



October 12, 2017

TO: LOCSD Board of Directors
FROM: Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11E –10/12/2017 Board Meeting**
Receive Final Fiscal Year-End Report for 2016-2017 Budget

President
Jon-Erik G. Storm

Vice President
Vicki L. Milledge

Directors
Charles L. Cesena
Marshall E. Ochylski
Louis G. Tornatzky

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

www.losososcscsd.org

DESCRIPTION

Attached is the final expenses and revenues for 2016-2017.

STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, staff recommends that the Board adopt the following motion:

Motion: I move that the Board receive and file the Final Expense and Revenue report for 2016-2017.

Or:

Motion: I move that the Board receive and file the Final Expense and Revenue report for 2016-2017 with the recommended changes.

DISCUSSION

Because of the recent transitions between accountants/bookkeepers, staff felt it necessary to review all of the Fund balances.

After reviewing entries from 2016 there were some discrepancies in postings. Corrections have been made and all property tax revenues have been updated.

Staff is requesting any additional changes, comments, or recommendations from the Finance Committee or Board of Directors.

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Service Charges & Fees				
4005	8.80	8.80	15.00	(6.20)
	Total Service Charges & Fees	8.80	15.00	(6.20)
	Total Revenues	8.80	15.00	(6.20)
Expenditures				
Personnel				
Salaries/Wages				
7322	7,050.00	7,050.00	10,100.00	3,050.00
8018	7,795.80	7,795.80	8,000.00	204.20
8045	7,099.37	7,099.37	6,200.00	(899.37)
8051	507.20	507.20	510.00	2.80
8054	87,260.45	87,260.45	100,000.00	12,739.55
8056	1,302.41	1,302.41	0.00	(1,302.41)
8060	2,225.85	2,225.85	0.00	(2,225.85)
8081	1,759.35	1,759.35	2,000.00	240.65
	Total Salaries/Wages	115,000.43	126,810.00	11,809.57
Payroll Taxes & Benefits				
5020	1,177.00	1,177.00	1,200.00	23.00
5021	1,587.98	1,587.98	0.00	(1,587.98)
5030	205.38	205.38	300.00	94.62
5031	31.26	31.26	50.00	18.74
5035	30.00	30.00	0.00	(30.00)
5040	311.28	311.28	0.00	(311.28)
5050	1,651.12	1,651.12	1,650.00	(1.12)
5060	7,875.00	7,875.00	8,000.00	125.00
5070	6,875.11	6,875.11	10,000.00	3,124.89
5071	312.28	312.28	750.00	437.72
5075	1,954.79	1,954.79	1,700.00	(254.79)
5120	4,479.44	4,479.44	4,479.00	(0.44)
	Total Payroll Taxes & Benefits	26,490.64	28,129.00	1,638.36
Employment Services				
5100	2,616.05	2,616.05	3,000.00	383.95
6200	400.00	400.00	200.00	(200.00)
6230	70.00	70.00	70.00	0.00
	Total Employment Services	3,086.05	3,270.00	183.95
	Total Personnel	144,577.12	158,209.00	13,631.88
Services & Supplies				
Contract Services				
6100	8,636.75	8,636.75	6,000.00	(2,636.75)
6110	24,660.26	24,660.26	22,000.00	(2,660.26)
7100	8,338.45	8,338.45	7,700.00	(638.45)
7202	261.00	261.00	0.00	(261.00)
7255	694.33	694.33	700.00	5.67
7321	3,830.41	3,830.41	4,000.00	169.59
7342	13,300.00	13,300.00	13,000.00	(300.00)
	Total Contract Services	59,721.20	53,400.00	(6,321.20)
Financial Services				
7309	113.05	113.05	0.00	(113.05)
7310	2,264.09	2,264.09	3,000.00	735.91

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Total Financial Services	2,377.14	2,377.14	3,000.00	622.86
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	0.00	0.00	200.00	200.00
6340 Misc Fees	211.81	211.81	500.00	288.19
6341 LAFCO Fees	21,010.73	21,010.73	21,011.00	0.27
7325 Insurance	8,851.54	8,851.54	8,852.00	0.46
Total Insurance, Licenses & Regulatory Fees	30,074.08	30,074.08	30,563.00	488.92
Legal & Professional				
7305 Auditing Services	20,050.00	20,050.00	20,050.00	0.00
7320 Professional & Consulting Services	172,412.89	172,412.89	180,935.00	8,522.11
7326 Legal Services	40,918.19	40,918.19	35,000.00	(5,918.19)
7340 Legal Notifications & Mandated Advertising	2,193.33	2,193.33	1,000.00	(1,193.33)
7343 Election Expense	11,232.80	11,232.80	11,233.00	0.20
Total Legal & Professional	246,807.21	246,807.21	248,218.00	1,410.79
Office/Operations				
6121 IT-Supplies & Miscellaneous	0.00	0.00	50.00	50.00
6140 Computer Software	0.00	0.00	50.00	50.00
7110 Copier Supplies	9.00	9.00	0.00	(9.00)
7140 General Supplies & Minor Equipment	5,638.69	5,638.69	6,000.00	361.31
7160 Postage, Shipping & Mail Supplies	3,814.98	3,814.98	5,000.00	1,185.02
7226 Membership & Dues	6,126.00	6,126.00	7,000.00	874.00
7237 Process Control & Treatment Supplies	765.61	765.61	0.00	(765.61)
7332 Office Supplies	99.95	99.95	0.00	(99.95)
Total Office/Operations	16,454.23	16,454.23	18,100.00	1,645.77
Other Expense				
7330 Misc Operating Expenses	(22.00)	(22.00)	0.00	22.00
7346 Promotional Expenses - Event	35.00	35.00	0.00	(35.00)
8735 Misc Department Admin	381.70	381.70	382.00	0.30
Total Other Expense	394.70	394.70	382.00	(12.70)
Rent & Utilities				
6025 Telephone	2,917.10	2,917.10	4,000.00	1,082.90
7350 Rent - Meetings	1,750.00	1,750.00	1,750.00	0.00
7352 Rent - Offices & Other Structures	30,179.00	30,179.00	33,179.00	3,000.00
8610 Electric	3,406.15	3,406.15	3,500.00	93.85
8620 Gas Service	559.94	559.94	553.00	(6.94)
8645 Septage Handling	525.00	525.00	0.00	(525.00)
Total Rent & Utilities	39,337.19	39,337.19	42,982.00	3,644.81
Repairs & Maintenance				
6405 R & M - Extinguishers	110.40	110.40	110.00	(0.40)
Total Repairs & Maintenance	110.40	110.40	110.00	(0.40)
Travel & Training				
7323 Books, Publications & Subscriptions	290.88	290.88	300.00	9.12
7324 Education & Training Fees	475.00	475.00	1,000.00	525.00
7334 Seminar & Conference Fees	1,000.00	1,000.00	0.00	(1,000.00)
8510 Lodging & Meals - Local	521.12	521.12	0.00	(521.12)
8539 Meals	2,661.67	2,661.67	1,000.00	(1,661.67)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00
8550 Mileage Reimbursement & Parking	1,512.21	1,512.21	2,000.00	487.79
Total Travel & Training	6,460.88	6,460.88	4,400.00	(2,060.88)
Vehicle Maintenance & Repairs				
7220 Gasoline	32.97	32.97	0.00	(32.97)
Total Vehicle Maintenance & Repairs	32.97	32.97	0.00	(32.97)
Total Services & Supplies	401,770.00	401,770.00	401,155.00	(615.00)
Transfers				
9410 Transfer In	(562,138.86)	(562,138.86)	0.00	562,138.86
9570 Transfer To Cabrillo - Prop Tax	15,800.54	15,800.54	0.00	(15,800.54)
Total Transfers	(546,338.32)	(546,338.32)	0.00	546,338.32
Total Expenditures	8.80	8.80	559,364.00	559,355.20
Net Revenues over Expenditures	0.00	0.00	(559,349.00)	559,349.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
200 - 200 - Bayridge
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	8,396.58	8,396.58	8,347.00	49.58
	8,396.58	8,396.58	8,347.00	49.58
Grant Revenue				
4955	8.70	8.70	0.00	8.70
	8.70	8.70	0.00	8.70
Service Charges & Fees				
4920	42,081.00	42,081.00	0.00	42,081.00
	42,081.00	42,081.00	0.00	42,081.00
Special Taxes & Assessments				
4550	18,079.00	18,079.00	29,825.00	(11,746.00)
	18,079.00	18,079.00	29,825.00	(11,746.00)
Use of Money & Property				
4505	49.28	49.28	57.00	(7.72)
	49.28	49.28	57.00	(7.72)
	68,614.56	68,614.56	38,229.00	30,385.56
Expenditures				
Personnel				
Salaries/Wages				
8054	17,861.71	17,861.71	17,050.00	(811.71)
	17,861.71	17,861.71	17,050.00	(811.71)
Payroll Taxes & Benefits				
5030	0.00	0.00	95.00	95.00
5050	0.00	0.00	429.00	429.00
5060	0.00	0.00	1,619.00	1,619.00
5070	0.00	0.00	2,161.00	2,161.00
5071	0.00	0.00	726.00	726.00
5075	0.00	0.00	309.00	309.00
5120	0.00	0.00	348.00	348.00
5124	0.00	0.00	279.00	279.00
	0.00	0.00	5,966.00	5,966.00
	17,861.71	17,861.71	23,016.00	5,154.29
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	1,044.00	1,044.00	1,100.00	56.00
6345	425.71	425.71	500.00	74.29
7325	734.73	734.73	800.00	65.27
	2,204.44	2,204.44	2,400.00	195.56
Legal & Professional				
7320	2,866.65	2,866.65	2,900.00	33.35
7326	975.00	975.00	1,000.00	25.00
	3,841.65	3,841.65	3,900.00	58.35
Rent & Utilities				
6000	93.39	93.39	100.00	6.61
6025	56.64	56.64	37.00	(19.64)
7352	34.00	34.00	50.00	16.00
8645	12,020.00	12,020.00	15,000.00	2,980.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
200 - 200 - Bayridge
From 7/1/2016 Through 6/30/2017

	<u>Current Period</u> <u>Actual</u>	<u>YTD</u>	<u>YTD Budget - Origi...</u>	<u>YTD Budget Varian...</u>
8670 Street Lighting	<u>5,380.11</u>	<u>5,380.11</u>	<u>4,863.00</u>	(517.11)
Total Rent & Utilities	<u>17,584.14</u>	<u>17,584.14</u>	<u>20,050.00</u>	2,465.86
Repairs & Maintenance				
6405 R & M - Extinguishers	<u>18.40</u>	<u>18.40</u>	<u>0.00</u>	(18.40)
Total Repairs & Maintenance	<u>18.40</u>	<u>18.40</u>	<u>0.00</u>	(18.40)
Total Services & Supplies	<u>23,648.63</u>	<u>23,648.63</u>	<u>26,350.00</u>	2,701.37
Transfers				
9511 Interfund Transfer Out	<u>8,432.08</u>	<u>8,432.08</u>	<u>0.00</u>	(8,432.08)
Total Transfers	<u>8,432.08</u>	<u>8,432.08</u>	<u>0.00</u>	(8,432.08)
Total Expenditures	<u>49,942.42</u>	<u>49,942.42</u>	<u>49,366.00</u>	(576.42)
Net Revenues over Expenditures	<u>18,672.14</u>	<u>18,672.14</u>	<u>(11,137.00)</u>	29,809.14

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	<u>Current Period Actual</u>	<u>YTD</u>	<u>YTD Budget - Origi...</u>	<u>YTD Budget Varian...</u>
Revenues				
Property Taxes				
4035	1,384,144.30	1,384,144.30	1,905,834.00	(521,689.70)
	Total Property Taxes	1,384,144.30	1,905,834.00	(521,689.70)
Grant Revenue				
4955	2,244.96	2,244.96	2,245.00	(0.04)
	Total Grant Revenue	2,244.96	2,245.00	(0.04)
Service Charges & Fees				
4020	(27.94)	(27.94)	0.00	(27.94)
	Total Service Charges & Fees	(27.94)	0.00	(27.94)
Special Taxes & Assessments				
4015	0.00	0.00	24,480.00	(24,480.00)
4050	4,112.60	4,112.60	529,401.00	(525,288.40)
	Total Special Taxes & Assessments	4,112.60	553,881.00	(549,768.40)
Other Revenues				
4000	69,130.78	69,130.78	67,134.00	1,996.78
4055	1,135.20	1,135.20	1,135.00	0.20
4655	0.00	0.00	34,763.00	(34,763.00)
	Total Other Revenues	70,265.98	103,032.00	(32,766.02)
Use of Money & Property				
4505	7,636.93	7,636.93	12,883.00	(5,246.07)
	Total Use of Money & Property	7,636.93	12,883.00	(5,246.07)
	Total Revenues	1,468,376.83	2,577,875.00	(1,109,498.17)
Expenditures				
Personnel				
Salaries/Wages				
8290	1,051.13	1,051.13	1,400.00	348.87
8295	19,675.12	19,675.12	19,100.00	(575.12)
8310	1,528.59	1,528.59	2,300.00	771.41
8340	93,073.37	93,073.37	85,000.00	(8,073.37)
8345	2,425.24	2,425.24	4,500.00	2,074.76
8355	2,682.71	2,682.71	4,100.00	1,417.29
8360	124.28	124.28	1,038.00	913.72
	Total Salaries/Wages	120,560.44	117,438.00	(3,122.44)
Payroll Taxes & Benefits				
5021	6,682.08	6,682.08	6,300.00	(382.08)
5030	2,339.00	2,339.00	2,100.00	(239.00)
5035	717.50	717.50	1,050.00	332.50
5051	1,743.24	1,743.24	1,700.00	(43.24)
5070	276.94	276.94	450.00	173.06
5120	6,392.47	6,392.47	9,600.00	3,207.53
5124	1,433.52	1,433.52	2,700.00	1,266.48
	Total Payroll Taxes & Benefits	19,584.75	23,900.00	4,315.25
Employment Services				
5000	2,591.00	2,591.00	2,640.00	49.00
5100	3,615.05	3,615.05	0.00	(3,615.05)
5101	2,761.59	2,761.59	3,700.00	938.41
6230	5,015.51	5,015.51	5,016.00	0.49
	Total Employment Services	13,983.15	11,356.00	(2,627.15)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Total Personnel	<u>154,128.34</u>	<u>154,128.34</u>	<u>152,694.00</u>	(1,434.34)
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	2,129.10	2,129.10	2,300.00	170.90
7248 Uniform Safety Boots	<u>4,249.60</u>	<u>4,249.60</u>	<u>4,450.00</u>	200.40
Total Clothing & Uniform	6,378.70	6,378.70	6,750.00	371.30
Contract Services				
6100 Labor & Support-IT Services	139.96	139.96	0.00	(139.96)
6110 IT Purchased Services	822.92	822.92	900.00	77.08
7100 Copier Contract-Maint & Usage	1,823.24	1,823.24	1,925.00	101.76
7202 Building Alarms & Security	556.20	556.20	500.00	(56.20)
7204 Cleaning Supplies, Laundry & Towel Service	2,928.05	2,928.05	3,700.00	771.95
7222 Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	0.00
7500 Schedule A Charges	<u>934,081.00</u>	<u>934,081.00</u>	<u>1,994,494.00</u>	1,060,413.00
Total Contract Services	942,351.37	942,351.37	2,003,519.00	1,061,167.63
Equipment & Tools				
6055 Radios -Non Capital	1,008.60	1,008.60	1,009.00	0.40
6440 Fire Personal Protection Equipment	14,469.44	14,469.44	12,653.00	(1,816.44)
6460 Self-Contained Breathing Apparatus	1,942.74	1,942.74	1,943.00	0.26
6540 Paramedic Misc	944.62	944.62	0.00	(944.62)
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00
6630 Rope & Climbing Equipment	523.72	523.72	500.00	(23.72)
7234 Oxygen Supplies & Cylinder Rent	307.17	307.17	700.00	392.83
7238 Paramedic & EMT Small Tools & Supplies	15,988.80	15,988.80	16,000.00	11.20
7242 Minor Tools, Accessories & Field Machines	21.47	21.47	400.00	378.53
7252 Misc Hardware	<u>455.05</u>	<u>455.05</u>	<u>342.00</u>	(113.05)
Total Equipment & Tools	35,661.61	35,661.61	35,047.00	(614.61)
Financial Services				
7309 Late Fees	42.51	42.51	0.00	(42.51)
7310 Bank Service Charges	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>	(5.00)
Total Financial Services	47.51	47.51	0.00	(47.51)
Insurance, Licenses & Regulatory Fees				
6345 Property Taxes & Assessments Costs	37,110.13	37,110.13	2,150.00	(34,960.13)
7325 Insurance	<u>20,227.49</u>	<u>20,227.49</u>	<u>19,227.00</u>	(1,000.49)
Total Insurance, Licenses & Regulatory Fees	57,337.62	57,337.62	21,377.00	(35,960.62)
Legal & Professional				
7320 Professional & Consulting Services	1,905.20	1,905.20	1,800.00	(105.20)
7326 Legal Services	<u>735.00</u>	<u>735.00</u>	<u>700.00</u>	(35.00)
Total Legal & Professional	2,640.20	2,640.20	2,500.00	(140.20)
Office/Operations				
7140 General Supplies & Minor Equipment	1,720.26	1,720.26	1,800.00	79.74
7160 Postage, Shipping & Mail Supplies	117.56	117.56	118.00	0.44
7216 Fire Prevention Education Materials	1,031.46	1,031.46	1,031.00	(0.46)
7226 Membership & Dues	425.00	425.00	425.00	0.00
7230 Misc Small Parts & Supplies	354.19	354.19	325.00	(29.19)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...
7240	90.00	90.00	0.00	(90.00)
	3,738.47	3,738.47	3,699.00	(39.47)
	Other Expense			
7218	402.10	402.10	425.00	22.90
7224	162.63	162.63	216.00	53.37
8735	50.00	50.00	0.00	(50.00)
	614.73	614.73	641.00	26.27
	Rent & Utilities			
6000	1,671.69	1,671.69	1,550.00	(121.69)
6025	3,280.92	3,280.92	3,300.00	19.08
8610	91.43	91.43	175.00	83.57
8620	1,076.46	1,076.46	1,400.00	323.54
8630	2,282.59	2,282.59	2,230.00	(52.59)
8640	3,704.68	3,704.68	3,200.00	(504.68)
8670	121.60	121.60	350.00	228.40
	12,229.37	12,229.37	12,205.00	(24.37)
	Repairs & Maintenance			
6405	360.16	360.16	575.00	214.84
6640	722.42	722.42	800.00	77.58
	Non-Structural Fixed Assets			
6750	429.30	429.30	500.00	70.70
6775	765.00	765.00	765.00	0.00
6900	3,920.23	3,920.23	3,665.00	(255.23)
	6,197.11	6,197.11	6,305.00	107.89
	Travel & Training			
6300	0.00	0.00	100.00	100.00
7141	91.83	91.83	100.00	8.17
7323	656.52	656.52	657.00	0.48
8405	1,720.00	1,720.00	2,000.00	280.00
	2,468.35	2,468.35	2,857.00	388.65
	1,069,665.04	1,069,665.04	2,094,900.00	1,025,234.96
	Allocation of Administrative Costs			
8152	0.00	0.00	400.00	400.00
	0.00	0.00	400.00	400.00
	Capital Outlay			
9006	27,474.46	27,474.46	15,800.00	(11,674.46)
	27,474.46	27,474.46	15,800.00	(11,674.46)
	Reserves			
9504	101,077.41	101,077.41	81,006.00	(20,071.41)
9571	13,782.96	13,782.96	0.00	(13,782.96)
9572	0.00	0.00	10,000.00	10,000.00
	114,860.37	114,860.37	91,006.00	(23,854.37)
	Transfers			
9511	118,049.16	118,049.16	0.00	(118,049.16)
9802	(15,800.54)	(15,800.54)	0.00	15,800.54
	102,248.62	102,248.62	0.00	(102,248.62)
	1,468,376.83	1,468,376.83	2,354,800.00	886,423.17
	Net Revenues over Expenditures			
	0.00	0.00	223,075.00	(223,075.00)

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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
400 - 400 - Vista de Oro
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Special Taxes & Assessments				
4400	7,121.00	7,121.00	7,121.00	0.00
4550	2,834.00	2,834.00	15,768.00	(12,934.00)
	<u>9,955.00</u>	<u>9,955.00</u>	<u>22,889.00</u>	<u>(12,934.00)</u>
	Total Special Taxes & Assessments			
	<u>9,955.00</u>	<u>9,955.00</u>	<u>22,889.00</u>	<u>(12,934.00)</u>
	Total Revenues			
Expenditures				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	1,044.00	1,044.00	1,100.00	56.00
6345	18.00	18.00	100.00	82.00
7325	440.84	440.84	500.00	59.16
	<u>1,502.84</u>	<u>1,502.84</u>	<u>1,700.00</u>	<u>197.16</u>
	Total Insurance, Licenses & Regulatory Fees			
Legal & Professional				
7320	3,232.75	3,232.75	3,500.00	267.25
7326	980.00	980.00	1,500.00	520.00
	<u>4,212.75</u>	<u>4,212.75</u>	<u>5,000.00</u>	<u>787.25</u>
	Total Legal & Professional			
Rent & Utilities				
6000	93.39	93.39	100.00	6.61
7352	34.00	34.00	50.00	16.00
8645	1,930.00	1,930.00	2,200.00	270.00
8670	2,150.44	2,150.44	2,200.00	49.56
	<u>4,207.83</u>	<u>4,207.83</u>	<u>4,550.00</u>	<u>342.17</u>
	Total Rent & Utilities			
Repairs & Maintenance				
6405	18.40	18.40	0.00	(18.40)
6800	2,550.10	2,550.10	0.00	(2,550.10)
	<u>2,568.50</u>	<u>2,568.50</u>	<u>0.00</u>	<u>(2,568.50)</u>
	Total Repairs & Maintenance			
	<u>12,491.92</u>	<u>12,491.92</u>	<u>11,250.00</u>	<u>(1,241.92)</u>
	Total Services & Supplies			
Transfers				
9511	5,621.39	5,621.39	0.00	(5,621.39)
	<u>5,621.39</u>	<u>5,621.39</u>	<u>0.00</u>	<u>(5,621.39)</u>
	Total Transfers			
	<u>18,113.31</u>	<u>18,113.31</u>	<u>11,250.00</u>	<u>(6,863.31)</u>
	Total Expenditures			
	<u>(8,158.31)</u>	<u>(8,158.31)</u>	<u>11,639.00</u>	<u>(19,797.31)</u>
	Net Revenues over Expenditures			

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	221,538.58	221,538.58	221,660.00	(121.42)
	221,538.58	221,538.58	221,660.00	(121.42)
Grant Revenue				
4955	228.25	228.25	0.00	228.25
	228.25	228.25	0.00	228.25
Service Charges & Fees				
4020	(100.91)	(100.91)	0.00	(100.91)
4030	1,499,549.02	1,499,549.02	1,517,831.00	(18,281.98)
4102	150,316.32	150,316.32	150,349.00	(32.68)
4103	228,335.40	228,335.40	229,022.00	(686.60)
4104	32,680.81	32,680.81	42,017.00	(9,336.19)
4114	(2,790.00)	(2,790.00)	2,085.00	(4,875.00)
4931	7,850.00	7,850.00	7,200.00	650.00
4932	25,478.43	25,478.43	25,000.00	478.43
4933	18,265.00	18,265.00	19,000.00	(735.00)
4937	495.00	495.00	0.00	495.00
	1,960,079.07	1,960,079.07	1,992,504.00	(32,424.93)
Other Revenues				
4925	42,000.00	42,000.00	42,000.00	0.00
4930	10,750.74	10,750.74	14,700.00	(3,949.26)
4935	50.00	50.00	100.00	(50.00)
	52,800.74	52,800.74	56,800.00	(3,999.26)
Use of Money & Property				
4505	1,293.43	1,293.43	2,100.00	(806.57)
4934	0.00	0.00	12,000.00	(12,000.00)
	1,293.43	1,293.43	14,100.00	(12,806.57)
Total Revenues	2,235,940.07	2,235,940.07	2,285,064.00	(49,123.93)
Expenditures				
Personnel				
Salaries/Wages				
8012	0.00	0.00	2,085.00	2,085.00
8018	17,536.80	17,536.80	7,200.00	(10,336.80)
8027	0.00	0.00	25,000.00	25,000.00
8045	3,895.00	3,895.00	19,000.00	15,105.00
8051	18,452.98	18,452.98	100.00	(18,352.98)
8054	264,474.54	264,474.54	221,660.00	(42,814.54)
8056	(311.50)	(311.50)	2,100.00	2,411.50
8060	22,178.38	22,178.38	3,000.00	(19,178.38)
8063	14,749.11	14,749.11	42,000.00	27,250.89
8066	15,362.85	15,362.85	14,700.00	(662.85)
8081	41,047.60	41,047.60	12,000.00	(29,047.60)
	397,385.76	397,385.76	348,845.00	(48,540.76)
Payroll Taxes & Benefits				
5010	0.00	0.00	2,000.00	2,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

		Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...
5021	FICA - Fire - ER	92.07	92.07	0.00	(92.07)
5030	Life Insurance - ER	1,335.80	1,335.80	4,000.00	2,664.20
5031	Disability Insurance	217.96	217.96	0.00	(217.96)
5035	AD & D Insurance	240.00	240.00	0.00	(240.00)
5040	LTD Insurance	1,573.50	1,573.50	0.00	(1,573.50)
5050	Medicare - ER	3,654.94	3,654.94	6,000.00	2,345.06
5051	Medicare - Reserves - ER	3,717.57	3,717.57	0.00	(3,717.57)
5060	Cafeteria Plan - ER	66,325.00	66,325.00	60,000.00	(6,325.00)
5070	Retirement ER - Regular	30,225.20	30,225.20	40,000.00	9,774.80
5071	Retirement ER - Addl Pick-up	1,795.28	1,795.28	1,900.00	104.72
5075	Retirees Medical - ER	893.00	893.00	1,000.00	107.00
5120	Workers Comp Insurance - ER	12,422.47	12,422.47	15,000.00	2,577.53
5124	Retirement - ER - Titr 2	3,434.12	3,434.12	0.00	(3,434.12)
	Total Payroll Taxes & Benefits	125,926.91	125,926.91	129,900.00	3,973.09
	Employment Services				
5100	Unemployment Insurance - ER	4,641.73	4,641.73	6,000.00	1,358.27
6230	Medical Exam	70.00	70.00	140.00	70.00
	Total Employment Services	4,711.73	4,711.73	6,140.00	1,428.27
	Total Personnel	528,024.40	528,024.40	484,885.00	(43,139.40)
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	1,556.85	1,556.85	2,000.00	443.15
7248	Uniform Safety Boots	401.14	401.14	241.00	(160.14)
	Total Clothing & Uniform	1,957.99	1,957.99	2,241.00	283.01
	Contract Services				
6100	Labor & Support-IT Services	25.00	25.00	300.00	275.00
6110	IT Purchased Services	14,298.51	14,298.51	13,000.00	(1,298.51)
7100	Copier Contract-Maint & Usage	170.22	170.22	0.00	(170.22)
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	100.00	100.00
7250	Water Quality Testing	27,851.92	27,851.92	35,000.00	7,148.08
7255	Security Services	7,720.40	7,720.40	9,500.00	1,779.60
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00
7321	Janitorial Cleaning & Supplies	753.30	753.30	750.00	(3.30)
	Total Contract Services	50,819.35	50,819.35	59,650.00	8,830.65
	Equipment & Tools				
6390	Equipment	251.49	251.49	0.00	(251.49)
6438	Disinfection Feed Pumps	294.64	294.64	0.00	(294.64)
6455	Saws	1,260.62	1,260.62	0.00	(1,260.62)
6860	Weed Spray & Fertilizer	42.86	42.86	0.00	(42.86)
7242	Minor Tools, Accessories & Field Machines	3,546.63	3,546.63	3,500.00	(46.63)
7252	Misc Hardware	62.90	62.90	0.00	(62.90)
7253	Rent - Equipment	386.42	386.42	1,000.00	613.58
7256	Meter Purchases & Replacements	30,184.85	30,184.85	30,185.00	0.15
	Total Equipment & Tools	36,030.41	36,030.41	34,685.00	(1,345.41)
	Financial Services				
7309	Late Fees	281.08	281.08	0.00	(281.08)
7310	Bank Service Charges	100.00	100.00	0.00	(100.00)
	Total Financial Services	381.08	381.08	0.00	(381.08)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...	
Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00
6340	Misc Fees	2,646.67	2,646.67	3,000.00	353.33
6342	Fees - Regulatory	25,145.89	25,145.89	25,000.00	(145.89)
6345	Property Taxes & Assessments Costs	6,345.84	6,345.84	2,500.00	(3,845.84)
7325	Insurance	26,243.64	26,243.64	26,539.00	295.36
	Total Insurance, Licenses & Regulatory Fees	60,382.04	60,382.04	57,239.00	(3,143.04)
Legal & Professional					
7318	Professional & Consulting BMC	7,202.73	7,202.73	8,000.00	797.27
7319	Other Professional Services	7,558.37	7,558.37	8,000.00	441.63
7320	Professional & Consulting Services	107,467.91	107,467.91	130,000.00	22,532.09
7326	Legal Services	10,848.67	10,848.67	11,000.00	151.33
7336	Legal Services- ISJ	822.50	822.50	1,000.00	177.50
9155	Inter-Agency Cost Sharing-ISJ	39,923.58	39,923.58	30,000.00	(9,923.58)
	Total Legal & Professional	173,823.76	173,823.76	188,000.00	14,176.24
Office/Operations					
7140	General Supplies & Minor Equipment	3,187.12	3,187.12	3,120.00	(67.12)
7160	Postage, Shipping & Mail Supplies	14,340.74	14,340.74	14,000.00	(340.74)
7180	Billing Supplies, Forms & Printing	2,193.06	2,193.06	3,500.00	1,306.94
7226	Membership & Dues	1,309.45	1,309.45	1,400.00	90.55
7230	Misc Small Parts & Supplies	1,459.54	1,459.54	1,350.00	(109.54)
7237	Process Control & Treatment Supplies	3,891.99	3,891.99	5,000.00	1,108.01
7239	Water Treatment Chemicals	6,577.15	6,577.15	4,800.00	(1,777.15)
7249	Safety Supplies	1,957.83	1,957.83	2,800.00	842.17
7332	Office Supplies	527.93	527.93	0.00	(527.93)
	Total Office/Operations	35,444.81	35,444.81	35,970.00	525.19
Other Expense					
6650	Hazardous Materials Abatement	60.00	60.00	0.00	(60.00)
7330	Misc Operating Expenses	0.00	0.00	300.00	300.00
7348	Water Conservation Program	628.18	628.18	1,000.00	371.82
7349	Water Conservation Fixtures	1,730.82	1,730.82	1,000.00	(730.82)
	Total Other Expense	2,419.00	2,419.00	2,300.00	(119.00)
Rent & Utilities					
6000	Cell Phones	2,775.63	2,775.63	2,600.00	(175.63)
6025	Telephone	8,755.19	8,755.19	10,000.00	1,244.81
7352	Rent - Offices & Other Structures	2,838.00	2,838.00	3,100.00	262.00
8610	Electric	83,571.78	83,571.78	85,000.00	1,428.22
8620	Gas Service	217.84	217.84	300.00	82.16
8630	Trash Services	3,952.77	3,952.77	5,000.00	1,047.23
8644	Disposal Services	18,233.00	18,233.00	20,000.00	1,767.00
8645	Septage Handling	637.36	637.36	0.00	(637.36)
8670	Street Lighting	335.34	335.34	700.00	364.66
	Total Rent & Utilities	121,316.91	121,316.91	126,700.00	5,383.09
Repairs & Maintenance					
6400	R & M - Air Compressors	22.06	22.06	0.00	(22.06)
6405	R & M - Extinguishers	331.25	331.25	600.00	268.75
6422	R & M - Hydrants	344.76	344.76	345.00	0.24

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...	
6640	R & M - Equip & Other Non-Structural Fixed Assets	214.31	214.31	500.00	285.69
6641	R & M - Wells	593.45	593.45	800.00	206.55
6750	R & M - Minor Tools & Equipment	1,122.89	1,122.89	1,200.00	77.11
6800	R & M - Grounds & Collection Systems	1,663.64	1,663.64	1,000.00	(663.64)
6810	Fencing	45.42	45.42	0.00	(45.42)
6830	Paving & Concrete	68.60	68.60	0.00	(68.60)
6900	R & M - Buildings & Structures	1,949.33	1,949.33	2,500.00	550.67
6920	Electrical	42.22	42.22	0.00	(42.22)
6942	Water Tank Maintenance	1,795.00	1,795.00	0.00	(1,795.00)
7207	Buildings & Structures Maint	120.64	120.64	0.00	(120.64)
7241	R & M - Water Distribution System	22,753.91	22,753.91	25,000.00	2,246.09
	Total Repairs & Maintenance	31,067.48	31,067.48	31,945.00	877.52
	Travel & Training				
7215	Training Supplies	915.74	915.74	0.00	(915.74)
7323	Books, Publications & Subscriptions	849.52	849.52	100.00	(749.52)
7324	Education & Training Fees	1,480.39	1,480.39	2,500.00	1,019.61
8410	Certifications	265.00	265.00	200.00	(65.00)
8510	Lodging & Meals - Local	430.38	430.38	330.00	(100.38)
8512	Lodging & Meals - Out of County	104.93	104.93	0.00	(104.93)
8539	Meals	36.46	36.46	100.00	63.54
8550	Mileage Reimbursement & Parking	453.19	453.19	400.00	(53.19)
	Total Travel & Training	4,535.61	4,535.61	3,630.00	(905.61)
	Vehicle Maintenance & Repairs				
7006	Tuncup/Oil/Maintenance	128.14	128.14	0.00	(128.14)
7012	Body Work	1,640.70	1,640.70	0.00	(1,640.70)
7070	District Vehicle Parts	645.56	645.56	0.00	(645.56)
7211	Misc Fuel & Diesel	2,173.11	2,173.11	2,500.00	326.89
7220	Gasoline	3,895.98	3,895.98	4,000.00	104.02
7228	Markings & Other Misc Services	316.87	316.87	500.00	183.13
7232	Vehicle Repairs - Parts, Tires & Lubricants	2,287.26	2,287.26	3,000.00	712.74
	Total Vehicle Maintenance & Repairs	11,087.62	11,087.62	10,000.00	(1,087.62)
	Total Services & Supplies	529,266.06	529,266.06	552,360.00	23,093.94
	Capital Outlay				
6500	Backhoe	308.64	308.64	0.00	(308.64)
9006	Infrastructure CIP	188,086.50	188,086.50	64,000.00	(124,086.50)
9059	Vehicles, Equipment, & Fixtures	21,158.75	21,158.75	0.00	(21,158.75)
	Total Capital Outlay	209,553.89	209,553.89	64,000.00	(145,553.89)
	Debt Service				
9022	Debt Service - Principal	151,489.03	151,489.03	151,486.00	(3.03)
9023	Debt Service - Interest & Annual Fec	125,768.18	125,768.18	114,298.00	(11,470.18)
	Total Debt Service	277,257.21	277,257.21	265,784.00	(11,473.21)
	Reserves				
9572	*General Contingency (Operations) Reserve	0.00	0.00	8,903.00	8,903.00
9980	*Basin Management Reserve	0.00	0.00	50,000.00	50,000.00
	Total Reserves	0.00	0.00	58,903.00	58,903.00
	Transfers				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

		Current Period			
		Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...
9511	Interfund Transfer Out	<u>348,526.09</u>	<u>348,526.09</u>	<u>0.00</u>	(348,526.09)
	Total Transfers	<u>348,526.09</u>	<u>348,526.09</u>	<u>0.00</u>	(348,526.09)
	Total Expenditures	<u>1,892,627.65</u>	<u>1,892,627.65</u>	<u>1,425,932.00</u>	(466,695.65)
	Net Revenues over Expenditures	<u>343,312.42</u>	<u>343,312.42</u>	<u>859,132.00</u>	(515,819.58)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
600 - 600 - Wastewater
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Service Charges & Fees				
4062	0.00	0.00	44,267.00	(44,267.00)
	0.00	0.00	44,267.00	(44,267.00)
Special Taxes & Assessments				
4061	0.00	0.00	25,000.00	(25,000.00)
	0.00	0.00	25,000.00	(25,000.00)
	0.00	0.00	69,267.00	(69,267.00)
Expenditures				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6345	268.88	268.88	0.00	(268.88)
	268.88	268.88	0.00	(268.88)
Legal & Professional				
7320	10,002.55	10,002.55	18,750.00	8,747.45
7326	477.50	477.50	0.00	(477.50)
	10,480.05	10,480.05	18,750.00	8,269.95
Vehicle Maintenance & Repairs				
7232	339.27	339.27	0.00	(339.27)
	339.27	339.27	0.00	(339.27)
	11,088.20	11,088.20	18,750.00	7,661.80
Transfers				
9511	25,296.25	25,296.25	0.00	(25,296.25)
	25,296.25	25,296.25	0.00	(25,296.25)
	36,384.45	36,384.45	18,750.00	(17,634.45)
Net Revenues over Expenditures	(36,384.45)	(36,384.45)	50,517.00	(86,901.45)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
602 - Wastewater Fiduciary Fund
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...	
Revenues					
Special Taxes & Assessments					
4061	Debt Service Assessments-2002 WW Bond	(587,751.78)	(587,751.78)	0.00	(587,751.78)
	Total Special Taxes & Assessments	<u>(587,751.78)</u>	<u>(587,751.78)</u>	<u>0.00</u>	<u>(587,751.78)</u>
	Total Revenues	<u>(587,751.78)</u>	<u>(587,751.78)</u>	<u>0.00</u>	<u>(587,751.78)</u>
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	89.54	89.54	0.00	(89.54)
	Total Financial Services	<u>89.54</u>	<u>89.54</u>	<u>0.00</u>	<u>(89.54)</u>
	Total Services & Supplies	<u>89.54</u>	<u>89.54</u>	<u>0.00</u>	<u>(89.54)</u>
	Total Expenditures	<u>89.54</u>	<u>89.54</u>	<u>0.00</u>	<u>(89.54)</u>
	Net Revenues over Expenditures	<u>(587,841.32)</u>	<u>(587,841.32)</u>	<u>0.00</u>	<u>(587,841.32)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
650 - 650 - Solid Waste
From 7/1/2016 Through 6/30/2017

	<u>Current Period Actual</u>	<u>YTD</u>	<u>YTD Budget - Origi...</u>	<u>YTD Budget Varian...</u>
Revenues				
Other Revenues				
4928 Lien Fees Recoveries	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	30.00
Total Other Revenues	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	30.00
Total Revenues	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	30.00
Net Revenues over Expenditures	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	30.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
800 - 800 - Drainage
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	22,084.10	22,084.10	21,613.00	471.10
	22,084.10	22,084.10	21,613.00	471.10
Grant Revenue				
4955	23.02	23.02	23.00	0.02
	23.02	23.02	23.00	0.02
Special Taxes & Assessments				
4400	93,858.00	93,858.00	95,424.00	(1,566.00)
	93,858.00	93,858.00	95,424.00	(1,566.00)
Other Revenues				
4935	85.50	85.50	0.00	85.50
	85.50	85.50	0.00	85.50
Use of Money & Property				
4505	130.46	130.46	146.00	(15.54)
	130.46	130.46	146.00	(15.54)
	116,181.08	116,181.08	117,206.00	(1,024.92)
Expenditures				
Personnel				
Salaries/Wages				
8045	114.10	114.10	500.00	385.90
8051	(0.01)	(0.01)	0.00	0.01
8054	71,447.90	71,447.90	76,000.00	4,552.10
	71,561.99	71,561.99	76,500.00	4,938.01
Payroll Taxes & Benefits				
5030	0.00	0.00	1,055.00	1,055.00
5050	0.00	0.00	300.00	300.00
5060	0.00	0.00	2,300.00	2,300.00
5070	0.00	0.00	8,500.00	8,500.00
5071	0.00	0.00	1,843.00	1,843.00
5075	0.00	0.00	553.00	553.00
5120	0.00	0.00	1,843.00	1,843.00
5124	0.00	0.00	200.00	200.00
	0.00	0.00	16,594.00	16,594.00
	71,561.99	71,561.99	93,094.00	21,532.01
Services & Supplies				
Clothing & Uniform				
7246	82.44	82.44	100.00	17.56
	82.44	82.44	100.00	17.56
Equipment & Tools				
6390	2,153.92	2,153.92	2,154.00	0.08
6455	14.99	14.99	0.00	(14.99)
6860	18.40	18.40	0.00	(18.40)
7242	118.37	118.37	125.00	6.63
	2,305.68	2,305.68	2,279.00	(26.68)
Insurance, Licenses & Regulatory Fees				
6342	6,392.70	6,392.70	6,000.00	(392.70)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
800 - 800 - Drainage
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Variann...	
6345	Property Taxes & Assessments Costs	521.73	521.73	105.00	(416.73)
7325	Insurance	2,938.93	2,938.93	3,200.00	261.07
	Total Insurance, Licenses & Regulatory Fees	9,853.36	9,853.36	9,305.00	(548.36)
	Legal & Professional				
7320	Professional & Consulting Services	5,578.03	5,578.03	6,000.00	421.97
7326	Legal Services	0.00	0.00	100.00	100.00
	Total Legal & Professional	5,578.03	5,578.03	6,100.00	521.97
	Office/Operations				
6402	Batteries	115.13	115.13	0.00	(115.13)
7230	Misc Small Parts & Supplies	471.70	471.70	800.00	328.30
7249	Safety Supplies	220.50	220.50	250.00	29.50
	Total Office/Operations	807.33	807.33	1,050.00	242.67
	Other Expense				
7346	Promotional Expenses - Event	250.00	250.00	0.00	(250.00)
	Total Other Expense	250.00	250.00	0.00	(250.00)
	Rent & Utilities				
6000	Cell Phones	1,663.67	1,663.67	1,400.00	(263.67)
6025	Telephone	7.79	7.79	100.00	92.21
7352	Rent - Offices & Other Structures	45.00	45.00	100.00	55.00
8610	Electric	1,675.99	1,675.99	1,700.00	24.01
8670	Street Lighting	792.09	792.09	850.00	57.91
	Total Rent & Utilities	4,184.54	4,184.54	4,150.00	(34.54)
	Repairs & Maintenance				
6448	Pump Repair	139.23	139.23	0.00	(139.23)
6640	R & M - Equip & Other Non-Structural Fixed Assets	989.60	989.60	1,200.00	210.40
6750	R & M - Minor Tools & Equipment	501.45	501.45	500.00	(1.45)
6800	R & M - Grounds & Collection Systems	1,595.00	1,595.00	2,000.00	405.00
6825	Mosquito Abatement	187.00	187.00	0.00	(187.00)
6900	R & M - Buildings & Structures	58.16	58.16	100.00	41.84
7241	R & M - Water Distribution System	33.09	33.09	0.00	(33.09)
	Total Repairs & Maintenance	3,503.53	3,503.53	3,800.00	296.47
	Travel & Training				
7324	Education & Training Fees	1,100.00	1,100.00	1,100.00	0.00
8475	Training Materials	261.90	261.90	262.00	0.10
	Total Travel & Training	1,361.90	1,361.90	1,362.00	0.10
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	543.27	543.27	550.00	6.73
7220	Gasoline	974.01	974.01	900.00	(74.01)
7232	Vehicle Repairs - Parts, Tires & Lubricants	242.62	242.62	0.00	(242.62)
	Total Vehicle Maintenance & Repairs	1,759.90	1,759.90	1,450.00	(309.90)
	Total Services & Supplies	29,686.71	29,686.71	29,596.00	(90.71)
	Transfers				
9511	Interfund Transfer Out	44,971.11	44,971.11	0.00	(44,971.11)
	Total Transfers	44,971.11	44,971.11	0.00	(44,971.11)
	Total Expenditures	146,219.81	146,219.81	122,690.00	(23,529.81)
	Net Revenues over Expenditures	(30,038.73)	(30,038.73)	(5,484.00)	(24,554.73)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
900 - 900 - Parks & Recreation
From 7/1/2016 Through 6/30/2017

	<u>Current Period Actual</u>	<u>YTD</u>	<u>YTD Budget - Orig...</u>	<u>YTD Budget Varian...</u>
Expenditures				
Services & Supplies				
Legal & Professional				
7326	612.50	612.50	500.00	(112.50)
	612.50	612.50	500.00	(112.50)
Office/Operations				
7140	18.35	18.35	50.00	31.65
	18.35	18.35	50.00	31.65
	630.85	630.85	550.00	(80.85)
Transfers				
9511	11,242.78	11,242.78	0.00	(11,242.78)
	11,242.78	11,242.78	0.00	(11,242.78)
	11,873.63	11,873.63	550.00	(11,323.63)
Net Revenues over Expenditures	<u>(11,873.63)</u>	<u>(11,873.63)</u>	<u>(550.00)</u>	<u>(11,323.63)</u>