



June 24, 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 –7/3/2014 Board Meeting**  
Receive Current Expenditure Reports

**DESCRIPTION:**

Attached are the District's Expenditure Reports for the period July 1, 2013 through June 30, 2014.

**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 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

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

100 - 100 - Administration

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	17,147	0	0	0
	<u>17,147</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grant Revenue				
4944	30,000	(656)	0	0
	<u>30,000</u>	<u>(656)</u>	<u>0</u>	<u>0</u>
Service Charges & Fees				
4005	0	(196)	0	0
	<u>0</u>	<u>(196)</u>	<u>0</u>	<u>0</u>
Other Revenues				
4929	11	0	0	0
4935	200	0	0	0
4989	44	32	0	0
	<u>255</u>	<u>32</u>	<u>0</u>	<u>0</u>
Use of Money & Property				
4501	(8)	0	0	0
4510	128	0	0	0
	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>47,521</u>	<u>(821)</u>	<u>0</u>	<u>0</u>
<b>Equity</b>				
9507	0	14,517	0	0
9978	21,324	0	0	0
9993	50,873	0	0	0
	<u>72,197</u>	<u>14,517</u>	<u>0</u>	<u>0</u>
	119,718	13,697	0	0
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
7322	13,900	11,000	16,000	17,000
8018	11,616	7,031	0	0
8035	0	3,152	0	0
8045	8,699	10,360	9,600	7,503
8050	2,933	4,518	0	0
8051	1,373	1,724	0	0
8054	226,970	156,855	216,800	224,836
8056	0	343	0	0
8060	5,941	3,364	0	0
8066	155	0	0	0
8081	12,237	6,633	0	0
	<u>283,823</u>	<u>204,980</u>	<u>242,400</u>	<u>249,339</u>
Payroll Taxes & Benefits				

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

100 - 100 - Administration

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
5020 FICA - ER	862	2,696	5,700	1,054
5030 Life & Disability Insurance	3,123	1,414	2,000	1,670
5050 Medicare - ER	4,076	3,154	3,875	3,992
5060 Medical Plan - ER	26,150	14,935	16,100	24,000
5070 Retirement ER - Regular	30,326	11,928	12,800	21,788
5071 Retirement ER - Addl Pick-up	14,045	5,271	6,000	0
5075 Retirees Medical - ER	1,525	2,394	2,760	2,070
5102 CA Training Tax- ER	0	0	280	0
5120 Workers Comp Insurance - ER	4,402	2,137	4,300	2,805
5124 Retirement - ER - Tier 2	0	3,288	0	0
8511 Car Allowance	1,200	3,000	3,400	4,800
8530 Moving and Temp Living	0	7,000	7,000	0
Total Payroll Taxes & Benefits	85,709	57,217	64,215	62,179
Employment Services				
5100 Unemployment Insurance - ER	2,513	3,293	3,500	3,500
6200 EE Hiring, Advertising & Other Costs	793	1,873	1,500	500
6230 Medical Exam	0	220	220	220
6250 Temporary Agency Help	8,488	0	0	0
7347 Pension Services Expense	0	0	0	175
Total Employment Services	11,794	5,386	5,220	4,395
Total Personnel	381,326	267,583	311,835	315,913
Contract Services				
6100 Labor & Support-IT Services	24,217	24,449	20,000	15,000
6110 IT Purchased Services	3,701	19,631	12,000	5,000
7100 Copier Contract-Maint & Usage	12,450	6,924	12,000	12,000
7255 Security	720	942	750	750
7321 Janitorial Cleaning & Supplies	1,863	1,571	1,900	2,200
7342 Public Meeting Recordings	13,790	12,970	14,500	14,500
Total Contract Services	56,741	66,488	61,150	49,450
Financial Services				
7309 Late Fees	0	30	0	0
7310 Bank Service Charges	0	43	100	100
9154 Losses and Damages	307	0	0	0
Total Financial Services	307	73	100	100
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	6,035	3,913	3,779	6,000
6340 Misc Fees	0	3,121	3,200	3,200
6341 LAFCO Fees	17,229	18,256	18,256	29,977
7325 Insurance	21,231	21,355	21,355	25,000
Total Insurance, Licenses & Regulatory Fees	44,494	46,645	46,590	64,177
Legal & Professional				
7305 Auditing Services	30,800	16,450	16,400	17,900
7317 Settlements	5,000	0	0	0
7319 Other Professional Services	92	0	0	0
7320 Professional & Consulting Services	3,210	0	0	0
7326 Legal Services	70,635	42,830	75,000	85,000

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

100 - 100 - Administration

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015	
7340	Legal Notifications & Mandated Advertising	1,081	465	500	500
7343	Election Expense	283	0	0	15,000
	<b>Total Legal &amp; Professional</b>	<b>111,102</b>	<b>59,744</b>	<b>91,900</b>	<b>118,400</b>
	<b>Office/Operations</b>				
6121	IT-Supplies & Miscellaneous	0	0	500	500
7110	Copier Supplies	0	(2)	0	0
7140	General Supplies & Minor Equipment	4,855	7,262	5,000	5,000
7160	Postage, Shipping & Mail Supplies	3,307	3,067	4,000	4,000
7165	Office Supplies	0	0	100	0
7226	Membership & Dues	4,901	5,124	5,680	5,200
7230	Misc Small Parts & Supplies	0	0	100	0
7332	Office Supplies	0	298	0	0
	<b>Total Office/Operations</b>	<b>13,063</b>	<b>15,749</b>	<b>15,380</b>	<b>14,700</b>
	<b>Other Expense</b>				
7025	Significant Value Purchase-General Use	0	917	1,000	0
8735	Misc Department Admin	858	729	300	500
	<b>Total Other Expense</b>	<b>858</b>	<b>1,646</b>	<b>1,300</b>	<b>500</b>
	<b>Rents &amp; Utilities</b>				
6000	Cell Phones	326	0	0	0
6025	Telephone	4,063	3,911	4,300	4,300
7350	Rent - Meetings	5,063	6,582	6,000	6,000
7352	Rent - Offices & Other Structures	13,640	13,440	15,000	14,880
8610	Electric	3,163	1,652	3,000	3,600
8620	Gas Service	172	45	250	240
8630	Trash Services	0	270	0	0
	<b>Total Rents &amp; Utilities</b>	<b>26,426</b>	<b>25,901</b>	<b>28,550</b>	<b>29,020</b>
	<b>Repairs &amp; Maintenance</b>				
6405	R & M - Extinguishers	59	80	100	100
6750	R & M - Minor Tools & Equipment	856	95	100	200
6900	Maint-Buildings & Structures	0	95	0	0
	<b>Total Repairs &amp; Maintenance</b>	<b>915</b>	<b>270</b>	<b>200</b>	<b>300</b>
	<b>Travel &amp; Training</b>				
7323	Books, Publications & Subscriptions	513	199	200	0
7324	Education & Training Fees	525	207	1,300	1,000
7334	Seminar & Conference Fees	550	0	500	0
8510	Lodging & Meals - Local	1,076	585	1,000	1,000
8512	Lodging & Meals - Out of County	674	351	1,000	0
8539	Meals	39	166	200	1,000
8541	DNU-Meals- Local Area - DIR	1,210	742	0	0
8550	Mileage Reimbursement & Parking - EE	865	581	750	750
8551	Mileage Reimbursement & Parking- DIR	285	152	500	0
8563	Common Carrier Charges- DIR	822	0	0	0

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

100 - 100 - Administration

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Total Travel & Training	6,559	2,983	5,450	3,750
Allocation of Administrative Costs				
5132 Benefits Charges by Admin	(238)	0	0	0
5133 Benefits Charged by Water	5,644	0	0	0
5197 Benefits Billings to Other Funds	(14,070)	0	0	0
8153 Labor Charged by Water	16,268	0	0	0
8197 Labor Billings to Other Funds	(36,010)	0	0	0
8810 Admin Cost Allocation to 200	(8,604)	0	0	0
8811 Admin Cost Allocation to 301	(107,544)	0	0	0
8812 Admin Cost Allocation to 400	(3,744)	0	0	0
8813 Admin Cost Allocation to 500	(464,976)	0	0	0
8815 Admin Cost Alloc to 650	(35,892)	0	0	0
8817 Admin Cost Allocation to 800	(22,668)	0	0	0
Total Allocation of Administrative Costs	(671,833)	0	0	0
Capital Outlay				
9057 Computer Hardware- Capital	26,357	0	0	0
9059 Vehicles, Equipment, & Fixtures	15,483	13,861	14,517	5,000
Total Capital Outlay	41,840	13,861	14,517	5,000
Debt Service				
9806 Internal Loan	1,517	0	0	0
Total Debt Service	1,517	0	0	0
Reserves				
9572 *General Contingency (Operations) Reserve	20,873	0	0	0
9574 *Year-end Fund Reservation(contra to 3200)	14,517	0	0	0
9981 *Information Tech Reserve	30,000	0	0	0
9982 *Septic System Maintenance Reserve	17,300	0	0	0
9987 *Investment Income Reserve	128	0	0	0
Total Reserves	82,819	0	0	0
Transfers				
9410 Transfer In	0	0	(705,597)	(626,310)
9465 Transfer in from SW	(44,748)	0	0	0
9511 Interfund Transfer Out	25,000	0	25,000	25,000
Total Transfers	(19,748)	0	(680,597)	(601,310)
Total Expenditures	76,385	500,942	(103,625)	0

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

200 - 200 - Bayridge

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	6,731	5,047	6,688	6,731
	6,731	5,047	6,688	6,731
Special Taxes & Assessments				
4550	29,547	39,791	54,831	54,831
	29,547	39,791	54,831	54,831
Use of Money & Property				
4501	(4)	0	0	0
	(4)	0	0	0
	36,274	44,838	61,519	61,562
<b>Equity</b>				
9990	11,512	0	0	0
	11,512	0	0	0
	47,786	44,838	61,519	61,562
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	0	0	6,200	6,200
	0	0	6,200	6,200
Payroll Taxes & Benefits				
5010	0	0	2,480	2,480
	0	0	2,480	2,480
	0	0	8,680	8,680
Contract Services				
7250	650	165	750	850
	650	165	750	850
Equipment & Tools				
7242	0	111	0	100
	0	111	0	100
Financial Services				
7310	0	0	0	0
	0	0	0	0
Insurance, Licenses & Regulatory Fees				
6342	760	970	1,000	800
6345	257	260	260	260
	1,017	1,230	1,260	1,060
Legal & Professional				
7320	840	450	500	500
7326	451	0	0	0
	1,291	450	500	500

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

200 - 200 - Bayridge

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Office/Operations				
7160	64	0	64	70
7249	0	30	0	0
	<u>64</u>	<u>30</u>	<u>64</u>	<u>70</u>
Rents & Utilities				
6000	169	129	160	160
8610	2,911	2,344	3,200	3,200
8645	5,500	6,240	12,000	12,000
8670	4,587	4,308	6,100	6,100
	<u>13,167</u>	<u>13,020</u>	<u>21,460</u>	<u>21,460</u>
Repairs & Maintenance				
6405	12	18	12	12
6640	13	100	0	100
6750	27	51	30	100
6800	7,490	0	7,000	11,000
6900	2,175	457	3,000	3,223
	<u>9,718</u>	<u>626</u>	<u>10,042</u>	<u>14,435</u>
Vehicle Maintenance & Repairs				
7211	484	438	400	500
7220	647	601	700	800
	<u>1,131</u>	<u>1,039</u>	<u>1,100</u>	<u>1,300</u>
Allocation of Administrative Costs				
5133	3,127	0	0	0
5197	122	0	0	0
8153	7,705	0	0	0
8801	8,604	0	0	0
	<u>19,558</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay				
9006	0	0	7,701	7,700
	<u>0</u>	<u>0</u>	<u>7,701</u>	<u>7,700</u>
Transfers				
9511	0	0	6,798	5,407
	<u>0</u>	<u>0</u>	<u>6,798</u>	<u>5,407</u>
	<u>46,595</u>	<u>16,671</u>	<u>58,355</u>	<u>61,562</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	1,518,765	1,304,390	1,575,925	1,607,443
	Total Property Taxes	1,304,390	1,575,925	1,607,443
Grant Revenue				
4955	18,415	7,549	8,000	1,500
4957	14,399	0	0	0
	Total Grant Revenue	7,549	8,000	1,500
Special Taxes & Assessments				
4015	23,358	0	22,500	22,500
4050	487,467	131,541	498,910	506,710
	Total Special Taxes & Assessments	131,541	521,410	529,210
Other Revenues				
4000	65,088	49,470	65,818	67,134
4055	0	749	10,000	4,000
4655	10,000	1,000	1,000	0
4935	0	62	135	0
	Total Other Revenues	51,281	76,953	71,134
Use of Money & Property				
4501	(103)	(18)	5	5
4510	4,267	136	235	235
4934	0	72,000	72,000	0
	Total Use of Money & Property	72,117	72,240	240
	Total Revenues	1,566,878	2,254,528	2,209,527
<b>Equity</b>				
9507	582,824	6,902	(0)	0
9993	61,270	0	0	0
9996	40,000	0	0	0
	Total Equity	6,902	(0)	0
	Total Revenues & Budgeted Equity Carry-Forward	1,573,780	2,254,528	2,209,527
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8290	207	0	450	450
8295	7,263	5,779	3,000	3,330
8310	4,129	7,639	7,000	7,770
8330	64	241	100	100
8340	71,251	63,850	73,859	88,000



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015	
8345	Resv FF-Special Projects	4,072	3,611	3,500	3,500
8355	Resv FF- Training & Drills	16,974	12,220	14,359	12,000
8360	Resv FF-Weed Abatement	582	1,075	1,500	1,500
	Total Salaries/Wages	104,542	94,415	103,768	116,650
	Payroll Taxes & Benefits				
5021	FICA - Fire - ER	5,130	4,448	6,323	7,590
5030	Life & Disability Insurance	2,223	153	2,950	3,000
5051	Medicare - Reserves - ER	1,352	1,365	1,479	1,775
5120	Workers Comp Insurance - ER	5,486	4,230	7,200	5,104
	Total Payroll Taxes & Benefits	14,191	10,196	17,952	17,469
	Employment Services				
5000	Medical Exams & Procedures	638	145	145	1,300
5101	Unemp. Costs - Reserves	5,375	5,406	8,680	8,680
6200	EE Hiring, Advertising & Other Costs	70	69	300	0
6230	Medical Exam	2,730	4,110	4,100	3,100
	Total Employment Services	8,813	9,730	13,225	13,080
	Total Personnel	127,547	114,342	134,945	147,199
	Clothing & Uniforms				
7246	Uniform & Gear	2,352	2,212	2,000	2,500
7248	Uniform Safety Boots	8,504	1,159	1,000	1,000
	Total Clothing & Uniforms	10,856	3,371	3,000	3,500
	Contract Services				
6110	IT Purchased Services	0	1,084	0	0
7100	Copier Contract-Maint & Usage	791	1,354	1,700	480
7202	Building Alarms & Security	756	334	450	450
7204	Cleaning Supplies, Laundry & Towel Service	3,187	2,379	2,500	2,700
7222	Hazardous Materials CW JPA Cost	0	0	1,050	1,050
7499	CSA 9-I Payments for Services to Area Served	23,358	0	0	0
7500	Schedule A Charges	1,600,618	1,110,765	1,647,499	1,709,966
	Total Contract Services	1,628,709	1,115,917	1,653,199	1,714,646
	Equipment & Tools				
6055	Radios -Non Capital	7,549	1,078	4,070	1,750
6440	Fire Personal Protection Equipment	18,629	2,513	10,394	14,198
6460	Self-Contained Breathing Apparatus	4,936	0	4,500	5,500
6610	Rescue - Extrication Equipment	0	648	1,500	1,500
6630	Rope & Climbing Equipment	876	105	1,000	500
7234	Oxygen Supplies & Cylinder Rent	4,297	4,866	4,600	3,200
7238	Paramedic & EMT Small Tools & Supplies	14,820	11,497	11,500	14,500
7242	Minor Tools, Accessories & Field Machines	2,185	217	1,000	1,000
7252	Misc Hardware	0	0	0	8,800

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
7307 Office Tools, Accessories & Machines	584	135	135	0
Total Equipment & Tools	<u>53,876</u>	<u>21,059</u>	<u>38,699</u>	<u>50,948</u>
Financial Services				
7310 Bank Service Charges	0	39	100	100
7401 Discounts Taken	(9)	0	0	0
8734 Commissions & Other Sales Expenses	0	5,040	5,040	0
Total Financial Services	<u>(9)</u>	<u>5,079</u>	<u>5,140</u>	<u>100</u>
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	1,960	1,637	1,880	2,000
6340 Misc Fees	0	0	100	100
6345 Property Taxes & Assessments Costs	1,407	1,408	2,400	2,400
7325 Insurance	<u>16,534</u>	<u>20,354</u>	<u>21,000</u>	<u>21,000</u>
Total Insurance, Licenses & Regulatory Fees	<u>19,900</u>	<u>23,400</u>	<u>25,380</u>	<u>25,500</u>
Legal & Professional				
7320 Professional & Consulting Services	2,404	1,220	1,220	200
7326 Legal Services	598	1,549	1,800	1,800
7340 Legal Notifications & Mandated Advertising	376	438	440	440
Total Legal & Professional	<u>3,378</u>	<u>3,207</u>	<u>3,460</u>	<u>2,440</u>
Office/Operations				
6121 IT-Supplies & Miscellaneous	579	0	0	0
7140 General Supplies & Minor Equipment	2,516	2,390	2,356	3,320
7160 Postage, Shipping & Mail Supplies	179	400	400	400
7200 Batteries - Common Sizes	930	544	600	600
7216 Fire Prevention Education Materials	2,042	812	800	1,200
7226 Membership & Dues	0	1,175	1,300	1,300
7230 Misc Small Parts & Supplies	861	669	1,500	1,500
7240 Propane	<u>393</u>	<u>330</u>	<u>650</u>	<u>650</u>
Total Office/Operations	<u>7,500</u>	<u>6,320</u>	<u>7,606</u>	<u>8,970</u>
Other Expense				
7016 Significant Value Purchase-Field Use	3,439	1,951	1,951	0
7025 Significant Value Purchase-General Use	2,433	0	3,349	0
7201 Bedding	497	0	500	500
7209 District Operating Center Expense	0	407	450	450
7218 Food/Drink	306	161	350	350
7224 Kitchen Supplies - Dishes, Pots	523	11	500	500
7345 Outreach- Program Give-away Items	1,132	91	100	0
8735 Misc Department Admin	<u>500</u>	<u>1,550</u>	<u>1,050</u>	<u>0</u>
Total Other Expense	<u>8,829</u>	<u>4,172</u>	<u>8,250</u>	<u>1,800</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Rents &amp; Utilities</b>				
6000	2,409	2,308	3,000	2,500
6025	2,961	3,316	4,800	3,800
8610	3,874	3,867	6,300	6,000
8620	1,092	958	1,600	1,600
8630	1,088	1,021	1,100	1,100
8640	2,159	2,744	1,800	3,300
8670	120	114	100	100
	<u>13,703</u>	<u>14,326</u>	<u>18,700</u>	<u>18,400</u>
<b>Repairs &amp; Maintenance</b>				
6400	0	337	500	500
6405	339	368	400	400
6422	0	0	150	0
6640	621	1,648	1,000	3,000
		Non-Structural Fixed Assets		
6750	4,457	1,768	2,100	2,100
6775	765	765	800	800
		Equip		
6800	247	223	700	700
		R & M - Grounds & Collection Systems		
6900	6,516	6,579	5,000	5,000
		Maint-Buildings & Structures		
	<u>12,945</u>	<u>11,687</u>	<u>10,650</u>	<u>12,500</u>
		Total Repairs & Maintenance		
<b>Travel &amp; Training</b>				
6300	0	0	200	200
7141	0	0	300	300
7323	215	215	300	300
		Books, Publications & Subscriptions		
7324	375	434	800	800
		Education & Training Fees		
8405	1,170	5,479	2,500	6,000
		Reserve FF Training Costs		
8410	184	726	400	400
		Certifications		
8510	0	0	300	300
		Lodging & Meals - Local		
	<u>1,944</u>	<u>6,854</u>	<u>4,800</u>	<u>8,300</u>
		Total Travel & Training		
<b>Allocation of Administrative Costs</b>				
8801	107,544	0	0	0
		Admin Cost Allocation		
	<u>107,544</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Allocation of Administrative Costs		
<b>Capital Outlay</b>				
9074	479,911	2,728	6,072	0
		Fire Engine Purchase		
9076	0	0	35,000	20,000
		Capital Equipment & Accessories		
9086	66,809	2,973	0	0
		Fire Engine Equipment & Accessories		
	<u>546,720</u>	<u>5,700</u>	<u>41,072</u>	<u>20,000</u>
		Total Capital Outlay		
<b>Reserves</b>				
9504	175,754	66,960	161,059	86,100
		*Vehicle Replacement Reserve		
9571	30,219	0	0	0
		*Capital Outlay Reserve		
9572	23,518	0	0	0
		*General Contingency (Operations) Reserve		

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

301 - 301 - Fire

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
9573	*Year-end Encumbrance(contra to 3200)	6,902	0	0	0
9987	*Investment Income Reserve	<u>4,267</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Reserves	240,660	66,960	161,059	86,100
	Transfers				
9511	Interfund Transfer Out	<u>0</u>	<u>0</u>	<u>103,158</u>	<u>109,124</u>
	Total Transfers	<u>0</u>	<u>0</u>	<u>103,158</u>	<u>109,124</u>
	Total Expenditures	<u>2,784,103</u>	<u>1,402,393</u>	<u>2,219,118</u>	<u>2,209,527</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

400 - 400 - Vista de Oro

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Revenues</b>				
Special Taxes & Assessments				
4550	15,768	10,718	15,768	15,768
	15,768	10,718	15,768	15,768
	15,768	10,718	15,768	15,768
<b>Equity</b>				
9990	19,940	0	0	0
	19,940	0	0	0
	35,708	10,718	15,768	15,768
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	0	0	2,500	2,500
	0	0	2,500	2,500
Payroll Taxes & Benefits				
5010	0	0	900	900
	0	0	900	900
	0	0	3,400	3,400
Contract Services				
7250	650	165	730	840
7342	0	100	200	0
	650	265	930	840
Equipment & Tools				
7242	0	111	120	50
	0	111	120	50
Financial Services				
7310	0	3	0	0
	0	3	0	0
Insurance, Licenses & Regulatory Fees				
6342	760	970	1,000	1,000
6345	18	18	20	20
	778	988	1,020	1,020
Legal & Professional				
7320	840	0	500	500
7326	522	0	0	0
	1,362	0	500	500
Office/Operations				
7160	33	0	0	0
7249	0	30	0	0
	33	30	0	0
Other Expense				

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

400 - 400 - Vista de Oro

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
7016 Significant Value Purchase-Field Use	780	0	0	0
Total Other Expense	780	0	0	0
Rents & Utilities				
6000 Cell Phones	169	129	155	200
8610 Electric	315	293	300	300
8645 Septage Handling	7,445	4,690	6,600	7,500
8670 Street Lighting	1,647	1,683	1,680	2,000
Total Rents & Utilities	9,576	6,795	8,735	10,000
Repairs & Maintenance				
6405 R & M - Extinguishers	12	18	12	12
6750 R & M - Minor Tools & Equipment	0	6	0	0
6800 R & M - Grounds & Collection Systems	8,808	25	3,000	3,000
6900 Maint-Buildings & Structures	25	0	0	0
Total Repairs & Maintenance	8,845	50	3,012	3,012
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	242	219	240	300
7220 Gasoline	323	300	300	700
Total Vehicle Maintenance & Repairs	565	520	540	1,000
Allocation of Administrative Costs				
5133 Benefits Charged by Water	3,237	0	0	0
8153 Labor Charged by Water	7,656	0	0	0
8801 Admin Cost Allocation	3,744	0	0	0
Total Allocation of Administrative Costs	14,637	0	0	0
Debt Service				
9807 Interfund Loan Proceeds	(1,517)	0	0	0
Total Debt Service	(1,517)	0	0	0
Transfers				
9511 Interfund Transfer Out	0	0	9,502	5,428
Total Transfers	0	0	9,502	5,428
Total Expenditures	35,708	8,760	27,759	25,250

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	176,269	128,058	180,000	180,000
	Total Property Taxes	176,269	180,000	180,000
Service Charges & Fees				
4030	1,703,073	1,506,578	1,820,000	1,850,000
4102	0	18,270	0	0
4103	0	39,376	0	0
4104	0	2,920	0	0
4111	0	891	1,000	1,000
4112	0	1,625	2,000	0
4114	0	33,592	35,000	0
4931	12,350	6,735	14,000	14,000
4932	36,577	31,106	36,000	35,000
4933	0	5,180	1,400	5,400
4937	0	250	0	0
	Total Service Charges & Fees	1,752,000	1,909,400	1,905,400
Other Revenues				
4928	30	0	200	300
4929	383	0	0	0
4930	6,638	514	5,000	5,000
4935	430	58	100	100
4936	1,066	1,417	2,000	2,000
	Total Other Revenues	8,547	7,300	7,400
Use of Money & Property				
4500	580	0	1,000	0
4501	255	150	200	0
4510	3,015	0	0	0
4934	3,800	0	2,000	1,000
	Total Use of Money & Property	7,651	3,200	1,000
	Total Revenues	1,944,466	2,099,900	2,093,800
<b>Equity</b>				
9506	33,600	0	0	0
9507	152,702	46,008	(0)	0
9992	21,000	0	0	0
9993	222,540	0	0	0
9994	67,500	0	0	0
9996	25,000	0	0	0
	Balances			

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015	
Total Equity	<u>522,342</u>	<u>46,008</u>	<u>(0)</u>	<u>0</u>	
Total Revenues & Budgeted Equity Carry-Forward	<u>2,466,808</u>	<u>1,822,727</u>	<u>2,099,900</u>	<u>2,093,800</u>	
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8012	Call Back Pay	1,025	138	1,000	1,000
8018	Holiday Pay	11,832	13,194	0	0
8045	Overtime Pay	2,247	3,577	6,690	17,728
8051	Floating Holiday Pay	2,056	1,853	0	0
8054	Salaries & Wages - Regular	224,452	265,859	355,110	375,852
8056	Retroactive Pay	0	348	0	0
8060	Sick Leave Pay	9,894	11,745	0	0
8063	Standby Pay	17,052	14,913	17,330	17,446
8066	Comp Time Used	14,146	12,585	0	0
8081	Vacation Pay	10,590	10,951	0	0
	<b>Total Salaries/Wages</b>	<b>293,293</b>	<b>335,163</b>	<b>380,130</b>	<b>412,026</b>
<b>Payroll Taxes &amp; Benefits</b>					
5010	Total Fringe Benefits	0	0	(7,680)	(7,680)
5030	Life & Disability Insurance	4,107	4,686	5,064	5,061
5050	Medicare - ER	4,117	4,846	6,682	5,050
5060	Medical Plan - ER	39,654	54,217	61,844	73,500
5070	Retirement ER - Regular	33,232	34,103	38,700	43,642
5071	Retirement ER - Addl Pick-up	14,997	14,850	15,000	0
5075	Retirees Medical - ER	1,395	3,295	3,966	690
5102	CA Training Tax- ER	0	0	490	0
5120	Workers Comp Insurance - ER	18,440	15,938	13,170	13,863
5124	Retirement - ER - Tier 2	39	3,177	2,000	0
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>115,981</b>	<b>135,114</b>	<b>139,236</b>	<b>134,126</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	2,537	5,107	3,038	0
6200	EE Hiring, Advertising & Other Costs	0	0	50	100
6230	Medical Exam	0	270	300	200
6250	Temporary Agency Help	19,261	2,321	2,500	2,500
7347	Pension Services Expense	0	0	0	100
	<b>Total Employment Services</b>	<b>21,797</b>	<b>7,698</b>	<b>5,888</b>	<b>2,900</b>
	<b>Total Personnel</b>	<b>431,071</b>	<b>477,975</b>	<b>525,254</b>	<b>549,052</b>
<b>Clothing &amp; Uniforms</b>					
7246	Uniform & Gear	1,712	2,243	2,600	3,000
	<b>Total Clothing &amp; Uniforms</b>	<b>1,712</b>	<b>2,243</b>	<b>2,600</b>	<b>3,000</b>
<b>Contract Services</b>					
6100	Labor & Support-IT Services	14,249	6,370	10,023	10,000
6110	IT Purchased Services	1,199	3,453	5,000	5,000
6142	GIS Maps/Data/Upgrades	860	0	0	0
7204	Cleaning Supplies, Laundry & Towel Service	370	46	300	300



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
7250	Water Quality Testing	33,637	33,591	42,000	50,000
7255	Security	4,907	4,907	9,000	9,000
7301	Contract Maint Services	0	0	10,000	10,000
7321	Janitorial Cleaning & Supplies	1,599	1,882	2,200	1,800
7342	Public Meeting Recordings	575	0	600	0
	Total Contract Services	57,396	50,248	79,123	86,100
	Equipment & Tools				
7242	Minor Tools, Accessories & Field Machines	5,426	1,407	1,500	3,000
7253	Rent - Equipment	0	2,190	3,000	3,000
7256	Meters Purchases & Replacements	4,128	17,591	18,200	18,000
	Total Equipment & Tools	9,554	21,188	22,700	24,000
	Financial Services				
7310	Bank Service Charges	0	33	100	200
7401	Discounts Taken	(288)	(217)	0	0
7600	Prior Year Expense Refunded/Adjustmt	(1,000)	0	0	0
9153	Bad Debt Expense	0	2,368	3,000	3,000
	Total Financial Services	(1,288)	2,184	3,100	3,200
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	3,625	4,408	5,050	5,000
6340	Misc Fees	1,373	0	3,000	3,000
6342	Fees - Regulatory	13,113	9,113	6,000	6,000
6343	Lien & Notary Fees	137	60	100	100
6345	Property Taxes & Assessments Costs	2,135	2,144	2,300	3,000
7325	Insurance	17,501	15,683	18,500	20,000
	Total Insurance, Licenses & Regulatory Fees	37,884	31,408	34,950	37,100
	Legal & Professional				
7318	Professional & Consulting Srvcs-ISJ	9,930	3,517	15,000	15,000
7319	Other Professional Services	250	5,786	11,000	15,000
7320	Professional & Consulting Services	26,158	35,292	44,678	45,000
7326	Legal Services	9,794	9,557	12,000	12,000
7336	Legal Services- ISJ	17,318	37,546	8,000	0
7340	Legal Notifications & Mandated Advertising	221	0	500	500
9155	ISJ - Inter-Agency Cost Sharing	68,001	28,252	40,000	45,000
	Total Legal & Professional	131,673	119,949	131,178	132,500
	Office/Operations				
6121	IT-Supplies & Miscellaneous	0	0	500	1,000
6130	Computer Hardware	0	369	2,000	3,000
6140	Computer Software	0	336	1,200	1,800
7140	General Supplies & Minor Equipment	1,890	2,437	2,700	3,000
7160	Postage, Shipping & Mail Supplies	13,184	14,808	16,000	15,000

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
7170	Special Purpose Forms and Printing	444	0	0	0
7180	Billing Supplies, Forms & Printing	370	431	500	500
7225	Mapping Costs	123	0	0	0
7226	Membership & Dues	413	80	250	200
7230	Misc Small Parts & Supplies	2,212	2,921	4,000	4,200
7237	Process Control & Treatment Supplies	3,046	5,246	5,000	6,000
7239	Water Treatment Chemicals	7,803	10,640	13,000	13,000
7249	Safety Supplies	2,600	1,724	2,100	3,000
	Total Office/Operations	32,085	38,991	47,250	50,700
	Other Expense				
7016	Significant Value Purchase-Field Use	18,663	0	0	0
7330	Misc Operating Expenses	0	0	300	100
7348	Water Conservation Program	760	9,318	30,000	12,080
8650	Clean-Up Costs	642	0	0	0
8735	Misc Department Admin	0	768	1,000	1,000
	Total Other Expense	20,065	10,087	31,300	13,180
	Rents & Utilities				
6000	Cell Phones	1,886	1,546	1,700	1,700
6025	Telephone	6,362	6,004	6,000	6,000
7352	Rent - Offices & Other Structures	5,280	8,880	7,200	8,000
8610	Electric	92,992	86,728	112,000	130,000
8620	Gas Service	265	202	450	400
8630	Trash Services	1,207	1,212	1,200	1,500
8644	Disposal Services	0	375	31,316	30,000
8670	Street Lighting	262	267	350	650
	Total Rents & Utilities	108,255	105,215	160,216	178,250
	Repairs & Maintenance				
6405	R & M - Extinguishers	236	328	400	400
6422	R & M - Hydrants	0	57	0	100
6640	Maint - Equip & Other Non-Structural Fixed Assets	7,206	6,107	15,000	20,000
6641	R & M - Wells	13,523	29,976	43,394	60,000
6750	R & M - Minor Tools & Equipment	4,914	510	1,000	2,000
6800	R & M - Grounds & Collection Systems	350	2,085	1,800	2,000
6900	Maint-Buildings & Structures	8,490	8,917	9,000	10,000
7241	Maint-Water Distribution System	12,060	10,386	10,000	12,000
	Total Repairs & Maintenance	46,779	58,366	80,594	106,500
	Travel & Training				
7323	Books, Publications & Subscriptions	0	50	0	50
7324	Education & Training Fees	60	114	500	500
8410	Certifications	60	265	500	500
8510	Lodging & Meals - Local	0	0	500	0
8539	Meals	0	52	0	0

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

500 - 500 - Water

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
8541 DNU-Meals- Local Area - DIR	0	21	0	0
8550 Mileage Reimbursement & Parking - EE	130	353	500	500
Total Travel & Training	<u>250</u>	<u>855</u>	<u>2,000</u>	<u>1,550</u>
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	3,952	2,938	5,000	5,500
7220 Gasoline	4,107	4,194	5,500	6,000
7228 Markings & Other Misc Services	1,151	1,059	1,500	1,000
7232 Vehicle Repairs - Parts, Tires & Lubricants	0	6,149	7,500	7,500
Total Vehicle Maintenance & Repairs	<u>9,210</u>	<u>14,340</u>	<u>19,500</u>	<u>20,000</u>
Allocation of Administrative Costs				
5132 Benefits Charges by Admin	8,139	0	0	0
5197 Benefits Billings to Other Funds	(16,867)	0	0	0
8152 Labor Charged by Admin	20,387	0	0	0
8197 Labor Billings to Other Funds	(42,744)	0	0	0
8801 Admin Cost Allocation	464,976	0	0	0
Total Allocation of Administrative Costs	<u>433,892</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay				
9000 Building, Structures & Improvements	146,432	2,850	3,000	10,000
9006 Infrastructures	9,585	0	0	90,000
9058 System & Software - Capital	0	21,285	23,390	0
9059 Vehicles, Equipment, & Fixtures	52,038	33,857	25,500	5,000
Total Capital Outlay	<u>208,056</u>	<u>57,992</u>	<u>51,890</u>	<u>105,000</u>
Debt Service				
9022 Debt Service - Principal	134,335	138,432	138,432	142,655
9023 Debt Service -Interest & Adm	144,871	140,308	140,308	135,607
Total Debt Service	<u>279,206</u>	<u>278,741</u>	<u>278,740</u>	<u>278,262</u>
Reserves				
9504 *Vehicle Replacement Reserve	38,800	0	0	0
9571 *Capital Outlay Reserve	199,619	0	65,000	65,000
9572 *General Contingency (Operations) Reserve	25,000	0	25,000	25,000
9573 *Year-end Encumbrance(contra to 3200)	39,398	0	0	0
9574 *Year-end Fund Reservation(contra to 3200)	6,610	0	0	0
9980 *Basin Management Reserve	39,200	0	0	0
9983 *Water Conservation Reserve	25,000	0	0	0
9987 *Investment Income Reserve	3,015	0	0	0
9988 *Water Rate Stabilization Reserve	32,000	0	32,000	32,000
Total Reserves	<u>408,642</u>	<u>0</u>	<u>122,000</u>	<u>122,000</u>
Transfers				
9505 Transfers In/Out - Other Funds	0	0	10,000	0
9511 Interfund Transfer Out	0	0	452,758	383,406
Total Transfers	<u>0</u>	<u>0</u>	<u>462,758</u>	<u>383,406</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual  
500 - 500 - Water  
From 7/1/2013 Through 6/30/2014  
(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Total Expenditures	<u>2,214,441</u>	<u>1,269,781</u>	<u>2,055,153</u>	<u>2,093,800</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

550 - 550 - CDPH-Nitrate Removal

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Revenues</b>				
Grant Revenue				
4949	0	42,023	645,980	0
	0	42,023	645,980	0
	0	42,023	645,980	0
Total Revenues & Budgeted Equity Carry-Forward				
	0	42,023	645,980	0
<b>Expenditures</b>				
Legal & Professional				
7319	0	32,930	70,415	70,415
	0	32,930	70,415	70,415
Capital Outlay				
9000	0	0	252,277	252,574
	0	0	252,277	252,574
Transfers				
9505	0	0	(10,000)	0
	0	0	(10,000)	0
	0	32,930	312,692	322,989

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

600 - 600 - Wastewater

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Revenues</b>				
Service Charges & Fees				
4062	14,718	0	14,700	14,700
	14,718	0	14,700	14,700
Special Taxes & Assessments				
4061	1,149,895	216,139	1,148,185	1,144,375
4063	7,065	0	7,065	0
	1,156,960	216,139	1,155,250	1,144,375
Other Revenues				
4928	0	30	30	0
4935	1,653	0	0	0
4958	0	3,572,029	3,572,029	0
	1,653	3,572,059	3,572,059	0
Use of Money & Property				
4501	227	2	0	0
4510	4,525	0	0	0
	4,752	2	0	0
	1,178,082	3,788,200	4,742,009	1,159,075
<b>Equity</b>				
9508	44,454	9,439	0	0
9993	28,903	0	0	0
	73,357	9,439	0	0
	1,251,440	3,797,639	4,742,009	1,159,075
<b>Expenditures</b>				
Financial Services				
7310	33,903	6,555	7,000	7,000
	33,903	6,555	7,000	7,000
Insurance, Licenses & Regulatory Fees				
6343	95	30	30	0
6345	260	(0)	261	0
	355	30	291	0
Legal & Professional				
7317	0	4,994,711	4,994,712	0
7320	5,700	5,700	7,439	500
7326	45,774	17,403	30,000	6,000
8705	0	13,378	0	0
	51,474	5,031,192	5,032,151	6,500
Office/Operations				
7160	0	26	50	0

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

600 - 600 - Wastewater

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
Total Office/Operations	<u>0</u>	<u>26</u>	<u>50</u>	<u>0</u>
Debt Service				
9022 Debt Service - Principal	400,000	415,000	415,000	435,000
9023 Debt Service -Interest & Adm	<u>749,000</u>	<u>370,500</u>	<u>730,625</u>	<u>709,375</u>
Total Debt Service	1,149,000	785,500	1,145,625	1,144,375
Reserves				
9502 *Debt Reserves	25,000	0	25,000	25,000
9987 *Investment Income Reserve	<u>4,525</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Reserves	29,525	0	25,000	25,000
Transfers				
9505 Transfers In/Out - Other Funds	0	0	(27,971)	(0)
9511 Interfund Transfer Out	0	0	48,592	40,147
9512 Transfer In	<u>(25,000)</u>	<u>(27,971)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Total Transfers	<u>(25,000)</u>	<u>(27,971)</u>	<u>(4,379)</u>	<u>15,147</u>
Total Expenditures	<u>1,239,257</u>	<u>5,795,332</u>	<u>6,205,738</u>	<u>1,198,022</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

650 - 650 - Solid Waste

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015	
<b>Revenues</b>					
Other Revenues					
4800	Franchise Revenues	157,101	79,028	73,000	0
4928	Lien Fees Recoveries	15	0	0	0
	Total Other Revenues	157,116	79,028	73,000	0
Use of Money & Property					
4510	Investment Income on Restricted Funds	571	0	500	0
	Total Use of Money & Property	571	0	500	0
	Total Revenues	157,687	79,028	73,500	0
<b>Equity</b>					
9993	*Beg Unassigned Equity	7,260	0	0	0
	Total Equity	7,260	0	0	0
	Total Revenues & Budgeted Equity Carry-Forward	164,947	79,028	73,500	0
<b>Expenditures</b>					
Financial Services					
7310	Bank Service Charges	0	26	50	0
	Total Financial Services	0	26	50	0
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	50	0	0	0
	Total Insurance, Licenses & Regulatory Fees	50	0	0	0
Legal & Professional					
7326	Legal Services	1,126	0	0	0
7340	Legal Notifications & Mandated Advertising	234	0	0	0
	Total Legal & Professional	1,361	0	0	0
Other Expense					
7330	Misc Operating Expenses	74	0	0	0
	Total Other Expense	74	0	0	0
Rents & Utilities					
7352	Rent - Offices & Other Structures	3,080	1,680	2,000	0
	Total Rents & Utilities	3,080	1,680	2,000	0
Travel & Training					
8550	Mileage Reimbursement & Parking - EE	41	0	0	0
	Total Travel & Training	41	0	0	0
Allocation of Administrative Costs					
5132	Benefits Charges by Admin	6,169	0	0	0
8152	Labor Charged by Admin	15,622	0	0	0
8801	Admin Cost Allocation	35,892	0	0	0
	Total Allocation of Administrative Costs	57,684	0	0	0
Reserves					



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

650 - 650 - Solid Waste

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

		Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
9156	Outreach- Offset to Rate Increases	20,665	0	0	0
9572	*General Contingency (Operations) Reserve	7,260	0	0	0
9987	*Investment Income Reserve	571	0	0	0
	Total Reserves	28,496	0	0	0
	Transfers				
9505	Transfers In/Out - Other Funds	0	0	27,971	0
9511	Interfund Transfer Out	44,748	27,971	39,349	46,660
	Total Transfers	44,748	27,971	67,320	46,660
	Total Expenditures	135,533	29,677	69,370	46,660

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

800 - 800 - Drainage

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
<b>Revenues</b>				
Property Taxes				
4035	0	12,487	0	0
	<u>0</u>	<u>12,487</u>	<u>0</u>	<u>0</u>
Special Taxes & Assessments				
4400	95,422	71,841	95,424	95,424
	<u>95,422</u>	<u>71,841</u>	<u>95,424</u>	<u>95,424</u>
Other Revenues				
4935	49	226	250	200
	<u>49</u>	<u>226</u>	<u>250</u>	<u>200</u>
Use of Money & Property				
4510	627	0	0	0
	<u>627</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>96,098</u>	<u>84,554</u>	<u>95,674</u>	<u>95,624</u>
<b>Equity</b>				
9993	11,370	0	0	0
9994	14,309	0	0	0
	<u>25,679</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>121,777</u>	<u>84,554</u>	<u>95,674</u>	<u>95,624</u>
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	0	0	10,800	10,800
	<u>0</u>	<u>0</u>	<u>10,800</u>	<u>10,800</u>
Payroll Taxes & Benefits				
5010	0	0	4,300	4,300
	<u>0</u>	<u>0</u>	<u>4,300</u>	<u>4,300</u>
	<u>0</u>	<u>0</u>	<u>15,100</u>	<u>15,100</u>
Clothing & Uniforms				
7246	0	0	200	200
	<u>0</u>	<u>0</u>	<u>200</u>	<u>200</u>
Equipment & Tools				
7242	219	236	275	300
	<u>219</u>	<u>236</u>	<u>275</u>	<u>300</u>
Financial Services				
7310	0	9	50	0
7349	453	0	0	0
	<u>453</u>	<u>9</u>	<u>50</u>	<u>0</u>
Insurance, Licenses & Regulatory Fees				
6120	0	519	525	500
6342	7,671	5,244	5,279	5,000

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

800 - 800 - Drainage

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
6345 Property Taxes & Assessments Costs	100	101	120	1,000
Total Insurance, Licenses & Regulatory Fees	7,771	5,864	5,924	6,500
Legal & Professional				
7320 Professional & Consulting Services	5,782	1,807	3,000	6,000
Total Legal & Professional	5,782	1,807	3,000	6,000
Office/Operations				
7230 Misc Small Parts & Supplies	177	0	200	100
7249 Safety Supplies	25	30	0	0
Total Office/Operations	201	30	200	100
Other Expense				
7330 Misc Operating Expenses	250	250	300	300
7346 Promotional Expenses - Event	50	0	0	0
Total Other Expense	300	250	300	300
Rents & Utilities				
6000 Cell Phones	1,014	773	1,000	1,000
6025 Telephone	191	180	200	200
8610 Electric	878	804	1,000	1,000
8670 Street Lighting	462	481	450	400
Total Rents & Utilities	2,545	2,237	2,650	2,600
Repairs & Maintenance				
6640 Maint - Equip & Other Non-Structural Fixed Assets	228	232	300	300
6750 R & M - Minor Tools & Equipment	241	97	300	300
6800 R & M - Grounds & Collection Systems	91	408	100	100
6900 Maint-Buildings & Structures	739	603	620	100
Total Repairs & Maintenance	1,298	1,340	1,320	800
Travel & Training				
8550 Mileage Reimbursement & Parking - EE	13	13	100	50
Total Travel & Training	13	13	100	50
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	980	789	1,000	1,000
7220 Gasoline	1,164	1,081	1,125	1,250
Total Vehicle Maintenance & Repairs	2,143	1,870	2,125	2,250
Allocation of Administrative Costs				
5133 Benefits Charged by Water	4,737	0	0	0
8153 Labor Charged by Water	11,115	0	0	0
8801 Admin Cost Allocation	22,668	0	0	0
Total Allocation of Administrative Costs	38,520	0	0	0
Capital Outlay				
9100 Pump Purchase	17,574	0	0	0
Total Capital Outlay	17,574	0	0	0
Reserves				
9571 *Capital Outlay Reserve	27,958	0	10,000	10,000

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

800 - 800 - Drainage

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
9572      *General Contingency (Operations) Reserve	5,000	0	5,000	5,000
9987      *Investment Income Reserve	627	0	0	0
Total Reserves	33,585	0	15,000	15,000
Transfers				
9511      Interfund Transfer Out	0	0	45,440	36,138
Total Transfers	0	0	45,440	36,138
Total Expenditures	110,404	13,657	91,684	85,338

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Board IS by Fund - PY Actual & CY Budget & Actual

900 - 900 - Parks & Recreation

From 7/1/2013 Through 6/30/2014

(In Whole Numbers)

	Actuals FY 2012/2013	Expenditures FY 13/14 thru 04/30/2014	Adopted Budget FY 2013/2014	Adopted Budget FY 2014/2015
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Revenues				
Use of Money & Property				
4510	Investment Income on Restricted Funds	913	0	0
	Total Use of Money & Property	<u>913</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u>913</u>	<u>0</u>	<u>0</u>
	Total Revenues & Budgeted Equity Carry-Forward	<u>913</u>	<u>0</u>	<u>0</u>
Expenditures				
Financial Services				
7310	Bank Service Charges	0	0	0
	Total Financial Services	<u>0</u>	<u>0</u>	<u>0</u>
Reserves				
9987	*Investment Income Reserve	913	0	0
	Total Reserves	<u>913</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u>913</u>	<u>0</u>	<u>0</u>