



Date: February 25, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11D – Board Meeting Date: March 5, 2015**
FY 2014/2015 Expenditure Reports thru January 31, 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 Reports for the period July 1, 2014 through January 31, 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 January 31, 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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Service Charges & Fees					
4005	Copying Costs	0	0	6	0 %
	Total Service Charges & Fees	0	0	6	0 %
	Total Revenues	0	0	6	0 %
Expenditures					
Personnel					
Salaries/Wages					
7322	Director's Compensation	17,000	15,000	2,950	80 %
8018	Holiday Pay	0	0	6,376	0 %
8045	Overtime Pay	7,503	7,503	2,455	67 %
8050	Administrative Leave Pay	0	0	2,156	0 %
8051	Floating Holiday Pay	0	0	1,689	0 %
8054	Salaries & Wages - Regular	224,836	200,177	89,205	55 %
8056	Retroactive Pay	0	0	551	0 %
8060	Sick Leave Pay	0	0	2,153	0 %
8081	Vacation Pay	0	0	7,592	0 %
	Total Salaries/Wages	249,339	222,680	115,126	48 %
Payroll Taxes & Benefits					
5020	FICA - ER	1,054	1,054	177	83 %
5030	Life Insurance	1,670	1,670	1,241	26 %
5050	Medicare - ER	3,992	3,992	1,812	55 %
5060	Cafeteria Plan	24,000	24,000	12,919	46 %
5070	Retirement ER - Regular	21,788	21,788	4,532	79 %
5071	Retirement ER - Addl Pick-up	0	0	1,747	0 %
5075	Retirees Medical - ER	2,070	2,070	1,864	10 %
5120	Workers Comp Insurance - ER	2,805	7,805	206	19 %
5124	Retirement - ER - Tier 2	0	0	1,457	0 %
8511	Car Allowance	4,800	4,800	5,222	0 %
	Total Payroll Taxes & Benefits	62,179	67,179	2,800	42 %
Employment Services					
5100	Unemployment Insurance - ER	3,500	3,500	1,720	51 %
6200	EE Hiring, Advertising & Other Costs	500	500	521	(4)%
6230	Medical Exam	220	220	140	36 %

LOS OSOS COMMUNITY SERVICES DISTRICT
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100 - 100 - Administration
From 7/1/2014 Through 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6250 Temporary Agency Help	0	24,659	24,659	0	0 %
7347 Pension Services Expense	175	175	0	175	100 %
Total Employment Services	4,395	29,054	27,040	2,014	7 %
Total Personnel	315,913	318,913	180,830	138,083	43 %
Services & Supplies					
Contract Services					
6100 Labor & Support-IT Services	15,000	5,000	1,575	3,425	69 %
6110 IT Purchased Services	5,000	15,000	13,573	1,427	10 %
7100 Copier Contract-Maint & Usage	12,000	12,000	3,940	8,060	67 %
7255 Security	750	750	747	3	0 %
7321 Janitorial Cleaning & Supplies	2,200	2,200	1,070	1,130	51 %
7342 Public Meeting Recordings	14,500	13,500	5,575	7,925	59 %
Total Contract Services	49,450	48,450	26,479	21,971	45 %
Financial Services					
7310 Bank Service Charges	100	100	0	100	100 %
Total Financial Services	100	100	0	100	100 %
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	6,000	6,000	90	5,910	98 %
6340 Misc Fees	3,200	3,200	200	3,000	94 %
6341 LAFCO Fees	29,977	29,977	18,928	11,049	37 %
7325 Insurance	25,000	19,800	5,503	14,297	72 %
Total Insurance, Licenses & Regulatory Fees	64,177	58,977	24,721	34,256	58 %
Legal & Professional					
7305 Auditing Services	17,900	17,900	8,000	9,900	55 %
7320 Professional & Consulting Services	0	0	2,857	(2,857)	0 %
7326 Legal Services	85,000	85,000	23,678	61,322	72 %
7340 Legal Notifications & Mandated Advertising	500	500	959	(459)	(92)%
7343 Election Expense	15,000	15,000	0	15,000	100 %
Total Legal & Professional	118,400	118,400	35,494	82,906	70 %
Office/Operations					
6121 IT-Supplies & Miscellaneous	500	500	280	220	44 %
6130 Computer Hardware	0	2,000	1,288	712	36 %
6140 Computer Software	0	0	90	(90)	0 %
7140 General Supplies & Minor Equipment	5,000	6,000	3,885	2,115	35 %
7160 Postage, Shipping & Mail Supplies	4,000	4,000	974	3,026	76 %

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100 - 100 - Administration
From 7/1/2014 Through 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7226					
Membership & Dues	5,200	5,400	5,363	37	1 %
Total Office/Operations	14,700	17,900	11,880	6,020	34 %
Other Expense					
8735					
Misc Department Admin	500	500	0	500	100 %
Total Other Expense	500	500	0	500	100 %
Rent & Utilities					
6025					
Telephone	4,300	4,300	2,535	1,765	41 %
7350					
Rent - Meetings	6,000	6,000	2,281	3,719	62 %
7352					
Rent - Offices & Other Structures	14,880	14,880	8,000	6,880	46 %
8610					
Electric	3,600	3,600	1,547	2,053	57 %
8620					
Gas Service	240	240	30	210	88 %
Total Rent & Utilities	29,020	29,020	14,394	14,626	50 %
Repairs & Maintenance					
6405					
R & M - Extinguishers	100	100	10	90	90 %
6750					
R & M - Minor Tools & Equipment	200	200	0	200	100 %
Total Repairs & Maintenance	300	300	10	290	97 %
Travel & Training					
7323					
Books, Publications & Subscriptions	0	0	108	(108)	0 %
7324					
Education & Training Fees	1,000	1,000	150	850	85 %
7334					
Seminar & Conference Fees	0	0	150	(150)	0 %
8510					
Lodging & Meals - Local	1,000	1,000	0	1,000	100 %
8539					
Meals	1,000	1,000	638	362	36 %
8550					
Mileage Reimbursement & Parking - EE	750	750	228	522	70 %
Total Travel & Training	3,750	3,750	1,274	2,476	66 %
Total Services & Supplies	280,397	277,397	114,252	163,145	59 %
Capital Outlay					
9059					
Vehicles, Equipment, & Fixtures	5,000	5,000	0	5,000	100 %
Total Capital Outlay	5,000	5,000	0	5,000	100 %
Transfers					
9410					
Transfer In	(626,310)	(605,310)	(574,778)	(30,532)	5 %
9508					
Transfer Out from Reserve	0	17,947	0	17,947	100 %
9511					
Interfund Transfer Out	25,000	4,000	0	4,000	100 %
Total Transfers	(601,310)	(583,363)	(574,778)	(8,585)	1 %
Total Expenditures	0	17,947	(279,696)	297,643	1,658 %

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 100 - 100 - Administration
 From 7/1/2014 Through 1/31/2015
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	0	(17,947)	279,702	297,649	

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Property Taxes					
4035	6,731	7,227	4,542	(2,685)	(37)%
	6,731	7,227	4,542	(2,685)	(37)%
Special Taxes & Assessments					
4550	54,831	54,831	31,529	(23,302)	(42)%
	54,831	54,831	31,529	(23,302)	(42)%
Use of Money & Property					
4505	0	0	29	29	0 %
	0	0	29	29	0 %
	61,562	62,058	36,100	(25,958)	(42)%
Expenditures					
Personnel					
Salaries/Wages					
8054	6,200	8,400	0	8,400	100 %
	6,200	8,400	0	8,400	100 %
Payroll Taxes & Benefits					
5010	2,480	2,500	0	2,500	100 %
	2,480	2,500	0	2,500	100 %
	8,680	10,900	0	10,900	100 %
Services & Supplies					
Contract Services					
7250	850	850	135	715	84 %
	850	850	135	715	84 %
Equipment & Tools					
7242	100	100	0	100	100 %
7253	0	0	53	(53)	0 %
	100	100	53	47	47 %
Insurance, Licenses & Regulatory Fees					
6342	800	1,044	1,044	0	0 %
6345	260	260	131	129	50 %
7325	0	0	310	(310)	0 %
	1,060	1,304	1,485	(181)	(14)%
Legal & Professional					

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200 - 200 - Bayridge
From 7/1/2014 Through 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7320 Professional & Consulting Services	500	500	2,589	(2,089)	(418)%
7326 Legal Services	0	0	123	(123)	0 %
Total Legal & Professional	500	500	2,712	(2,212)	(442)%
Office/Operations					
7160 Postage, Shipping & Mail Supplies	70	70	0	70	100 %
7249 Safety Supplies	0	0	26	(26)	0 %
Total Office/Operations	70	70	26	44	63 %
Rent & Utilities					
6000 Cell Phones	160	160	93	67	42 %
8610 Electric	3,200	2,500	1,372	1,128	45 %
8645 Septage Handling	12,000	12,000	3,590	8,410	70 %
8670 Street Lighting	6,100	6,100	2,793	3,307	54 %
Total Rent & Utilities	21,460	20,760	7,847	12,913	62 %
Repairs & Maintenance					
6405 R & M - Extinguishers	12	12	10	2	17 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	100	150	0	150	100 %
6750 R & M - Minor Tools & Equipment	100	100	1	99	99 %
6800 R & M - Grounds & Collection Systems	11,000	11,000	1,956	9,044	82 %
6900 Maint-Buildings & Structures	3,223	4,000	3,926	74	2 %
Total Repairs & Maintenance	14,435	15,262	5,892	9,370	61 %
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	500	500	251	249	50 %
7220 Gasoline	800	800	305	495	62 %
Total Vehicle Maintenance & Repairs	1,300	1,300	557	743	57 %
Total Services & Supplies	39,775	40,146	18,707	21,439	53 %
Capital Outlay					
9006 Infrastructures	7,700	7,700	0	7,700	100 %
Total Capital Outlay	7,700	7,700	0	7,700	100 %
Reserves					
9982 *Septic System Decommission Reserve	8,000	8,000	0	8,000	100 %
Total Reserves	8,000	8,000	0	8,000	100 %
Transfers					
9511 Interfund Transfer Out	5,407	5,407	5,407	0	0 %
Total Transfers	5,407	5,407	5,407	0	0 %
Total Expenditures	69,562	72,153	24,114	48,039	67 %

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 200 - 200 - Bayridge
 From 7/1/2014 Through 1/31/2015
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	(8,000)	(10,095)	11,986	22,081	

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Property Taxes					
4035	1,607,443	1,620,321	1,008,779	(611,542)	(38)%
	1,607,443	1,620,321	1,008,779	(611,542)	(38)%
Grant Revenue					
4955	1,500	1,500	3,425	1,925	128 %
	1,500	1,500	3,425	1,925	128 %
Special Taxes & Assessments					
4015	22,500	22,500	22,500	0	0 %
4050	506,710	506,710	295,896	(210,814)	(42)%
	529,210	529,210	318,396	(210,814)	(40)%
Other Revenues					
4000	67,134	67,134	33,453	(33,681)	(50)%
4055	4,000	4,000	0	(4,000)	(100)%
	71,134	71,134	33,453	(37,681)	(53)%
Use of Money & Property					
4501	5	5	0	(5)	(100)%
4505	0	1,963	6,543	4,580	233 %
4510	235	235	0	(235)	(100)%
	240	2,203	6,543	4,340	197 %
	2,209,527	2,224,368	1,370,596	(853,772)	(38)%
Expenditures					
Personnel					
Salaries/Wages					
8290	450	450	0	450	100 %
8295	3,330	3,330	4,285	(955)	(29)%
8310	7,770	7,770	3,336	4,434	57 %
8330	100	100	0	100	100 %
8340	88,000	88,000	48,494	39,506	45 %
8345	3,500	3,500	3,833	(333)	(10)%
8355	12,000	12,000	4,177	7,823	65 %
8360	1,500	1,500	310	1,190	79 %
	116,650	116,650	64,435	52,215	45 %
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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
5021 FICA - Fire - ER	7,590	7,590	3,205	4,385	58 %
5030 Life Insurance	3,000	3,000	280	2,721	91 %
5031 Disability Insurance	0	200	95	105	53 %
5051 Medicare - Reserves - ER	1,775	1,775	934	841	47 %
5120 Workers Comp Insurance - ER	5,104	5,720	6,386	(666)	(12)%
5124 Retirement - ER - Tier 2	0	4,284	276	4,008	94 %
Total Payroll Taxes & Benefits	<u>17,469</u>	<u>22,569</u>	<u>11,176</u>	<u>11,393</u>	<u>50 %</u>
Employment Services					
5000 Medical Exams & Procedures	1,300	1,300	88	1,212	93 %
5101 Unemp. Costs - Reserves	8,680	8,680	3,378	5,302	61 %
6230 Medical Exam	3,100	4,400	3,646	755	17 %
Total Employment Services	<u>13,080</u>	<u>14,380</u>	<u>7,111</u>	<u>7,269</u>	<u>51 %</u>
Total Personnel	147,199	153,599	82,722	70,877	46 %
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	2,500	2,500	890	1,610	64 %
7248 Uniform Safety Boots	1,000	2,000	1,391	609	30 %
Total Clothing & Uniform	<u>3,500</u>	<u>4,500</u>	<u>2,281</u>	<u>2,219</u>	<u>49 %</u>
Contract Services					
6110 IT Purchased Services	0	1,200	700	500	42 %
7100 Copier Contract-Maint & Usage	480	1,380	1,049	331	24 %
7202 Building Alarms & Security	450	450	334	116	26 %
7204 Cleaning Supplies, Laundry & Towel Service	2,700	2,700	1,465	1,235	46 %
7222 Hazardous Materials CW JPA Cost	1,050	1,050	0	1,050	100 %
7500 Schedule A Charges	1,709,966	1,709,966	1,035,899	674,067	39 %
Total Contract Services	<u>1,714,646</u>	<u>1,716,746</u>	<u>1,039,446</u>	<u>677,300</u>	<u>39 %</u>
Equipment & Tools					
6055 Radios -Non Capital	1,750	1,750	989	761	43 %
6440 Fire Personal Protection Equipment	14,198	14,198	0	14,198	100 %
6460 Self-Contained Breathing Apparatus	5,500	5,500	0	5,500	100 %
6610 Rescue - Extrication Equipment	1,500	1,500	0	1,500	100 %
6630 Rope & Climbing Equipment	500	500	0	500	100 %
7234 Oxygen Supplies & Cylinder Rent	3,200	1,300	501	799	61 %
7238 Paramedic & EMT Small Tools & Supplies	14,500	14,500	5,972	8,528	59 %
7242 Minor Tools, Accessories & Field Machines	1,000	1,000	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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
7252 Misc Hardware	8,800	8,200	1,554	6,646	81 %
Total Equipment & Tools	50,948	48,448	9,530	38,918	80 %
Financial Services					
7310 Bank Service Charges	100	100	0	100	100 %
Total Financial Services	100	100	0	100	100 %
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	2,000	2,000	0	2,000	100 %
6340 Misc Fees	100	600	100	500	83 %
6345 Property Taxes & Assessments Costs	2,400	2,400	704	1,696	71 %
7325 Insurance	21,000	21,000	21,749	(749)	(4)%
Total Insurance, Licenses & Regulatory Fees	25,500	26,000	22,553	3,447	13 %
Legal & Professional					
7320 Professional & Consulting Services	200	200	1,179	(979)	(490)%
7326 Legal Services	1,800	1,800	458	1,342	75 %
7340 Legal Notifications & Mandated Advertising	440	440	0	440	100 %
Total Legal & Professional	2,440	2,440	1,637	803	33 %
Office/Operations					
7140 General Supplies & Minor Equipment	3,320	2,420	1,264	1,156	48 %
7160 Postage, Shipping & Mail Supplies	400	400	48	352	88 %
7200 Batteries - Common Sizes	600	800	184	616	77 %
7216 Fire Prevention Education Materials	1,200	1,200	408	792	66 %
7226 Membership & Dues	1,300	1,300	50	1,250	96 %
7230 Misc Small Parts & Supplies	1,500	1,500	478	1,022	68 %
7240 Propane	650	650	38	612	94 %
Total Office/Operations	8,970	8,270	2,469	5,801	70 %
Other Expense					
7201 Bedding	500	500	0	500	100 %
7209 District Operating Center Expense	450	450	184	266	59 %
7218 Food/Drink	350	350	226	124	35 %
7224 Kitchen Supplies - Dishes, Pots	500	500	77	423	85 %
9072 AFG Grant 5% Match	0	2,700	0	2,700	100 %
Total Other Expense	1,800	4,500	487	4,013	89 %
Rent & Utilities					
6000 Cell Phones	2,500	2,500	1,172	1,328	53 %
6025 Telephone	3,800	3,800	2,066	1,734	46 %

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301 - 301 - Fire
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(In Whole Numbers)

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8610 Electric	6,000	6,000	2,420	3,580	60 %
8620 Gas Service	1,600	1,600	476	1,124	70 %
8630 Trash Services	1,100	1,100	602	498	45 %
8640 Water and Water Services	3,300	3,300	1,804	1,496	45 %
8670 Street Lighting	100	100	74	26	26 %
Total Rent & Utilities	18,400	18,400	8,614	9,786	53 %
Repairs & Maintenance					
6400 Maintenance- Air Compressors	500	500	0	500	100 %
6405 R & M - Extinguishers	400	400	283	117	29 %
6640 Maint - Equip & Other Non-Structural Fixed Assets	3,000	3,000	2,074	926	31 %
6750 R & M - Minor Tools & Equipment	2,100	2,100	1,427	673	32 %
6775 Maintenance Contract-Oper/Field Equip	800	800	765	35	4 %
6800 R & M - Grounds & Collection Systems	700	700	28	672	96 %
6900 Maint-Buildings & Structures	5,000	5,000	2,136	2,864	57 %
Total Repairs & Maintenance	12,500	12,500	6,714	5,786	46 %
Travel & Training					
6300 DMV Driv Lic Class B	200	200	0	200	100 %
7141 CERT Training Supplies	300	300	0	300	100 %
7323 Books, Publications & Subscriptions	300	300	151	149	50 %
7324 Education & Training Fees	800	800	25	775	97 %
8405 Reserve FF Training Costs	6,000	5,000	0	5,000	100 %
8410 Certifications	400	400	341	59	15 %
8510 Lodging & Meals - Local	300	300	0	300	100 %
Total Travel & Training	8,300	7,300	517	6,783	93 %
Total Services & Supplies	1,847,104	1,849,204	1,094,249	754,956	41 %
Capital Outlay					
9076 Capital Equipment & Accessories	20,000	20,000	0	20,000	100 %
Total Capital Outlay	20,000	20,000	0	20,000	100 %
Reserves					
9504 *Vehicle Replacement Reserve	86,100	92,441	0	92,441	100 %
Total Reserves	86,100	92,441	0	92,441	100 %
Transfers					
9511 Interfund Transfer Out	109,124	109,124	109,124	0	0 %
Total Transfers	109,124	109,124	109,124	0	0 %
Total Expenditures	2,209,527	2,224,368	1,286,095	938,273	42 %

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 1/31/2015
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Net Revenues over Expenditures	0	0	84,502	84,502	0 %

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Special Taxes & Assessments					
4550	15,768	15,768	8,974	(6,794)	(43)%
	15,768	15,768	8,974	(6,794)	(43)%
	15,768	15,768	8,974	(6,794)	(43)%
Expenditures					
Personnel					
Salaries/Wages					
8054	2,500	9,330	0	9,330	100 %
	2,500	9,330	0	9,330	100 %
Payroll Taxes & Benefits					
5010	900	3,300	0	3,300	100 %
	900	3,300	0	3,300	100 %
	3,400	12,630	0	12,630	100 %
Services & Supplies					
Contract Services					
7250	840	840	135	705	84 %
	840	840	135	705	84 %
Equipment & Tools					
7242	50	50	0	50	100 %
	50	50	0	50	100 %
Insurance, Licenses & Regulatory Fees					
6342	1,000	1,044	1,044	0	0 %
6345	20	20	9	11	55 %
7325	0	0	127	(127)	0 %
	1,020	1,064	1,180	(116)	(11)%
Legal & Professional					
7320	500	500	1,102	(602)	(120)%
	500	500	1,102	(602)	(120)%
Rent & Utilities					
6000	200	200	93	107	53 %
8610	300	300	194	106	35 %
8645	7,500	7,500	2,495	5,005	67 %
8670	2,000	2,000	1,110	890	45 %

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Rent & Utilities	10,000	10,000	3,892	6,108	61 %
Repairs & Maintenance					
6405 R & M - Extinguishers	12	12	10	2	17 %
6800 R & M - Grounds & Collection Systems	3,000	3,000	0	3,000	100 %
Total Repairs & Maintenance	3,012	3,012	10	3,002	100 %
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	300	300	126	174	58 %
7220 Gasoline	700	700	153	547	78 %
Total Vehicle Maintenance & Repairs	1,000	1,000	278	722	72 %
Total Services & Supplies	16,422	16,466	6,597	9,869	60 %
Transfers					
9511 Interfund Transfer Out	5,428	5,428	5,428	0	0 %
Total Transfers	5,428	5,428	5,428	0	0 %
Total Expenditures	25,250	34,524	12,025	22,499	65 %
Net Revenues over Expenditures	(9,482)	(18,756)	(3,051)	15,705	

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Property Taxes					
4035	180,000	187,249	118,003	(69,246)	(37)%
	180,000	187,249	118,003	(69,246)	(37)%
Service Charges & Fees					
4020	0	0	575	575	0 %
4030	1,850,000	1,850,000	834,098	(1,015,902)	(55)%
4102	0	0	58,589	58,589	0 %
4103	0	0	129,970	129,970	0 %
4104	0	0	11,731	11,731	0 %
4111	1,000	1,000	117	(883)	(88)%
4931	14,000	14,000	5,950	(8,050)	(58)%
4932	35,000	35,000	15,677	(19,323)	(55)%
4933	5,400	5,400	12,165	6,765	125 %
4937	0	0	285	285	0 %
	1,905,400	1,905,400	1,069,157	(836,243)	(44)%
Other Revenues					
4928	300	300	0	(300)	(100)%
4929	0	0	979	979	0 %
4930	5,000	5,000	1,899	(3,101)	(62)%
4935	100	100	0	(100)	(100)%
4936	2,000	2,000	549	(1,451)	(73)%
	7,400	7,400	3,426	(3,974)	(54)%
Use of Money & Property					
4505	0	0	756	756	0 %
4934	1,000	1,000	0	(1,000)	(100)%
	1,000	1,000	756	(244)	(24)%
	2,093,800	2,101,049	1,191,342	(909,707)	(43)%
Expenditures					
Personnel					
Salaries/Wages					
8012	1,000	1,000	0	1,000	100 %
8018	0	0	12,136	(12,136)	0 %
8027	0	0	257	(257)	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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
8045 Overtime Pay	17,728	17,728	3,057	14,671	83 %
8051 Floating Holiday Pay	0	0	2,550	(2,550)	0 %
8054 Salaries & Wages - Regular	375,852	365,852	185,884	179,968	49 %
8056 Retroactive Pay	0	0	8,421	(8,421)	0 %
8060 Sick Leave Pay	0	0	6,709	(6,709)	0 %
8063 Standby Pay	17,446	17,446	9,831	7,615	44 %
8066 Comp Time Used	0	0	10,065	(10,065)	0 %
8081 Vacation Pay	0	0	15,411	(15,411)	0 %
Total Salaries/Wages	412,026	402,026	254,322	147,704	37 %
Payroll Taxes & Benefits					
5010 Total Fringe Benefits	(7,680)	(10,300)	0	(10,300)	100 %
5020 FICA - ER	0	0	6	(6)	0 %
5030 Life Insurance	5,061	5,061	3,371	1,690	33 %
5050 Medicare - ER	5,050	5,050	3,746	1,304	26 %
5060 Cafeteria Plan	73,500	73,500	42,000	31,500	43 %
5070 Retirement ER - Regular	43,642	43,642	27,727	15,915	36 %
5071 Retirement ER - Addl Pick-up	0	0	10,467	(10,467)	0 %
5075 Retirees Medical - ER	690	690	836	(146)	(21)%
5120 Workers Comp Insurance - ER	13,863	13,863	15,644	(1,781)	(13)%
5124 Retirement - ER - Tier 2	0	0	2,967	(2,967)	0 %
Total Payroll Taxes & Benefits	134,126	131,506	106,765	24,741	19 %
Employment Services					
5100 Unemployment Insurance - ER	0	0	2,098	(2,098)	0 %
6200 EE Hiring, Advertising & Other Costs	100	100	0	100	100 %
6230 Medical Exam	200	200	0	200	100 %
6250 Temporary Agency Help	2,500	2,500	0	2,500	100 %
7347 Pension Services Expense	100	100	0	100	100 %
Total Employment Services	2,900	2,900	2,098	803	28 %
Total Personnel	549,052	536,432	363,184	173,248	32 %
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	3,000	3,000	1,004	1,996	67 %
Total Clothing & Uniform	3,000	3,000	1,004	1,996	67 %
Contract Services					
6100 Labor & Support-IT Services	10,000	10,000	0	10,000	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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6110 IT Purchased Services	5,000	12,000	4,935	7,065	59 %
7204 Cleaning Supplies, Laundry & Towel Service	300	300	0	300	100 %
7250 Water Quality Testing	50,000	50,000	22,498	27,502	55 %
7255 Security	9,000	9,000	325	8,675	96 %
7301 Contract Maint Services	10,000	10,000	0	10,000	100 %
7321 Janitorial Cleaning & Supplies	1,800	1,800	909	891	49 %
Total Contract Services	86,100	93,100	28,668	64,432	69 %
Equipment & Tools					
7242 Minor Tools, Accessories & Field Machines	3,000	3,000	1,070	1,930	64 %
7253 Rent - Equipment	3,000	3,000	30	2,970	99 %
7256 Meters Purchases & Replacements	18,000	0	37,554	(37,554)	0 %
Total Equipment & Tools	24,000	6,000	38,654	(32,654)	(544)%
Financial Services					
7310 Bank Service Charges	200	200	0	200	100 %
7401 Discounts Taken	0	0	(113)	113	0 %
9153 Bad Debt Expense	3,000	3,000	0	3,000	100 %
Total Financial Services	3,200	3,200	(113)	3,313	104 %
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	5,000	5,000	0	5,000	100 %
6340 Misc Fees	3,000	3,000	1,025	1,975	66 %
6342 Fees - Regulatory	6,000	6,000	1,284	4,716	79 %
6343 Lien & Notary Fees	100	100	0	100	100 %
6345 Property Taxes & Assessments Costs	3,000	3,000	1,076	1,924	64 %
7325 Insurance	20,000	20,000	28,736	(8,736)	(44)%
Total Insurance, Licenses & Regulatory Fees	37,100	37,100	32,120	4,980	13 %
Legal & Professional					
7318 Professional & Consulting Svcs-ISJ	15,000	28,000	15,127	12,873	46 %
7319 Other Professional Services	15,000	15,000	6,039	8,961	60 %
7320 Professional & Consulting Services	45,000	45,000	56,041	(11,041)	(25)%
7326 Legal Services	12,000	30,000	16,619	13,381	45 %
7336 Legal Services- ISJ	0	0	62,452	(62,452)	0 %
7340 Legal Notifications & Mandated Advertising	500	1,000	681	319	32 %
9155 ISJ - Inter-Agency Cost Sharing	45,000	45,000	9,990	35,010	78 %
Total Legal & Professional	132,500	164,000	166,950	(2,950)	(2)%
Office/Operations					

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6121	1,000	1,000	0	1,000	100 %
6130	3,000	3,200	3,313	(113)	(4)%
6140	1,800	2,000	1,772	228	11 %
7140	3,000	3,000	2,327	673	22 %
7160	15,000	15,000	9,722	5,278	35 %
7170	0	0	504	(504)	0 %
7180	500	1,000	844	156	16 %
7226	200	200	0	200	100 %
7230	4,200	4,200	95	4,105	98 %
7237	6,000	6,000	4,095	1,905	32 %
7239	13,000	13,000	2,495	10,505	81 %
7249	3,000	3,000	375	2,625	88 %
	<u>50,700</u>	<u>51,600</u>	<u>25,541</u>	<u>26,059</u>	<u>51 %</u>
Total Office/Operations					
Other Expense					
7330	100	100	0	100	100 %
7348	12,080	0	24,107	(24,107)	0 %
8735	1,000	1,000	0	1,000	100 %
	<u>13,180</u>	<u>1,100</u>	<u>24,107</u>	<u>(23,007)</u>	<u>(2,092)%</u>
Total Other Expense					
Rent & Utilities					
6000	1,700	1,700	985	715	42 %
6025	6,000	6,000	3,998	2,002	33 %
7352	8,000	12,000	8,000	4,000	33 %
8610	130,000	130,000	54,185	75,815	58 %
8620	400	400	93	307	77 %
8630	1,500	1,500	709	791	53 %
8644	30,000	30,000	57	29,943	100 %
8670	650	650	198	452	69 %
	<u>178,250</u>	<u>182,250</u>	<u>68,225</u>	<u>114,025</u>	<u>63 %</u>
Total Rent & Utilities					
Repairs & Maintenance					
6405	400	400	229	171	43 %
6422	100	100	53	47	47 %
6640	20,000	20,000	653	19,347	97 %
6641	60,000	60,000	3,203	56,797	95 %
6750	2,000	2,000	249	1,751	88 %
6800	2,000	2,000	1,128	872	44 %

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415	
6900	Maint-Buildings & Structures	10,000	10,000	3,704	6,296	63 %
7241	Maint-Water Distribution System	12,000	12,000	5,380	6,620	55 %
	Total Repairs & Maintenance	106,500	106,500	14,600	91,900	86 %
	Travel & Training					
7323	Books, Publications & Subscriptions	50	150	189	(39)	(26)%
7324	Education & Training Fees	500	500	0	500	100 %
8410	Certifications	500	500	124	376	75 %
8510	Lodging & Meals - Local	0	0	20	(20)	0 %
8539	Meals	0	0	14	(14)	0 %
8550	Mileage Reimbursement & Parking - EE	500	500	697	(197)	(39)%
	Total Travel & Training	1,550	1,650	1,044	606	37 %
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	5,500	5,500	1,684	3,816	69 %
7220	Gasoline	6,000	6,000	2,045	3,955	66 %
7228	Markings & Other Misc Services	1,000	1,000	453	547	55 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	7,500	4,560	2,940	39 %
	Total Vehicle Maintenance & Repairs	20,000	20,000	8,741	11,259	56 %
	Total Services & Supplies	656,080	669,500	409,541	259,959	39 %
	Capital Outlay					
9000	Building, Structures & Improvements	10,000	10,000	0	10,000	100 %
9006	Infrastructures	90,000	90,000	0	90,000	100 %
9059	Vehicles, Equipment, & Fixtures	5,000	75,000	0	75,000	100 %
	Total Capital Outlay	105,000	175,000	0	175,000	100 %
	Debt Service					
9022	Debt Service - Principal	142,655	142,655	142,654	1	0 %
9023	Debt Service -Interest & Adm	135,607	135,607	135,607	(0)	(0)%
	Total Debt Service	278,262	278,262	278,261	1	0 %
	Reserves					
9571	*Capital Outlay Reserve	65,000	65,000	0	65,000	100 %
9572	*General Contingency (Operations) Reserve	25,000	25,000	0	25,000	100 %
9988	*Water Rate Stabilization Reserve	32,000	32,000	0	32,000	100 %
	Total Reserves	122,000	122,000	0	122,000	100 %
	Transfers					
9511	Interfund Transfer Out	383,406	383,406	383,406	0	0 %
	Total Transfers	383,406	383,406	383,406	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 1/31/2015
 (In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Expenditures	<u>2,093,800</u>	<u>2,164,600</u>	<u>1,434,392</u>	<u>730,207</u>	<u>34 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>(63,551)</u>	<u>(243,050)</u>	<u>(179,500)</u>	<u>--</u>

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Grant Revenue					
4949	0	0	461,389	461,389	0 %
	0	0	461,389	461,389	0 %
	0	0	461,389	461,389	0 %
Expenditures					
Services & Supplies					
Legal & Professional					
7319	70,415	0	18,965	(18,965)	0 %
	70,415	0	18,965	(18,965)	0 %
	70,415	0	18,965	(18,965)	0 %
Capital Outlay					
9000	252,574	0	175,340	(175,340)	0 %
	252,574	0	175,340	(175,340)	0 %
	322,989	0	194,304	(194,304)	0 %
	(322,989)	0	267,084	267,084	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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Service Charges & Fees					
4062	21,000	21,000	0	(21,000)	(100)%
	21,000	21,000	0	(21,000)	(100)%
Special Taxes & Assessments					
4061	1,144,375	1,144,375	658,252	(486,123)	(42)%
	1,144,375	1,144,375	658,252	(486,123)	(42)%
Other Revenues					
4928	0	0	30	30	0 %
	0	0	30	30	0 %
Use of Money & Property					
4501	0	0	6	6	0 %
	0	0	6	6	0 %
	1,165,375	1,165,375	658,287	(507,088)	(44)%
Expenditures					
Services & Supplies					
Financial Services					
7310	7,000	3,000	0	3,000	100 %
	7,000	3,000	0	3,000	100 %
Insurance, Licenses & Regulatory Fees					
6341	0	500	0	500	100 %
6345	0	0	131	(131)	0 %
	0	500	131	369	74 %
Legal & Professional					
7320	500	500	126	374	75 %
7326	6,000	3,000	705	2,295	76 %
	6,500	3,500	831	2,669	76 %
	13,500	7,000	962	6,038	86 %
Debt Service					
9022	435,000	455,000	0	455,000	100 %
9023	709,375	698,500	0	698,500	100 %
9806	25,000	25,000	0	25,000	100 %
	1,169,375	1,178,500	0	1,178,500	100 %
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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
9505 Transfers In - Other Funds	(38,947)	(17,947)	0	(17,947)	100 %
9511 Interfund Transfer Out	40,147	19,147	0	19,147	100 %
9512 Transfer In	(25,000)	(4,000)	0	(4,000)	100 %
Total Transfers	(23,800)	(2,800)	0	(2,800)	100 %
Total Expenditures	1,159,075	1,182,700	962	1,181,738	100 %
Net Revenues over Expenditures	6,300	(17,325)	657,325	674,650	

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Expenditures					
Reserves					
9999 *Contingency Reserve-Operations	0	0	(25,000)	25,000	0 %
Total Reserves	0	0	(25,000)	25,000	0 %
Transfers					
9511 Interfund Transfer Out	46,660	46,660	35,275	11,385	24 %
Total Transfers	46,660	46,660	35,275	11,385	24 %
Total Expenditures	46,660	46,660	10,275	36,385	78 %
Net Revenues over Expenditures	(46,660)	(46,660)	(10,275)	36,385	

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Revenues					
Property Taxes					
4035	0	18,172	11,321	(6,851)	(38)%
	0	18,172	11,321	(6,851)	(38)%
Special Taxes & Assessments					
4400	95,424	95,424	56,251	(39,173)	(41)%
	95,424	95,424	56,251	(39,173)	(41)%
Other Revenues					
4935	200	300	299	(1)	(0)%
	200	300	299	(1)	(0)%
Use of Money & Property					
4505	0	0	73	73	0 %
	0	0	73	73	0 %
	95,624	113,896	67,944	(45,952)	(40)%
Expenditures					
Personnel					
Salaries/Wages					
8054	10,800	13,000	0	13,000	100 %
	10,800	13,000	0	13,000	100 %
Payroll Taxes & Benefits					
5010	4,300	4,500	0	4,500	100 %
	4,300	4,500	0	4,500	100 %
	15,100	17,500	0	17,500	100 %
Services & Supplies					
Clothing & Uniform					
7246	200	200	0	200	100 %
	200	200	0	200	100 %
Equipment & Tools					
7242	300	300	0	300	100 %
	300	300	0	300	100 %
Financial Services					
7349	0	0	456	(456)	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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
6120	500	500	0	500	100 %
6342	5,000	6,000	5,826	174	3 %
6345	1,000	1,000	51	949	95 %
7325	0	0	430	(430)	0 %
	6,500	7,500	6,307	1,193	16 %
Legal & Professional					
7320	6,000	6,000	2,782	3,218	54 %
	6,000	6,000	2,782	3,218	54 %
Office/Operations					
7226	0	0	155	(155)	0 %
7230	100	100	0	100	100 %
8660	0	0	215	(215)	0 %
	100	100	370	(270)	(270)%
Other Expense					
7330	300	300	250	50	17 %
	300	300	250	50	17 %
Rent & Utilities					
6000	1,000	1,000	560	440	44 %
6025	200	200	120	80	40 %
8610	1,000	1,000	597	403	40 %
8670	400	900	481	419	47 %
	2,600	3,100	1,758	1,342	43 %
Repairs & Maintenance					
6640	300	300	47	253	84 %
6750	300	300	90	210	70 %
6800	100	100	41	59	59 %
6900	100	100	0	100	100 %
	800	800	178	622	78 %
Travel & Training					
8550	50	50	39	11	22 %
	50	50	39	11	22 %
Vehicle Maintenance & Repairs					
7211	1,000	1,000	452	548	55 %
7220	1,250	1,250	549	701	56 %
	2,250	2,250	1,002	1,248	55 %

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 1/31/2015
(In Whole Numbers)

	Total Budget - Adopted FY 2014/2015	Total Budget - Mid Year FY 2014/2015	YTD Actual as of 01/31/2015	Budget Balance FY14/15	Percent Total Budget Remaining - Mid Year FY1415
Total Services & Supplies	19,100	20,600	13,142	7,458	36 %
Reserves					
9571 *Capital Outlay Reserve	10,000	10,000	0	10,000	100 %
9572 *General Contingency (Operations) Reserve	5,000	5,000	0	5,000	100 %
Total Reserves	15,000	15,000	0	15,000	100 %
Transfers					
9511 Interfund Transfer Out	36,138	36,138	36,138	0	0 %
Total Transfers	36,138	36,138	36,138	0	0 %
Total Expenditures	85,338	89,238	49,280	39,958	45 %
Net Revenues over Expenditures	10,286	24,658	18,665	(5,993)	