,730	79,403	180,327	69 %
Repairs & Maintenance	137,547	22,711	114,836	83 %
Travel & Training	13,650	1,963	11,687	86 %
Vehicle Maintenance & Repair	<u>24,550</u>	<u>8,207</u>	<u>16,343</u>	<u>67 %</u>
Total Services and Supplies	2,942,793	779,275	2,163,518	74 %
Capital Outlay				
	<u>390,274</u>	<u>175,340</u>	<u>214,934</u>	<u>55 %</u>
Total Capital Outlay	390,274	175,340	214,934	55 %
Debt Service				
	<u>1,447,637</u>	<u>217,715</u>	<u>1,229,922</u>	<u>85 %</u>
Total Debt Service	1,447,637	217,715	1,229,922	85 %
Reserves				
	<u>231,100</u>	<u>0</u>	<u>231,100</u>	<u>100 %</u>
Total Reserves	231,100	0	231,100	100 %
Transfers				
	<u>(38,947)</u>	<u>0</u>	<u>(38,947)</u>	<u>100 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Total Transfers	<u>(38,947)</u>	<u>0</u>	<u>(38,947)</u>	<u>100 %</u>
Total Expenditures	<u>6,012,200</u>	<u>1,673,396</u>	<u>4,338,805</u>	<u>72 %</u>
Net Revenues over Expenditures	<u>(370,544)</u>	<u>107,862</u>	<u>478,407</u>	<u>(129)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
100 - 100 - Administration
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Service Charges & Fees	0	6	6	0 %
Total Revenues	0	6	6	0 %
Expenditures				
Personnel				
Salaries/Wages	249,339	88,074	161,265	65 %
Payroll Taxes & Benefits	62,179	30,837	31,342	50 %
Employment Services	4,395	25,906	(21,511)	(489)%
Total Personnel	315,913	144,817	171,096	54 %
Services and Supplies				
Contract Services	49,450	23,193	26,257	53 %
Financial Services	100	0	100	100 %
Insurance, Licenses & Regulatory Fees	64,177	24,721	39,456	61 %
Legal & Professional	118,400	28,204	90,196	76 %
Office/Operations	14,700	9,161	5,539	38 %
Other Expense	500	0	500	100 %
Rent & Utilities	29,020	11,713	17,307	60 %
Repairs & Maintenance	300	10	290	97 %
Travel & Training	3,750	748	3,002	80 %
Total Services and Supplies	280,397	97,750	182,647	65 %
Capital Outlay				
	5,000	0	5,000	100 %
Total Capital Outlay	5,000	0	5,000	100 %
Transfers				
	(601,310)	0	(601,310)	100 %
Total Transfers	(601,310)	0	(601,310)	100 %
Total Expenditures	0	242,567	(242,567)	0 %
Net Revenues over Expenditures	0	(242,562)	(242,562)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
200 - 200 - Bayridge
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
	6,731	1,163	(5,568)	(83)%
Total Property Taxes	6,731	1,163	(5,568)	(83)%
Special Taxes & Assessments				
	54,831	8,988	(45,843)	(84)%
Total Special Taxes & Assessments	54,831	8,988	(45,843)	(84)%
Use of Money & Property				
	0	9	9	0 %
Total Revenues	61,562	10,160	(51,402)	(83)%
Expenditures				
Personnel				
Salaries/Wages	6,200	0	6,200	100 %
Payroll Taxes & Benefits	2,480	0	2,480	100 %
Total Payroll Taxes & Benefits	2,480	0	2,480	100 %
Total Personnel	8,680	0	8,680	100 %
Services and Supplies				
Contract Services	850	135	715	84 %
Equipment & Tools	100	53	47	47 %
Insurance, Licenses & Regulatory Fees	1,060	1,485	(425)	(40)%
Legal & Professional	500	43	457	91 %
Office/Operations	70	26	44	63 %
Rent & Utilities	21,460	3,107	18,353	86 %
Repairs & Maintenance	14,435	5,892	8,543	59 %
Vehicle Maintenance & Repair	1,300	411	889	68 %
Total Services and Supplies	39,775	11,152	28,623	72 %
Capital Outlay				
	7,700	0	7,700	100 %
Total Capital Outlay	7,700	0	7,700	100 %
Reserves				
	8,000	0	8,000	100 %
Total Reserves	8,000	0	8,000	100 %
Transfers				
	5,407	0	5,407	100 %
Total Transfers	5,407	0	5,407	100 %
Total Expenditures	69,562	11,152	58,410	84 %
Net Revenues over Expenditures	(8,000)	(992)	7,008	(88)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
301 - 301 - Fire
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
	<u>1,607,443</u>	<u>262,826</u>	<u>(1,344,617)</u>	<u>(84)%</u>
Total Property Taxes	1,607,443	262,826	(1,344,617)	(84)%
Grant Revenue				
	<u>1,500</u>	<u>3,425</u>	<u>1,925</u>	<u>128 %</u>
Total Grant Revenue	1,500	3,425	1,925	128 %
Special Taxes & Assessments				
	<u>529,210</u>	<u>97,360</u>	<u>(431,850)</u>	<u>(82)%</u>
Total Special Taxes & Assessments	529,210	97,360	(431,850)	(82)%
Other Revenues				
	<u>71,134</u>	<u>33,453</u>	<u>(37,681)</u>	<u>(53)%</u>
Total Other Revenues	71,134	33,453	(37,681)	(53)%
Use of Money & Property				
	<u>240</u>	<u>1,963</u>	<u>1,723</u>	<u>718 %</u>
Total Revenues	<u>2,209,527</u>	<u>399,027</u>	<u>(1,810,500)</u>	<u>(82)%</u>
Expenditures				
Personnel				
Salaries/Wages	116,650	51,300	65,350	56 %
Payroll Taxes & Benefits	17,469	9,690	7,779	45 %
Employment Services	<u>13,080</u>	<u>4,264</u>	<u>8,816</u>	<u>67 %</u>
Total Personnel	147,199	65,254	81,945	56 %
Services and Supplies				
Clothing & Uniform	3,500	1,164	2,336	67 %
Contract Services	1,714,646	289,466	1,425,180	83 %
Equipment & Tools	50,948	5,757	45,191	89 %
Financial Services	100	0	100	100 %
Insurance, Licenses & Regulatory Fees	25,500	22,553	2,947	12 %
Legal & Professional	2,440	246	2,194	90 %
Office/Operations	8,970	1,733	7,237	81 %
Other Expense	1,800	418	1,382	77 %
Rent & Utilities	18,400	6,651	11,749	64 %
Repairs & Maintenance	12,500	5,158	7,342	59 %
Travel & Training	<u>8,300</u>	<u>399</u>	<u>7,901</u>	<u>95 %</u>
Total Services and Supplies	1,847,104	333,547	1,513,557	82 %
Capital Outlay				
	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>100 %</u>
Total Capital Outlay	20,000	0	20,000	100 %
Reserves				
	<u>86,100</u>	<u>0</u>	<u>86,100</u>	<u>100 %</u>
Total Reserves	86,100	0	86,100	100 %
Transfers				
	<u>109,124</u>	<u>0</u>	<u>109,124</u>	<u>100 %</u>
Total Transfers	109,124	0	109,124	100 %
Total Expenditures	<u>2,209,527</u>	<u>398,801</u>	<u>1,810,726</u>	<u>82 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>226</u>	<u>226</u>	<u>0 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
400 - 400 - Vista de Oro
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Special Taxes & Assessments				
	15,768	2,071	(13,697)	(87)%
Total Revenues	15,768	2,071	(13,697)	(87)%
Expenditures				
Personnel				
Salaries/Wages	2,500	0	2,500	100 %
Payroll Taxes & Benefits	900	0	900	100 %
Total Payroll Taxes & Benefits	900	0	900	100 %
Total Personnel	3,400	0	3,400	100 %
Services and Supplies				
Contract Services	840	135	705	84 %
Equipment & Tools	50	0	50	100 %
Insurance, Licenses & Regulatory Fees	1,020	1,180	(160)	(16)%
Legal & Professional	500	22	478	96 %
Rent & Utilities	10,000	1,012	8,988	90 %
Repairs & Maintenance	3,012	10	3,002	100 %
Vehicle Maintenance & Repair	1,000	206	794	79 %
Total Services and Supplies	16,422	2,564	13,858	84 %
Transfers				
	5,428	0	5,428	100 %
Total Transfers	5,428	0	5,428	100 %
Total Expenditures	25,250	2,564	22,686	90 %
Net Revenues over Expenditures	(9,482)	(493)	8,989	(95)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
500 - 500 - Water
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
	180,000	29,801	(150,199)	(83)%
Total Property Taxes	180,000	29,801	(150,199)	(83)%
Service Charges & Fees				
	1,905,400	812,288	(1,093,112)	(57)%
Total Service Charges & Fees	1,905,400	812,288	(1,093,112)	(57)%
Other Revenues				
	7,400	2,067	(5,333)	(72)%
Total Other Revenues	7,400	2,067	(5,333)	(72)%
Use of Money & Property				
	1,000	227	(773)	(77)%
Total Revenues	2,093,800	844,383	(1,249,417)	(60)%
Expenditures				
Personnel				
Salaries/Wages	412,026	204,737	207,289	50 %
Payroll Taxes & Benefits	134,126	86,243	47,883	36 %
Employment Services	2,900	15	2,885	99 %
Total Personnel	549,052	290,996	258,056	47 %
Services and Supplies				
Clothing & Uniform	3,000	528	2,472	82 %
Contract Services	86,100	22,040	64,060	74 %
Equipment & Tools	24,000	31,862	(7,862)	(33)%
Financial Services	3,200	(91)	3,291	103 %
Insurance, Licenses & Regulatory Fees	37,100	31,195	5,905	16 %
Legal & Professional	132,500	114,236	18,264	14 %
Office/Operations	50,700	20,145	30,555	60 %
Other Expense	13,180	11,627	1,553	12 %
Rent & Utilities	178,250	55,643	122,607	69 %
Repairs & Maintenance	106,500	11,463	95,037	89 %
Travel & Training	1,550	777	773	50 %
Vehicle Maintenance & Repair	20,000	6,850	13,150	66 %
Total Services and Supplies	656,080	306,276	349,804	53 %
Capital Outlay				
	105,000	0	105,000	100 %
Total Capital Outlay	105,000	0	105,000	100 %
Debt Service				
	278,262	217,715	60,547	22 %
Total Debt Service	278,262	217,715	60,547	22 %
Reserves				
	122,000	0	122,000	100 %
Total Reserves	122,000	0	122,000	100 %
Transfers				
	383,406	0	383,406	100 %
Total Transfers	383,406	0	383,406	100 %
Total Expenditures	2,093,800	814,986	1,278,813	61 %
Net Revenues over Expenditures	0	29,397	29,397	5,999,288 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
550 - 550 - CDPH-Nitrate Removal
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Grant Revenue	0	359,253	359,253	0 %
Total Revenues	0	359,253	359,253	0 %
Expenditures				
Services and Supplies				
Legal & Professional	70,415	17,312	53,103	75 %
Capital Outlay				
	<u>252,574</u>	<u>175,340</u>	<u>77,234</u>	<u>31 %</u>
Total Capital Outlay	252,574	175,340	77,234	31 %
Total Expenditures	322,989	192,652	130,337	40 %
Net Revenues over Expenditures	(322,989)	166,601	489,590	(152)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
600 - 600 - Wastewater
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Service Charges & Fees				
	21,000	0	(21,000)	(100)%
Total Service Charges & Fees	21,000	0	(21,000)	(100)%
Special Taxes & Assessments				
	1,144,375	146,587	(997,788)	(87)%
Total Special Taxes & Assessments	1,144,375	146,587	(997,788)	(87)%
Other Revenues				
	0	30	30	0 %
Total Other Revenues	0	30	30	0 %
Use of Money & Property				
	0	4	4	0 %
Total Revenues	1,165,375	146,621	(1,018,754)	(87)%
Expenditures				
Services and Supplies				
Financial Services	7,000	0	7,000	100 %
Insurance, Licenses & Regulatory Fees	0	131	(131)	0 %
Legal & Professional	6,500	281	6,220	96 %
Total Services and Supplies	13,500	412	13,088	97 %
Debt Service				
	1,169,375	0	1,169,375	100 %
Total Debt Service	1,169,375	0	1,169,375	100 %
Transfers				
	(23,800)	0	(23,800)	100 %
Total Transfers	(23,800)	0	(23,800)	100 %
Total Expenditures	1,159,075	412	1,158,663	100 %
Net Revenues over Expenditures	6,300	146,210	139,910	2,221 %

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
 650 - 650 - Solid Waste
 From 7/1/2014 Through 6/30/2015
 (In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Expenditures				
Transfers				
Total Transfers	46,660	0	46,660	100 %
Total Expenditures	46,660	0	46,660	100 %
Net Revenues over Expenditures	(46,660)	0	46,660	(100)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
800 - 800 - Drainage
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
	0	2,892	2,892	0 %
Total Property Taxes	0	2,892	2,892	0 %
Special Taxes & Assessments				
	95,424	16,524	(78,900)	(83)%
Total Special Taxes & Assessments	95,424	16,524	(78,900)	(83)%
Other Revenues				
	200	299	99	49 %
Total Other Revenues	200	299	99	49 %
Use of Money & Property				
	0	22	22	0 %
Total Revenues	95,624	19,737	(75,887)	(79)%
Expenditures				
Personnel				
Salaries/Wages	10,800	0	10,800	100 %
Payroll Taxes & Benefits	4,300	0	4,300	100 %
Total Personnel	15,100	0	15,100	100 %
Services and Supplies				
Clothing & Uniform	200	0	200	100 %
Equipment & Tools	300	0	300	100 %
Insurance, Licenses & Regulatory Fees	6,500	6,307	193	3 %
Legal & Professional	6,000	1,471	4,529	75 %
Office/Operations	100	0	100	100 %
Other Expense	300	250	50	17 %
Rent & Utilities	2,600	1,277	1,323	51 %
Repairs & Maintenance	800	178	622	78 %
Travel & Training	50	39	11	22 %
Vehicle Maintenance & Repair	2,250	740	1,510	67 %
Total Services and Supplies	19,100	10,262	8,838	46 %
Reserves				
	15,000	0	15,000	100 %
Total Reserves	15,000	0	15,000	100 %
Transfers				
	36,138	0	36,138	100 %
Total Transfers	36,138	0	36,138	100 %
Total Expenditures	85,338	10,262	75,076	88 %
Net Revenues over Expenditures	10,286	9,475	(811)	(8)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
100 - 100 - Administration
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Service Charges & Fees				
4005	0	6	6	0 %
	0	6	6	0 %
	0	6	6	0 %
Expenditures				
Personnel				
Salaries/Wages				
7322	17,000	2,450	14,550	86 %
8018	0	3,739	(3,739)	0 %
8045	7,503	2,269	5,234	70 %
8050	0	1,870	(1,870)	0 %
8051	0	692	(692)	0 %
8054	224,836	70,583	154,253	69 %
8056	0	551	(551)	0 %
8060	0	1,751	(1,751)	0 %
8081	0	4,169	(4,169)	0 %
	249,339	88,074	161,265	65 %
Payroll Taxes & Benefits				
5020	1,054	152	902	86 %
5030	1,670	933	737	44 %
5050	3,992	1,383	2,609	65 %
5060	24,000	9,732	14,268	59 %
5070	21,788	3,623	18,165	83 %
5071	0	1,439	(1,439)	0 %
5075	2,070	1,591	479	23 %
5120	2,805	5,900	(3,095)	(110)%
5124	0	3,883	(3,883)	0 %
8511	4,800	2,200	2,600	54 %
	62,179	30,837	31,342	50 %
Employment Services				
5100	3,500	586	2,914	83 %
6200	500	521	(21)	(4)%
6230	220	140	80	36 %
6250	0	24,659	(24,659)	0 %
7347	175	0	175	100 %
	4,395	25,906	(21,511)	(489)%
	315,913	144,817	171,096	54 %
Services & Supplies				
Contract Services				
6100	15,000	1,045	13,955	93 %
6110	5,000	11,803	(6,803)	(136)%
7100	12,000	2,953	9,047	75 %
7255	750	747	3	0 %
7321	2,200	1,070	1,130	51 %
7342	14,500	5,575	8,925	62 %
	49,450	23,193	26,257	53 %
Financial Services				
7310	100	0	100	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
100 - 100 - Administration
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Total Financial Services	100	0	100	100 %
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	6,000	90	5,910	98 %
6340 Misc Fees	3,200	200	3,000	94 %
6341 LAFCO Fees	29,977	18,928	11,049	37 %
7325 Insurance	25,000	5,503	19,497	78 %
Total Insurance, Licenses & Regulatory Fees	64,177	24,721	39,456	61 %
Legal & Professional				
7305 Auditing Services	17,900	8,000	9,900	55 %
7320 Professional & Consulting Services	0	1,912	(1,912)	0 %
7326 Legal Services	85,000	17,333	67,667	80 %
7340 Legal Notifications & Mandated Advertising	500	959	(459)	(92)%
7343 Election Expense	15,000	0	15,000	100 %
Total Legal & Professional	118,400	28,204	90,196	76 %
Office/Operations				
6121 IT-Supplies & Miscellaneous	500	0	500	100 %
6130 Computer Hardware	0	1,288	(1,288)	0 %
6140 Computer Software	0	90	(90)	0 %
7140 General Supplies & Minor Equipment	5,000	2,039	2,961	59 %
7160 Postage, Shipping & Mail Supplies	4,000	381	3,619	90 %
7226 Membership & Dues	5,200	5,363	(163)	(3)%
Total Office/Operations	14,700	9,161	5,539	38 %
Other Expense				
8735 Misc Department Admin	500	0	500	100 %
Total Other Expense	500	0	500	100 %
Rent & Utilities				
6025 Telephone	4,300	1,818	2,482	58 %
7350 Rent - Meetings	6,000	1,938	4,062	68 %
7352 Rent - Offices & Other Structures	14,880	7,000	7,880	53 %
8610 Electric	3,600	957	2,643	73 %
8620 Gas Service	240	0	240	100 %
Total Rent & Utilities	29,020	11,713	17,307	60 %
Repairs & Maintenance				
6405 R & M - Extinguishers	100	10	90	90 %
6750 R & M - Minor Tools & Equipment	200	0	200	100 %
Total Repairs & Maintenance	300	10	290	97 %
Travel & Training				
7323 Books, Publications & Subscriptions	0	108	(108)	0 %
7324 Education & Training Fees	1,000	150	850	85 %
8510 Lodging & Meals - Local	1,000	0	1,000	100 %
8539 Meals	1,000	327	673	67 %
8550 Mileage Reimbursement & Parking - EE	750	164	586	78 %
Total Travel & Training	3,750	748	3,002	80 %
Total Services & Supplies	280,397	97,750	182,647	65 %
Capital Outlay				
9059 Vehicles, Equipment, & Fixtures	5,000	0	5,000	100 %
Total Capital Outlay	5,000	0	5,000	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
 100 - 100 - Administration
 From 7/1/2014 Through 6/30/2015
 (In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Transfers				
9410 Transfer In	(626,310)	0	(626,310)	100 %
9511 Interfund Transfer Out	25,000	0	25,000	100 %
Total Transfers	(601,310)	0	(601,310)	100 %
Total Expenditures	0	242,567	(242,567)	0 %
Net Revenues over Expenditures	0	(242,562)	(242,562)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
200 - 200 - Bayridge
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	6,731	1,163	(5,568)	(83)%
	6,731	1,163	(5,568)	(83)%
Special Taxes & Assessments				
4550	54,831	8,988	(45,843)	(84)%
	54,831	8,988	(45,843)	(84)%
Use of Money & Property				
4505	0	9	9	0 %
	0	9	9	0 %
	61,562	10,160	(51,402)	(83)%
Expenditures				
Personnel				
Salaries/Wages				
8054	6,200	0	6,200	100 %
	6,200	0	6,200	100 %
Payroll Taxes & Benefits				
5010	2,480	0	2,480	100 %
	2,480	0	2,480	100 %
	8,680	0	8,680	100 %
Services & Supplies				
Contract Services				
7250	850	135	715	84 %
	850	135	715	84 %
Equipment & Tools				
7242	100	0	100	100 %
7253	0	53	(53)	0 %
	100	53	47	47 %
Insurance, Licenses & Regulatory Fees				
6342	800	1,044	(244)	(31)%
6345	260	131	129	50 %
7325	0	310	(310)	0 %
	1,060	1,485	(425)	(40)%
Legal & Professional				
7320	500	43	457	91 %
	500	43	457	91 %
Office/Operations				
7160	70	0	70	100 %
7249	0	26	(26)	0 %
	70	26	44	63 %
Rent & Utilities				
6000	160	79	81	51 %
8610	3,200	1,038	2,162	68 %
8645	12,000	0	12,000	100 %
8670	6,100	1,990	4,110	67 %
	21,460	3,107	18,353	86 %
Repairs & Maintenance				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
200 - 200 - Bayridge
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
6405	R & M - Extinguishers	12	10	2	17 %
6640	Maint - Equip & Other Non-Structural Fixed Assets	100	0	100	100 %
6750	R & M - Minor Tools & Equipment	100	1	99	99 %
6800	R & M - Grounds & Collection Systems	11,000	1,956	9,044	82 %
6900	Maint-Buildings & Structures	<u>3,223</u>	<u>3,926</u>	<u>(703)</u>	<u>(22)%</u>
	Total Repairs & Maintenance	14,435	5,892	8,543	59 %
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	500	178	322	64 %
7220	Gasoline	<u>800</u>	<u>233</u>	<u>567</u>	<u>71 %</u>
	Total Vehicle Maintenance & Repairs	1,300	411	889	68 %
	Total Services & Supplies	39,775	11,152	28,623	72 %
	Capital Outlay				
9006	Infrastructures	<u>7,700</u>	<u>0</u>	<u>7,700</u>	<u>100 %</u>
	Total Capital Outlay	7,700	0	7,700	100 %
	Reserves				
9982	*Septic System Decommission Reserve	8,000	0	8,000	100 %
	Total Reserves	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>100 %</u>
	Transfers				
9511	Interfund Transfer Out	5,407	0	5,407	100 %
	Total Transfers	<u>5,407</u>	<u>0</u>	<u>5,407</u>	<u>100 %</u>
	Total Expenditures	<u>69,562</u>	<u>11,152</u>	<u>58,410</u>	<u>84 %</u>
	Net Revenues over Expenditures	<u>(8,000)</u>	<u>(992)</u>	<u>7,008</u>	<u>(88)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
301 - 301 - Fire
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	1,607,443	262,826	(1,344,617)	(84)%
	1,607,443	262,826	(1,344,617)	(84)%
Grant Revenue				
4955	1,500	3,425	1,925	128 %
	1,500	3,425	1,925	128 %
Special Taxes & Assessments				
4015	22,500	22,500	0	0 %
4050	506,710	74,860	(431,850)	(85)%
	529,210	97,360	(431,850)	(82)%
Other Revenues				
4000	67,134	33,453	(33,681)	(50)%
4055	4,000	0	(4,000)	(100)%
	71,134	33,453	(37,681)	(53)%
Use of Money & Property				
4501	5	0	(5)	(100)%
4505	0	1,963	1,963	0 %
4510	235	0	(235)	(100)%
	240	1,963	1,723	718 %
	2,209,527	399,027	(1,810,500)	(82)%
Expenditures				
Personnel				
Salaries/Wages				
8290	450	0	450	100 %
8295	3,330	3,689	(359)	(11)%
8310	7,770	2,396	5,374	69 %
8330	100	0	100	100 %
8340	88,000	38,180	49,820	57 %
8345	3,500	3,062	438	13 %
8355	12,000	3,663	8,337	69 %
8360	1,500	310	1,190	79 %
	116,650	51,300	65,350	56 %
Payroll Taxes & Benefits				
5021	7,590	2,684	4,906	65 %
5030	3,000	280	2,721	91 %
5031	0	95	(95)	0 %
5051	1,775	744	1,031	58 %
5120	5,104	5,715	(611)	(12)%
5124	0	172	(172)	0 %
	17,469	9,690	7,779	45 %
Employment Services				
5000	1,300	0	1,300	100 %
5101	8,680	2,669	6,011	69 %
6230	3,100	1,595	1,505	49 %
	13,080	4,264	8,816	67 %
	147,199	65,254	81,945	56 %
Services & Supplies				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
301 - 301 - Fire
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Clothing & Uniform				
7246	2,500	574	1,926	77 %
7248	1,000	591	409	41 %
	3,500	1,164	2,336	67 %
Contract Services				
6110	0	500	(500)	0 %
7100	480	790	(310)	(65)%
7202	450	334	116	26 %
7204	2,700	1,131	1,569	58 %
7222	1,050	0	1,050	100 %
7500	1,709,966	286,712	1,423,254	83 %
	1,714,646	289,466	1,425,180	83 %
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	3,200	501	2,699	84 %
7238	14,500	3,483	11,017	76 %
7242	1,000	288	712	71 %
7252	8,800	1,485	7,315	83 %
	50,948	5,757	45,191	89 %
Financial Services				
7310	100	0	100	100 %
	100	0	100	100 %
Insurance, Licenses & Regulatory Fees				
6120	2,000	0	2,000	100 %
6340	100	100	0	0 %
6345	2,400	704	1,696	71 %
7325	21,000	21,749	(749)	(4)%
	25,500	22,553	2,947	12 %
Legal & Professional				
7320	200	0	200	100 %
7326	1,800	246	1,554	86 %
7340	440	0	440	100 %
	2,440	246	2,194	90 %
Office/Operations				
7140	3,320	1,113	2,207	66 %
7160	400	11	389	97 %
7200	600	39	561	94 %
7216	1,200	408	792	66 %
7226	1,300	0	1,300	100 %
7230	1,500	124	1,376	92 %
7240	650	38	612	94 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
301 - 301 - Fire
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Total Office/Operations	8,970	1,733	7,237	81 %
Other Expense				
7201 Bedding	500	0	500	100 %
7209 District Operating Center Expense	450	119	331	74 %
7218 Food/Drink	350	226	124	35 %
7224 Kitchen Supplies - Dishes, Pots	500	73	427	85 %
Total Other Expense	1,800	418	1,382	77 %
Rent & Utilities				
6000 Cell Phones	2,500	1,317	1,183	47 %
6025 Telephone	3,800	1,469	2,331	61 %
8610 Electric	6,000	1,778	4,222	70 %
8620 Gas Service	1,600	250	1,350	84 %
8630 Trash Services	1,100	510	590	54 %
8640 Water and Water Services	3,300	1,274	2,026	61 %
8670 Street Lighting	100	53	47	47 %
Total Rent & Utilities	18,400	6,651	11,749	64 %
Repairs & Maintenance				
6400 Maintenance- Air Compressors	500	0	500	100 %
6405 R & M - Extinguishers	400	283	117	29 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	3,000	2,040	960	33 %
6750 R & M - Minor Tools & Equipment	2,100	176	1,924	92 %
6775 Maintenance Contract-Oper/Field Equip	800	765	35	4 %
6800 R & M - Grounds & Collection Systems	700	28	672	96 %
6900 Maint-Buildings & Structures	5,000	1,866	3,134	63 %
Total Repairs & Maintenance	12,500	5,158	7,342	59 %
Travel & Training				
6300 DMV Driv Lic Class B	200	0	200	100 %
7141 CERT Training Supplies	300	0	300	100 %
7323 Books, Publications & Subscriptions	300	151	149	50 %
7324 Education & Training Fees	800	25	775	97 %
8405 Reserve FF Training Costs	6,000	0	6,000	100 %
8410 Certifications	400	223	177	44 %
8510 Lodging & Meals - Local	300	0	300	100 %
Total Travel & Training	8,300	399	7,901	95 %
Total Services & Supplies	1,847,104	333,547	1,513,557	82 %
Capital Outlay				
9076 Capital Equipment & Accessories	20,000	0	20,000	100 %
Total Capital Outlay	20,000	0	20,000	100 %
Reserves				
9504 *Vehicle Replacement Reserve	86,100	0	86,100	100 %
Total Reserves	86,100	0	86,100	100 %
Transfers				
9511 Interfund Transfer Out	109,124	0	109,124	100 %
Total Transfers	109,124	0	109,124	100 %
Total Expenditures	2,209,527	398,801	1,810,726	82 %
Net Revenues over Expenditures	0	226	226	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
400 - 400 - Vista de Oro
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Special Taxes & Assessments				
4550	15,768	2,071	(13,697)	(87)%
	15,768	2,071	(13,697)	(87)%
	15,768	2,071	(13,697)	(87)%
Expenditures				
Personnel				
Salaries/Wages				
8054	2,500	0	2,500	100 %
	2,500	0	2,500	100 %
Payroll Taxes & Benefits				
5010	900	0	900	100 %
	900	0	900	100 %
	3,400	0	3,400	100 %
Services & Supplies				
Contract Services				
7250	840	135	705	84 %
	840	135	705	84 %
Equipment & Tools				
7242	50	0	50	100 %
	50	0	50	100 %
Insurance, Licenses & Regulatory Fees				
6342	1,000	1,044	(44)	(4)%
6345	20	9	11	55 %
7325	0	127	(127)	0 %
	1,020	1,180	(160)	(16)%
Legal & Professional				
7320	500	22	478	96 %
	500	22	478	96 %
Rent & Utilities				
6000	200	79	121	61 %
8610	300	142	158	53 %
8645	7,500	0	7,500	100 %
8670	2,000	791	1,209	60 %
	10,000	1,012	8,988	90 %
Repairs & Maintenance				
6405	12	10	2	17 %
6800	3,000	0	3,000	100 %
	3,012	10	3,002	100 %
Vehicle Maintenance & Repairs				
7211	300	89	211	70 %
7220	700	116	584	83 %
	1,000	206	794	79 %
	16,422	2,564	13,858	84 %
Transfers				
9511	5,428	0	5,428	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
 400 - 400 - Vista de Oro
 From 7/1/2014 Through 6/30/2015
 (In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Total Transfers	<u>5,428</u>	<u>0</u>	<u>5,428</u>	<u>100 %</u>
Total Expenditures	<u>25,250</u>	<u>2,564</u>	<u>22,686</u>	<u>90 %</u>
Net Revenues over Expenditures	<u>(9,482)</u>	<u>(493)</u>	<u>8,989</u>	<u>(95)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
500 - 500 - Water
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	180,000	29,801	(150,199)	(83)%
	180,000	29,801	(150,199)	(83)%
Service Charges & Fees				
4020	0	575	575	0 %
4030	1,850,000	631,213	(1,218,787)	(66)%
4102	0	43,545	43,545	0 %
4103	0	102,380	102,380	0 %
4104	0	10,431	10,431	0 %
4111	1,000	117	(883)	(88)%
4931	14,000	4,750	(9,250)	(66)%
4932	35,000	11,791	(23,209)	(66)%
4933	5,400	7,400	2,000	37 %
4937	0	85	85	0 %
	1,905,400	812,288	(1,093,112)	(57)%
Other Revenues				
4928	300	0	(300)	(100)%
4929	0	979	979	0 %
4930	5,000	1,000	(4,000)	(80)%
4935	100	0	(100)	(100)%
4936	2,000	89	(1,911)	(96)%
	7,400	2,067	(5,333)	(72)%
Use of Money & Property				
4505	0	227	227	0 %
4934	1,000	0	(1,000)	(100)%
	1,000	227	(773)	(77)%
	2,093,800	844,383	(1,249,417)	(60)%
Expenditures				
Personnel				
Salaries/Wages				
8012	1,000	0	1,000	100 %
8018	0	7,557	(7,557)	0 %
8027	0	257	(257)	0 %
8045	17,728	2,688	15,040	85 %
8051	0	2,168	(2,168)	0 %
8054	375,852	151,120	224,732	60 %
8056	0	8,421	(8,421)	0 %
8060	0	4,993	(4,993)	0 %
8063	17,446	7,821	9,625	55 %
8066	0	7,854	(7,854)	0 %
8081	0	11,859	(11,859)	0 %
	412,026	204,737	207,289	50 %
Payroll Taxes & Benefits				
5010	(7,680)	0	(7,680)	100 %
5030	5,061	2,715	2,346	46 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
500 - 500 - Water
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
5050 Medicare - ER	5,050	3,011	2,039	40 %
5060 Cafeteria Plan	73,500	33,000	40,500	55 %
5070 Retirement ER - Regular	43,642	22,268	21,374	49 %
5071 Retirement ER - Addl Pick-up	0	8,614	(8,614)	0 %
5075 Retirees Medical - ER	690	714	(24)	(3)%
5120 Workers Comp Insurance - ER	13,863	13,552	311	2 %
5124 Retirement - ER - Tier 2	0	2,369	(2,369)	0 %
Total Payroll Taxes & Benefits	<u>134,126</u>	<u>86,243</u>	<u>47,883</u>	<u>36 %</u>
Employment Services				
5100 Unemployment Insurance - ER	0	15	(15)	0 %
6200 EE 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 %
7347 Pension Services Expense	100	0	100	100 %
Total Employment Services	<u>2,900</u>	<u>15</u>	<u>2,885</u>	<u>99 %</u>
Total Personnel	<u>549,052</u>	<u>290,996</u>	<u>258,056</u>	<u>47 %</u>
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	3,000	528	2,472	82 %
Total Clothing & Uniform	<u>3,000</u>	<u>528</u>	<u>2,472</u>	<u>82 %</u>
Contract Services				
6100 Labor & Support-IT Services	10,000	0	10,000	100 %
6110 IT Purchased Services	5,000	4,615	385	8 %
7204 Cleaning Supplies, Laundry & Towel Service	300	0	300	100 %
7250 Water Quality Testing	50,000	16,294	33,706	67 %
7255 Security	9,000	325	8,675	96 %
7301 Contract Maint Services	10,000	0	10,000	100 %
7321 Janitorial Cleaning & Supplies	1,800	807	993	55 %
Total Contract Services	<u>86,100</u>	<u>22,040</u>	<u>64,060</u>	<u>74 %</u>
Equipment & Tools				
7242 Minor Tools, Accessories & Field Machines	3,000	894	2,106	70 %
7253 Rent - Equipment	3,000	0	3,000	100 %
7256 Meters Purchases & Replacements	18,000	30,968	(12,968)	(72)%
Total Equipment & Tools	<u>24,000</u>	<u>31,862</u>	<u>(7,862)</u>	<u>(33)%</u>
Financial Services				
7310 Bank Service Charges	200	0	200	100 %
7401 Discounts Taken	0	(91)	91	0 %
9153 Bad Debt Expense	3,000	0	3,000	100 %
Total Financial Services	<u>3,200</u>	<u>(91)</u>	<u>3,291</u>	<u>103 %</u>
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	5,000	0	5,000	100 %
6340 Misc Fees	3,000	100	2,900	97 %
6342 Fees - Regulatory	6,000	1,284	4,716	79 %
6343 Lien & Notary Fees	100	0	100	100 %
6345 Property Taxes & Assessments Costs	3,000	1,076	1,924	64 %
7325 Insurance	20,000	28,736	(8,736)	(44)%
Total Insurance, Licenses & Regulatory Fees	<u>37,100</u>	<u>31,195</u>	<u>5,905</u>	<u>16 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
500 - 500 - Water
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Legal & Professional					
7318	Professional & Consulting Svcs-ISJ	15,000	13,508	1,492	10 %
7319	Other Professional Services	15,000	6,039	8,961	60 %
7320	Professional & Consulting Services	45,000	23,176	21,824	48 %
7326	Legal Services	12,000	13,153	(1,153)	(10)%
7336	Legal Services- ISJ	0	49,715	(49,715)	0 %
7340	Legal Notifications & Mandated Advertising	500	473	27	5 %
9155	ISJ - Inter-Agency Cost Sharing	45,000	8,172	36,828	82 %
	Total Legal & Professional	132,500	114,236	18,264	14 %
Office/Operations					
6121	IT-Supplies & Miscellaneous	1,000	0	1,000	100 %
6130	Computer Hardware	3,000	3,313	(313)	(10)%
6140	Computer Software	1,800	1,842	(42)	(2)%
7140	General Supplies & Minor Equipment	3,000	1,808	1,192	40 %
7160	Postage, Shipping & Mail Supplies	15,000	5,635	9,365	62 %
7170	Special Purpose Forms and Printing	0	504	(504)	0 %
7180	Billing Supplies, Forms & Printing	500	844	(344)	(69)%
7226	Membership & Dues	200	0	200	100 %
7230	Misc Small Parts & Supplies	4,200	24	4,176	99 %
7237	Process Control & Treatment Supplies	6,000	4,095	1,905	32 %
7239	Water Treatment Chemicals	13,000	1,795	11,205	86 %
7249	Safety Supplies	3,000	285	2,715	91 %
	Total Office/Operations	50,700	20,145	30,555	60 %
Other Expense					
7330	Misc Operating Expenses	100	0	100	100 %
7348	Water Conservation Program	12,080	11,627	453	4 %
8735	Misc Department Admin	1,000	0	1,000	100 %
	Total Other Expense	13,180	11,627	1,553	12 %
Rent & Utilities					
6000	Cell Phones	1,700	813	887	52 %
6025	Telephone	6,000	2,872	3,128	52 %
7352	Rent - Offices & Other Structures	8,000	7,000	1,000	13 %
8610	Electric	130,000	44,154	85,846	66 %
8620	Gas Service	400	0	400	100 %
8630	Trash Services	1,500	606	894	60 %
8644	Disposal Services	30,000	57	29,943	100 %
8670	Street Lighting	650	141	509	78 %
	Total Rent & Utilities	178,250	55,643	122,607	69 %
Repairs & Maintenance					
6405	R & M - Extinguishers	400	229	171	43 %
6422	R & M - Hydrants	100	45	55	55 %
6640	Maint - Equip & Other Non-Structural Fixed Assets	20,000	43	19,957	100 %
6641	R & M - Wells	60,000	2,473	57,527	96 %
6750	R & M - Minor Tools & Equipment	2,000	225	1,775	89 %
6800	R & M - Grounds & Collection Systems	2,000	526	1,474	74 %
6900	Maint-Buildings & Structures	10,000	3,684	6,316	63 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
500 - 500 - Water
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining	
7241	Maint-Water Distribution System	12,000	4,237	7,763	65 %
	Total Repairs & Maintenance	106,500	11,463	95,037	89 %
	Travel & Training				
7323	Books, Publications & Subscriptions	50	24	26	52 %
7324	Education & Training Fees	500	0	500	100 %
8410	Certifications	500	124	376	75 %
8510	Lodging & Meals - Local	0	20	(20)	0 %
8539	Meals	0	14	(14)	0 %
8550	Mileage Reimbursement & Parking - EE	500	595	(95)	(19)%
	Total Travel & Training	1,550	777	773	50 %
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	5,500	1,195	4,305	78 %
7220	Gasoline	6,000	1,559	4,441	74 %
7228	Markings & Other Misc Services	1,000	186	814	81 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	3,910	3,590	48 %
	Total Vehicle Maintenance & Repairs	20,000	6,850	13,150	66 %
	Total Services & Supplies	656,080	306,276	349,804	53 %
	Capital Outlay				
9000	Building, Structures & Improvements	10,000	0	10,000	100 %
9006	Infrastructures	90,000	0	90,000	100 %
9059	Vehicles, Equipment, & Fixtures	5,000	0	5,000	100 %
	Total Capital Outlay	105,000	0	105,000	100 %
	Debt Service				
9022	Debt Service - Principal	142,655	142,654	1	0 %
9023	Debt Service -Interest & Adm	135,607	75,060	60,546	45 %
	Total Debt Service	278,262	217,715	60,547	22 %
	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	383,406	0	383,406	100 %
	Total Transfers	383,406	0	383,406	100 %
	Total Expenditures	2,093,800	814,986	1,278,813	61 %
	Net Revenues over Expenditures	0	29,397	29,397	5,999,288 %

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
550 - 550 - CDPH-Nitrate Removal
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Grant Revenue				
4949	0	359,253	359,253	0 %
	0	359,253	359,253	0 %
	0	359,253	359,253	0 %
Expenditures				
Services & Supplies				
Legal & Professional				
7319	70,415	17,312	53,103	75 %
	70,415	17,312	53,103	75 %
	70,415	17,312	53,103	75 %
Capital Outlay				
9000	252,574	175,340	77,234	31 %
	252,574	175,340	77,234	31 %
	322,989	192,652	130,337	40 %
	(322,989)	166,601	489,590	(152)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
600 - 600 - Wastewater
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Service Charges & Fees				
4062	21,000	0	(21,000)	(100)%
	21,000	0	(21,000)	(100)%
Special Taxes & Assessments				
4061	1,144,375	146,587	(997,788)	(87)%
	1,144,375	146,587	(997,788)	(87)%
Other Revenues				
4928	0	30	30	0 %
	0	30	30	0 %
Use of Money & Property				
4501	0	4	4	0 %
	0	4	4	0 %
	<u>1,165,375</u>	<u>146,621</u>	<u>(1,018,754)</u>	<u>(87)%</u>
Expenditures				
Services & Supplies				
Financial Services				
7310	7,000	0	7,000	100 %
	7,000	0	7,000	100 %
Insurance, Licenses & Regulatory Fees				
6345	0	131	(131)	0 %
	0	131	(131)	0 %
Legal & Professional				
7320	500	0	500	100 %
7326	6,000	281	5,720	95 %
	6,500	281	6,220	96 %
	13,500	412	13,088	97 %
Debt Service				
9022	435,000	0	435,000	100 %
9023	709,375	0	709,375	100 %
9806	25,000	0	25,000	100 %
	1,169,375	0	1,169,375	100 %
Transfers				
9505	(38,947)	0	(38,947)	100 %
9511	40,147	0	40,147	100 %
9512	(25,000)	0	(25,000)	100 %
	(23,800)	0	(23,800)	100 %
	<u>1,159,075</u>	<u>412</u>	<u>1,158,663</u>	<u>100 %</u>
	<u>6,300</u>	<u>146,210</u>	<u>139,910</u>	<u>2,221 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
 650 - 650 - Solid Waste
 From 7/1/2014 Through 6/30/2015
 (In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Expenditures				
Transfers				
9511 Interfund Transfer Out	46,660	0	46,660	100 %
Total Transfers	46,660	0	46,660	100 %
Total Expenditures	46,660	0	46,660	100 %
Net Revenues over Expenditures	(46,660)	0	46,660	(100)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
800 - 800 - Drainage
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	0	2,892	2,892	0 %
	0	2,892	2,892	0 %
Special Taxes & Assessments				
4400	95,424	16,524	(78,900)	(83)%
	95,424	16,524	(78,900)	(83)%
Other Revenues				
4935	200	299	99	49 %
	200	299	99	49 %
Use of Money & Property				
4505	0	22	22	0 %
	0	22	22	0 %
	95,624	19,737	(75,887)	(79)%
Expenditures				
Personnel				
Salaries/Wages				
8054	10,800	0	10,800	100 %
	10,800	0	10,800	100 %
Payroll Taxes & Benefits				
5010	4,300	0	4,300	100 %
	4,300	0	4,300	100 %
	15,100	0	15,100	100 %
Services & Supplies				
Clothing & Uniform				
7246	200	0	200	100 %
	200	0	200	100 %
Equipment & Tools				
7242	300	0	300	100 %
	300	0	300	100 %
Insurance, Licenses & Regulatory Fees				
6120	500	0	500	100 %
6342	5,000	5,826	(826)	(17)%
6345	1,000	51	949	95 %
7325	0	430	(430)	0 %
	6,500	6,307	193	3 %
Legal & Professional				
7320	6,000	1,471	4,529	75 %
	6,000	1,471	4,529	75 %
Office/Operations				
7230	100	0	100	100 %
	100	0	100	100 %
Other Expense				
7330	300	250	50	17 %
	300	250	50	17 %
Rent & Utilities				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget
800 - 800 - Drainage
From 7/1/2014 Through 6/30/2015
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 12/31/2014	Remaining Budget	Percent Remaining	
6000	Cell Phones	1,000	474	526	53 %
6025	Telephone	200	85	115	57 %
8610	Electric	1,000	376	624	62 %
8670	Street Lighting	400	342	58	14 %
	Total Rent & Utilities	2,600	1,277	1,323	51 %
	Repairs & Maintenance				
6640	Maint - Equip & Other Non-Structural Fixed Assets	300	47	253	84 %
6750	R & M - Minor Tools & Equipment	300	90	210	70 %
6800	R & M - Grounds & Collection Systems	100	41	59	59 %
6900	Maint-Buildings & Structures	100	0	100	100 %
	Total Repairs & Maintenance	800	178	622	78 %
	Travel & Training				
8550	Mileage Reimbursement & Parking - EE	50	39	11	22 %
	Total Travel & Training	50	39	11	22 %
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	1,000	321	679	68 %
7220	Gasoline	1,250	419	831	66 %
	Total Vehicle Maintenance & Repairs	2,250	740	1,510	67 %
	Total Services & Supplies	19,100	10,262	8,838	46 %
	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	36,138	0	36,138	100 %
	Total Transfers	36,138	0	36,138	100 %
	Total Expenditures	85,338	10,262	75,076	88 %
	Net Revenues over Expenditures	10,286	9,475	(811)	(8)%