

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 100 ADMINISTRATION SUMMARY**

**ADMINISTRATIVE REVENUE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Copying Costs	\$ -	0.00%	\$ -	\$ 200	\$ 200
<b>TOTAL ADMINSTRATIVE REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>

**ADMINISTRATIVE EXPENSE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 6,691	2.51%	\$ 16,998	\$ 267,002	\$ 250,004
Total Payroll Taxes&Benefits	\$ 1,961	2.84%	\$ 8,655	\$ 68,959	\$ 60,304
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$8,651</b>	<b>2.58%</b>	<b>\$ 25,653</b>	<b>\$ 335,961</b>	<b>\$ 310,308</b>
Total Employment Services	\$ 170	34.00%	\$ 170	\$ 500	\$ 330
Total Contract Services	\$ 3,917	7.11%	\$ 8,033	\$ 55,100	\$ 47,067
Total Financial Services	\$ 321	32.05%	\$ 599	\$ 1,001	\$ 402
Total Insurance, Licenses, & Reg.Fees	\$ -	0.00%	\$ 29,362	\$ 25,000	\$ (4,362)
Total Legal & Professional	\$ 25,190	27.32%	\$ 43,865	\$ 92,200	\$ 48,335
Total Office & Operational Supplies	\$ 801	4.60%	\$ 1,471	\$ 17,410	\$ 15,939
Total Other Expenses	\$ -	0.00%	\$ -	\$ 13,500	\$ 13,500
Total Rent & Utility	\$ 2,564	6.78%	\$ 3,338	\$ 37,800	\$ 34,462
Total Repairs & Maintenance	\$ 110	110.40%	\$ 110	\$ 100	\$ (10)
Total Traveling & Training	\$ 434	4.67%	\$ 500	\$ 9,300	\$ 8,800
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 33,507</b>	<b>13.30%</b>	<b>\$ 87,448</b>	<b>\$ 251,911</b>	<b>\$ 164,463</b>
<b>TOTAL EXPENDITURES (including Personnel)</b>	<b>\$ 42,158</b>	<b>7.17%</b>	<b>\$ 113,101</b>	<b>\$ 587,872</b>	<b>\$ 474,771</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**Fund 200-BAYRIDGE SUMMARY**

**BAYRIDGE REVENUE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	-	0.00%	-	\$ 8,347	\$ 8,347
Assessments	-	0.00%	-	\$ 54,831	\$ 54,831
Other Revenue	-	#DIV/0!	-	\$ -	-
<b>TOTAL BAYRIDGE REVENUES</b>	<b>\$0</b>	<b>0.00%</b>	<b>-</b>	<b>\$ 63,178</b>	<b>\$ 63,178</b>

**BAYRIDGE EXPENDITURE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	0.00%	\$ -	\$ 18,944	\$ 18,944
Total Payroll Taxes&Benefits	\$ -	0.00%	\$ -	\$ 8,606	\$ 8,606
<b>SUBTOTAL PERSONNEL EXPENSES</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 27,550</b>	<b>\$ 27,550</b>
Total Contract Services	\$ -	#DIV/0!	\$ -	\$ -	-
Total Equipment and Tools	\$ -	#DIV/0!	\$ -	\$ -	-
Total Ins.,Lic. & Regulatory Fees	\$ -	0.00%	\$ 735	\$ 1,400	\$ 665
Total Legal & Professional	\$ 505	14.43%	\$ 547	\$ 3,500	\$ 2,954
Total Office Supplies & Oper.	\$ -	#DIV/0!	\$ -	\$ -	-
Total Other Expenses	\$ -	#DIV/0!	\$ -	\$ -	-
Total Rent and utilities	\$ 494	0.73%	\$ 6,047	\$ 68,000	\$ 61,953
Total Repairs & Maint.	\$ 18	#DIV/0!	\$ 18	\$ -	\$ (18)
Total Traveling & Training	\$ -	#DIV/0!	\$ -	\$ -	-
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,017</b>	<b>1.40%</b>	<b>\$ 7,346</b>	<b>\$ 72,900</b>	<b>\$ 65,554</b>
<b>TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)</b>	<b>\$ 1,017</b>	<b>1.01%</b>	<b>\$ 7,346</b>	<b>\$ 100,450</b>	<b>\$ 93,104</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**Fund 200-BAYRIDGE SUMMARY**

**Inter-Fund Transfers**

INTERFUND TRANSFER OUT - ADMIN	\$	843	7.17%	\$	2,262	\$	11,757	\$	9,495
INTERFUND TRANSFER OUT - WATER LOAN PAYMENT			#DIV/0!		\$		-	\$	-
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$</b>	<b>843</b>	<b>7.17%</b>	<b>\$</b>	<b>2,262</b>	<b>\$</b>	<b>11,757</b>	<b>\$</b>	<b>9,495</b>

**Non-Operating Expenses**

Total Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-
Total Reserves (Set Aside)	\$	-	\$	-	\$	-	\$	-	\$	-
<b>SUBTOTAL NON OPERATING EXPENDITURES</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

<b>GRAND TOTAL EXPENDITURES</b>	<b>\$</b>	<b>1,860</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>9,608</b>	<b>\$</b>	<b>112,207</b>	<b>\$</b>	<b>102,599</b>
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<b>GRAND TOTAL REVENUE OVER (UNDER) EXPENSES</b>	<b>\$</b>	<b>(1,860)</b>	<b>3.79%</b>	<b>\$</b>	<b>(9,608)</b>	<b>\$</b>	<b>(49,029)</b>	<b>\$</b>	<b>(39,421)</b>
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Transfer In- Reserve					\$		25,089		
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<b>ESTIMATED CHANGE IN FUND BALANCE</b>	<b>\$</b>				<b>\$</b>		<b>(23,940)</b>		
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LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 301 - FIRE SUMMARY**

**FIRE REVENUE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ -	0.00%	\$ -	\$ 1,918,717	\$ 1,918,717
Assessments and Reimbursements	\$ 189	0.03%	\$ 189	\$ 553,881	\$ 553,692
Transfer In, Fire Mitigation Fund + Interest on Investments	\$ 163	2.76%	\$ 306	\$ 5,900	\$ 5,594
Grants and Agreements	\$ -	0.00%	\$ -	\$ 68,512	\$ 68,512
<b>TOTAL FIRE DEPARTMENT REVENUES</b>	<b>\$ 352</b>	<b>0.01%</b>	<b>\$ 495</b>	<b>\$ 2,547,010</b>	<b>\$ 2,546,515</b>

**FIRE EXPENSE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 8,853	7.04%	\$ 17,857	\$ 125,799	\$ 107,942
Total Payroll Taxes&Benefits	\$ 2,508	15.25%	\$ 8,262	\$ 16,446	\$ 8,184
<b>SUBTOTAL PERSONNEL EXPENSES</b>	<b>\$ 11,362</b>	<b>7.99%</b>	<b>\$ 26,119</b>	<b>\$ 142,245</b>	<b>\$ 116,126</b>
Total Employment Services	\$ 325	2.50%	\$ 1,470	\$ 13,000	\$ 11,530
Total Clothing & Uniforms	\$ -	0.00%	\$ -	\$ 6,300	\$ 6,300
Total Contract Services	\$ 89	0.00%	\$ 2,626	\$ 2,008,094	\$ 2,005,468
Total Equipment & Tools	\$ 200	0.85%	\$ 200	\$ 23,498	\$ 23,298
Total Financial Services	\$ -	0.00%	\$ 5	\$ 100	\$ 95
Total Insurance, Licenses, & Reg.Fees	\$ -	0.00%	\$ 19,227	\$ 20,300	\$ 1,073
Total Legal & Professional	\$ 750	27.57%	\$ 750	\$ 2,720	\$ 1,970
Total Office & Operational Supplies	\$ 142	0.54%	\$ 2,109	\$ 26,395	\$ 24,286
Total Other Expenses	\$ 240	3.66%	\$ 242	\$ 6,550	\$ 6,308
Total Repairs & Maintenance	\$ 665	3.63%	\$ 1,362	\$ 18,350	\$ 16,988
Total Rent & Utility	\$ 1,214	10.48%	\$ 1,586	\$ 11,582	\$ 9,996
Total Traveling & Training	\$ -	0.00%	\$ 235	\$ 6,975	\$ 6,740
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>\$ 3,625</b>	<b>0.17%</b>	<b>\$ 29,812</b>	<b>\$ 2,143,864</b>	<b>\$ 2,114,052</b>
<b>TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)</b>	<b>\$ 14,986</b>	<b>0.66%</b>	<b>\$ 55,931</b>	<b>\$ 2,286,109</b>	<b>\$ 2,230,178</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 301 - FIRE SUMMARY**

<b>INTERFUND TRANSFER OUT (ADMIN)</b>	\$	8,853	7.17%	\$	23,751	\$	123,453	\$	99,702
<b>Non-Operating Expenses</b>									
Total Capital Outlay (See Capital Outlay Schedule)	\$	-	0.00%	\$	-	\$	205,000	\$	205,000
Total Reserves (Set Aside)	\$	-	0.00%	\$	-	\$	95,000	\$	95,000
<b>TOTAL NON OPERATING EXPENDITURES</b>	\$	-	0.00%	\$	-	\$	300,000	\$	300,000
<b>GRAND TOTAL EXPENDITURES</b>	\$	23,839	0.88%	\$	79,683	\$	2,709,562	\$	2,629,879
<b>GRAND TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	\$	(23,487)	14.45%	\$	(79,188)	\$	(162,552)	\$	(83,364)
Transfer In - Equipment Replacement Reserve	\$	-		\$	-	\$	170,000	\$	170,000
Transfer In - Fire Mitigation Fund	\$	-		\$	-	\$	4,100	\$	4,100
<b>ESTIMATED CHANGE IN FUND BALANCE</b>	\$	(23,487.45)		\$	(79,187.57)	\$	11,548.00	\$	90,736

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 400 - VISTA DE ORO SUMMARY**

**VISTA DE ORO REVENUE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ -	#DIV/0!	\$ -	\$ -	\$ -
Assessments	\$ -	0.00%	\$ -	\$ 15,768	\$ 15,768
<b>TOTAL VISTA DE ORO REVENUES</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 15,768</b>	<b>\$ 15,768</b>

**VISTA DE ORO EXPENSE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	#DIV/0!	\$ -	\$ -	\$ -
Total Payroll Taxes&Benefits	\$ -	#DIV/0!	\$ -	\$ -	\$ -
<b>SUBTOTAL PERSONNEL EXPENSES</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total Contract Services	\$ 105	2.44%	\$ 105	\$ 4,300	\$ 4,195
Total Equipment and Tools	\$ -	#DIV/0!	\$ -	\$ -	\$ -
Total Ins.,Lic. & Regulatory Fees	\$ -	#DIV/0!	\$ 441	\$ -	\$ (441)
Total Legal & Professional	\$ 100	#DIV/0!	\$ 142	\$ -	\$ (142)
Total Office Supplies and Operations	\$ -	#DIV/0!	\$ -	\$ -	\$ -
Total Other Expenses	\$ -	#DIV/0!	\$ -	\$ -	\$ -
Total Rent and Utilities	\$ 205	8.21%	\$ 445	\$ 2,500	\$ 2,055
Total Repair and Maintanance	\$ 18	#DIV/0!	\$ 18	\$ -	\$ (18)
Total Travel and Training	\$ -	#DIV/0!	\$ -	\$ -	\$ -
<b>SUBTOTAL OPERATING EXPENDITURES (NON PERSONNEL)</b>	<b>\$ 429</b>	<b>6.30%</b>	<b>\$ 1,150</b>	<b>\$ 6,800</b>	<b>\$ 5,650</b>
<b>TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)</b>	<b>\$ 429</b>	<b>6.30%</b>	<b>\$ 1,150</b>	<b>\$ 6,800</b>	<b>\$ 5,650</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 400 - VISTA DE ORO SUMMARY**

<b>INTERFUND TRANSFER OUT (ADMIN)</b>	\$	632	7.16%	\$	1,697	\$	8,832	\$	7,135
Total Reserves (Set Aside)	\$	-	#DIV/0!	\$	-	\$	-	\$	-
<b>SUBTOTAL NON OPERATING EXPENDITURES</b>	\$	-	#DIV/0!	\$	-	\$	-	\$	-
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	\$	(1,061)		\$	(2,847)	\$	136	\$	2,983

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 500- WATER SUMMARY**

**WATER REVENUE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Total Water Sales Revenue	\$ 199,119	11.06%	\$ 339,807	\$ 1,800,000	\$ 1,460,193
Total Water Service Charges	\$ 3,730	7.94%	\$ 7,259	\$ 47,000	\$ 39,741
Total Property taxes	\$ -	0.00%	\$ -	\$ 223,760	\$ 223,760
Total Use of Mon.&Prop	\$ 182	6.07%	\$ 342	\$ 3,000	\$ 2,658
Total Other Revenue	\$ 42,511	74.58%	\$ 42,356	\$ 57,000	\$ 14,644
<b>TOTAL WATER DEPARTMENT NORMAL REVENUES</b>	<b>\$ 245,542</b>	<b>11.52%</b>	<b>\$ 389,764</b>	<b>\$ 2,130,760</b>	<b>\$ 1,740,996</b>
<b>BAYRIDGE LOAN INTERFUND TRANSFER IN</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL WATER DEPARTMENT REVENUES</b>	<b>\$ 245,542</b>	<b>11.52%</b>	<b>\$ 389,764</b>	<b>\$ 2,130,760</b>	<b>\$ 1,740,996</b>

**WATER EXPENSE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 39,042	9.14%	\$ 77,618	\$ 427,202	\$ 349,584
Total Payroll Taxes&Benefits	\$ 13,695	8.53%	\$ 39,122	\$ 160,550	\$ 121,428
<b>SUBTOTAL PERSONNEL EXPENSES</b>	<b>\$ 52,737</b>	<b>8.97%</b>	<b>\$ 116,740</b>	<b>\$ 587,752</b>	<b>\$ 471,012</b>
Total Employment Services	\$ -	0.00%	\$ -	\$ 250	\$ 250
Total Clothing & Uniforms	\$ 544	27.18%	\$ 544	\$ 2,000	\$ 1,456
Total Contract Services	\$ 3,148	3.80%	\$ 8,762	\$ 82,800	\$ 74,038
Total Equipment & Tools	\$ 5,880	7.17%	\$ 11,688	\$ 82,000	\$ 70,312
Total Financial Services	\$ -	0.00%	\$ -	\$ 3,700	\$ 3,700
Total Insurance, Licenses, & Reg.Fees	\$ 3,471	6.34%	\$ 29,010	\$ 54,700	\$ 25,690
Total Legal & Professional	\$ 31,295	11.59%	\$ 49,872	\$ 270,000	\$ 220,128
Total Office & Operational Supplies	\$ 16,882	30.34%	\$ 18,237	\$ 55,650	\$ 37,413
Total Other Expenses	\$ 660	4.13%	\$ 1,146	\$ 16,000	\$ 14,854
Total Repairs & Maintenance	\$ 502	2.17%	\$ 1,592	\$ 23,100	\$ 21,508
Total Rent & Utility	\$ 13,579	7.67%	\$ 29,558	\$ 177,000	\$ 147,442
Vehicle Maintenance and Repairs	\$ 629	3.07%	\$ 1,657	\$ 20,500	\$ 18,843
Total Traveling & Training	\$ 60	0.28%	\$ 203	\$ 21,100	\$ 20,897



LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 500- WATER SUMMARY**

<b>SUBTOTAL OPERATING EXPENSES (NON-PERSONNEL)</b>	\$	<b>76,649</b>	<b>9.48%</b>	\$	<b>152,269</b>	\$	<b>808,800</b>	\$	<b>656,531</b>
<b>TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)</b>	\$	<b>129,387</b>	<b>9.26%</b>	\$	<b>269,009</b>	\$	<b>1,396,552</b>	\$	<b>1,127,543</b>
<b>INTERFUND TRANSFER OUT (TO ADMIN)</b>	\$	<b>26,138</b>	<b>7.17%</b>	\$	<b>70,123</b>	\$	<b>364,482</b>	\$	<b>294,359</b>
<b>Non Operating Expenses</b>									
Total Capital Outlay	\$	-	0.00%	\$	-	\$	760,000	\$	760,000
Total Debt Service	\$	151,489	54.64%	\$	221,263	\$	277,254	\$	55,991
Total Reserves (Set Aside)	\$	-	0.00%	\$	-	\$	84,244	\$	84,244
<b>TOTAL NON OPERATING EXPENDITURES</b>	\$	<b>151,489</b>	<b>13.51%</b>	\$	<b>221,263</b>	\$	<b>1,121,498</b>	\$	<b>900,235</b>
<b>GRAND TOTAL EXPENDITURES</b>	\$	<b>307,013</b>	<b>10.65%</b>	\$	<b>560,394</b>	\$	<b>2,882,532</b>	\$	<b>2,322,138</b>
<b>GRAND TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	\$	<b>(61,472)</b>	<b>8.18%</b>	\$	<b>(170,630)</b>	\$	<b>(751,772)</b>	\$	<b>(581,142)</b>
Interfund Transfers in - Capital Reserve						\$	636,888	\$	636,888
Interfund Transfers in - Rate Stabilization						\$	114,884	\$	114,884
<b>ESTIMATED CHANGE IN FUND BALANCE</b>	\$	<b>(61,472)</b>	<b>#DIV/0!</b>	\$	<b>(170,630)</b>	\$	<b>-</b>	\$	<b>170,630</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 800 - DRAINAGE SUMMARY**

**DRAINAGE REVENUE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ -	0.00%	\$ -	\$ 21,759	\$ 21,759
Assessments	\$ -	0.00%	\$ -	\$ 95,456	\$ 95,456
Investment Income on Funds	\$ -	#DIV/0!	\$ 46	\$ -	\$ (46)
Sale of Plans and Specs	\$ -	#DIV/0!	\$ -	\$ -	\$ -
<b>TOTAL DRAINAGE REVENUES</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 46</b>	<b>\$ 117,215</b>	<b>\$ 117,169</b>

**DRAINAGE EXPENSE SUMMARY**

Budget Category	Aug-16	August vs Budget %	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	0.00%	\$ -	\$ 76,274	\$ 76,274
Total Payroll Taxes&Benefits	\$ -	0.00%	\$ -	\$ 32,039	\$ 32,039
<b>SUBTOTAL PERSONNEL EXPENSES</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 108,313</b>	<b>\$ 108,313</b>
Total Clothing and Uniforms	\$ -	0.00%	\$ -	\$ 200	\$ 200
Total Equipment and Tools	\$ -	0.00%	\$ -	\$ 100	\$ 100
Total Ins.,Lic. & Regulatory Fees	\$ -	0.00%	\$ 2,939	\$ 9,200	\$ 6,261
Total Legal & Professional	\$ 500	4.35%	\$ 500	\$ 11,500	\$ 11,000
Total Office Supplies and Operations	\$ 188	46.97%	\$ 378	\$ 400	\$ 22
Total Other Expenses	\$ -	#DIV/0!	\$ 250	\$ -	\$ (250)
Total Rent and Utilities	\$ 223	4.41%	\$ 517	\$ 5,050	\$ 4,533
Total Repair and Maintenance	\$ 1,595	10.63%	\$ 1,595	\$ 15,000	\$ 13,405
Total Travel and Training	\$ -	0.00%	\$ -	\$ 50	\$ 50
<b>SUBTOTAL OPERATING EXPENDITURES (NON PERSONNEL)</b>	<b>\$ 2,505</b>	<b>6.04%</b>	<b>\$ 6,179</b>	<b>\$ 41,500</b>	<b>\$ 35,321</b>
<b>TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)</b>	<b>\$ 2,505</b>	<b>1.67%</b>	<b>\$ 6,179</b>	<b>\$ 149,813</b>	<b>\$ 143,634</b>

LOS OSOS COMMUNITY SERVICES DISTRICT  
AUGUST 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET  
**FUND 800 - DRAINAGE SUMMARY**

<b>INTERFUND TRANSFER OUT (ADMIN)</b>	<b>\$</b>	<b>3,373</b>	<b>7.17%</b>	<b>\$</b>	<b>9,048</b>	<b>\$</b>	<b>47,030</b>	<b>\$</b>	<b>37,982</b>
<b>Non Operating Expenss</b>									
Total Capital Outlay	\$	-	0.00%	\$	-	\$	40,000	\$	40,000
Total Reserves (Set Aside)	\$	-	0.00%	\$	-	\$	15,000	\$	15,000
<b>SUBTOTAL NON OPERATING EXPENDITURES</b>	<b>\$</b>	<b>-</b>	<b>0.00%</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>55,000</b>	<b>\$</b>	<b>55,000</b>
<b>GRANT TOTAL EXPENDITURES</b>	<b>\$</b>	<b>5,878</b>	<b>2.33%</b>	<b>\$</b>	<b>15,227</b>	<b>\$</b>	<b>251,843</b>	<b>\$</b>	<b>236,616</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$</b>	<b>(5,878)</b>	<b>4.37%</b>	<b>\$</b>	<b>(15,181)</b>	<b>\$</b>	<b>(134,628)</b>	<b>\$</b>	<b>(119,447)</b>
Transfer in - Capital Reserve 2017-17						\$	63,795	\$	63,795
Transfer in - Reserves for 2016-17						\$	15,000	\$	15,000
Transfer In - Unrestricted Fund Reserve						\$	55,833	\$	55,833
<b>ESTIMATED CHANGE IN FUND BALANCE</b>	<b>\$</b>	<b>(5,878)</b>	<b>#DIV/0!</b>	<b>\$</b>	<b>(15,181)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>15,181</b>