



November 25, 2014

President
Craig V. Baltimore

Vice President
R. Michael Wright

Directors
Leonard A. Moothart
Marshall E. Ochylski
Jon-Erik G. Storm

General Manager
Kathy A. Kivley

District Accountant
Michael L. Doyel

Fire Chief
Robert Lewin

Battalion Chief
Phill Veneris

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11D – 12/04/2014 Board Meeting**
Receive Current Expenditure Reports

DESCRIPTION

Attached are the District's Expenditure Reports for the period July 1, 2014 through November 25, 2014.

SUMMARY STAFF RECOMMENDATION

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

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 November 25, 2014.

Attachments

Mailing Address:
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Los Osos, CA 93412

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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 11/26/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
	<u>1,794,174</u>	<u>194,871</u>	<u>(1,599,303)</u>	<u>(89)%</u>
Total Property Taxes	1,794,174	194,871	(1,599,303)	(89)%
Grant Revenue				
	<u>1,500</u>	<u>359,253</u>	<u>357,753</u>	<u>23,850 %</u>
Total Grant Revenue	1,500	359,253	357,753	23,850 %
Service Charges & Fees				
	<u>1,926,400</u>	<u>676,967</u>	<u>(1,249,433)</u>	<u>(65)%</u>
Total Service Charges & Fees	1,926,400	676,967	(1,249,433)	(65)%
Special Taxes & Assessments				
	<u>1,839,608</u>	<u>181,205</u>	<u>(1,658,403)</u>	<u>(90)%</u>
Total Special Taxes & Assessments	1,839,608	181,205	(1,658,403)	(90)%
Other Revenues				
	<u>78,734</u>	<u>18,578</u>	<u>(60,156)</u>	<u>(76)%</u>
Total Other Revenues	78,734	18,578	(60,156)	(76)%
Use of Money & Property				
	<u>1,240</u>	<u>4</u>	<u>(1,236)</u>	<u>(100)%</u>
Total Revenues	<u>5,641,656</u>	<u>1,430,880</u>	<u>(4,210,776)</u>	<u>(75)%</u>
Expenditures				
Personnel				
Salaries/Wages	899,815	355,015	544,800	61 %
Payroll Taxes & Benefits	119,154	71,520	47,634	40 %
Employment Services	<u>20,375</u>	<u>29,953</u>	<u>(9,578)</u>	<u>(47)%</u>
Total Personnel	1,039,344	456,488	582,856	56 %
Clothing & Uniform				
	<u>6,700</u>	<u>1,548</u>	<u>5,152</u>	<u>77 %</u>
Total Clothing & Uniform	6,700	1,548	5,152	77 %
Contract Services				
	<u>1,851,886</u>	<u>235,256</u>	<u>1,616,630</u>	<u>87 %</u>
Total Contract Services	1,851,886	235,256	1,616,630	87 %
Equipment & Tools				
	<u>75,398</u>	<u>25,425</u>	<u>49,973</u>	<u>66 %</u>
Total Equipment & Tools	75,398	25,425	49,973	66 %
Financial Services				
	<u>10,400</u>	<u>(70)</u>	<u>10,470</u>	<u>101 %</u>
Total Financial Services	10,400	(70)	10,470	101 %
Insurance, Licenses & Regulatory Fees				
	<u>135,357</u>	<u>85,485</u>	<u>49,872</u>	<u>37 %</u>
Total Insurance, Licenses & Regulatory Fees	135,357	85,485	49,872	37 %
Legal & Professional				
	<u>337,255</u>	<u>137,218</u>	<u>200,037</u>	<u>59 %</u>
Total Legal & Professional	337,255	137,218	200,037	59 %
Office/Operations				
	<u>74,540</u>	<u>21,660</u>	<u>52,880</u>	<u>71 %</u>
Total Office/Operations	74,540	21,660	52,880	71 %
Other Expense				
	<u>15,780</u>	<u>9,140</u>	<u>6,640</u>	<u>42 %</u>
Total Other Expense	15,780	9,140	6,640	42 %

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 11/26/2014	Remaining Budget	Percent Remaining
Rent & Utilities				
	<u>259,730</u>	<u>67,166</u>	<u>192,564</u>	<u>74 %</u>
Total Rent & Utilities	259,730	67,166	192,564	74 %
Repairs & Maintenance				
	<u>137,547</u>	<u>16,069</u>	<u>121,478</u>	<u>88 %</u>
Total Repairs & Maintenance	137,547	16,069	121,478	88 %
Travel & Training				
	<u>13,650</u>	<u>1,705</u>	<u>11,945</u>	<u>88 %</u>
Total Travel & Training	13,650	1,705	11,945	88 %
Vehicle Maintenance & Repair				
	<u>24,550</u>	<u>7,100</u>	<u>17,450</u>	<u>71 %</u>
Total Vehicle Maintenance & Repair	24,550	7,100	17,450	71 %
Capital Outlay				
	<u>390,274</u>	<u>160,689</u>	<u>229,585</u>	<u>59 %</u>
Total Capital Outlay	390,274	160,689	229,585	59 %
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>
Total Transfers	(38,947)	0	(38,947)	100 %
Total Expenditures	<u>6,012,200</u>	<u>1,442,593</u>	<u>4,569,607</u>	<u>76 %</u>
Net Revenues over Expenditures	<u>(370,544)</u>	<u>(11,714)</u>	<u>358,831</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 11/26/2014	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	2,050	14,950	88 %
8018	0	1,981	(1,981)	0 %
8045	7,503	2,016	5,487	73 %
8050	0	1,870	(1,870)	0 %
8051	0	692	(692)	0 %
8054	224,836	63,877	160,959	72 %
8056	0	551	(551)	0 %
8060	0	1,465	(1,465)	0 %
8081	0	4,129	(4,129)	0 %
	249,339	78,632	170,707	68 %
Payroll Taxes & Benefits				
5020	1,054	127	927	88 %
5030	1,670	831	839	50 %
5050	3,992	1,231	2,761	69 %
5060	24,000	8,669	15,331	64 %
5070	21,788	3,321	18,467	85 %
5071	0	1,336	(1,336)	0 %
5075	2,070	1,325	745	36 %
5120	2,805	4,809	(2,004)	(71)%
5124	0	3,436	(3,436)	0 %
8511	4,800	1,800	3,000	63 %
	62,179	26,884	35,295	57 %
Employment Services				
5100	3,500	561	2,939	84 %
6200	500	521	(21)	(4)%
6230	220	140	80	36 %
6250	0	24,659	(24,659)	0 %
7347	175	0	175	100 %
	4,395	25,881	(21,486)	(489)%
	315,913	131,397	184,516	58 %
Contract Services				
6100	15,000	1,045	13,955	93 %
6110	5,000	9,904	(4,904)	(98)%
7100	12,000	2,464	9,536	79 %
7255	750	747	3	0 %
7321	2,200	801	1,399	64 %
7342	14,500	4,420	10,080	70 %
	49,450	19,381	30,069	61 %
Financial Services				
7310	100	0	100	100 %
	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 11/26/2014	Remaining Budget	Percent Remaining	
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	<u>25,000</u>	<u>5,503</u>	<u>19,497</u>	<u>78 %</u>
	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	14,808	70,192	83 %
7340	Legal Notifications & Mandated Advertising	500	959	(459)	(92)%
7343	Election Expense	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>100 %</u>
	Total Legal & Professional	118,400	25,680	92,720	78 %
Office/Operations					
6121	IT-Supplies & Miscellaneous	500	0	500	100 %
6130	Computer Hardware	0	1,288	(1,288)	0 %
7140	General Supplies & Minor Equipment	5,000	1,245	3,755	75 %
7160	Postage, Shipping & Mail Supplies	4,000	379	3,621	91 %
7226	Membership & Dues	<u>5,200</u>	<u>75</u>	<u>5,125</u>	<u>99 %</u>
	Total Office/Operations	14,700	2,987	11,713	80 %
Other Expense					
8735	Misc Department Admin	<u>500</u>	<u>0</u>	<u>500</u>	<u>100 %</u>
	Total Other Expense	500	0	500	100 %
Rents & Utilities					
6025	Telephone	4,300	1,456	2,844	66 %
7350	Rent - Meetings	6,000	1,563	4,437	74 %
7352	Rent - Offices & Other Structures	14,880	6,000	8,880	60 %
8610	Electric	3,600	929	2,671	74 %
8620	Gas Service	<u>240</u>	<u>0</u>	<u>240</u>	<u>100 %</u>
	Total Rents & Utilities	29,020	9,948	19,072	66 %
Repairs & Maintenance					
6405	R & M - Extinguishers	100	10	90	90 %
6750	R & M - Minor Tools & Equipment	<u>200</u>	<u>0</u>	<u>200</u>	<u>100 %</u>
	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	256	744	74 %
8550	Mileage Reimbursement & Parking - EE	<u>750</u>	<u>149</u>	<u>601</u>	<u>80 %</u>
	Total Travel & Training	3,750	662	3,088	82 %
Capital Outlay					
9059	Vehicles, Equipment, & Fixtures	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>100 %</u>
	Total Capital Outlay	5,000	0	5,000	100 %
Transfers					
9410	Transfer In	(626,310)	0	(626,310)	100 %
9511	Interfund Transfer Out	25,000	0	25,000	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 11/26/2014	Remaining Budget	Percent Remaining
Total Transfers	(601,310)	0	(601,310)	100 %
Total Expenditures	0	214,785	(214,785)	0 %
Net Revenues over Expenditures	0	(214,780)	(214,780)	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 11/26/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	6,731	754	(5,977)	(89)%
	6,731	754	(5,977)	(89)%
Special Taxes & Assessments				
4550	54,831	4,125	(50,706)	(92)%
	54,831	4,125	(50,706)	(92)%
	61,562	4,879	(56,683)	(92)%
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 %
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	0	800	100 %
6345	260	131	129	50 %
7325	0	310	(310)	0 %
	1,060	441	619	58 %
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 %
Rents & Utilities				
6000	160	65	95	59 %
8610	3,200	870	2,330	73 %
8645	12,000	0	12,000	100 %
8670	6,100	1,589	4,511	74 %
	21,460	2,524	18,936	88 %
Repairs & Maintenance				
6405	12	10	2	17 %
6640	100	0	100	100 %
6750	100	1	99	99 %

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 11/26/2014	Remaining Budget	Percent Remaining
6800 R & M - Grounds & Collection Systems	11,000	1,237	9,763	89 %
6900 Maint-Buildings & Structures	3,223	0	3,223	100 %
Total Repairs & Maintenance	14,435	1,248	13,187	91 %
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	500	150	350	70 %
7220 Gasoline	800	206	594	74 %
Total Vehicle Maintenance & Repairs	1,300	356	944	73 %
Capital Outlay				
9006 Infrastructures	7,700	0	7,700	100 %
Total Capital Outlay	7,700	0	7,700	100 %
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	5,407	0	5,407	100 %
Total Transfers	5,407	0	5,407	100 %
Total Expenditures	69,562	4,826	64,736	93 %
Net Revenues over Expenditures	(8,000)	53	8,053	

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 11/26/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	1,607,443	172,705	(1,434,738)	(89)%
	1,607,443	172,705	(1,434,738)	(89)%
Grant Revenue				
4955	1,500	0	(1,500)	(100)%
	1,500	0	(1,500)	(100)%
Special Taxes & Assessments				
4015	22,500	22,500	0	0 %
4050	506,710	48,696	(458,014)	(90)%
	529,210	71,196	(458,014)	(87)%
Other Revenues				
4000	67,134	16,561	(50,573)	(75)%
4055	4,000	0	(4,000)	(100)%
	71,134	16,561	(54,573)	(77)%
Use of Money & Property				
4501	5	0	(5)	(100)%
4510	235	0	(235)	(100)%
	240	0	(240)	(100)%
	2,209,527	260,461	(1,949,066)	(88)%
Expenditures				
Personnel				
Salaries/Wages				
8290	450	0	450	100 %
8295	3,330	3,298	32	1 %
8310	7,770	2,347	5,423	70 %
8330	100	0	100	100 %
8340	88,000	35,075	52,925	60 %
8345	3,500	3,062	438	13 %
8355	12,000	3,394	8,606	72 %
8360	1,500	310	1,190	79 %
	116,650	47,487	69,163	59 %
Payroll Taxes & Benefits				
5021	7,590	2,519	5,071	67 %
5030	3,000	280	2,721	91 %
5031	0	95	(95)	0 %
5051	1,775	689	1,086	61 %
5120	5,104	4,509	595	12 %
5124	0	153	(153)	0 %
	17,469	8,244	9,225	53 %
Employment Services				
5000	1,300	0	1,300	100 %
5101	8,680	2,542	6,138	71 %
6230	3,100	1,515	1,585	51 %
	13,080	4,057	9,023	69 %
	147,199	59,787	87,412	59 %
Clothing & Uniforms				
7246	2,500	536	1,964	79 %

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 11/26/2014	Remaining Budget	Percent Remaining
7248	1,000	591	409	41 %
Total Clothing & Uniforms	3,500	1,127	2,373	68 %
Contract Services				
6110	0	400	(400)	0 %
7100	480	773	(293)	(61)%
7202	450	222	228	51 %
7204	2,700	1,131	1,569	58 %
7222	1,050	0	1,050	100 %
7500	1,709,966	195,205	1,514,761	89 %
Total Contract Services	1,714,646	197,731	1,516,915	88 %
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	2,858	11,642	80 %
7242	1,000	288	712	71 %
7252	8,800	1,485	7,315	83 %
Total Equipment & Tools	50,948	5,132	45,816	90 %
Financial Services				
7310	100	0	100	100 %
Total Financial Services	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)%
Total Insurance, Licenses & Regulatory Fees	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 %
Total Legal & Professional	2,440	246	2,194	90 %
Office/Operations				
7140	3,320	492	2,828	85 %
7160	400	0	400	100 %
7200	600	39	561	94 %
7216	1,200	230	970	81 %
7226	1,300	0	1,300	100 %
7230	1,500	124	1,376	92 %
7240	650	0	650	100 %
Total Office/Operations	8,970	885	8,085	90 %
Other Expense				

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 11/26/2014	Remaining Budget	Percent Remaining
7201 Bedding	500	0	500	100 %
7209 District Operating Center Expense	450	119	331	74 %
7218 Food/Drink	350	0	350	100 %
7224 Kitchen Supplies - Dishes, Pots	500	24	476	95 %
Total Other Expense	1,800	142	1,658	92 %
Rents & Utilities				
6000 Cell Phones	2,500	1,096	1,404	56 %
6025 Telephone	3,800	1,176	2,624	69 %
8610 Electric	6,000	1,453	4,547	76 %
8620 Gas Service	1,600	191	1,409	88 %
8630 Trash Services	1,100	425	675	61 %
8640 Water and Water Services	3,300	1,196	2,104	64 %
8670 Street Lighting	100	42	58	58 %
Total Rents & Utilities	18,400	5,579	12,821	70 %
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	1,955	1,045	35 %
6750 R & M - Minor Tools & Equipment	2,100	134	1,966	94 %
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	1,291	3,709	74 %
Total Repairs & Maintenance	12,500	4,456	8,044	64 %
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	122	178	59 %
7324 Education & Training Fees	800	25	775	97 %
8405 Reserve FF Training Costs	6,000	0	6,000	100 %
8410 Certifications	400	164	236	59 %
8510 Lodging & Meals - Local	300	0	300	100 %
Total Travel & Training	8,300	311	7,989	96 %
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	297,950	1,911,577	87 %
Net Revenues over Expenditures	0	(37,489)	(37,489)	

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 11/26/2014	Remaining Budget	Percent Remaining
Revenues				
Special Taxes & Assessments				
4550	15,768	1,417	(14,351)	(91)%
	15,768	1,417	(14,351)	(91)%
	15,768	1,417	(14,351)	(91)%
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 %
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	0	1,000	100 %
6345	20	9	11	55 %
7325	0	127	(127)	0 %
	1,020	136	884	87 %
Legal & Professional				
7320	500	22	478	96 %
	500	22	478	96 %
Rents & Utilities				
6000	200	65	135	68 %
8610	300	119	181	60 %
8645	7,500	0	7,500	100 %
8670	2,000	631	1,369	68 %
	10,000	815	9,185	92 %
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	75	225	75 %
7220	700	103	597	85 %
	1,000	178	822	82 %
Transfers				
9511	5,428	0	5,428	100 %
	5,428	0	5,428	100 %
	25,250	1,296	23,954	95 %

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 11/26/2014	Remaining Budget	Percent Remaining
Net Revenues over Expenditures	(9,482)	121	9,603	.

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 11/26/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	180,000	19,518	(160,482)	(89)%
	180,000	19,518	(160,482)	(89)%
Service Charges & Fees				
4020	0	575	575	0 %
4030	1,850,000	529,993	(1,320,007)	(71)%
4102	0	31,923	31,923	0 %
4103	0	88,599	88,599	0 %
4104	0	5,348	5,348	0 %
4111	1,000	117	(883)	(88)%
4931	14,000	4,000	(10,000)	(71)%
4932	35,000	9,322	(25,678)	(73)%
4933	5,400	7,000	1,600	30 %
4937	0	85	85	0 %
	1,905,400	676,962	(1,228,438)	(64)%
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	0	(2,000)	(100)%
	7,400	1,979	(5,421)	(73)%
Use of Money & Property				
4934	1,000	0	(1,000)	(100)%
	1,000	0	(1,000)	(100)%
	2,093,800	698,459	(1,395,341)	(67)%
Expenditures				
Personnel				
Salaries/Wages				
8012	1,000	0	1,000	100 %
8018	0	4,504	(4,504)	0 %
8027	0	257	(257)	0 %
8045	17,728	2,445	15,283	86 %
8051	0	2,168	(2,168)	0 %
8054	375,852	141,099	234,753	62 %
8056	0	8,421	(8,421)	0 %
8060	0	4,792	(4,792)	0 %
8063	17,446	7,194	10,252	59 %
8066	0	7,249	(7,249)	0 %
8081	0	10,298	(10,298)	0 %
	412,026	188,427	223,599	54 %
Payroll Taxes & Benefits				
5010	(7,680)	0	(7,680)	100 %
5030	5,061	2,496	2,565	51 %
5050	5,050	2,770	2,280	45 %

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 11/26/2014	Remaining Budget	Percent Remaining
5060 Cafeteria Plan	73,500	30,000	43,500	59 %
5070 Retirement ER - Regular	43,642	20,880	22,762	52 %
5071 Retirement ER - Addl Pick-up	0	8,011	(8,011)	0 %
5075 Retirees Medical - ER	690	595	95	14 %
5120 Workers Comp Insurance - ER	13,863	9,940	3,923	28 %
5124 Retirement - ER - Tier 2	<u>0</u>	<u>2,170</u>	<u>(2,170)</u>	<u>0 %</u>
Total Payroll Taxes & Benefits	134,126	76,861	57,265	43 %
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	<u>100</u>	<u>0</u>	<u>100</u>	<u>100 %</u>
Total Employment Services	2,900	15	2,885	99 %
Total Personnel	549,052	265,304	283,748	52 %
Clothing & Uniforms				
7246 Uniform & Gear	<u>3,000</u>	<u>422</u>	<u>2,578</u>	<u>86 %</u>
Total Clothing & Uniforms	3,000	422	2,578	86 %
Contract Services				
6100 Labor & Support-IT Services	10,000	0	10,000	100 %
6110 IT Purchased Services	5,000	4,384	616	12 %
7204 Cleaning Supplies, Laundry & Towel Service	300	0	300	100 %
7250 Water Quality Testing	50,000	12,562	37,438	75 %
7255 Security	9,000	325	8,675	96 %
7301 Contract Maint Services	10,000	0	10,000	100 %
7321 Janitorial Cleaning & Supplies	<u>1,800</u>	<u>603</u>	<u>1,197</u>	<u>67 %</u>
Total Contract Services	86,100	17,874	68,226	79 %
Equipment & Tools				
7242 Minor Tools, Accessories & Field Machines	3,000	785	2,215	74 %
7253 Rent - Equipment	3,000	0	3,000	100 %
7256 Meters Purchases & Replacements	<u>18,000</u>	<u>19,455</u>	<u>(1,455)</u>	<u>(8)%</u>
Total Equipment & Tools	24,000	20,240	3,760	16 %
Financial Services				
7310 Bank Service Charges	200	0	200	100 %
7401 Discounts Taken	0	(70)	70	0 %
9153 Bad Debt Expense	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>100 %</u>
Total Financial Services	3,200	(70)	3,270	102 %
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	<u>20,000</u>	<u>28,736</u>	<u>(8,736)</u>	<u>(44)%</u>
Total Insurance, Licenses & Regulatory Fees	37,100	31,195	5,905	16 %
Legal & Professional				
7318 Professional & Consulting Svcs-ISJ	15,000	11,661	3,339	22 %

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 11/26/2014	Remaining Budget	Percent Remaining
7319	Other Professional Services	15,000	6,039	8,961	60 %
7320	Professional & Consulting Services	45,000	20,724	24,276	54 %
7326	Legal Services	12,000	12,748	(748)	(6)%
7336	Legal Services- ISJ	0	36,406	(36,406)	0 %
7340	Legal Notifications & Mandated Advertising	500	0	500	100 %
9155	ISJ - Inter-Agency Cost Sharing	45,000	6,500	38,500	86 %
	Total Legal & Professional	132,500	94,079	38,421	30 %
	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	1,672	128	7 %
7140	General Supplies & Minor Equipment	3,000	1,525	1,475	49 %
7160	Postage, Shipping & Mail Supplies	15,000	4,840	10,160	68 %
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	0	4,200	100 %
7237	Process Control & Treatment Supplies	6,000	3,021	2,979	50 %
7239	Water Treatment Chemicals	13,000	1,795	11,205	86 %
7249	Safety Supplies	3,000	248	2,752	92 %
	Total Office/Operations	50,700	17,762	32,938	65 %
	Other Expense				
7330	Misc Operating Expenses	100	0	100	100 %
7348	Water Conservation Program	12,080	8,747	3,333	28 %
8735	Misc Department Admin	1,000	0	1,000	100 %
	Total Other Expense	13,180	8,747	4,433	34 %
	Rents & Utilities				
6000	Cell Phones	1,700	643	1,057	62 %
6025	Telephone	6,000	2,311	3,689	61 %
7352	Rent - Offices & Other Structures	8,000	6,000	2,000	25 %
8610	Electric	130,000	37,663	92,337	71 %
8620	Gas Service	400	0	400	100 %
8630	Trash Services	1,500	505	995	66 %
8644	Disposal Services	30,000	57	29,943	100 %
8670	Street Lighting	650	112	538	83 %
	Total Rents & Utilities	178,250	47,291	130,959	73 %
	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	0	20,000	100 %
6641	R & M - Wells	60,000	2,473	57,527	96 %
6750	R & M - Minor Tools & Equipment	2,000	184	1,816	91 %
6800	R & M - Grounds & Collection Systems	2,000	459	1,541	77 %
6900	Maint-Buildings & Structures	10,000	3,242	6,758	68 %
7241	Maint-Water Distribution System	12,000	3,535	8,465	71 %
	Total Repairs & Maintenance	106,500	10,168	96,332	90 %

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 11/26/2014	Remaining Budget	Percent Remaining	
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	512	(12)	(2)%
	Total Travel & Training	1,550	693	857	55 %
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	5,500	1,006	4,494	82 %
7220	Gasoline	6,000	1,381	4,619	77 %
7228	Markings & Other Misc Services	1,000	186	814	81 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	3,351	4,149	55 %
	Total Vehicle Maintenance & Repairs	20,000	5,924	14,076	70 %
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	737,343	1,356,456	65 %
	Net Revenues over Expenditures	0	(38,884)	(38,885)	

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 11/26/2014	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				
Legal & Professional				
7319	70,415	15,397	55,018	78 %
	70,415	15,397	55,018	78 %
Capital Outlay				
9000	252,574	160,689	91,885	36 %
	252,574	160,689	91,885	36 %
	322,989	176,086	146,903	45 %
Net Revenues over Expenditures	(322,989)	183,167	506,156	

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 11/26/2014	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	94,415	(1,049,960)	(92)%
	1,144,375	94,415	(1,049,960)	(92)%
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>94,449</u>	<u>(1,070,926)</u>	<u>(92)%</u>
Expenditures				
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 %
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>94,037</u>	<u>87,737</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 11/26/2014	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	

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 11/26/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	0	1,894	1,894	0 %
	0	1,894	1,894	0 %
Special Taxes & Assessments				
4400	95,424	10,053	(85,371)	(89)%
	95,424	10,053	(85,371)	(89)%
Other Revenues				
4935	200	9	(191)	(96)%
	200	9	(191)	(96)%
	95,624	11,956	(83,668)	(87)%
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 %
Clothing & Uniforms				
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 %
Rents & Utilities				
6000	1,000	389	611	61 %
6025	200	68	132	67 %
8610	1,000	279	721	72 %
8670	400	273	127	32 %

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 11/26/2014	Remaining Budget	Percent Remaining
Total Rents & Utilities	2,600	1,009	1,591	61 %
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	270	730	73 %
7220 Gasoline	1,250	371	879	70 %
Total Vehicle Maintenance & Repairs	2,250	641	1,609	71 %
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	9,895	75,443	88 %
Net Revenues over Expenditures	10,286	2,061	(8,225)	