



**Date:** May 27, 2015

**TO:** LOCSD Board of Directors

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

**SUBJECT:** **Agenda Item 11D – Board Meeting Date: June 4, 2015**  
FY 2014/2015 Expenditure Reports thru April 30, 2015

**President**

R. Michael Wright

**Vice President**

Marshall E. Ochylski

**Directors**

Charles A. Cesena  
Jon-Erik E. Storm  
Louis G. Tornatzky

**General Manager**

Kathy A. Kivley

**District Accountant**

Michael L. Doyle

**Fire Chief**

Robert Lewin

**Battalion Chief**

Phill Veneris

**Mailing Address:**

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Los Osos, CA 93412

**Offices:**

2122 9<sup>th</sup> Street, Suite 102  
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[www.losososcscsd.org](http://www.losososcscsd.org)

**DESCRIPTION**

Attached are the District's Expenditure Reports for the period July 1, 2014 through April 30, 2015.

**SUMMARY OF STAFF RECOMMENDATION**

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 April 30, 2015.***

**DISCUSSION**

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:

Attachment: Expenditure Reports

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
100 - 100 - Administration  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
<b>Revenues</b>						
Service Charges & Fees						
4005	0	0	0	9	9	0 %
	0	0	0	9	9	0 %
	0	0	0	9	9	0 %
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
7322	17,000	15,000	(2,000)	4,600	10,400	69 %
8018	0	0	0	8,134	(8,134)	0 %
8045	7,503	7,503	0	3,195	4,308	57 %
8050	0	0	0	4,237	(4,237)	0 %
8051	0	0	0	2,260	(2,260)	0 %
8054	224,836	200,177	(24,659)	134,425	65,752	33 %
8056	0	0	0	551	(551)	0 %
8060	0	0	0	3,990	(3,990)	0 %
8081	0	0	0	8,862	(8,862)	0 %
	249,339	222,680	(26,659)	170,254	52,426	24 %
Payroll Taxes & Benefits						
5020	1,054	1,054	0	279	775	74 %
5030	1,670	1,670	0	1,856	(186)	(11)%
5050	3,992	3,992	0	2,689	1,303	33 %
5060	24,000	24,000	0	19,294	4,706	20 %
5070	21,788	21,788	0	6,350	15,438	71 %
5071	0	0	0	2,364	(2,364)	0 %
5075	2,070	2,070	0	2,955	(885)	(43)%
5120	2,805	7,805	5,000	5,486	2,319	30 %
5124	0	0	0	7,902	(7,902)	0 %
8511	4,800	4,800	0	4,000	800	17 %
	62,179	67,179	5,000	53,174	14,005	21 %
Employment Services						
5100	3,500	3,500	0	2,015	1,485	42 %
6200	500	500	0	521	(21)	(4)%
6230	220	220	0	140	80	36 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
100 - 100 - Administration  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY14/15
6250 Temporary Agency Help	0	24,659	24,659	24,659	0	0 %
7347 Pension Services Expense	175	175	0	0	175	100 %
Total Employment Services	4,395	29,054	24,659	27,335	1,719	6 %
Total Personnel	315,913	318,913	3,000	250,763	68,150	21 %
Services & Supplies						
Contract Services						
6100 Labor & Support-IT Services	15,000	5,000	(10,000)	7,012	(2,012)	(40)%
6110 IT Purchased Services	5,000	15,000	10,000	16,584	(1,584)	(11)%
7100 Copier Contract-Maint & Usage	12,000	12,000	0	5,051	6,949	58 %
7255 Security	750	750	0	1,180	(430)	(57)%
7321 Janitorial Cleaning & Supplies	2,200	2,200	0	1,825	375	17 %
7342 Public Meeting Recordings	14,500	13,500	(1,000)	11,660	1,840	14 %
Total Contract Services	49,450	48,450	(1,000)	43,311	5,139	11 %
Financial Services						
7310 Bank Service Charges	100	100	0	0	100	100 %
Total Financial Services	100	100	0	0	100	100 %
Insurance, Licenses & Regulatory Fees						
6120 Computer Licenses	6,000	6,000	0	90	5,910	98 %
6340 Misc Fees	3,200	3,200	0	200	3,000	94 %
6341 LAFCO Fees	29,977	29,977	0	18,928	11,049	37 %
6343 Lien & Notary Fees	0	0	0	30	(30)	0 %
7325 Insurance	25,000	19,800	(5,200)	5,503	14,297	72 %
Total Insurance, Licenses & Regulatory Fees	64,177	58,977	(5,200)	24,751	34,226	58 %
Legal & Professional						
7305 Auditing Services	17,900	17,900	0	9,000	8,900	50 %
7320 Professional & Consulting Services	0	0	0	2,857	(2,857)	0 %
7326 Legal Services	85,000	85,000	0	35,332	49,668	58 %
7340 Legal Notifications & Mandated Advertising	500	500	0	959	(459)	(92)%
7343 Election Expense	15,000	15,000	0	10,594	4,406	29 %
Total Legal & Professional	118,400	118,400	0	58,743	59,657	50 %
Office/Operations						
6121 IT-Supplies & Miscellaneous	500	500	0	280	220	44 %
6130 Computer Hardware	0	2,000	2,000	1,288	712	36 %
6140 Computer Software	0	0	0	90	(90)	0 %
7140 General Supplies & Minor Equipment	5,000	6,000	1,000	4,900	1,100	18 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
100 - 100 - Administration  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7160	4,000	4,000	0	1,607	2,393	60 %
7226	5,200	5,400	200	5,363	37	1 %
7230	0	0	0	20	(20)	0 %
7249	0	0	0	28	(28)	0 %
	<u>14,700</u>	<u>17,900</u>	<u>3,200</u>	<u>13,576</u>	<u>4,324</u>	<u>24 %</u>
Other Expense						
8735	500	500	0	0	500	100 %
	<u>500</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>100 %</u>
Rent & Utilities						
6025	4,300	4,300	0	2,962	1,338	31 %
7350	6,000	6,000	0	3,433	2,567	43 %
7352	14,880	14,880	0	10,000	4,880	33 %
8610	3,600	3,600	0	1,617	1,983	55 %
8620	240	240	0	30	210	88 %
	<u>29,020</u>	<u>29,020</u>	<u>0</u>	<u>18,041</u>	<u>10,979</u>	<u>38 %</u>
Repairs & Maintenance						
6405	100	100	0	34	66	66 %
6750	200	200	0	0	200	100 %
	<u>300</u>	<u>300</u>	<u>0</u>	<u>34</u>	<u>266</u>	<u>89 %</u>
Travel & Training						
7323	0	0	0	865	(865)	0 %
7324	1,000	1,000	0	248	752	75 %
7334	0	0	0	350	(350)	0 %
8510	1,000	1,000	0	0	1,000	100 %
8539	1,000	1,000	0	1,311	(311)	(31)%
8550	750	750	0	335	415	55 %
	<u>3,750</u>	<u>3,750</u>	<u>0</u>	<u>3,109</u>	<u>641</u>	<u>17 %</u>
	<u>280,397</u>	<u>277,397</u>	<u>(3,000)</u>	<u>161,565</u>	<u>115,832</u>	<u>42 %</u>
Capital Outlay						
9059	5,000	5,000	0	0	5,000	100 %
	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>100 %</u>
Transfers						
9410	(626,310)	(605,310)	21,000	(574,778)	(30,532)	5 %
9508	0	17,947	17,947	0	17,947	100 %
9511	25,000	4,000	(21,000)	0	4,000	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
100 - 100 - Administration  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Transfers	<u>(601,310)</u>	<u>(583,363)</u>	<u>17,947</u>	<u>(574,778)</u>	<u>(8,585)</u>	<u>1 %</u>
Total Expenditures	<u>0</u>	<u>17,947</u>	<u>17,947</u>	<u>(162,450)</u>	<u>180,397</u>	<u>1,005 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>(17,947)</u>	<u>(17,947)</u>	<u>162,459</u>	<u>180,406</u>	<u>-</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
200 - 200 - Bayridge  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
<b>Revenues</b>						
Property Taxes						
4035	6,731	7,227	496	7,467	240	3 %
	6,731	7,227	496	7,467	240	3 %
Special Taxes & Assessments						
4550	54,831	54,831	0	53,694	(1,137)	(2)%
	54,831	54,831	0	53,694	(1,137)	(2)%
Use of Money & Property						
4505	0	0	0	50	50	0 %
	0	0	0	50	50	0 %
	61,562	62,058	496	61,211	(847)	(1)%
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
8054	6,200	8,400	2,200	9,592	(1,192)	(14)%
	6,200	8,400	2,200	9,592	(1,192)	(14)%
Payroll Taxes & Benefits						
5010	2,480	2,500	20	3,353	(853)	(34)%
	2,480	2,500	20	3,353	(853)	(34)%
	8,680	10,900	2,220	12,945	(2,045)	(19)%
Services & Supplies						
Contract Services						
7250	850	850	0	135	715	84 %
	850	850	0	135	715	84 %
Equipment & Tools						
7242	100	100	0	0	100	100 %
7253	0	0	0	53	(53)	0 %
	100	100	0	53	47	47 %
Insurance, Licenses & Regulatory Fees						
6342	800	1,044	244	1,044	0	0 %
6345	260	260	0	262	(2)	(1)%
7325	0	0	0	310	(310)	0 %
	1,060	1,304	244	1,616	(312)	(24)%
Legal & Professional						

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
200 - 200 - Bayridge  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7320 Professional & Consulting Services	500	500	0	2,589	(2,089)	(418)%
7326 Legal Services	0	0	0	1,408	(1,408)	0 %
Total Legal & Professional	500	500	0	3,997	(3,497)	(699)%
Office/Operations						
7160 Postage, Shipping & Mail Supplies	70	70	0	0	70	100 %
7249 Safety Supplies	0	0	0	26	(26)	0 %
Total Office/Operations	70	70	0	26	44	63 %
Rent & Utilities						
6000 Cell Phones	160	160	0	136	24	15 %
8610 Electric	3,200	2,500	(700)	1,855	645	26 %
8645 Septage Handling	12,000	12,000	0	3,590	8,410	70 %
8670 Street Lighting	6,100	6,100	0	4,001	2,099	34 %
Total Rent & Utilities	21,460	20,760	(700)	9,582	11,178	54 %
Repairs & Maintenance						
6405 R & M - Extinguishers	12	12	0	10	2	17 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	100	150	50	0	150	100 %
6750 R & M - Minor Tools & Equipment	100	100	0	1	99	99 %
6800 R & M - Grounds & Collection Systems	11,000	11,000	0	1,956	9,044	82 %
6900 Maint-Buildings & Structures	3,223	4,000	777	3,926	74	2 %
Total Repairs & Maintenance	14,435	15,262	827	5,892	9,370	61 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	500	500	0	348	152	30 %
7220 Gasoline	800	800	0	409	391	49 %
Total Vehicle Maintenance & Repairs	1,300	1,300	0	757	543	42 %
Total Services & Supplies	39,775	40,146	371	22,059	18,087	45 %
Capital Outlay						
9006 Infrastructures	7,700	7,700	0	8,871	(1,171)	(15)%
Total Capital Outlay	7,700	7,700	0	8,871	(1,171)	(15)%
Reserves						
9982 *Septic System Decommission Reserve	8,000	8,000	0	0	8,000	100 %
Total Reserves	8,000	8,000	0	0	8,000	100 %
Transfers						
9511 Interfund Transfer Out	5,407	5,407	0	5,407	0	0 %
Total Transfers	5,407	5,407	0	5,407	0	0 %
Total Expenditures	69,562	72,153	2,591	49,281	22,872	32 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
 200 - 200 - Bayridge  
 From 7/1/2014 Through 4/30/2015  
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	(8,000)	(10,095)	(2,095)	11,929	22,024	



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
301 - 301 - Fire  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
<b>Revenues</b>						
<b>Property Taxes</b>						
4035	1,607,443	1,620,321	12,878	1,682,847	62,526	4 %
	<u>1,607,443</u>	<u>1,620,321</u>	<u>12,878</u>	<u>1,682,847</u>	<u>62,526</u>	<u>4 %</u>
<b>Grant Revenue</b>						
4955	1,500	1,500	0	3,525	2,025	136 %
	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>3,525</u>	<u>2,025</u>	<u>136 %</u>
<b>Special Taxes &amp; Assessments</b>						
4015	22,500	22,500	0	22,500	0	0 %
4050	506,710	506,710	0	471,974	(34,736)	(7)%
	<u>529,210</u>	<u>529,210</u>	<u>0</u>	<u>494,474</u>	<u>(34,736)</u>	<u>(7)%</u>
<b>Other Revenues</b>						
4000	67,134	67,134	0	50,365	(16,769)	(25)%
4055	4,000	4,000	0	0	(4,000)	(100)%
	<u>71,134</u>	<u>71,134</u>	<u>0</u>	<u>50,365</u>	<u>(20,769)</u>	<u>(29)%</u>
<b>Use of Money &amp; Property</b>						
4501	5	5	0	0	(5)	(100)%
4505	0	1,963	1,963	11,123	9,160	467 %
	<u>5</u>	<u>1,968</u>	<u>1,963</u>	<u>11,123</u>	<u>9,155</u>	<u>465 %</u>
	<u>2,209,292</u>	<u>2,224,133</u>	<u>14,841</u>	<u>2,242,334</u>	<u>18,201</u>	<u>1 %</u>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8290	450	450	0	0	450	100 %
8295	3,330	3,330	0	6,088	(2,758)	(83)%
8310	7,770	7,770	0	4,258	3,512	45 %
8330	100	100	0	0	100	100 %
8340	88,000	88,000	0	69,145	18,855	21 %
8345	3,500	3,500	0	4,094	(594)	(17)%
8355	12,000	12,000	0	6,658	5,342	45 %
8360	1,500	1,500	0	310	1,190	79 %
	<u>116,650</u>	<u>116,650</u>	<u>0</u>	<u>90,553</u>	<u>26,097</u>	<u>22 %</u>
<b>Payroll Taxes &amp; Benefits</b>						
5021	7,590	7,590	0	4,164	3,426	45 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
301 - 301 - Fire  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
5030	3,000	3,000	0	280	2,721	91 %
5031	0	200	200	95	105	53 %
5051	1,775	1,775	0	1,313	462	26 %
5120	5,104	5,720	616	4,164	1,556	27 %
5124	0	4,284	4,284	934	3,350	78 %
	<u>17,469</u>	<u>22,569</u>	<u>5,100</u>	<u>10,950</u>	<u>11,619</u>	<u>51 %</u>
Employment Services						
5000	1,300	1,300	0	683	617	47 %
5101	8,680	8,680	0	4,997	3,683	42 %
6230	3,100	4,400	1,300	4,621	(221)	(5)%
	<u>13,080</u>	<u>14,380</u>	<u>1,300</u>	<u>10,301</u>	<u>4,079</u>	<u>28 %</u>
	<u>147,199</u>	<u>153,599</u>	<u>6,400</u>	<u>111,804</u>	<u>41,795</u>	<u>27 %</u>
Services & Supplies						
Clothing & Uniform						
7246	2,500	2,500	0	1,116	1,384	55 %
7248	1,000	2,000	1,000	1,791	209	10 %
	<u>3,500</u>	<u>4,500</u>	<u>1,000</u>	<u>2,907</u>	<u>1,593</u>	<u>35 %</u>
Contract Services						
6100	0	0	0	158	(158)	0 %
6110	0	1,200	1,200	1,654	(454)	(38)%
7100	480	1,380	900	1,433	(53)	(4)%
7202	450	450	0	445	5	1 %
7204	2,700	2,700	0	2,438	262	10 %
7222	1,050	1,050	0	0	1,050	100 %
7500	1,709,966	1,709,966	0	1,709,966	0	0 %
	<u>1,714,646</u>	<u>1,716,746</u>	<u>2,100</u>	<u>1,716,093</u>	<u>653</u>	<u>0 %</u>
Equipment & Tools						
6055	1,750	1,750	0	989	761	43 %
6440	14,198	14,198	0	11,341	2,857	20 %
6460	5,500	5,500	0	585	4,915	89 %
6610	1,500	1,500	0	54	1,446	96 %
6630	500	500	0	314	186	37 %
7234	3,200	1,300	(1,900)	683	617	47 %
7238	14,500	14,500	0	12,203	2,297	16 %
7242	1,000	1,000	0	514	486	49 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
301 - 301 - Fire  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7252	8,800	8,200	(600)	2,314	5,886	72 %
	50,948	48,448	(2,500)	28,997	19,451	40 %
7310	100	100	0	14	86	86 %
	100	100	0	14	86	86 %
6120	2,000	2,000	0	0	2,000	100 %
6340	100	600	500	100	500	83 %
6345	2,400	2,400	0	1,408	992	41 %
7325	21,000	21,000	0	21,749	(749)	(4)%
	25,500	26,000	500	23,257	2,743	11 %
7320	200	200	0	3,191	(2,991)	(1,495)%
7326	1,800	1,800	0	1,496	304	17 %
7340	440	440	0	0	440	100 %
	2,440	2,440	0	4,687	(2,247)	(92)%
7140	3,320	2,420	(900)	1,264	1,156	48 %
7160	400	400	0	65	335	84 %
7200	600	800	200	200	600	75 %
7216	1,200	1,200	0	507	693	58 %
7226	1,300	1,300	0	50	1,250	96 %
7230	1,500	1,500	0	599	901	60 %
7240	650	650	0	128	522	80 %
	8,970	8,270	(700)	2,813	5,457	66 %
7201	500	500	0	0	500	100 %
7209	450	450	0	184	266	59 %
7218	350	350	0	255	95	27 %
7224	500	500	0	77	423	85 %
9072	0	2,700	2,700	0	2,700	100 %
	1,800	4,500	2,700	515	3,985	89 %
6000	2,500	2,500	0	1,697	803	32 %
6025	3,800	3,800	0	2,954	846	22 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
301 - 301 - Fire  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8610	6,000	6,000	0	3,268	2,732	46 %
8620	1,600	1,600	0	673	927	58 %
8630	1,100	1,100	0	862	238	22 %
8640	3,300	3,300	0	2,783	517	16 %
8670	100	100	0	107	(7)	(7)%
	<u>18,400</u>	<u>18,400</u>	<u>0</u>	<u>12,344</u>	<u>6,056</u>	<u>33 %</u>
Repairs & Maintenance						
6400	500	500	0	0	500	100 %
6405	400	400	0	283	117	29 %
6640	3,000	3,000	0	2,203	797	27 %
6750	2,100	2,100	0	1,563	537	26 %
6775	800	800	0	765	35	4 %
6800	700	700	0	78	622	89 %
6900	5,000	5,000	0	3,381	1,619	32 %
	<u>12,500</u>	<u>12,500</u>	<u>0</u>	<u>8,273</u>	<u>4,227</u>	<u>34 %</u>
Travel & Training						
6300	200	200	0	0	200	100 %
7141	300	300	0	0	300	100 %
7323	300	300	0	273	27	9 %
7324	800	800	0	448	352	44 %
8405	6,000	5,000	(1,000)	1,266	3,734	75 %
8410	400	400	0	415	(15)	(4)%
8510	300	300	0	0	300	100 %
	<u>8,300</u>	<u>7,300</u>	<u>(1,000)</u>	<u>2,402</u>	<u>4,898</u>	<u>67 %</u>
	<u>1,847,104</u>	<u>1,849,204</u>	<u>2,100</u>	<u>1,802,304</u>	<u>46,900</u>	<u>3 %</u>
Capital Outlay						
9076	20,000	20,000	0	9,551	10,449	52 %
	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>9,551</u>	<u>10,449</u>	<u>52 %</u>
Reserves						
9504	86,100	92,441	6,341	0	92,441	100 %
	<u>86,100</u>	<u>92,441</u>	<u>6,341</u>	<u>0</u>	<u>92,441</u>	<u>100 %</u>
Transfers						
9511	109,124	109,124	0	109,124	0	0 %
	<u>109,124</u>	<u>109,124</u>	<u>0</u>	<u>109,124</u>	<u>0</u>	<u>0 %</u>
	<u>2,209,527</u>	<u>2,224,368</u>	<u>14,841</u>	<u>2,032,782</u>	<u>191,586</u>	<u>9 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
 301 - 301 - Fire  
 From 7/1/2014 Through 4/30/2015  
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	(235)	(235)	0	209,551	209,786	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
400 - 400 - Vista de Oro  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Special Taxes & Assessments						
4550	15,768	15,768	0	15,332	(436)	(3)%
	15,768	15,768	0	15,332	(436)	(3)%
	15,768	15,768	0	15,332	(436)	(3)%
Expenditures						
Personnel						
Salaries/Wages						
8054	2,500	9,330	6,830	5,232	4,098	44 %
	2,500	9,330	6,830	5,232	4,098	44 %
Payroll Taxes & Benefits						
5010	900	3,300	2,400	1,795	1,505	46 %
	900	3,300	2,400	1,795	1,505	46 %
	3,400	12,630	9,230	7,027	5,603	44 %
Services & Supplies						
Contract Services						
7250	840	840	0	135	705	84 %
	840	840	0	135	705	84 %
Equipment & Tools						
7242	50	50	0	0	50	100 %
	50	50	0	0	50	100 %
Insurance, Licenses & Regulatory Fees						
6342	1,000	1,044	44	1,044	0	0 %
6345	20	20	0	18	2	10 %
7325	0	0	0	127	(127)	0 %
	1,020	1,064	44	1,189	(125)	(12)%
Legal & Professional						
7320	500	500	0	1,102	(602)	(120)%
	500	500	0	1,102	(602)	(120)%
Rent & Utilities						
6000	200	200	0	136	64	32 %
8610	300	300	0	268	32	11 %
8645	7,500	7,500	0	2,495	5,005	67 %
8670	2,000	2,000	0	1,590	410	21 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
400 - 400 - Vista de Oro  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Rent & Utilities	10,000	10,000	0	4,489	5,511	55 %
Repairs & Maintenance						
6405 R & M - Extinguishers	12	12	0	10	2	17 %
6800 R & M - Grounds & Collection Systems	3,000	3,000	0	0	3,000	100 %
Total Repairs & Maintenance	3,012	3,012	0	10	3,002	100 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	300	300	0	174	126	42 %
7220 Gasoline	700	700	0	205	495	71 %
Total Vehicle Maintenance & Repairs	1,000	1,000	0	379	621	62 %
Total Services & Supplies	16,422	16,466	44	7,304	9,162	56 %
Transfers						
9511 Interfund Transfer Out	5,428	5,428	0	5,428	0	0 %
Total Transfers	5,428	5,428	0	5,428	0	0 %
Total Expenditures	25,250	34,524	9,274	19,759	14,765	43 %
Net Revenues over Expenditures	(9,482)	(18,756)	(9,274)	(4,427)	14,329	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	180,000	187,249	7,249	195,422	8,173	4 %
	180,000	187,249	7,249	195,422	8,173	4 %
Service Charges & Fees						
4020	0	0	0	575	575	0 %
4030	1,850,000	1,850,000	0	1,159,754	(690,246)	(37)%
4102	0	0	0	79,834	79,834	0 %
4103	0	0	0	172,022	172,022	0 %
4104	0	0	0	15,217	15,217	0 %
4111	1,000	1,000	0	117	(883)	(88)%
4114	0	0	0	(190)	(190)	0 %
4931	14,000	14,000	0	8,000	(6,000)	(43)%
4932	35,000	35,000	0	20,570	(14,430)	(41)%
4933	5,400	5,400	0	16,845	11,445	212 %
4937	0	0	0	335	335	0 %
	1,905,400	1,905,400	0	1,473,079	(432,321)	(23)%
Other Revenues						
4925	0	0	0	8,335	8,335	0 %
4928	300	300	0	0	(300)	(100)%
4929	0	0	0	979	979	0 %
4930	5,000	5,000	0	4,036	(964)	(19)%
4935	100	100	0	0	(100)	(100)%
4936	2,000	2,000	0	1,437	(563)	(28)%
	7,400	7,400	0	14,787	7,387	100 %
Use of Money & Property						
4505	0	0	0	1,285	1,285	0 %
4934	1,000	1,000	0	0	(1,000)	(100)%
	1,000	1,000	0	1,285	285	29 %
	2,093,800	2,101,049	7,249	1,684,574	(416,475)	(20)%
Expenditures						
Personnel						
Salaries/Wages						
8012	1,000	1,000	0	0	1,000	100 %



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8018	0	0	0	15,189	(15,189)	0 %
8027	0	0	0	257	(257)	0 %
8045	17,728	17,728	0	4,272	13,456	76 %
8051	0	0	0	2,680	(2,680)	0 %
8054	375,852	365,852	(10,000)	238,050	127,802	35 %
8056	0	0	0	8,421	(8,421)	0 %
8060	0	0	0	12,573	(12,573)	0 %
8063	17,446	17,446	0	13,813	3,633	21 %
8066	0	0	0	14,530	(14,530)	0 %
8081	0	0	0	20,734	(20,734)	0 %
	<u>412,026</u>	<u>402,026</u>	<u>(10,000)</u>	<u>330,519</u>	<u>71,507</u>	<u>18 %</u>
	Payroll Taxes & Benefits					
5010	(7,680)	(10,300)	(2,620)	(8,150)	(2,150)	21 %
5020	0	0	0	6	(6)	0 %
5030	5,061	5,061	0	4,688	373	7 %
5050	5,050	5,050	0	5,228	(178)	(4)%
5060	73,500	73,500	0	60,000	13,500	18 %
5070	43,642	43,642	0	38,727	4,915	11 %
5071	0	0	0	14,200	(14,200)	0 %
5075	690	690	0	1,324	(634)	(92)%
5120	13,863	13,863	0	7,941	5,922	43 %
5124	0	0	0	4,164	(4,164)	0 %
	<u>134,126</u>	<u>131,506</u>	<u>(2,620)</u>	<u>128,128</u>	<u>3,378</u>	<u>3 %</u>
	Employment Services					
5100	0	0	0	3,737	(3,737)	0 %
6200	100	100	0	0	100	100 %
6230	200	200	0	0	200	100 %
6250	2,500	2,500	0	0	2,500	100 %
7347	100	100	0	0	100	100 %
	<u>2,900</u>	<u>2,900</u>	<u>0</u>	<u>3,737</u>	<u>(837)</u>	<u>(29)%</u>
	<u>549,052</u>	<u>536,432</u>	<u>(12,620)</u>	<u>462,384</u>	<u>74,048</u>	<u>14 %</u>
	Services & Supplies					
	Clothing & Uniform					
7246	3,000	3,000	0	1,301	1,699	57 %
	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>1,301</u>	<u>1,699</u>	<u>57 %</u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
<b>Contract Services</b>						
6100 Labor & Support-IT Services	10,000	10,000	0	158	9,842	98 %
6110 IT Purchased Services	5,000	12,000	7,000	6,932	5,068	42 %
7100 Copier Contract-Maint & Usage	0	0	0	375	(375)	0 %
7204 Cleaning Supplies, Laundry & Towel Service	300	300	0	0	300	100 %
7250 Water Quality Testing	50,000	50,000	0	28,755	21,245	42 %
7255 Security	9,000	9,000	0	6,084	2,916	32 %
7301 Contract Maint Services	10,000	10,000	0	0	10,000	100 %
7321 Janitorial Cleaning & Supplies	1,800	1,800	0	1,823	(23)	(1)%
<b>Total Contract Services</b>	<b>86,100</b>	<b>93,100</b>	<b>7,000</b>	<b>44,127</b>	<b>48,973</b>	<b>53 %</b>
<b>Equipment &amp; Tools</b>						
7242 Minor Tools, Accessories & Field Machines	3,000	3,000	0	1,506	1,494	50 %
7253 Rent - Equipment	3,000	3,000	0	30	2,970	99 %
7256 Meters Purchases & Replacements	18,000	0	(18,000)	60,168	(60,168)	0 %
<b>Total Equipment &amp; Tools</b>	<b>24,000</b>	<b>6,000</b>	<b>(18,000)</b>	<b>61,703</b>	<b>(55,703)</b>	<b>(928)%</b>
<b>Financial Services</b>						
7310 Bank Service Charges	200	200	0	2,144	(1,944)	(972)%
7401 Discounts Taken	0	0	0	(113)	113	0 %
9153 Bad Debt Expense	3,000	3,000	0	0	3,000	100 %
<b>Total Financial Services</b>	<b>3,200</b>	<b>3,200</b>	<b>0</b>	<b>2,031</b>	<b>1,169</b>	<b>37 %</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120 Computer Licenses	5,000	5,000	0	0	5,000	100 %
6340 Misc Fees	3,000	3,000	0	1,025	1,975	66 %
6342 Fees - Regulatory	6,000	6,000	0	8,104	(2,104)	(35)%
6343 Lien & Notary Fees	100	100	0	0	100	100 %
6345 Property Taxes & Assessments Costs	3,000	3,000	0	2,152	849	28 %
7325 Insurance	20,000	20,000	0	28,736	(8,736)	(44)%
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>37,100</b>	<b>37,100</b>	<b>0</b>	<b>40,016</b>	<b>(2,916)</b>	<b>(8)%</b>
<b>Legal &amp; Professional</b>						
7318 Professional & Consulting Svcs-ISJ	15,000	28,000	13,000	19,731	8,269	30 %
7319 Other Professional Services	15,000	15,000	0	6,039	8,961	60 %
7320 Professional & Consulting Services	45,000	45,000	0	83,764	(38,764)	(86)%
7326 Legal Services	12,000	30,000	18,000	25,689	4,311	14 %
7336 Legal Services- ISJ	0	0	0	74,062	(74,062)	0 %
7340 Legal Notifications & Mandated Advertising	500	1,000	500	681	319	32 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9155 ISJ - Inter-Agency Cost Sharing	45,000	45,000	0	13,806	31,194	69 %
Total Legal & Professional	132,500	164,000	31,500	223,774	(59,774)	(36)%
Office/Operations						
6121 IT-Supplies & Miscellaneous	1,000	1,000	0	0	1,000	100 %
6130 Computer Hardware	3,000	3,200	200	3,682	(482)	(15)%
6140 Computer Software	1,800	2,000	200	2,107	(107)	(5)%
7140 General Supplies & Minor Equipment	3,000	3,000	0	2,520	480	17 %
7160 Postage, Shipping & Mail Supplies	15,000	15,000	0	18,256	(3,256)	(22)%
7170 Special Purpose Forms and Printing	0	0	0	504	(504)	0 %
7180 Billing Supplies, Forms & Printing	500	1,000	500	844	156	16 %
7226 Membership & Dues	200	200	0	0	200	100 %
7230 Misc Small Parts & Supplies	4,200	4,200	0	216	3,984	95 %
7237 Process Control & Treatment Supplies	6,000	6,000	0	8,505	(2,505)	(42)%
7239 Water Treatment Chemicals	13,000	13,000	0	3,222	9,778	75 %
7249 Safety Supplies	3,000	3,000	0	847	2,153	72 %
Total Office/Operations	50,700	51,600	900	40,704	10,896	21 %
Other Expense						
7330 Misc Operating Expenses	100	100	0	0	100	100 %
7348 Water Conservation Program	12,080	0	(12,080)	29,328	(29,328)	0 %
8735 Misc Department Admin	1,000	1,000	0	0	1,000	100 %
Total Other Expense	13,180	1,100	(12,080)	29,328	(28,228)	(2,566)%
Rent & Utilities						
6000 Cell Phones	1,700	1,700	0	1,501	199	12 %
6025 Telephone	6,000	6,000	0	6,449	(449)	(7)%
7352 Rent - Offices & Other Structures	8,000	12,000	4,000	10,000	2,000	17 %
8610 Electric	130,000	130,000	0	70,620	59,380	46 %
8620 Gas Service	400	400	0	140	260	65 %
8630 Trash Services	1,500	1,500	0	1,018	482	32 %
8644 Disposal Services	30,000	30,000	0	5,487	24,513	82 %
8670 Street Lighting	650	650	0	286	364	56 %
Total Rent & Utilities	178,250	182,250	4,000	95,501	86,749	48 %
Repairs & Maintenance						
6405 R & M - Extinguishers	400	400	0	301	99	25 %
6422 R & M - Hydrants	100	100	0	53	47	47 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	20,000	20,000	0	653	19,347	97 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6641 R & M - Wells	60,000	60,000	0	36,603	23,397	39 %
6750 R & M - Minor Tools & Equipment	2,000	2,000	0	261	1,739	87 %
6800 R & M - Grounds & Collection Systems	2,000	2,000	0	1,128	872	44 %
6900 Maint-Buildings & Structures	10,000	10,000	0	3,788	6,212	62 %
7241 Maint-Water Distribution System	12,000	12,000	0	8,347	3,653	30 %
Total Repairs & Maintenance	106,500	106,500	0	51,134	55,366	52 %
Travel & Training						
7323 Books, Publications & Subscriptions	50	150	100	189	(39)	(26)%
7324 Education & Training Fees	500	500	0	0	500	100 %
8410 Certifications	500	500	0	124	376	75 %
8510 Lodging & Meals - Local	0	0	0	20	(20)	0 %
8539 Meals	0	0	0	14	(14)	0 %
8550 Mileage Reimbursement & Parking - EE	500	500	0	911	(411)	(82)%
Total Travel & Training	1,550	1,650	100	1,258	392	24 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	5,500	5,500	0	2,331	3,169	58 %
7220 Gasoline	6,000	6,000	0	2,743	3,257	54 %
7228 Markings & Other Misc Services	1,000	1,000	0	453	547	55 %
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	7,500	0	6,355	1,145	15 %
Total Vehicle Maintenance & Repairs	20,000	20,000	0	11,882	8,118	41 %
Total Services & Supplies	656,080	669,500	13,420	602,758	66,742	10 %
Capital Outlay						
9000 Building, Structures & Improvements	10,000	10,000	0	10,481	(481)	(5)%
9006 Infrastructures	90,000	90,000	0	0	90,000	100 %
9059 Vehicles, Equipment, & Fixtures	5,000	75,000	70,000	0	75,000	100 %
Total Capital Outlay	105,000	175,000	70,000	10,481	164,519	94 %
Debt Service						
9022 Debt Service - Principal	142,655	142,655	0	142,654	1	0 %
9023 Debt Service - Interest & Annual Fee	135,607	135,607	0	135,607	(0)	(0)%
Total Debt Service	278,262	278,262	0	278,261	1	0 %
Reserves						
9571 *Capital Outlay Reserve	65,000	65,000	0	0	65,000	100 %
9572 *General Contingency (Operations) Reserve	25,000	25,000	0	0	25,000	100 %
9988 *Water Rate Stabilization Reserve	32,000	32,000	0	0	32,000	100 %
Total Reserves	122,000	122,000	0	0	122,000	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
500 - 500 - Water  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Transfers						
9511 Interfund Transfer Out	383,406	383,406	0	383,406	0	0 %
Total Transfers	383,406	383,406	0	383,406	0	0 %
Total Expenditures	2,093,800	2,164,600	70,800	1,737,290	427,310	20 %
Net Revenues over Expenditures	0	(63,551)	(63,551)	(52,716)	10,835	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
550 - 550 - CDPH-Nitrate Removal  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Grant Revenue						
4949	0	0	0	559,309	559,309	0 %
	0	0	0	559,309	559,309	0 %
	0	0	0	559,309	559,309	0 %
Expenditures						
Services & Supplies						
Legal & Professional						
7319	70,415	0	(70,415)	21,735	(21,735)	0 %
	70,415	0	(70,415)	21,735	(21,735)	0 %
	70,415	0	(70,415)	21,735	(21,735)	0 %
Capital Outlay						
9000	252,574	0	(252,574)	202,248	(202,248)	0 %
	252,574	0	(252,574)	202,248	(202,248)	0 %
	322,989	0	(322,989)	223,983	(223,983)	0 %
	(322,989)	0	322,989	335,326	335,326	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
600 - 600 - Wastewater  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
<b>Revenues</b>						
Service Charges & Fees						
4062	21,000	21,000	0	0	(21,000)	(100)%
	21,000	21,000	0	0	(21,000)	(100)%
Special Taxes & Assessments						
4061	1,144,375	1,144,375	0	1,138,399	(5,976)	(1)%
	1,144,375	1,144,375	0	1,138,399	(5,976)	(1)%
Other Revenues						
4928	0	0	0	60	60	0 %
	0	0	0	60	60	0 %
Use of Money & Property						
4501	0	0	0	6	6	0 %
	0	0	0	6	6	0 %
	1,165,375	1,165,375	0	1,138,465	(26,910)	(2)%
<b>Expenditures</b>						
Services & Supplies						
Financial Services						
7310	7,000	3,000	(4,000)	6,435	(3,435)	(115)%
	7,000	3,000	(4,000)	6,435	(3,435)	(115)%
Insurance, Licenses & Regulatory Fees						
6341	0	500	500	0	500	100 %
6345	0	0	0	262	(262)	0 %
	0	500	500	262	238	48 %
Legal & Professional						
7320	500	500	0	693	(193)	(39)%
7326	6,000	3,000	(3,000)	1,475	1,525	51 %
	6,500	3,500	(3,000)	2,168	1,332	38 %
	13,500	7,000	(6,500)	8,865	(1,865)	(27)%
Debt Service						
9022	435,000	455,000	20,000	455,000	0	0 %
9023	709,375	698,500	(10,875)	689,375	9,125	1 %
9806	25,000	25,000	0	0	25,000	100 %
	1,169,375	1,178,500	9,125	1,144,375	34,125	3 %
Transfers						

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
600 - 600 - Wastewater  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9505 Transfers In - Other Funds	(38,947)	(17,947)	21,000	0	(17,947)	100 %
9511 Interfund Transfer Out	40,147	19,147	(21,000)	0	19,147	100 %
9512 Transfer In	(25,000)	(4,000)	21,000	0	(4,000)	100 %
Total Transfers	(23,800)	(2,800)	21,000	0	(2,800)	100 %
Total Expenditures	1,159,075	1,182,700	23,625	1,153,240	29,460	2 %
Net Revenues over Expenditures	6,300	(17,325)	(23,625)	(14,775)	2,550	



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
650 - 650 - Solid Waste  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Expenditures						
Transfers						
9511    Interfund Transfer Out	46,660	46,660	0	35,275	11,385	24 %
Total Transfers	46,660	46,660	0	35,275	11,385	24 %
Total Expenditures	46,660	46,660	0	35,275	11,385	24 %
Net Revenues over Expenditures	(46,660)	(46,660)	0	(35,275)	11,385	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
800 - 800 - Drainage  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	0	18,172	18,172	18,608	436	2 %
	0	18,172	18,172	18,608	436	2 %
Special Taxes & Assessments						
4400	95,424	95,424	0	92,927	(2,497)	(3)%
	95,424	95,424	0	92,927	(2,497)	(3)%
Other Revenues						
4935	200	300	100	305	5	2 %
	200	300	100	305	5	2 %
Use of Money & Property						
4505	0	0	0	125	125	0 %
	0	0	0	125	125	0 %
	95,624	113,896	18,272	111,965	(1,931)	(2)%
Expenditures						
Personnel						
Salaries/Wages						
8054	10,800	13,000	2,200	9,156	3,844	30 %
	10,800	13,000	2,200	9,156	3,844	30 %
Payroll Taxes & Benefits						
5010	4,300	4,500	200	3,002	1,498	33 %
	4,300	4,500	200	3,002	1,498	33 %
	15,100	17,500	2,400	12,158	5,342	31 %
Services & Supplies						
Clothing & Uniform						
7246	200	200	0	0	200	100 %
	200	200	0	0	200	100 %
Equipment & Tools						
7242	300	300	0	75	225	75 %
	300	300	0	75	225	75 %
Financial Services						
7349	0	0	0	456	(456)	0 %
	0	0	0	456	(456)	0 %
Insurance, Licenses & Regulatory Fees						

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
800 - 800 - Drainage  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6120	500	500	0	0	500	100 %
6342	5,000	6,000	1,000	5,826	174	3 %
6345	1,000	1,000	0	102	898	90 %
7325	0	0	0	430	(430)	0 %
	6,500	7,500	1,000	6,358	1,142	15 %
	Total Insurance, Licenses & Regulatory Fees					
	Legal & Professional					
7320	6,000	6,000	0	3,779	2,221	37 %
	6,000	6,000	0	3,779	2,221	37 %
	Total Legal & Professional					
	Office/Operations					
7226	0	0	0	155	(155)	0 %
7230	100	100	0	0	100	100 %
8660	0	0	0	215	(215)	0 %
	100	100	0	370	(270)	(270)%
	Total Office/Operations					
	Other Expense					
7330	300	300	0	250	50	17 %
	300	300	0	250	50	17 %
	Total Other Expense					
	Rent & Utilities					
6000	1,000	1,000	0	818	182	18 %
6025	200	200	0	288	(88)	(44)%
8610	1,000	1,000	0	882	118	12 %
8670	400	900	500	691	209	23 %
	2,600	3,100	500	2,680	420	14 %
	Total Rent & Utilities					
	Repairs & Maintenance					
6640	300	300	0	118	182	61 %
6750	300	300	0	223	77	26 %
6800	100	100	0	41	59	59 %
6900	100	100	0	0	100	100 %
	800	800	0	382	418	52 %
	Total Repairs & Maintenance					
	Travel & Training					
8550	50	50	0	52	(2)	(5)%
	50	50	0	52	(2)	(5)%
	Total Travel & Training					
	Vehicle Maintenance & Repairs					
7211	1,000	1,000	0	843	157	16 %
7220	1,250	1,250	0	737	513	41 %
	2,250	2,250	0	1,580	670	30 %
	Total Vehicle Maintenance & Repairs					

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 14-15 Yr Budget  
800 - 800 - Drainage  
From 7/1/2014 Through 4/30/2015  
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 04/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Services & Supplies	<u>19,100</u>	<u>20,600</u>	<u>1,500</u>	<u>15,983</u>	<u>4,617</u>	<u>22 %</u>
Reserves						
9571 *Capital Outlay Reserve	10,000	10,000	0	0	10,000	100 %
9572 *General Contingency (Operations) Reserve	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>100 %</u>
Total Reserves	15,000	15,000	0	0	15,000	100 %
Transfers						
9511 Interfund Transfer Out	<u>36,138</u>	<u>36,138</u>	<u>0</u>	<u>36,138</u>	<u>0</u>	<u>0 %</u>
Total Transfers	<u>36,138</u>	<u>36,138</u>	<u>0</u>	<u>36,138</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>85,338</u>	<u>89,238</u>	<u>3,900</u>	<u>64,278</u>	<u>24,960</u>	<u>28 %</u>
Net Revenues over Expenditures	<u>10,286</u>	<u>24,658</u>	<u>14,372</u>	<u>47,687</u>	<u>23,029</u>	