



August 28, 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

**Temporary District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

**TO:** LOCSO Board of Directors

**FROM:** Kathy A. Kivley, General Manager

**SUBJECT: Agenda Item 11D-9/04/2014 Board Meeting**  
Receive Current Expenditure Reports

**DESCRIPTION:**

Attached are the District's Expenditure Reports for the period July 1, 2013 through June 30, 2014, July 1, 2014 through August 28, 2014 and the Reserve Listing as of June 30, 2014

**SUMMARY STAFF RECOMMENDATION:**

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

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 this report.***

Attachments

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

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

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

Revenue VS Expenditure Summary  
FY 2013/2014

<b>Category</b>	<b>Dollars</b>
<b>Administration - Fund 101</b>	
Total Revenues	705,597
Total Expenditures	597,630
<b>Difference</b>	<b>107,967</b>
<b>Bayridge Estates - Fund 200</b>	
Total Revenues	62,056
Total Expenditures	44,348
<b>Difference</b>	<b>17,708</b>
<b>Fire - Fund 301</b>	
Total Revenues	2,199,346
Total Expenditures	2,193,502
<b>Difference</b>	<b>5,844</b>
<b>Vista de Oro - Fund 400</b>	
Total Revenues	15,768
Total Expenditures	31,380
<b>Difference</b>	<b>(15,612)</b>
<b>Water - Fund 500</b>	
Total Revenues	2,130,628
Total Expenditures	1,937,181
<b>Difference</b>	<b>193,447</b>
<b>Nitrate Removal Facility - 550</b>	
Total Revenues	42,023
Total Expenditures	364,918
<b>Difference</b>	<b>(322,895)</b>
<b>Wastewater - Fund 600</b>	
Total Revenues	4,743,651
Total Expenditures	4,774,824
<b>Difference</b>	<b>(31,173)</b>

Revenue VS Expenditure Summary  
FY 2013/2014

**Solid Waste - Fund 650**

Total Revenues	75,000
Total Expenditures	69,000

<b>Difference</b>	<b>6,000</b>
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**Drainage - Fund 800**

Total Revenues	113,510
Total Expenditures	94,179

<b>Difference</b>	<b>19,331</b>
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LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Grant Revenue				
	0	(656)	(656)	0 %
Total Grant Revenue	0	(656)	(656)	0 %
Service Charges & Fees				
	0	110	110	0 %
Total Service Charges & Fees	0	110	110	0 %
Other Revenues				
	0	32	32	0 %
Total Revenues	0	(515)	(515)	0 %
<b>Expenditures</b>				
<b>Personnel</b>				
Salaries/Wages	268,900	280,980	(12,080)	(4)%
Payroll Taxes & Benefits	37,715	36,211	1,504	4 %
Employment Services	5,220	7,651	(2,431)	(47)%
Total Personnel	311,835	324,843	(13,008)	(4)%
<b>Contract Services</b>				
Total Contract Services	61,150	68,762	(7,612)	(12)%
<b>Financial Services</b>				
Total Financial Services	100	1,765	(1,665)	(1,665)%
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
Total Insurance, Licenses & Regulatory Fees	46,590	45,574	1,016	2 %
<b>Legal &amp; Professional</b>				
Total Legal & Professional	91,900	67,632	24,268	26 %
<b>Office/Operations</b>				
Total Office/Operations	15,380	17,496	(2,116)	(14)%
<b>Other Expense</b>				
Total Other Expense	1,300	1,681	(381)	(29)%
<b>Rent &amp; Utilities</b>				
Total Rent & Utilities	28,550	27,640	910	3 %
<b>Repairs &amp; Maintenance</b>				
Total Repairs & Maintenance	200	282	(82)	(41)%
<b>Travel &amp; Training</b>				
Total Travel & Training	6,250	3,093	3,157	51 %
<b>Capital Outlay</b>				
	14,517	13,861	656	5 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
Total Capital Outlay	14,517	13,861	656	5 %
Transfers	(680,597)	(680,597)	0	0 %
Total Transfers	(680,597)	(680,597)	0	0 %
Total Expenditures	(102,825)	(107,968)	5,143	(5)%
Net Revenues over Expenditures				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
200 - 200 - Bayridge  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
	6,688	7,225	537	8 %
Total Property Taxes	6,688	7,225	537	8 %
Special Taxes & Assessments				
	54,831	54,831	0	0 %
Total Revenues	61,519	62,056	537	1 %
<b>Expenditures</b>				
<b>Personnel</b>				
Salaries/Wages	6,200	8,393	(2,193)	(35)%
Payroll Taxes & Benefits	2,480	2,971	(491)	(20)%
Total Personnel	8,680	11,364	(2,684)	(31)%
<b>Contract Services</b>				
	750	165	585	78 %
Total Contract Services	750	165	585	78 %
<b>Equipment &amp; Tools</b>				
	0	111	(111)	0 %
Total Equipment & Tools	0	111	(111)	0 %
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
	1,260	1,230	30	2 %
Total Insurance, Licenses & Regulatory Fees	1,260	1,230	30	2 %
<b>Legal &amp; Professional</b>				
	500	1,250	(750)	(150)%
Total Legal & Professional	500	1,250	(750)	(150)%
<b>Office/Operations</b>				
	64	30	34	54 %
Total Office/Operations	64	30	34	54 %
<b>Rent &amp; Utilities</b>				
	21,460	13,623	7,837	37 %
Total Rent & Utilities	21,460	13,623	7,837	37 %
<b>Repairs &amp; Maintenance</b>				
	10,042	626	9,416	94 %
Total Repairs & Maintenance	10,042	626	9,416	94 %
<b>Vehicle Maintenance &amp; Repair</b>				
	1,100	1,152	(52)	(5)%
Total Vehicle Maintenance & Repair	1,100	1,152	(52)	(5)%
<b>Reserves</b>				
	8,000	8,000	0	0 %
Total Reserves	8,000	8,000	0	0 %
<b>Transfers</b>				
	6,798	6,798	0	0 %
Total Transfers	6,798	6,798	0	0 %
Total Expenditures	58,654	44,348	14,306	24 %
Net Revenues over Expenditures	2,865	17,708	14,843	-

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
	<u>1,575,925</u>	<u>1,625,286</u>	<u>49,361</u>	<u>3 %</u>
Total Property Taxes	1,575,925	1,625,286	49,361	3 %
Grant Revenue				
	<u>8,000</u>	<u>7,549</u>	<u>(451)</u>	<u>(6)%</u>
Total Grant Revenue	8,000	7,549	(451)	(6)%
Special Taxes & Assessments				
	<u>521,410</u>	<u>455,841</u>	<u>(65,569)</u>	<u>(13)%</u>
Total Special Taxes & Assessments	521,410	455,841	(65,569)	(13)%
Other Revenues				
	<u>76,953</u>	<u>75,792</u>	<u>(1,161)</u>	<u>(2)%</u>
Total Other Revenues	76,953	75,792	(1,161)	(2)%
Use of Money & Property				
	<u>72,240</u>	<u>34,878</u>	<u>(37,362)</u>	<u>(52)%</u>
Total Revenues	<u>2,254,528</u>	<u>2,199,346</u>	<u>(55,182)</u>	<u>(2)%</u>
<b>Expenditures</b>				
Personnel				
Salaries/Wages	103,768	111,119	(7,351)	(7)%
Payroll Taxes & Benefits	17,952	11,882	6,070	34 %
Employment Services	<u>13,225</u>	<u>10,871</u>	<u>2,354</u>	<u>18 %</u>
Total Personnel	134,945	133,872	1,073	1 %
Clothing & Uniform				
	<u>3,000</u>	<u>3,371</u>	<u>(371)</u>	<u>(12)%</u>
Total Clothing & Uniform	3,000	3,371	(371)	(12)%
Contract Services				
	<u>1,653,199</u>	<u>1,630,890</u>	<u>22,309</u>	<u>1 %</u>
Total Contract Services	1,653,199	1,630,890	22,309	1 %
Equipment & Tools				
	<u>38,699</u>	<u>35,867</u>	<u>2,832</u>	<u>7 %</u>
Total Equipment & Tools	38,699	35,867	2,832	7 %
Financial Services				
	<u>5,140</u>	<u>5,040</u>	<u>100</u>	<u>2 %</u>
Total Financial Services	5,140	5,040	100	2 %
Insurance, Licenses & Regulatory Fees				
	<u>25,380</u>	<u>23,400</u>	<u>1,980</u>	<u>8 %</u>
Total Insurance, Licenses & Regulatory Fees	25,380	23,400	1,980	8 %
Legal & Professional				
	<u>3,460</u>	<u>4,812</u>	<u>(1,352)</u>	<u>(39)%</u>
Total Legal & Professional	3,460	4,812	(1,352)	(39)%
Office/Operations				
	<u>7,606</u>	<u>6,467</u>	<u>1,139</u>	<u>15 %</u>
Total Office/Operations	7,606	6,467	1,139	15 %
Other Expense				
	8,250	8,122	128	2 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
Total Other Expense	8,250	8,122	128	2 %
Rent & Utilities				
	18,700	15,588	3,112	17 %
Total Rent & Utilities	18,700	15,588	3,112	17 %
Repairs & Maintenance				
	10,650	13,652	(3,002)	(28)%
Total Repairs & Maintenance	10,650	13,652	(3,002)	(28)%
Travel & Training				
	4,800	6,854	(2,054)	(43)%
Total Travel & Training	4,800	6,854	(2,054)	(43)%
Vehicle Maintenance & Repair				
	0	162	(162)	0 %
Total Vehicle Maintenance & Repair	0	162	(162)	0 %
Capital Outlay				
	41,072	41,188	(116)	(0)%
Total Capital Outlay	41,072	41,188	(116)	(0)%
Reserves				
	161,059	161,059	0	0 %
Total Reserves	161,059	161,059	0	0 %
Transfers				
	103,158	103,158	0	0 %
Total Transfers	103,158	103,158	0	0 %
Total Expenditures	2,219,118	2,193,502	25,616	1 %
Net Revenues over Expenditures	35,410	5,844	(29,567)	



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
400 - 400 - Vista de Oro  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Special Taxes & Assessments				
	15,768	15,768	0	0 %
<b>Total Revenues</b>	<b>15,768</b>	<b>15,768</b>	<b>0</b>	<b>0 %</b>
<b>Expenditures</b>				
<b>Personnel</b>				
Salaries/Wages	2,500	9,339	(6,839)	(274)%
Payroll Taxes & Benefits	900	3,336	(2,436)	(271)%
<b>Total Personnel</b>	<b>3,400</b>	<b>12,674</b>	<b>(9,274)</b>	<b>(273)%</b>
<b>Contract Services</b>				
	930	265	665	72 %
<b>Total Contract Services</b>	<b>930</b>	<b>265</b>	<b>665</b>	<b>72 %</b>
<b>Equipment &amp; Tools</b>				
	120	111	9	8 %
<b>Total Equipment &amp; Tools</b>	<b>120</b>	<b>111</b>	<b>9</b>	<b>8 %</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
	1,020	988	32	3 %
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>1,020</b>	<b>988</b>	<b>32</b>	<b>3 %</b>
<b>Legal &amp; Professional</b>				
	500	200	300	60 %
<b>Total Legal &amp; Professional</b>	<b>500</b>	<b>200</b>	<b>300</b>	<b>60 %</b>
<b>Office/Operations</b>				
	0	30	(30)	0 %
<b>Total Office/Operations</b>	<b>0</b>	<b>30</b>	<b>(30)</b>	<b>0 %</b>
<b>Rent &amp; Utilities</b>				
	8,735	6,985	1,750	20 %
<b>Total Rent &amp; Utilities</b>	<b>8,735</b>	<b>6,985</b>	<b>1,750</b>	<b>20 %</b>
<b>Repairs &amp; Maintenance</b>				
	3,012	50	2,962	98 %
<b>Total Repairs &amp; Maintenance</b>	<b>3,012</b>	<b>50</b>	<b>2,962</b>	<b>98 %</b>
<b>Vehicle Maintenance &amp; Repair</b>				
	540	576	(36)	(7)%
<b>Total Vehicle Maintenance &amp; Repair</b>	<b>540</b>	<b>576</b>	<b>(36)</b>	<b>(7)%</b>
<b>Transfers</b>				
	9,502	9,502	0	0 %
<b>Total Transfers</b>	<b>9,502</b>	<b>9,502</b>	<b>0</b>	<b>0 %</b>
<b>Total Expenditures</b>	<b>27,759</b>	<b>31,380</b>	<b>(3,621)</b>	<b>(13)%</b>
<b>Net Revenues over Expenditures</b>	<b>(11,991)</b>	<b>(15,612)</b>	<b>(3,621)</b>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
	<u>180,000</u>	<u>183,713</u>	<u>3,713</u>	<u>2 %</u>
Total Property Taxes	180,000	183,713	3,713	2 %
Service Charges & Fees				
	<u>1,909,400</u>	<u>1,943,700</u>	<u>34,300</u>	<u>2 %</u>
Total Service Charges & Fees	1,909,400	1,943,700	34,300	2 %
Other Revenues				
	<u>7,300</u>	<u>3,065</u>	<u>(4,235)</u>	<u>(58)%</u>
Total Other Revenues	7,300	3,065	(4,235)	(58)%
Use of Money & Property				
	<u>3,200</u>	<u>150</u>	<u>(3,050)</u>	<u>(95)%</u>
Total Revenues	<u>2,099,900</u>	<u>2,130,628</u>	<u>30,728</u>	<u>1 %</u>
<b>Expenditures</b>				
Personnel				
Salaries/Wages	441,974	423,522	18,452	4 %
Payroll Taxes & Benefits	77,392	82,195	(4,803)	(6)%
Employment Services	<u>5,888</u>	<u>7,807</u>	<u>(1,919)</u>	<u>(33)%</u>
Total Personnel	525,254	513,524	11,730	2 %
Clothing & Uniform				
	<u>2,600</u>	<u>2,366</u>	<u>234</u>	<u>9 %</u>
Total Clothing & Uniform	2,600	2,366	234	9 %
Contract Services				
	<u>79,123</u>	<u>53,853</u>	<u>25,270</u>	<u>32 %</u>
Total Contract Services	79,123	53,853	25,270	32 %
Equipment & Tools				
	<u>22,700</u>	<u>27,125</u>	<u>(4,425)</u>	<u>(19)%</u>
Total Equipment & Tools	22,700	27,125	(4,425)	(19)%
Financial Services				
	<u>3,100</u>	<u>2,144</u>	<u>957</u>	<u>31 %</u>
Total Financial Services	3,100	2,144	957	31 %
Insurance, Licenses & Regulatory Fees				
	<u>34,950</u>	<u>33,339</u>	<u>1,611</u>	<u>5 %</u>
Total Insurance, Licenses & Regulatory Fees	34,950	33,339	1,611	5 %
Legal & Professional				
	<u>131,178</u>	<u>134,732</u>	<u>(3,554)</u>	<u>(3)%</u>
Total Legal & Professional	131,178	134,732	(3,554)	(3)%
Office/Operations				
	<u>47,250</u>	<u>42,251</u>	<u>4,999</u>	<u>11 %</u>
Total Office/Operations	47,250	42,251	4,999	11 %
Other Expense				
	<u>31,300</u>	<u>12,765</u>	<u>18,535</u>	<u>59 %</u>
Total Other Expense	31,300	12,765	18,535	59 %
Rent & Utilities				
	160,216	115,744	44,472	28 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
Total Rent & Utilities	160,216	115,744	44,472	28 %
Repairs & Maintenance	80,594	60,809	19,785	25 %
Total Repairs & Maintenance	80,594	60,809	19,785	25 %
Travel & Training	2,000	903	1,097	55 %
Total Travel & Training	2,000	903	1,097	55 %
Vehicle Maintenance & Repair	19,500	16,136	3,364	17 %
Total Vehicle Maintenance & Repair	19,500	16,136	3,364	17 %
Capital Outlay	51,890	57,992	(6,102)	(12)%
Total Capital Outlay	51,890	57,992	(6,102)	(12)%
Debt Service	278,740	278,741	(1)	(0)%
Total Debt Service	278,740	278,741	(1)	(0)%
Reserves	122,000	122,000	0	0 %
Total Reserves	122,000	122,000	0	0 %
Transfers	462,758	462,758	0	0 %
Total Transfers	462,758	462,758	0	0 %
Total Expenditures	2,055,153	1,937,181	117,972	6 %
Net Revenues over Expenditures	44,747	193,448	148,700	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
550 - 550 - CDPH-Nitrate Removal  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Grant Revenue				
	<u>645,980</u>	<u>42,023</u>	<u>(603,957)</u>	<u>(93)%</u>
Total Grant Revenue	<u>645,980</u>	<u>42,023</u>	<u>(603,957)</u>	<u>(93)%</u>
Total Revenues	<u>645,980</u>	<u>42,023</u>	<u>(603,957)</u>	<u>(93)%</u>
<b>Expenditures</b>				
Legal & Professional				
	<u>70,415</u>	<u>38,992</u>	<u>31,423</u>	<u>45 %</u>
Total Legal & Professional	<u>70,415</u>	<u>38,992</u>	<u>31,423</u>	<u>45 %</u>
Capital Outlay				
	<u>252,277</u>	<u>335,925</u>	<u>(83,648)</u>	<u>(33)%</u>
Total Capital Outlay	<u>252,277</u>	<u>335,925</u>	<u>(83,648)</u>	<u>(33)%</u>
Transfers				
	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>	<u>0 %</u>
Total Transfers	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>312,692</u>	<u>364,918</u>	<u>(52,226)</u>	<u>(17)%</u>
Net Revenues over Expenditures	<u>333,288</u>	<u>(322,895)</u>	<u>(656,183)</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
600 - 600 - Wastewater  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Service Charges & Fees				
	14,700	14,700	0	0 %
Total Service Charges & Fees	14,700	14,700	0	0 %
Special Taxes & Assessments				
	1,155,250	1,148,703	(6,547)	(1)%
Total Special Taxes & Assessments	1,155,250	1,148,703	(6,547)	(1)%
Other Revenues				
	3,572,059	3,572,059	0	0 %
Total Other Revenues	3,572,059	3,572,059	0	0 %
Use of Money & Property				
	0	8,189	8,189	0 %
Total Use of Money & Property	0	8,189	8,189	0 %
Total Revenues	4,742,009	4,743,651	1,642	0 %
<b>Expenditures</b>				
Financial Services				
	7,000	6,637	363	5 %
Total Financial Services	7,000	6,637	363	5 %
Insurance, Licenses & Regulatory Fees				
	291	291	0	0 %
Total Insurance, Licenses & Regulatory Fees	291	291	0	0 %
Legal & Professional				
	5,032,151	5,007,607	24,544	0 %
Total Legal & Professional	5,032,151	5,007,607	24,544	0 %
Office/Operations				
	50	20	30	60 %
Total Office/Operations	50	20	30	60 %
Debt Service				
	1,145,625	1,145,625	0	0 %
Total Debt Service	1,145,625	1,145,625	0	0 %
Reserves				
	25,000	25,000	0	0 %
Total Reserves	25,000	25,000	0	0 %
Transfers				
	(4,379)	(1,410,356)	1,405,977	(32,107)%
Total Transfers	(4,379)	(1,410,356)	1,405,977	(32,107)%
Total Expenditures	6,205,738	4,774,824	1,430,914	23 %
Net Revenues over Expenditures	(1,463,729)	(31,172)	1,432,557	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
650 - 650 - Solid Waste  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Other Revenues				
	<u>73,000</u>	<u>75,000</u>	<u>2,000</u>	<u>3 %</u>
Total Other Revenues	73,000	75,000	2,000	3 %
Use of Money & Property				
	<u>500</u>	<u>0</u>	<u>(500)</u>	<u>(100)%</u>
Total Use of Money & Property	500	0	(500)	(100)%
Total Revenues	<u>73,500</u>	<u>75,000</u>	<u>1,500</u>	<u>2 %</u>
<b>Expenditures</b>				
Financial Services				
	<u>50</u>	<u>0</u>	<u>50</u>	<u>100 %</u>
Total Financial Services	50	0	50	100 %
Rent & Utilities				
	<u>2,000</u>	<u>1,680</u>	<u>320</u>	<u>16 %</u>
Total Rent & Utilities	2,000	1,680	320	16 %
Transfers				
	<u>67,320</u>	<u>67,320</u>	<u>0</u>	<u>0 %</u>
Total Transfers	67,320	67,320	0	0 %
Total Expenditures	<u>69,370</u>	<u>69,000</u>	<u>370</u>	<u>1 %</u>
Net Revenues over Expenditures	<u>4,130</u>	<u>6,000</u>	<u>1,870</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
800 - 800 - Drainage  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
	0	17,844	17,844	0 %
Total Property Taxes	0	17,844	17,844	0 %
Special Taxes & Assessments				
	95,424	95,440	16	0 %
Total Special Taxes & Assessments	95,424	95,440	16	0 %
Other Revenues				
	250	226	(24)	(10)%
Total Revenues	95,674	113,510	17,836	19 %
<b>Expenditures</b>				
Personnel				
Salaries/Wages	10,800	13,192	(2,392)	(22)%
Payroll Taxes & Benefits	4,300	4,580	(280)	(7)%
Total Personnel	15,100	17,771	(2,671)	(18)%
Clothing & Uniform				
	200	0	200	100 %
Total Clothing & Uniform	200	0	200	100 %
Equipment & Tools				
	275	236	39	14 %
Total Equipment & Tools	275	236	39	14 %
Financial Services				
	50	0	50	100 %
Total Financial Services	50	0	50	100 %
Insurance, Licenses & Regulatory Fees				
	5,924	5,864	60	1 %
Total Insurance, Licenses & Regulatory Fees	5,924	5,864	60	1 %
Legal & Professional				
	3,000	3,633	(633)	(21)%
Total Legal & Professional	3,000	3,633	(633)	(21)%
Office/Operations				
	200	138	62	31 %
Total Office/Operations	200	138	62	31 %
Other Expense				
	300	250	50	17 %
Total Other Expense	300	250	50	17 %
Rent & Utilities				
	2,650	2,390	260	10 %
Total Rent & Utilities	2,650	2,390	260	10 %
Repairs & Maintenance				
	1,320	1,370	(50)	(4)%
Total Repairs & Maintenance	1,320	1,370	(50)	(4)%
Travel & Training				
	100	13	87	87 %
Total Travel & Training	100	13	87	87 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
800 - 800 - Drainage  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Final Budget FY 2013/14	Unaudited Actuals thru 06/30/2014	Remaining Budget	Percent Remaining
Vehicle Maintenance & Repair				
Total Vehicle Maintenance & Repair	2,125	2,074	52	2 %
Reserves				
Total Reserves	15,000	15,000	0	0 %
Transfers				
Total Transfers	45,440	45,440	0	0 %
Total Expenditures	91,684	94,179	(2,495)	(3)%
Net Revenues over Expenditures	3,990	19,331	15,341	



**RESERVE STATEMENT**  
**June 30, 2014**

Account Code	Category & Fund	Beginning BALANCE 06/30/2013	Budget FY 2013/2014	Gain or Use FY 2013/2014	Adopted Budget FY 2014/2015	Adopted Use FY 2014/2015	Projected Ending BALANCE
<b>100 - Administration</b>							
3111	General Contingency Reserve	20,918	0			20,918	0
3164	Designation for Information Technology	28,741	0			18,029	10,712
3166	Reserve Designation-Septic Maintenance (Future Loans)	15,801	0				15,801
3193	Reserved - Internal Loan (Vista de Oro)	(1,517)	0				(1,517)
<b>Total - 100 - Administration</b>		<b>\$63,943</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,947</b>	<b>\$24,996</b>
<b>200 - Bayridge Estates</b>							
3109	Septic System Decommission Reserve	0	\$8,000		\$8,000		\$16,000
<b>301 - Fire</b>							
3110	Reserve for Replacement- Vehicle, Equip & Fire Engines	298,705	161,059		86,100		545,864
3111	General Contingency Reserve	61,381	0				61,381
3115	Designation- Public Facilities Fees	51,394	0	136			51,530
3160	Capital Outlay Reserve	613,873	0				613,873
<b>Total - 301 - Fire</b>		<b>\$1,025,354</b>	<b>\$161,059</b>	<b>\$136</b>	<b>\$86,100</b>	<b>\$0</b>	<b>\$1,554,312</b>
<b>400 - Vista de Oro</b>							
3193	Reserve- Internal Loan	0.00 **		\$30,000			\$30,000
<b>500 - Water</b>							
3050	Water Quality Trust Reserve (0331)	91,517	0				91,517
3110	Reserve for Replacement- Vehicle, Equip & Fire Engines	42,197	0				42,197
3111	General Contingency Reserve	178,783	25,000	30,000	25,000		198,783
3160	Capital Outlay Reserve	493,407	65,000		65,000		623,407
3162	Reserve for I-Bank Loan	281,233	0				281,233
3163	Water Stabilization Reserve	128,856	32,000		32,000		192,856
3165	Designation for Basin Management	39,288	0				39,288
3167	Designation for Water Conservation	25,031	0				25,031
<b>Total - 500 - Water</b>		<b>\$1,280,312</b>	<b>\$122,000</b>	<b>\$30,000</b>	<b>\$122,000</b>	<b>\$0</b>	<b>\$1,494,312</b>
<b>600 - Wastewater</b>							
3091	Restricted-2002 Bond Reserve Account	726,664 *	25,000				751,664
3092	Restricted- 2002 Bond Redemption Account	786,687 *	0				786,687
3191	Restricted Funds-600 Acct 0330- SRF	1,407,913	0	1,398,474			0
<b>Total - 600 - Wastewater</b>		<b>\$2,921,264</b>	<b>\$25,000</b>	<b>\$1,398,474</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,538,351</b>
<b>650 - Solid Waste</b>							
3111	General Contingency Reserve	\$185,769	\$0	\$0	\$0	\$46,660	\$139,109
<b>800 - Drainage</b>							
3111	General Contingency Reserve	27,238	5,000		5,000		37,238
3160	Capital Outlay Reserve	184,995	10,000		10,000		204,995
<b>Total - 800 - Drainage</b>		<b>\$212,233</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$242,233</b>
<b>900 - Parks &amp; Recreation</b>							
3090	Restricted Pool Funds	\$304,023	\$0	\$0	\$0	\$0	\$304,023
<b>Total Reserves and Designations</b>		<b>\$5,992,898</b>	<b>\$331,059</b>		<b>\$231,100</b>	<b>\$85,607</b>	<b>\$5,343,337</b>

\* Managed by US Bank

\*\* Internal Loan from Water Reserves

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

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Service Charges & Fees	0	6	6	0 %
<b>Total Revenues</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0 %</b>
<b>Expenditures</b>				
<b>Personnel</b>				
Salaries/Wages	278,139	20,301	257,838	93 %
Payroll Taxes & Benefits	33,379	4,349	29,030	87 %
Employment Services	4,395	13,925	(9,530)	(217)%
<b>Total Personnel</b>	<b>315,913</b>	<b>38,575</b>	<b>277,338</b>	<b>88 %</b>
<b>Contract Services</b>				
	49,450	8,836	40,614	82 %
<b>Total Contract Services</b>	<b>49,450</b>	<b>8,836</b>	<b>40,614</b>	<b>82 %</b>
<b>Financial Services</b>				
	100	0	100	100 %
<b>Total Financial Services</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100 %</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
	64,177	24,521	39,656	62 %
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>64,177</b>	<b>24,521</b>	<b>39,656</b>	<b>62 %</b>
<b>Legal &amp; Professional</b>				
	118,400	8,868	109,532	93 %
<b>Total Legal &amp; Professional</b>	<b>118,400</b>	<b>8,868</b>	<b>109,532</b>	<b>93 %</b>
<b>Office/Operations</b>				
	14,700	464	14,236	97 %
<b>Total Office/Operations</b>	<b>14,700</b>	<b>464</b>	<b>14,236</b>	<b>97 %</b>
<b>Other Expense</b>				
	500	0	500	100 %
<b>Total Other Expense</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>100 %</b>
<b>Rent &amp; Utilities</b>				
	29,020	4,533	24,487	84 %
<b>Total Rent &amp; Utilities</b>	<b>29,020</b>	<b>4,533</b>	<b>24,487</b>	<b>84 %</b>
<b>Repairs &amp; Maintenance</b>				
	300	0	300	100 %
<b>Total Repairs &amp; Maintenance</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>100 %</b>
<b>Travel &amp; Training</b>				
	3,750	208	3,542	94 %
<b>Total Travel &amp; Training</b>	<b>3,750</b>	<b>208</b>	<b>3,542</b>	<b>94 %</b>
<b>Capital Outlay</b>				
	5,000	0	5,000	100 %
<b>Total Capital Outlay</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>100 %</b>
<b>Transfers</b>				
	(601,310)	0	(601,310)	100 %
<b>Total Transfers</b>	<b>(601,310)</b>	<b>0</b>	<b>(601,310)</b>	<b>100 %</b>
<b>Total Expenditures</b>	<b>0</b>	<b>86,004</b>	<b>(86,004)</b>	<b>0 %</b>
<b>Net Revenues over Expenditures</b>	<b>0</b>			<b>0 %</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
200 - 200 - Bayridge  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
	6,731	0	(6,731)	(100)%
Total Property Taxes	6,731	0	(6,731)	(100)%
Special Taxes & Assessments				
	54,831	0	(54,831)	(100)%
Total Revenues	61,562	0	(61,562)	(100)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages	6,200	0	6,200	100 %
Payroll Taxes & Benefits	2,480	0	2,480	100 %
Total Personnel	8,680	0	8,680	100 %
Contract Services				
	850	0	850	100 %
Total Contract Services	850	0	850	100 %
Equipment & Tools				
	100	0	100	100 %
Total Equipment & Tools	100	0	100	100 %
Insurance, Licenses & Regulatory Fees				
	1,060	310	750	71 %
Total Insurance, Licenses & Regulatory Fees	1,060	310	750	71 %
Legal & Professional				
	500	0	500	100 %
Total Legal & Professional	500	0	500	100 %
Office/Operations				
	70	26	44	63 %
Total Office/Operations	70	26	44	63 %
Rent & Utilities				
	21,460	1,253	20,207	94 %
Total Rent & Utilities	21,460	1,253	20,207	94 %
Repairs & Maintenance				
	14,435	0	14,435	100 %
Total Repairs & Maintenance	14,435	0	14,435	100 %
Vehicle Maintenance & Repair				
	1,300	91	1,209	93 %
Total Vehicle Maintenance & Repair	1,300	91	1,209	93 %
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	1,679	67,883	98 %
Net Revenues over Expenditures	(8,000)	(1,679)	6,321	

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

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
	1,607,443	0	(1,607,443)	(100)%
Total Property Taxes	1,607,443	0	(1,607,443)	(100)%
Grant Revenue				
	1,500	0	(1,500)	(100)%
Total Grant Revenue	1,500	0	(1,500)	(100)%
Special Taxes & Assessments				
	529,210	0	(529,210)	(100)%
Total Special Taxes & Assessments	529,210	0	(529,210)	(100)%
Other Revenues				
	71,134	0	(71,134)	(100)%
Total Other Revenues	71,134	0	(71,134)	(100)%
Use of Money & Property				
	240	0	(240)	(100)%
Total Revenues	2,209,527	0	(2,209,527)	(100)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages	116,650	12,617	104,033	89 %
Payroll Taxes & Benefits	17,469	2,943	14,526	83 %
Employment Services	13,080	932	12,148	93 %
Total Personnel	147,199	16,492	130,707	89 %
Clothing & Uniform				
	3,500	95	3,405	97 %
Total Clothing & Uniform	3,500	95	3,405	97 %
Contract Services				
	1,714,646	1,022	1,713,624	100 %
Total Contract Services	1,714,646	1,022	1,713,624	100 %
Equipment & Tools				
	50,948	2,278	48,670	96 %
Total Equipment & Tools	50,948	2,278	48,670	96 %
Financial Services				
	100	0	100	100 %
Total Financial Services	100	0	100	100 %
Insurance, Licenses & Regulatory Fees				
	25,500	21,699	3,801	15 %
Total Insurance, Licenses & Regulatory Fees	25,500	21,699	3,801	15 %
Legal & Professional				
	2,440	0	2,440	100 %
Total Legal & Professional	2,440	0	2,440	100 %
Office/Operations				
	8,970	154	8,816	98 %
Total Office/Operations	8,970	154	8,816	98 %
Other Expense				
	1,800	0	1,800	100 %
Total Other Expense	1,800	0	1,800	100 %
Rent & Utilities				
	18,400	1,799	16,601	90 %

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

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
Total Rent & Utilities	18,400	1,799	16,601	90 %
Repairs & Maintenance	12,500	1,999	10,501	84 %
Total Repairs & Maintenance	12,500	1,999	10,501	84 %
Travel & Training	8,300	25	8,275	100 %
Total Travel & Training	8,300	25	8,275	100 %
Capital Outlay	20,000	0	20,000	100 %
Total Capital Outlay	20,000	0	20,000	100 %
Reserves	86,100	0	86,100	100 %
Total Reserves	86,100	0	86,100	100 %
Transfers	109,124	0	109,124	100 %
Total Transfers	109,124	0	109,124	100 %
Total Expenditures	2,209,527	45,562	2,163,965	98 %
Net Revenues over Expenditures	0	(45,562)	(45,562)	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
400 - 400 - Vista de Oro  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Special Taxes & Assessments				
	<u>15,768</u>	<u>0</u>	<u>(15,768)</u>	<u>(100)%</u>
Total Revenues	<u>15,768</u>	<u>0</u>	<u>(15,768)</u>	<u>(100)%</u>
<b>Expenditures</b>				
<b>Personnel</b>				
Salaries/Wages	2,500	0	2,500	100 %
Payroll Taxes & Benefits	<u>900</u>	<u>0</u>	<u>900</u>	<u>100 %</u>
Total Personnel	3,400	0	3,400	100 %
<b>Contract Services</b>				
	<u>840</u>	<u>0</u>	<u>840</u>	<u>100 %</u>
Total Contract Services	840	0	840	100 %
<b>Equipment &amp; Tools</b>				
	<u>50</u>	<u>0</u>	<u>50</u>	<u>100 %</u>
Total Equipment & Tools	50	0	50	100 %
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
	<u>1,020</u>	<u>127</u>	<u>893</u>	<u>88 %</u>
Total Insurance, Licenses & Regulatory Fees	1,020	127	893	88 %
<b>Legal &amp; Professional</b>				
	<u>500</u>	<u>0</u>	<u>500</u>	<u>100 %</u>
Total Legal & Professional	500	0	500	100 %
<b>Rent &amp; Utilities</b>				
	<u>10,000</u>	<u>395</u>	<u>9,605</u>	<u>96 %</u>
Total Rent & Utilities	10,000	395	9,605	96 %
<b>Repairs &amp; Maintenance</b>				
	<u>3,012</u>	<u>0</u>	<u>3,012</u>	<u>100 %</u>
Total Repairs & Maintenance	3,012	0	3,012	100 %
<b>Vehicle Maintenance &amp; Repair</b>				
	<u>1,000</u>	<u>45</u>	<u>955</u>	<u>95 %</u>
Total Vehicle Maintenance & Repair	1,000	45	955	95 %
<b>Transfers</b>				
	<u>5,428</u>	<u>0</u>	<u>5,428</u>	<u>100 %</u>
Total Transfers	<u>5,428</u>	<u>0</u>	<u>5,428</u>	<u>100 %</u>
Total Expenditures	<u>25,250</u>	<u>567</u>	<u>24,683</u>	<u>98 %</u>
Net Revenues over Expenditures	<u>(9,482)</u>	<u>(567)</u>	<u>8,915</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes	180,000	0	(180,000)	(100)%
Total Property Taxes	180,000	0	(180,000)	(100)%
Service Charges & Fees	1,905,400	142,071	(1,763,329)	(93)%
Total Service Charges & Fees	1,905,400	142,071	(1,763,329)	(93)%
Other Revenues	7,400	979	(6,421)	(87)%
Total Other Revenues	7,400	979	(6,421)	(87)%
Use of Money & Property	1,000	0	(1,000)	(100)%
Total Revenues	2,093,800	143,049	(1,950,751)	(93)%
<b>Expenditures</b>				
<b>Personnel</b>				
Salaries/Wages	485,526	62,343	423,183	87 %
Payroll Taxes & Benefits	60,626	16,119	44,507	73 %
Employment Services	2,900	15	2,885	99 %
Total Personnel	549,052	78,477	470,575	86 %
<b>Clothing &amp; Uniform</b>				
Total Clothing & Uniform	3,000	0	3,000	100 %
<b>Contract Services</b>				
Total Contract Services	86,100	7,202	78,898	92 %
<b>Equipment &amp; Tools</b>				
Total Equipment & Tools	24,000	0	24,000	100 %
<b>Financial Services</b>				
Total Financial Services	3,200	(34)	3,234	101 %
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
Total Insurance, Licenses & Regulatory Fees	37,100	28,736	8,364	23 %
<b>Legal &amp; Professional</b>				
Total Legal & Professional	132,500	12,437	120,063	91 %
<b>Office/Operations</b>				
Total Office/Operations	50,700	5,257	45,443	90 %
<b>Other Expense</b>				
Total Other Expense	13,180	690	12,490	95 %
<b>Rent &amp; Utilities</b>				
Total Rent & Utilities	178,250	24,896	153,354	86 %
<b>Repairs &amp; Maintenance</b>				
Total Repairs & Maintenance	106,500	6,335	100,165	94 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
Total Repairs & Maintenance	106,500	6,335	100,165	94 %
Travel & Training	1,550	339	1,211	78 %
Total Travel & Training	1,550	339	1,211	78 %
Vehicle Maintenance & Repair	20,000	2,757	17,243	86 %
Total Vehicle Maintenance & Repair	20,000	2,757	17,243	86 %
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	384,807	1,708,992	82 %
Net Revenues over Expenditures	0	(241,758)	(241,758)	



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
550 - 550 - CDPH-Nitrate Removal  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
Expenditures				
Legal & Professional	70,415	3,987	66,428	94 %
Total Legal & Professional	70,415	3,987	66,428	94 %
Capital Outlay	252,574	86,381	166,193	66 %
Total Capital Outlay	252,574	86,381	166,193	66 %
Total Expenditures	322,989	90,368	232,621	72 %
Net Revenues over Expenditures	(322,989)	(90,368)	232,621	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
600 - 600 - Wastewater  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Service Charges & Fees				
	<u>14,700</u>	<u>0</u>	<u>(14,700)</u>	<u>(100)%</u>
Total Service Charges & Fees	14,700	0	(14,700)	(100)%
Special Taxes & Assessments				
	<u>1,144,375</u>	<u>0</u>	<u>(1,144,375)</u>	<u>(100)%</u>
Total Special Taxes & Assessments	1,144,375	0	(1,144,375)	(100)%
Total Revenues	<u>1,159,075</u>	<u>0</u>	<u>(1,159,075)</u>	<u>(100)%</u>
<b>Expenditures</b>				
Financial Services				
	<u>7,000</u>	<u>0</u>	<u>7,000</u>	<u>100 %</u>
Total Financial Services	7,000	0	7,000	100 %
Legal & Professional				
	<u>6,500</u>	<u>0</u>	<u>6,500</u>	<u>100 %</u>
Total Legal & Professional	6,500	0	6,500	100 %
Debt Service				
	<u>1,144,375</u>	<u>0</u>	<u>1,144,375</u>	<u>100 %</u>
Total Debt Service	1,144,375	0	1,144,375	100 %
Reserves				
	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>100 %</u>
Total Reserves	25,000	0	25,000	100 %
Transfers				
	<u>15,147</u>	<u>0</u>	<u>15,147</u>	<u>100 %</u>
Total Transfers	15,147	0	15,147	100 %
Total Expenditures	<u>1,198,022</u>	<u>0</u>	<u>1,198,022</u>	<u>100 %</u>
Net Revenues over Expenditures	<u>(38,947)</u>	<u>0</u>	<u>38,947</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
650 - 650 - Solid Waste  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
Expenditures				
Transfers	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  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Special Taxes & Assessments				
	95,424	0	(95,424)	(100)%
Total Special Taxes & Assessments	95,424	0	(95,424)	(100)%
Other Revenues				
	200	0	(200)	(100)%
Total Revenues	95,624	0	(95,624)	(100)%
<b>Expenditures</b>				
<b>Personnel</b>				
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 %
<b>Clothing &amp; Uniform</b>				
	200	0	200	100 %
Total Clothing & Uniform	200	0	200	100 %
<b>Equipment &amp; Tools</b>				
	300	0	300	100 %
Total Equipment & Tools	300	0	300	100 %
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
	6,500	430	6,070	93 %
Total Insurance, Licenses & Regulatory Fees	6,500	430	6,070	93 %
<b>Legal &amp; Professional</b>				
	6,000	1,021	4,979	83 %
Total Legal & Professional	6,000	1,021	4,979	83 %
<b>Office/Operations</b>				
	100	0	100	100 %
Total Office/Operations	100	0	100	100 %
<b>Other Expense</b>				
	300	250	50	17 %
Total Other Expense	300	250	50	17 %
<b>Rent &amp; Utilities</b>				
	2,600	439	2,161	83 %
Total Rent & Utilities	2,600	439	2,161	83 %
<b>Repairs &amp; Maintenance</b>				
	800	88	712	89 %
Total Repairs & Maintenance	800	88	712	89 %
<b>Travel &amp; Training</b>				
	50	13	37	73 %
Total Travel & Training	50	13	37	73 %
<b>Vehicle Maintenance &amp; Repair</b>				
	2,250	163	2,087	93 %
Total Vehicle Maintenance & Repair	2,250	163	2,087	93 %
<b>Reserves</b>				
	15,000	0	15,000	100 %
Total Reserves	15,000	0	15,000	100 %
<b>Transfers</b>				
	36,138	0	36,138	100 %
Total Transfers	36,138	0	36,138	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 08/28/2014	Remaining Budget	Percent Remaining
Total Expenditures	<u>85,338</u>	<u>2,405</u>	<u>82,933</u>	<u>97 %</u>
Net Revenues over Expenditures	<u>10,286</u>	<u>(2,405)</u>	<u>(12,691)</u>	