



Date: July 30, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11D – Board Meeting Date: August 6, 2015**
FY 2014/2015 Expenditure Report thru June 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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DESCRIPTION

Attached are the District's Expenditure Report for the period July 1, 2014 through June 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 June 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 receive and file the report.

Attachment: Expenditure Report

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Service Charges & Fees						
4005	0	0	0	12	12	0 %
	0	0	0	12	12	0 %
	0	0	0	12	12	0 %
Expenditures						
Personnel						
Salaries/Wages						
7322	17,000	15,000	(2,000)	5,750	9,250	62 %
8018	0	0	0	9,013	(9,013)	0 %
8045	7,503	7,503	0	3,928	3,575	48 %
8050	0	0	0	5,380	(5,380)	0 %
8051	0	0	0	2,260	(2,260)	0 %
8054	224,836	200,177	(24,659)	168,009	32,168	16 %
8056	0	0	0	551	(551)	0 %
8060	0	0	0	5,776	(5,776)	0 %
8081	0	0	0	12,178	(12,178)	0 %
	249,339	222,680	(26,659)	212,844	9,836	4 %
Payroll Taxes & Benefits						
5020	1,054	1,054	0	350	704	67 %
5030	1,670	1,670	0	2,368	(698)	(42)%
5050	3,992	3,992	0	3,358	634	16 %
5060	24,000	24,000	0	23,544	456	2 %
5070	21,788	21,788	0	7,937	13,851	64 %
5071	0	0	0	2,599	(2,599)	0 %
5075	2,070	2,070	0	3,227	(1,157)	(56)%
5120	2,805	7,805	5,000	5,486	2,319	30 %
5124	0	0	0	10,358	(10,358)	0 %
8511	4,800	4,800	0	4,800	0	0 %
	62,179	67,179	5,000	64,027	3,152	5 %
Employment Services						
5100	3,500	3,500	0	2,086	1,414	40 %
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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
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	27,406	1,648	6 %
Total Personnel	315,913	318,913	3,000	304,277	14,636	5 %
Services & Supplies						
Contract Services						
6100 Labor & Support-IT Services	15,000	5,000	(10,000)	7,259	(2,259)	(45)%
6110 IT Purchased Services	5,000	15,000	10,000	17,780	(2,780)	(19)%
7100 Copier Contract-Maint & Usage	12,000	12,000	0	5,800	6,200	52 %
7255 Security Services	750	750	0	1,613	(863)	(115)%
7321 Janitorial Cleaning & Supplies	2,200	2,200	0	2,156	44	2 %
7342 Public Meeting Recordings	14,500	13,500	(1,000)	14,435	(935)	(7)%
Total Contract Services	49,450	48,450	(1,000)	49,043	(593)	(1)%
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	13,000	4,900	27 %
7320 Professional & Consulting Services	0	0	0	2,857	(2,857)	0 %
7326 Legal Services	85,000	85,000	0	40,786	44,214	52 %
7340 Legal Notifications & Mandated Advertising	500	500	0	1,513	(1,013)	(203)%
7343 Election Expense	15,000	15,000	0	10,594	4,406	29 %
Total Legal & Professional	118,400	118,400	0	68,751	49,649	42 %
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	5,166	834	14 %

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7160 Postage, Shipping & Mail Supplies	4,000	4,000	0	1,836	2,164	54 %
7226 Membership & Dues	5,200	5,400	200	5,363	37	1 %
7230 Misc Small Parts & Supplies	0	0	0	20	(20)	0 %
7249 Safety Supplies	0	0	0	28	(28)	0 %
Total Office/Operations	14,700	17,900	3,200	14,070	3,830	21 %
Other Expense						
8735 Misc Department Admin	500	500	0	378	122	24 %
Total Other Expense	500	500	0	378	122	24 %
Rent & Utilities						
6025 Telephone	4,300	4,300	0	3,180	1,120	26 %
7350 Rent - Meetings	6,000	6,000	0	4,296	1,704	28 %
7352 Rent - Offices & Other Structures	14,880	14,880	0	12,000	2,880	19 %
8610 Electric	3,600	3,600	0	2,230	1,370	38 %
8620 Gas Service	240	240	0	86	154	64 %
Total Rent & Utilities	29,020	29,020	0	21,791	7,229	25 %
Repairs & Maintenance						
6405 R & M - Extinguishers	100	100	0	34	66	66 %
6750 R & M - Minor Tools & Equipment	200	200	0	0	200	100 %
Total Repairs & Maintenance	300	300	0	34	266	89 %
Travel & Training						
7323 Books, Publications & Subscriptions	0	0	0	1,375	(1,375)	0 %
7324 Education & Training Fees	1,000	1,000	0	248	752	75 %
7334 Seminar & Conference Fees	0	0	0	350	(350)	0 %
8510 Lodging & Meals - Local	1,000	1,000	0	0	1,000	100 %
8539 Meals	1,000	1,000	0	1,418	(418)	(42)%
8550 Mileage Reimbursement & Parking	750	750	0	364	386	52 %
Total Travel & Training	3,750	3,750	0	3,754	(4)	(0)%
Total Services & Supplies	280,397	277,397	(3,000)	182,572	94,825	34 %
Capital Outlay						
9059 Vehicles, Equipment, & Fixtures	5,000	5,000	0	4,145	855	17 %
Total Capital Outlay	5,000	5,000	0	4,145	855	17 %
Transfers						
9410 Transfer In	(626,310)	(605,310)	21,000	(574,778)	(30,532)	5 %
9511 Interfund Transfer Out	25,000	4,000	(21,000)	4,000	0	0 %
Total Transfers	(601,310)	(601,310)	0	(570,778)	(30,532)	5 %

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 6/30/2015
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>(79,784)</u>	<u>79,784</u>	<u>0 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>79,796</u>	<u>79,796</u>	<u>0 %</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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	6,731	7,227	496	7,667	440	6 %
	6,731	7,227	496	7,667	440	6 %
Special Taxes & Assessments						
4550	54,831	54,831	0	54,831	0	0 %
	54,831	54,831	0	54,831	0	0 %
Other Revenues						
4930	0	0	0	50	50	0 %
	0	0	0	50	50	0 %
Use of Money & Property						
4505	0	0	0	58	58	0 %
	0	0	0	58	58	0 %
	<u>61,562</u>	<u>62,058</u>	<u>496</u>	<u>62,607</u>	<u>549</u>	<u>1 %</u>
Expenditures						
Personnel						
Salaries/Wages						
8054	6,200	8,400	2,200	12,904	(4,504)	(54)%
	6,200	8,400	2,200	12,904	(4,504)	(54)%
Payroll Taxes & Benefits						
5010	2,480	2,500	20	4,494	(1,994)	(80)%
	2,480	2,500	20	4,494	(1,994)	(80)%
	8,680	10,900	2,220	17,398	(6,498)	(60)%
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)%

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7325 Insurance	0	0	0	310	(310)	0 %
Total Insurance, Licenses & Regulatory Fees	1,060	1,304	244	1,616	(312)	(24)%
Legal & Professional						
7320 Professional & Consulting Services	500	500	0	3,004	(2,504)	(501)%
7326 Legal Services	0	0	0	2,014	(2,014)	0 %
Total Legal & Professional	500	500	0	5,018	(4,518)	(904)%
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	179	(19)	(12)%
8610 Electric	3,200	2,500	(700)	2,247	253	10 %
8645 Septage Handling	12,000	12,000	0	7,180	4,820	40 %
8670 Street Lighting	6,100	6,100	0	4,807	1,293	21 %
Total Rent & Utilities	21,460	20,760	(700)	14,413	6,347	31 %
Repairs & Maintenance						
6405 R & M - Extinguishers	12	12	0	10	2	17 %
6640 R & M - 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	5,859	5,141	47 %
6900 R & M - Buildings & Structures	3,223	4,000	777	3,926	74	2 %
Total Repairs & Maintenance	14,435	15,262	827	9,795	5,467	36 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	500	500	0	411	89	18 %
7220 Gasoline	800	800	0	507	293	37 %
Total Vehicle Maintenance & Repairs	1,300	1,300	0	918	382	29 %
Total Services & Supplies	39,775	40,146	371	31,975	8,171	20 %
Capital Outlay						
9006 Infrastructures & Improvements	7,700	7,700	0	12,468	(4,768)	(62)%
Total Capital Outlay	7,700	7,700	0	12,468	(4,768)	(62)%
Reserves						
9982 *Septic System Decommision Reserve	8,000	8,000	0	0	8,000	100 %
Total Reserves	8,000	8,000	0	0	8,000	100 %
Transfers						

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
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	67,248	4,905	7 %
Net Revenues over Expenditures	(8,000)	(10,095)	(2,095)	(4,641)	5,454	

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	1,607,443	1,620,321	12,878	1,682,965	62,644	4 %
	<u>1,607,443</u>	<u>1,620,321</u>	<u>12,878</u>	<u>1,682,965</u>	<u>62,644</u>	<u>4 %</u>
Grant Revenue						
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>
Special Taxes & Assessments						
4015	22,500	22,500	0	22,500	0	0 %
4050	506,710	506,710	0	535,215	28,505	6 %
	<u>529,210</u>	<u>529,210</u>	<u>0</u>	<u>557,715</u>	<u>28,505</u>	<u>5 %</u>
Other Revenues						
4000	67,134	67,134	0	67,258	124	0 %
4055	4,000	4,000	0	0	(4,000)	(100)%
4929	0	0	0	1,716	1,716	0 %
	<u>71,134</u>	<u>71,134</u>	<u>0</u>	<u>68,973</u>	<u>(2,161)</u>	<u>(3)%</u>
Use of Money & Property						
4501	5	5	0	0	(5)	(100)%
4505	0	1,963	1,963	13,086	11,123	567 %
	<u>5</u>	<u>1,968</u>	<u>1,963</u>	<u>13,086</u>	<u>11,118</u>	<u>565 %</u>
	<u>2,209,292</u>	<u>2,224,133</u>	<u>14,841</u>	<u>2,326,264</u>	<u>102,131</u>	<u>5 %</u>
Expenditures						
Personnel						
Salaries/Wages						
8290	450	450	0	0	450	100 %
8295	3,330	3,330	0	7,721	(4,391)	(132)%
8310	7,770	7,770	0	4,656	3,114	40 %
8330	100	100	0	0	100	100 %
8340	88,000	88,000	0	89,582	(1,582)	(2)%
8345	3,500	3,500	0	4,505	(1,005)	(29)%
8355	12,000	12,000	0	10,322	1,678	14 %
8360	1,500	1,500	0	972	528	35 %
	<u>116,650</u>	<u>116,650</u>	<u>0</u>	<u>117,758</u>	<u>(1,108)</u>	<u>(1)%</u>
Payroll Taxes & Benefits						

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
5021 FICA - Fire - ER	7,590	7,590	0	5,441	2,149	28 %
5030 Life Insurance - ER	3,000	3,000	0	280	2,721	91 %
5031 Disability Insurance	0	200	200	95	105	53 %
5051 Medicare - Reserves - ER	1,775	1,775	0	1,708	67	4 %
5120 Workers Comp Insurance - ER	5,104	5,720	616	4,418	1,302	23 %
5124 Retirement - ER - Tier 2	0	4,284	4,284	1,344	2,940	69 %
Total Payroll Taxes & Benefits	17,469	22,569	5,100	13,284	9,285	41 %
Employment Services						
5000 Medical Exams & Procedures	1,300	1,300	0	763	537	41 %
5101 Unemp. Costs - Reserves	8,680	8,680	0	6,684	1,996	24 %
6230 Medical Exam	3,100	4,400	1,300	4,621	(221)	(5)%
Total Employment Services	13,080	14,380	1,300	12,068	2,312	16 %
Total Personnel	147,199	153,599	6,400	143,110	10,489	7 %
Services & Supplies						
Clothing & Uniform						
7246 Uniform & Gear	2,500	2,500	0	2,556	(56)	(2)%
7248 Uniform Safety Boots	1,000	2,000	1,000	2,000	0	0 %
Total Clothing & Uniform	3,500	4,500	1,000	4,555	(55)	(1)%
Contract Services						
6100 Labor & Support-IT Services	0	0	0	158	(158)	0 %
6110 IT Purchased Services	0	1,200	1,200	2,589	(1,389)	(116)%
7100 Copier Contract-Maint & Usage	480	1,380	900	1,641	(261)	(19)%
7202 Building Alarms & Security	450	450	0	445	5	1 %
7204 Cleaning Supplies, Laundry & Towel Service	2,700	2,700	0	2,633	67	2 %
7222 Hazardous Materials CW JPA Cost	1,050	1,050	0	1,000	50	5 %
7500 Schedule A Charges	1,709,966	1,709,966	0	1,709,966	0	0 %
Total Contract Services	1,714,646	1,716,746	2,100	1,718,432	(1,686)	(0)%
Equipment & Tools						
6055 Radios -Non Capital	1,750	1,750	0	1,743	7	0 %
6440 Fire Personal Protection Equipment	14,198	14,198	0	14,058	140	1 %
6460 Self-Contained Breathing Apparatus	5,500	5,500	0	4,764	736	13 %
6610 Rescue - Extrication Equipment	1,500	1,500	0	1,485	15	1 %
6630 Rope & Climbing Equipment	500	500	0	500	(0)	(0)%
7234 Oxygen Supplies & Cylinder Rent	3,200	1,300	(1,900)	951	349	27 %
7238 Paramedic & EMT Small Tools & Supplies	14,500	14,860	360	14,858	2	0 %

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7242	1,000	1,000	0	825	175	18 %
7252	8,800	8,200	(600)	7,916	284	3 %
	50,948	48,808	(2,140)	47,100	1,708	3 %
Financial Services						
7310	100	100	0	14	86	86 %
	100	100	0	14	86	86 %
Insurance, Licenses & Regulatory Fees						
6120	2,000	2,000	0	110	1,890	95 %
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	23,367	2,633	10 %
Legal & Professional						
7320	200	200	0	5,503	(5,303)	(2,651)%
7326	1,800	1,800	0	2,477	(677)	(38)%
7340	440	440	0	0	440	100 %
	2,440	2,440	0	7,980	(5,540)	(227)%
Office/Operations						
6130	0	0	0	1,337	(1,337)	0 %
7140	3,320	3,620	300	3,412	208	6 %
7160	400	400	0	435	(35)	(9)%
7200	600	800	200	804	(4)	(1)%
7216	1,200	1,200	0	733	467	39 %
7226	1,300	100	(1,200)	100	0	0 %
7230	1,500	1,500	0	1,177	323	22 %
7240	650	650	0	298	352	54 %
	8,970	8,270	(700)	8,297	(27)	(0)%
Other Expense						
7201	500	500	0	478	22	4 %
7209	450	450	0	184	266	59 %
7218	350	350	0	255	95	27 %
7224	500	500	0	450	50	10 %
9072	0	2,700	2,700	0	2,700	100 %
	1,800	4,500	2,700	1,366	3,134	70 %
Rent & Utilities						

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6000 Cell Phones	2,500	2,500	0	2,235	265	11 %
6025 Telephone	3,800	3,800	0	3,537	263	7 %
8610 Electric	6,000	6,000	0	4,025	1,975	33 %
8620 Gas Service	1,600	1,600	0	784	816	51 %
8630 Trash Services	1,100	1,100	0	1,036	64	6 %
8640 Water and Water Services	3,300	3,300	0	3,318	(18)	(1)%
8670 Street Lighting	100	100	0	128	(28)	(28)%
Total Rent & Utilities	18,400	18,400	0	15,063	3,337	18 %
Repairs & Maintenance						
6400 R & M - Air Compressors	500	140	(360)	0	140	100 %
6405 R & M - Extinguishers	400	400	0	283	117	29 %
6640 R & M - Equip & Other Non-Structural Fixed Assets	3,000	3,000	0	2,678	322	11 %
6750 R & M - Minor Tools & Equipment	2,100	2,100	0	2,103	(3)	(0)%
6775 R & M -Operation/Field Equipment	800	800	0	765	35	4 %
6800 R & M - Grounds & Collection Systems	700	700	0	505	195	28 %
6900 R & M - Buildings & Structures	5,000	5,000	0	4,832	168	3 %
Total Repairs & Maintenance	12,500	12,140	(360)	11,165	975	8 %
Travel & Training						
6300 DMV Driv Lic Class B	200	200	0	0	200	100 %
7141 CERT Training Supplies	300	300	0	300	0	0 %
7323 Books, Publications & Subscriptions	300	300	0	290	10	3 %
7324 Education & Training Fees	800	800	0	448	352	44 %
8405 Reserve FF Training Costs	6,000	5,000	(1,000)	1,891	3,109	62 %
8410 Certifications	400	400	0	474	(74)	(19)%
8510 Lodging & Meals - Local	300	300	0	0	300	100 %
Total Travel & Training	8,300	7,300	(1,000)	3,403	3,897	53 %
Total Services & Supplies	1,847,104	1,849,204	2,100	1,840,742	8,462	0 %
Capital Outlay						
9076 Capital Equipment & Accessories	20,000	20,000	0	19,329	671	3 %
Total Capital Outlay	20,000	20,000	0	19,329	671	3 %
Reserves						
9504 *Vehicle Replacement Reserve	86,100	92,206	6,106	92,206	0	0 %
Total Reserves	86,100	92,206	6,106	92,206	0	0 %
Transfers						
9511 Interfund Transfer Out	109,124	109,124	0	109,124	0	0 %

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 6/30/2015
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Transfers	<u>109,124</u>	<u>109,124</u>	<u>0</u>	<u>109,124</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>2,209,527</u>	<u>2,224,133</u>	<u>14,606</u>	<u>2,204,511</u>	<u>19,622</u>	<u>1 %</u>
Net Revenues over Expenditures	<u>(235)</u>	<u>0</u>	<u>235</u>	<u>121,754</u>	<u>121,754</u>	<u>0 %</u>

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Special Taxes & Assessments						
4550	15,768	15,768	0	15,768	0	0 %
	15,768	15,768	0	15,768	0	0 %
Other Revenues						
9500	0	0	0	12,571	12,571	0 %
	0	0	0	12,571	12,571	0 %
	15,768	15,768	0	28,339	12,571	80 %
Expenditures						
Personnel						
Salaries/Wages						
8054	2,500	9,330	6,830	7,821	1,509	16 %
	2,500	9,330	6,830	7,821	1,509	16 %
Payroll Taxes & Benefits						
5010	900	3,300	2,400	2,691	609	18 %
	900	3,300	2,400	2,691	609	18 %
	3,400	12,630	9,230	10,512	2,118	17 %
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	1,202	(702)	(140)%
7326	0	0	0	71	(71)	0 %
	500	500	0	1,273	(773)	(155)%
Rent & Utilities						

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415	
6000	200	200	0	179	21	10 %	
8610	300	300	0	328	(28)	(9)%	
8645	7,500	7,500	0	4,990	2,510	33 %	
8670	2,000	2,000	0	1,910	90	5 %	
	Total Rent & Utilities	10,000	10,000	0	7,407	2,593	26 %
	Repairs & Maintenance						
6405	R & M - Extinguishers	12	12	0	10	2	17 %
6800	R & M - Grounds & Collection Systems	3,000	3,000	0	1,925	1,075	36 %
	Total Repairs & Maintenance	3,012	3,012	0	1,935	1,077	36 %
	Vehicle Maintenance & Repairs						
7211	Misc Fuel & Diesel	300	300	0	206	94	31 %
7220	Gasoline	700	700	0	254	447	64 %
	Total Vehicle Maintenance & Repairs	1,000	1,000	0	459	541	54 %
	Total Services & Supplies	16,422	16,466	44	12,399	4,067	25 %
	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	28,339	6,185	18 %
	Net Revenues over Expenditures	(9,482)	(18,756)	(9,274)	0	18,756	

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415	
Revenues							
Property Taxes							
4035	Property Taxes	180,000	187,249	7,249	199,873	12,624	7 %
	Total Property Taxes	180,000	187,249	7,249	199,873	12,624	7 %
Service Charges & Fees							
4020	Fees	0	0	0	575	575	0 %
4030	Residential Single Family	1,850,000	1,850,000	0	1,364,333	(485,667)	(26)%
4102	Residential- Multi -Family-Water Sales	0	0	0	98,012	98,012	0 %
4103	Commercial, Home Care, Retail-Water Sales	0	0	0	211,816	211,816	0 %
4104	Irrigation- Water Sales	0	0	0	22,931	22,931	0 %
4111	Water Meter-Service Line Upgrade	1,000	1,000	0	117	(883)	(88)%
4114	Water Other Service Revenues	0	0	0	(200)	(200)	0 %
4931	Water Activation Fees	14,000	14,000	0	9,450	(4,550)	(33)%
4932	Penalties	35,000	35,000	0	24,080	(10,920)	(31)%
4933	Door Hangers/Lockout Notices	5,400	5,400	0	19,195	13,795	255 %
4937	NSF Fees	0	0	0	435	435	0 %
	Total Service Charges & Fees	1,905,400	1,905,400	0	1,750,744	(154,656)	(8)%
Other Revenues							
4925	Insurance Claim Reimbursement	0	0	0	8,335	8,335	0 %
4928	Lien Fees Recoveries	300	300	0	0	(300)	(100)%
4929	Settlements & Recoveries	0	0	0	6,125	6,125	0 %
4930	Other Revenue	5,000	5,000	0	5,036	36	1 %
4935	Sale-Specs/Plans & Non_Capital Items	100	100	0	0	(100)	(100)%
4936	Water Delinquencies via Tax roll	2,000	2,000	0	1,437	(563)	(28)%
9500	Transfers from Reserves	0	0	0	155,000	155,000	0 %
	Total Other Revenues	7,400	7,400	0	175,934	168,534	2,277 %
Use of Money & Property							
4505	HO Prop Tax Relief	0	0	0	1,512	1,512	0 %
4934	Gain on Sale of Fixed Assets	1,000	1,000	0	0	(1,000)	(100)%
	Total Use of Money & Property	1,000	1,000	0	1,512	512	51 %
	Total Revenues	2,093,800	2,101,049	7,249	2,128,063	27,014	1 %
Expenditures							
Personnel							
Salaries/Wages							

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415	
8012	Call Back Pay	1,000	1,000	0	0	1,000	100 %
8018	Holiday Pay	0	0	0	16,746	(16,746)	0 %
8027	Jury Duty - Back Pay	0	0	0	257	(257)	0 %
8045	Overtime Pay	17,728	17,728	0	4,922	12,806	72 %
8051	Floating Holiday Pay	0	0	0	3,424	(3,424)	0 %
8054	Salaries & Wages - Regular	375,852	365,852	(10,000)	295,820	70,032	19 %
8056	Retroactive Pay	0	0	0	8,421	(8,421)	0 %
8060	Sick Leave Pay	0	0	0	14,126	(14,126)	0 %
8063	Standby Pay	17,446	17,446	0	17,060	386	2 %
8066	Comp Time Used	0	0	0	18,966	(18,966)	0 %
8081	Vacation Pay	0	0	0	24,381	(24,381)	0 %
	Total Salaries/Wages	412,026	402,026	(10,000)	404,123	(2,097)	(1)%
	Payroll Taxes & Benefits						
5010	Total Fringe Benefits	(7,680)	(10,300)	(2,620)	(11,727)	1,427	(14)%
5020	FICA - ER	0	0	0	6	(6)	0 %
5030	Life Insurance - ER	5,061	5,061	0	5,792	(731)	(14)%
5050	Medicare - ER	5,050	5,050	0	6,466	(1,416)	(28)%
5060	Cafeteria Plan - ER	73,500	73,500	0	72,000	1,500	2 %
5070	Retirement ER - Regular	43,642	43,642	0	44,390	(748)	(2)%
5071	Retirement ER - Addl Pick-up	0	0	0	16,396	(16,396)	0 %
5075	Retirees Medical - ER	690	690	0	1,446	(756)	(110)%
5120	Workers Comp Insurance - ER	13,863	13,863	0	7,941	5,922	43 %
5124	Retirement - ER - Tier 2	0	0	0	4,920	(4,920)	0 %
	Total Payroll Taxes & Benefits	134,126	131,506	(2,620)	147,629	(16,123)	(12)%
	Employment Services						
5100	Unemployment Insurance - ER	0	0	0	3,896	(3,896)	0 %
6200	Hiring, Advertising & Other Costs	100	100	0	0	100	100 %
6230	Medical Exam	200	200	0	0	200	100 %
6250	Temporary Agency Help	2,500	2,500	0	0	2,500	100 %
7347	Pension Services Expense	100	100	0	0	100	100 %
	Total Employment Services	2,900	2,900	0	3,896	(996)	(34)%
	Total Personnel	549,052	536,432	(12,620)	555,649	(19,217)	(4)%
	Services & Supplies						
	Clothing & Uniform						
7246	Uniform & Gear	3,000	3,000	0	1,301	1,699	57 %

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Clothing & Uniform	3,000	3,000	0	1,301	1,699	57 %
Contract Services						
6100 Labor & Support-IT Services	10,000	10,000	0	158	9,842	98 %
6110 IT Purchased Services	5,000	12,000	7,000	9,088	2,912	24 %
7100 Copier Contract-Maint & Usage	0	0	0	1,124	(1,124)	0 %
7204 Cleaning Supplies, Laundry & Towel Service	300	300	0	0	300	100 %
7250 Water Quality Testing	50,000	50,000	0	33,934	16,066	32 %
7255 Security Services	9,000	9,000	0	6,236	2,764	31 %
7301 Contract Maint Services	10,000	10,000	0	0	10,000	100 %
7321 Janitorial Cleaning & Supplies	1,800	1,800	0	2,263	(463)	(26)%
Total Contract Services	86,100	93,100	7,000	52,802	40,298	43 %
Equipment & Tools						
7242 Minor Tools, Accessories & Field Machines	3,000	3,000	0	2,321	679	23 %
7253 Rent - Equipment	3,000	3,000	0	30	2,970	99 %
7256 Meter Purchases & Replacements	18,000	0	(18,000)	74,552	(74,552)	0 %
Total Equipment & Tools	24,000	6,000	(18,000)	76,903	(70,903)	(1,182)%
Financial Services						
7310 Bank Service Charges	200	200	0	2,144	(1,944)	(972)%
7401 Discounts Taken	0	0	0	(163)	163	0 %
9153 Bad Debt Expense	3,000	3,000	0	0	3,000	100 %
Total Financial Services	3,200	3,200	0	1,981	1,219	38 %
Insurance, Licenses & Regulatory Fees						
6120 Computer Licenses	5,000	5,000	0	0	5,000	100 %
6340 Misc Fees	3,000	3,000	0	2,311	689	23 %
6342 Fees - Regulatory	6,000	6,000	0	10,903	(4,903)	(82)%
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	28,880	(8,880)	(44)%
Total Insurance, Licenses & Regulatory Fees	37,100	37,100	0	44,245	(7,145)	(19)%
Legal & Professional						
7318 Professional & Consulting Svcs-ISJ	15,000	28,000	13,000	24,255	3,745	13 %
7319 Other Professional Services	15,000	15,000	0	6,974	8,026	54 %
7320 Professional & Consulting Services	45,000	45,000	0	94,649	(49,649)	(110)%
7326 Legal Services	12,000	30,000	18,000	30,102	(102)	(0)%
7336 Legal Services- ISJ	0	0	0	109,040	(109,040)	0 %

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7340	500	1,000	500	681	319	32 %
9155	45,000	45,000	0	24,374	20,626	46 %
	<u>132,500</u>	<u>164,000</u>	<u>31,500</u>	<u>290,075</u>	<u>(126,075)</u>	<u>(77)%</u>
Office/Operations						
6121	1,000	1,000	0	0	1,000	100 %
6130	3,000	3,200	200	4,065	(865)	(27)%
6140	1,800	2,000	200	5,457	(3,457)	(173)%
7140	3,000	3,000	0	4,109	(1,109)	(37)%
7160	15,000	15,000	0	20,388	(5,388)	(36)%
7170	0	0	0	504	(504)	0 %
7180	500	1,000	500	844	156	16 %
7226	200	200	0	413	(213)	(107)%
7230	4,200	4,200	0	265	3,935	94 %
7237	6,000	6,000	0	10,328	(4,328)	(72)%
7239	13,000	13,000	0	5,818	7,182	55 %
7249	3,000	3,000	0	1,139	1,861	62 %
	<u>50,700</u>	<u>51,600</u>	<u>900</u>	<u>53,331</u>	<u>(1,731)</u>	<u>(3)%</u>
Other Expense						
7330	100	100	0	0	100	100 %
7348	12,080	0	(12,080)	28,407	(28,407)	0 %
7349	0	0	0	14,216	(14,216)	0 %
8735	1,000	1,000	0	0	1,000	100 %
	<u>13,180</u>	<u>1,100</u>	<u>(12,080)</u>	<u>42,623</u>	<u>(41,523)</u>	<u>(3,775)%</u>
Rent & Utilities						
6000	1,700	1,700	0	2,017	(317)	(19)%
6025	6,000	6,000	0	7,966	(1,966)	(33)%
7352	8,000	12,000	4,000	12,000	0	0 %
8610	130,000	130,000	0	85,568	44,432	34 %
8620	400	400	0	287	113	28 %
8630	1,500	1,500	0	1,224	276	18 %
8644	30,000	30,000	0	13,095	16,905	56 %
8670	650	650	0	344	306	47 %
	<u>178,250</u>	<u>182,250</u>	<u>4,000</u>	<u>122,501</u>	<u>59,749</u>	<u>33 %</u>
Repairs & Maintenance						
6405	400	400	0	301	99	25 %

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6422 R & M - Hydrants	100	100	0	2,635	(2,535)	(2,535)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	20,000	20,000	0	653	19,347	97 %
6641 R & M - Wells	60,000	60,000	0	59,631	369	1 %
6750 R & M - Minor Tools & Equipment	2,000	2,000	0	291	1,709	85 %
6800 R & M - Grounds & Collection Systems	2,000	2,000	0	1,368	632	32 %
6900 R & M - Buildings & Structures	10,000	10,000	0	3,788	6,212	62 %
7241 R & M - Water Distribution System	12,000	12,000	0	10,692	1,308	11 %
Total Repairs & Maintenance	106,500	106,500	0	79,358	27,142	25 %
Travel & Training						
7323 Books, Publications & Subscriptions	50	150	100	206	(56)	(37)%
7324 Education & Training Fees	500	500	0	0	500	100 %
8410 Certifications	500	500	0	214	286	57 %
8510 Lodging & Meals - Local	0	0	0	20	(20)	0 %
8539 Meals	0	0	0	14	(14)	0 %
8550 Mileage Reimbursement & Parking	500	500	0	974	(474)	(95)%
Total Travel & Training	1,550	1,650	100	1,428	222	13 %
Vehicle Maintenance & Repairs						
7211 Misc Fuel & Diesel	5,500	5,500	0	2,755	2,745	50 %
7220 Gasoline	6,000	6,000	0	3,397	2,603	43 %
7228 Markings & Other Misc Services	1,000	1,000	0	935	65	6 %
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	7,500	0	6,587	913	12 %
Total Vehicle Maintenance & Repairs	20,000	20,000	0	13,674	6,326	32 %
Total Services & Supplies	656,080	669,500	13,420	780,222	(110,722)	(17)%
Capital Outlay						
9000 Building, Structures & Improvements	10,000	10,000	0	13,406	(3,406)	(34)%
9006 Infrastructures & Improvements	90,000	90,000	0	0	90,000	100 %
9059 Vehicles, Equipment, & Fixtures	5,000	75,000	70,000	70,152	4,848	6 %
Total Capital Outlay	105,000	175,000	70,000	83,558	91,442	52 %
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	65,000	0	0 %
9572 *General Contingency (Operations) Reserve	25,000	25,000	0	25,000	0	0 %

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9988 *Water Rate Stabilization Reserve	32,000	32,000	0	32,000	0	0 %
Total Reserves	122,000	122,000	0	122,000	0	0 %
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	2,203,096	(38,496)	(2)%
Net Revenues over Expenditures	0	(63,551)	(63,551)	(75,033)	(11,482)	

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	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	70,415	0	22,074	48,341	69 %
	70,415	70,415	0	22,074	48,341	69 %
	70,415	70,415	0	22,074	48,341	69 %
Capital Outlay						
9000	252,574	252,574	0	202,248	50,326	20 %
	252,574	252,574	0	202,248	50,326	20 %
	322,989	322,989	0	224,323	98,666	31 %
Net Revenues over Expenditures	(322,989)	(322,989)	0	334,986	657,975	(204)%

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Service Charges & Fees						
4062	21,000	21,000	0	21,000	0	0 %
	21,000	21,000	0	21,000	0	0 %
Special Taxes & Assessments						
4061	1,144,375	1,146,490	2,115	1,146,840	350	0 %
	1,144,375	1,146,490	2,115	1,146,840	350	0 %
Other Revenues						
4928	0	0	0	60	60	0 %
9500	0	24,139	24,139	26,074	1,935	8 %
	0	24,139	24,139	26,134	1,995	8 %
Use of Money & Property						
4501	0	0	0	4	4	0 %
	0	0	0	4	4	0 %
	1,165,375	1,191,630	26,255	1,193,979	2,349	0 %
Expenditures						
Services & Supplies						
Financial Services						
7310	7,000	3,000	(4,000)	6,526	(3,526)	(118)%
	7,000	3,000	(4,000)	6,526	(3,526)	(118)%
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	3,693	(3,193)	(639)%
7326	6,000	3,000	(3,000)	1,756	1,244	41 %
	6,500	3,500	(3,000)	5,449	(1,949)	(56)%
Travel & Training						
8550	0	0	0	16	(16)	0 %
	0	0	0	16	(16)	0 %
	13,500	7,000	(6,500)	12,253	(5,253)	(75)%
Debt Service						
9022	435,000	455,000	20,000	455,000	0	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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9023 Debt Service - Interest & Annual Fee	709,375	692,308	(17,067)	689,375	2,933	0 %
9079 Prepaid Assessment Payment	0	6,192	6,192	6,192	0	0 %
9805 Repayment Bond Reserve	0	21,000	21,000	21,000	0	0 %
9806 Internal Loan	25,000	4,000	(21,000)	4,000	0	0 %
Total Debt Service	1,169,375	1,178,500	9,125	1,175,567	2,933	0 %
Transfers						
9505 Transfers In - Other Funds	(38,947)	(35,894)	3,053	0	(35,894)	100 %
9511 Interfund Transfer Out	40,147	19,147	(21,000)	0	19,147	100 %
9512 Transfer In	(25,000)	(4,000)	21,000	(4,000)	0	0 %
Total Transfers	(23,800)	(20,747)	3,053	(4,000)	(16,747)	81 %
Total Expenditures	1,159,075	1,164,753	5,678	1,183,820	(19,067)	(2)%
Net Revenues over Expenditures	6,300	26,877	20,577	10,159	(16,718)	

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues						
Property Taxes						
4035	0	18,172	18,172	19,141	969	5 %
	0	18,172	18,172	19,141	969	5 %
Special Taxes & Assessments						
4400	95,424	95,424	0	95,456	32	0 %
	95,424	95,424	0	95,456	32	0 %
Other Revenues						
4935	200	300	100	305	5	2 %
	200	300	100	305	5	2 %
Use of Money & Property						
4505	0	0	0	147	147	0 %
	0	0	0	147	147	0 %
	95,624	113,896	18,272	115,048	1,152	1 %
Expenditures						
Personnel						
Salaries/Wages						
8054	10,800	13,000	2,200	13,758	(758)	(6)%
	10,800	13,000	2,200	13,758	(758)	(6)%
Payroll Taxes & Benefits						
5010	4,300	4,500	200	4,542	(42)	(1)%
	4,300	4,500	200	4,542	(42)	(1)%
	15,100	17,500	2,400	18,300	(800)	(5)%
Services & Supplies						
Clothing & Uniform						
7246	200	200	0	0	200	100 %
	200	200	0	0	200	100 %
Contract Services						
6110	0	0	0	519	(519)	0 %
	0	0	0	519	(519)	0 %
Equipment & Tools						
7242	300	300	0	104	196	65 %
	300	300	0	104	196	65 %
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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	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	6,218	(218)	(4)%
6345	1,000	1,000	0	102	898	90 %
7325	0	0	0	430	(430)	0 %
	6,500	7,500	1,000	6,750	750	11 %
Total Insurance, Licenses & Regulatory Fees						
Legal & Professional						
7320	6,000	6,000	0	8,061	(2,061)	(34)%
	6,000	6,000	0	8,061	(2,061)	(34)%
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	298	3	1 %
7346	0	0	0	250	(250)	0 %
7349	0	0	0	456	(456)	0 %
	300	300	0	1,004	(704)	(235)%
Total Other Expense						
Rent & Utilities						
6000	1,000	1,000	0	1,076	(76)	(8)%
6025	200	200	0	382	(182)	(91)%
8610	1,000	1,000	0	1,084	(84)	(8)%
8670	400	900	500	831	69	8 %
	2,600	3,100	500	3,373	(273)	(9)%
Total Rent & Utilities						
Repairs & Maintenance						
6640	300	300	0	118	182	61 %
6750	300	300	0	434	(134)	(45)%
6800	100	100	0	68	32	32 %
6900	100	100	0	0	100	100 %
	800	800	0	620	180	22 %
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	957	43	4 %

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 6/30/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	Difference in Budgets	YTD Actual as of 06/30/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7220 Gasoline	1,250	1,250	0	913	337	27 %
Total Vehicle Maintenance & Repairs	2,250	2,250	0	1,870	380	17 %
Total Services & Supplies	19,100	20,600	1,500	22,723	(2,123)	(10)%
Reserves						
9571 *Capital Outlay Reserve	10,000	10,000	0	10,000	0	0 %
9572 *General Contingency (Operations) Reserve	5,000	5,000	0	(5,000)	10,000	200 %
Total Reserves	15,000	15,000	0	5,000	10,000	67 %
Transfers						
9511 Interfund Transfer Out	36,138	36,138	0	36,138	0	0 %
Total Transfers	36,138	36,138	0	36,138	0	0 %
Total Expenditures	85,338	89,238	3,900	82,161	7,077	8 %
Net Revenues over Expenditures	10,286	24,658	14,372	32,887	8,229	