

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Service Charges & Fees					
4005	0.00	17.00	0.00	17.00	0.00%
	0.00	17.00	0.00	17.00	0.00%
Use of Money & Property					
4510	0.00	3,357.63	0.00	3,357.63	0.00%
	0.00	3,357.63	0.00	3,357.63	0.00%
	0.00	3,374.63	0.00	3,374.63	0.00%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	1,000.00	12,100.00	12,000.00	(100.00)	(0.83)%
8018	0.00	2,982.96	6,000.00	3,017.04	50.28%
8045	742.47	6,321.01	6,200.00	(121.01)	(1.95)%
8051	0.00	605.28	510.00	(95.28)	(18.68)%
8054	7,810.45	76,632.34	86,434.00	9,801.66	11.34%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	103.49	1,905.16	2,200.00	294.84	13.40%
8081	0.00	1,990.35	1,800.00	(190.35)	(10.57)%
	9,656.41	103,158.81	115,144.00	11,985.19	10.41%
Payroll Taxes & Benefits					
5020	62.00	700.60	1,700.00	999.40	58.79%
5030	50.50	248.69	300.00	51.31	17.10%
5031	13.56	58.56	50.00	(8.56)	(17.12)%
5035	5.00	5.00	0.00	(5.00)	0.00%
5040	102.03	711.78	515.00	(196.78)	(38.21)%
5050	146.24	1,497.58	1,843.00	345.42	18.74%
5060	1,218.75	8,656.25	8,000.00	(656.25)	(8.20)%
5070	1,770.82	16,104.07	12,700.00	(3,404.07)	(26.80)%
5071	25.42	571.79	750.00	178.21	23.76%
5075	276.08	2,955.49	1,900.00	(1,055.49)	(55.55)%
5120	21.26	484.54	4,675.00	4,190.46	89.64%
5124	50.70	102.32	0.00	(102.32)	0.00%
	3,742.36	32,096.67	32,433.00	336.33	1.04%
Employment Services					
5100	206.45	2,800.51	3,000.00	199.49	6.65%
6200	0.00	99.50	500.00	400.50	80.10%
6230	0.00	180.00	125.00	(55.00)	(44.00)%
	206.45	3,080.01	3,625.00	544.99	15.03%
	13,605.22	138,335.49	151,202.00	12,866.51	8.51%
Services & Supplies					
Clothing & Uniform					
7246	68.25	161.88	0.00	(161.88)	0.00%
	68.25	161.88	0.00	(161.88)	0.00%
Contract Services					
6100	4,824.59	7,620.47	6,500.00	(1,120.47)	(17.24)%
6110	1,803.00	20,192.06	21,500.00	1,307.94	6.08%
7100	530.08	5,997.17	7,500.00	1,502.83	20.04%

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100 - 100 - Administration  
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	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7255	Security Services	58.91	527.38	913.00	385.62	42.24%
7321	Janitorial Cleaning & Supplies	289.15	2,785.85	4,000.00	1,214.15	30.35%
7342	Public Meeting Recordings	1,125.00	12,375.00	13,500.00	1,125.00	8.33%
	<b>Total Contract Services</b>	<b>8,630.73</b>	<b>49,497.93</b>	<b>53,913.00</b>	<b>4,415.07</b>	<b>8.19%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	23.72	100.00	76.28	76.28%
7310	Bank Service Charges	120.44	2,698.36	3,000.00	301.64	10.05%
	<b>Total Financial Services</b>	<b>120.44</b>	<b>2,722.08</b>	<b>3,100.00</b>	<b>377.92</b>	<b>12.19%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6340	Misc Fees	0.00	140.06	100.00	(40.06)	(40.06)%
6341	LAFCO Fees	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	Insurance	0.00	9,254.00	9,254.00	0.00	0.00%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>26,606.37</b>	<b>30,996.00</b>	<b>4,389.63</b>	<b>14.16%</b>
	<b>Legal &amp; Professional</b>					
7303	Professional Services - GM	8,010.50	91,600.50	78,000.00	(13,600.50)	(17.44)%
7304	Professional Services - ACCTG	5,000.00	44,712.50	48,000.00	3,287.50	6.85%
7305	Auditing Services	0.00	18,010.00	22,000.00	3,990.00	18.14%
7320	Professional & Consulting Services	38.00	4,356.18	36,960.00	32,603.82	88.21%
7326	Legal Services	3,202.50	34,210.75	50,000.00	15,789.25	31.58%
7340	Legal Notifications & Mandated Advertising	261.36	353.32	2,000.00	1,646.68	82.33%
	<b>Total Legal &amp; Professional</b>	<b>16,512.36</b>	<b>193,243.25</b>	<b>236,960.00</b>	<b>43,716.75</b>	<b>18.45%</b>
	<b>Office/Operations</b>					
6121	IT-Supplies & Miscellaneous	0.00	155.67	500.00	344.33	68.87%
6130	Computer Hardware	0.00	1,351.86	1,351.86	0.00	0.00%
7140	General Supplies & Minor Equipment	631.81	4,498.66	5,000.00	501.34	10.03%
7160	Postage, Shipping & Mail Supplies	10.00	2,528.89	4,068.14	1,539.25	37.84%
7226	Membership & Dues	0.00	6,458.00	6,500.00	42.00	0.65%
7230	Misc Small Parts & Supplies	0.00	5.69	0.00	(5.69)	0.00%
	<b>Total Office/Operations</b>	<b>641.81</b>	<b>14,998.77</b>	<b>17,420.00</b>	<b>2,421.23</b>	<b>13.90%</b>
	<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	137.19	100.00	(37.19)	(37.19)%
8735	Misc Department Admin	0.00	60.35	200.00	139.65	69.83%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>197.54</b>	<b>300.00</b>	<b>102.46</b>	<b>34.15%</b>
	<b>Rent &amp; Utilities</b>					
6025	Telephone	465.97	3,138.83	3,000.00	(138.83)	(4.63)%
7350	Rent - Meetings	0.00	0.00	500.00	500.00	100.00%
7352	Rent - Offices & Other Structures	2,900.00	31,900.00	33,179.00	1,279.00	3.85%
8610	Electric	82.79	2,865.69	3,500.00	634.31	18.12%
8620	Gas Service	29.07	399.75	500.00	100.25	20.05%
	<b>Total Rent &amp; Utilities</b>	<b>3,477.83</b>	<b>38,304.27</b>	<b>40,679.00</b>	<b>2,374.73</b>	<b>5.84%</b>
	<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	0.00	64.16	110.00	45.84	41.67%
	<b>Total Repairs &amp; Maintenance</b>	<b>0.00</b>	<b>64.16</b>	<b>110.00</b>	<b>45.84</b>	<b>41.67%</b>
	<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01	95.67%

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100 - 100 - Administration  
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7324	0.00	642.25	1,300.00	657.75	50.60%
8510	0.00	15.00	0.00	(15.00)	0.00%
8539	111.59	1,230.64	2,700.00	1,469.36	54.42%
8541	0.00	0.00	100.00	100.00	100.00%
8550	0.00	348.57	650.00	301.43	46.37%
	<u>111.59</u>	<u>2,249.45</u>	<u>5,050.00</u>	<u>2,800.55</u>	<u>55.46%</u>
	29,563.01	328,045.70	388,528.00	60,482.30	15.57%
Allocation of Administrative Costs					
8152	18.24	691.58	0.00	(691.58)	0.00%
	<u>18.24</u>	<u>691.58</u>	<u>0.00</u>	<u>(691.58)</u>	<u>0.00%</u>
Transfers					
9410	0.00	(252,154.03)	0.00	252,154.03	0.00%
	<u>0.00</u>	<u>(252,154.03)</u>	<u>0.00</u>	<u>252,154.03</u>	<u>0.00%</u>
	<u>43,186.47</u>	<u>214,918.74</u>	<u>539,730.00</u>	<u>324,811.26</u>	<u>60.18%</u>
Net Revenues over Expenditures	<u>(43,186.47)</u>	<u>(211,544.11)</u>	<u>(539,730.00)</u>	<u>328,185.89</u>	<u>(60.81)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
200 - 200 - Bayridge  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	2,570.23	8,613.82	8,696.00	(82.18)	(0.95)%
	2,570.23	8,613.82	8,696.00	(82.18)	(0.95)%
Special Taxes & Assessments					
4550	16,353.00	54,456.00	54,831.00	(375.00)	(0.68)%
	16,353.00	54,456.00	54,831.00	(375.00)	(0.68)%
Use of Money & Property					
4505	20.00	48.57	70.00	(21.43)	(30.61)%
4510	(0.27)	(1.16)	0.00	(1.16)	0.00%
	19.73	47.41	70.00	(22.59)	(32.27)%
	18,942.96	63,117.23	63,597.00	(479.77)	(0.75)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	130.70	401.50	500.00	98.50	19.70%
7325	0.00	800.00	800.00	0.00	0.00%
	130.70	1,201.50	2,800.00	1,598.50	57.09%
Legal & Professional					
7320	0.00	1,008.00	1,108.00	100.00	9.03%
7326	0.00	462.75	500.00	37.25	7.45%
	0.00	1,470.75	1,608.00	137.25	8.54%
Rent & Utilities					
8670	518.68	5,883.59	5,380.00	(503.59)	(9.36)%
	518.68	5,883.59	5,380.00	(503.59)	(9.36)%
Repairs & Maintenance					
6800	0.00	6,324.00	6,324.00	0.00	0.00%
	0.00	6,324.00	6,324.00	0.00	0.00%
	649.38	14,879.84	16,112.00	1,232.16	7.65%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	649.38	16,140.61	44,076.56	27,935.95	63.38%
Net Revenues over Expenditures	18,293.58	46,976.62	19,520.44	27,456.18	140.65%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
<b>Revenues</b>						
<b>Property Taxes</b>						
4034	Property Tax Revenue from Water	57,214.50	57,214.50	0.00	57,214.50	0.00%
4035	Property Taxes	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
	<b>Total Property Taxes</b>	<b>57,214.50</b>	<b>1,126,661.50</b>	<b>2,001,166.00</b>	<b>(874,504.50)</b>	<b>(43.70)%</b>
<b>Grant Revenue</b>						
4955	Govt-Other St Aids & Reimbursements	0.00	8,862.26	0.00	8,862.26	0.00%
	<b>Total Grant Revenue</b>	<b>0.00</b>	<b>8,862.26</b>	<b>0.00</b>	<b>8,862.26</b>	<b>0.00%</b>
<b>Special Taxes &amp; Assessments</b>						
4015	CSA 9-I Assessments ( Contract)	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	Special Fire Tax	(763.02)	440,286.07	543,882.00	(103,595.93)	(19.05)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>(763.02)</b>	<b>440,286.07</b>	<b>569,096.00</b>	<b>(128,809.93)</b>	<b>(22.63)%</b>
<b>Other Revenues</b>						
4000	Ambulance Agreement	0.00	52,868.94	67,134.00	(14,265.06)	(21.25)%
4055	Mutual Aid Reimbursement	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	Donations	0.00	35,463.04	34,763.00	700.04	2.01%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>88,331.98</b>	<b>103,897.00</b>	<b>(15,565.02)</b>	<b>(14.98)%</b>
<b>Use of Money &amp; Property</b>						
4505	HO Prop Tax Relief	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	Investment Income on funds	89.67	1,416.96	1,000.00	416.96	41.70%
	<b>Total Use of Money &amp; Property</b>	<b>89.67</b>	<b>4,082.33</b>	<b>14,141.00</b>	<b>(10,058.67)</b>	<b>(71.13)%</b>
	<b>Total Revenues</b>	<b>56,541.15</b>	<b>1,668,224.14</b>	<b>2,688,300.00</b>	<b>(1,020,075.86)</b>	<b>(37.95)%</b>
<b>Expenditures</b>						
<b>Personnel</b>						
<b>Salaries/Wages</b>						
8290	Resv FF-OT Em Res Off Duty	0.00	397.63	1,600.00	1,202.37	75.15%
8295	Resv FF-Overtime/Shift Coverage	2,110.63	20,221.08	22,050.00	1,828.92	8.29%
8310	Resv FF-Emerg Resp-Off Duty	188.32	1,776.45	2,660.00	883.55	33.22%
8340	Resv FF-Shift Coverage	6,806.96	80,071.59	82,000.00	1,928.41	2.35%
8345	Resv FF-Special Projects	411.29	3,373.16	5,550.00	2,176.84	39.22%
8355	Resv FF- Training & Drills	425.90	9,626.52	4,724.00	(4,902.52)	(103.78)%
8360	Resv FF-Weed Abatement	891.32	985.82	1,205.00	219.18	18.19%
	<b>Total Salaries/Wages</b>	<b>10,834.42</b>	<b>116,452.25</b>	<b>119,789.00</b>	<b>3,336.75</b>	<b>2.79%</b>
<b>Payroll Taxes &amp; Benefits</b>						
5021	FICA - Fire - ER	548.43	6,048.87	7,000.00	951.13	13.59%
5030	Life Insurance - ER	136.00	1,500.00	2,500.00	1,000.00	40.00%
5035	AD & D Insurance	42.50	475.00	850.00	375.00	44.12%
5051	Medicare - Reserves - ER	157.10	1,694.29	2,000.00	305.71	15.29%
5070	Retirement ER - Regular	895.53	10,086.41	11,000.00	913.59	8.31%
5120	Workers Comp Insurance - ER	379.56	4,943.64	4,570.00	(373.64)	(8.18)%
5124	Retirement - ER - Tier 2	145.05	2,115.99	1,550.00	(565.99)	(36.52)%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>2,304.17</b>	<b>26,864.20</b>	<b>29,470.00</b>	<b>2,605.80</b>	<b>8.84%</b>
<b>Employment Services</b>						
5000	Medical Exams & Procedures	870.00	1,384.00	2,550.00	1,166.00	45.73%
5101	Unemp. Costs - Reserves	464.39	8,491.84	7,000.00	(1,491.84)	(21.31)%
6230	Medical Exam	0.00	4,251.00	3,800.00	(451.00)	(11.87)%
	<b>Total Employment Services</b>	<b>1,334.39</b>	<b>14,126.84</b>	<b>13,350.00</b>	<b>(776.84)</b>	<b>(5.82)%</b>

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301 - 301 - Fire  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Personnel	14,472.98	157,443.29	162,609.00	5,165.71	3.18%
Services & Supplies					
Clothing & Uniform					
7246        Uniform & Gear	0.00	678.06	1,130.00	451.94	39.99%
7248        Uniform Safety Boots	0.00	0.00	400.00	400.00	100.00%
Total Clothing & Uniform	0.00	678.06	1,530.00	851.94	55.68%
Contract Services					
6110        IT Purchased Services	108.79	1,117.62	1,080.00	(37.62)	(3.48)%
7100        Copier Contract-Maint & Usage	93.31	1,377.27	1,600.00	222.73	13.92%
7202        Building Alarms & Security	0.00	353.70	465.00	111.30	23.94%
7204        Cleaning Supplies, Laundry & Towel Service	0.00	3,429.01	3,700.00	270.99	7.32%
7222        Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500        Schedule A Charges	29,826.90	1,099,273.90	2,164,208.00	1,064,934.10	49.21%
Total Contract Services	30,029.00	1,107,551.50	2,173,053.00	1,065,501.50	49.03%
Equipment & Tools					
6440        Fire Personal Protection Equipment	0.00	5,506.50	6,500.00	993.50	15.28%
6460        Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234        Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238        Paramedic & EMT Small Tools & Supplies	1,257.79	50,669.21	52,000.00	1,330.79	2.56%
7242        Minor Tools, Accessories & Field Machines	0.00	178.39	250.00	71.61	28.64%
7252        Misc Hardware	336.39	36,184.59	36,263.00	78.41	0.22%
Total Equipment & Tools	1,594.18	92,538.69	127,863.00	35,324.31	27.63%
Financial Services					
7309        Late Fees	0.00	18.53	6.15	(12.38)	(201.30)%
7310        Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154        Losses and Damages	0.00	345.08	345.08	0.00	0.00%
Total Financial Services	0.00	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345        Property Taxes & Assessments Costs	0.00	3,898.08	3,898.08	0.00	0.00%
7325        Insurance	0.00	20,400.04	20,400.04	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	0.00	24,298.12	24,298.12	0.00	0.00%
Legal & Professional					
7320        Professional & Consulting Services	0.00	1,750.00	1,700.00	(50.00)	(2.94)%
7326        Legal Services	0.00	358.75	1,000.00	641.25	64.13%
7340        Legal Notifications & Mandated Advertising	0.00	60.00	80.00	20.00	25.00%
Total Legal & Professional	0.00	2,168.75	2,780.00	611.25	21.99%
Office/Operations					
6130        Computer Hardware	1,232.11	1,401.53	1,770.00	368.47	20.82%
7140        General Supplies & Minor Equipment	0.00	1,806.14	1,800.00	(6.14)	(0.34)%
7160        Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216        Fire Prevention Education Materials	0.00	1,283.98	1,200.00	(83.98)	(7.00)%
7226        Membership & Dues	0.00	75.00	75.00	0.00	0.00%

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301 - 301 - Fire  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7230 Misc Small Parts & Supplies	0.00	4,229.79	4,530.00	300.21	6.63%
7240 Propane	0.00	100.00	100.00	0.00	0.00%
Total Office/Operations	1,232.11	9,085.19	9,675.00	589.81	6.10%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209 District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	0.00	159.85	300.00	140.15	46.72%
7224 Kitchen Cookware & Utensils	613.01	698.80	737.77	38.97	5.28%
7330 Misc Operating Expenses	0.00	351.80	0.00	(351.80)	0.00%
7345 Outreach- Program Give-away Items	2,121.41	2,898.61	2,900.00	1.39	0.05%
Total Other Expense	2,734.42	4,109.06	4,687.77	578.71	12.35%
Rent & Utilities					
6000 Cell Phones	167.19	1,498.67	1,550.00	51.33	3.31%
6025 Telephone	362.72	3,816.47	2,600.00	(1,216.47)	(46.79)%
8610 Electric	2.77	991.72	990.00	(1.72)	(0.17)%
8620 Gas Service	58.76	823.38	1,100.00	276.62	25.15%
8630 Trash Services	101.41	1,131.03	1,850.00	718.97	38.86%
8640 Water and Water Services	83.00	3,737.90	4,704.00	966.10	20.54%
8659 Utility Cable Charges	89.98	968.12	1,020.00	51.88	5.09%
8670 Street Lighting	0.00	111.69	132.00	20.31	15.39%
Total Rent & Utilities	865.83	13,078.98	13,946.00	867.02	6.22%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	297.77	500.00	202.23	40.45%
6405 R & M - Extinguishers	105.76	489.58	784.00	294.42	37.55%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,751.67	1,600.00	(151.67)	(9.48)%
6750 R & M - Minor Tools & Equipment	167.96	685.35	1,000.00	314.65	31.47%
6775 R & M -Operation/Field Equipment	0.00	765.00	1,300.00	535.00	41.15%
6800 R & M - Grounds & Collection Systems	0.00	239.75	450.00	210.25	46.72%
6900 R & M - Buildings & Structures	0.00	2,787.37	3,036.00	248.63	8.19%
Total Repairs & Maintenance	273.72	7,016.49	8,670.00	1,653.51	19.07%
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	98.41	98.41	100.00	1.59	1.59%
7323 Books, Publications & Subscriptions	0.00	234.23	468.00	233.77	49.95%
8405 Reserve FF Training Costs	0.00	460.00	1,000.00	540.00	54.00%
Total Travel & Training	98.41	792.64	1,668.00	875.36	52.48%
Total Services & Supplies	36,827.67	1,261,681.09	2,368,542.12	1,106,861.03	46.73%
Allocation of Administrative Costs					
8152 ADP Fees	47.52	1,101.65	1,000.00	(101.65)	(10.16)%
Total Allocation of Administrative Costs	47.52	1,101.65	1,000.00	(101.65)	(10.16)%
Capital Outlay					
9006 Infrastructure CIP	0.00	17,925.70	26,780.88	8,855.18	33.07%
9085 Vehicle Purchase	46.94	173,859.57	155,500.00	(18,359.57)	(11.81)%
Total Capital Outlay	46.94	191,785.27	182,280.88	(9,504.39)	(5.21)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Reserves</b>					
9008	0.00	0.00	25,000.00	25,000.00	100.00%
9504	0.00	0.00	93,402.00	93,402.00	100.00%
9572	0.00	0.00	10,000.00	10,000.00	100.00%
	0.00	0.00	128,402.00	128,402.00	100.00%
<b>Transfers</b>					
9511	0.00	25,215.40	0.00	(25,215.40)	0.00%
	0.00	25,215.40	0.00	(25,215.40)	0.00%
	51,395.11	1,637,226.70	2,842,834.00	1,205,607.30	42.41%
Net Revenues over Expenditures	5,146.04	30,997.44	(154,534.00)	185,531.44	(120.06)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
400 - 400 - Vista de Oro  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Special Taxes & Assessments					
4550	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
	4,941.00	15,659.00	15,768.00	(109.00)	(0.69)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	18.00	500.00	482.00	96.40%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	518.00	2,500.00	1,982.00	79.28%
Legal & Professional					
7320	0.00	700.00	700.00	0.00	0.00%
7326	0.00	165.25	300.00	134.75	44.92%
	0.00	865.25	1,000.00	134.75	13.48%
Rent & Utilities					
8670	205.43	2,328.09	2,300.00	(28.09)	(1.22)%
	205.43	2,328.09	2,300.00	(28.09)	(1.22)%
Repairs & Maintenance					
6800	0.00	2,262.60	0.00	(2,262.60)	0.00%
	0.00	2,262.60	0.00	(2,262.60)	0.00%
	205.43	5,973.94	5,800.00	(173.94)	(3.00)%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	205.43	7,234.71	5,800.00	(1,434.71)	(24.74)%
Net Revenues over Expenditures	4,735.57	8,424.29	9,968.00	(1,543.71)	(15.49)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	10,995.23	170,932.44	171,643.50	(711.06)	(0.41)%
	10,995.23	170,932.44	171,643.50	(711.06)	(0.41)%
<b>Service Charges &amp; Fees</b>					
4030	130,558.51	1,751,300.36	1,906,000.00	(154,699.64)	(8.12)%
4102	22,028.85	183,085.82	178,000.00	5,085.82	2.86%
4103	17,712.08	274,006.92	236,000.00	38,006.92	16.10%
4104	2,867.25	46,148.87	3,000.00	43,148.87	1,438.30%
4114	(150.00)	(1,375.00)	2,084.00	(3,459.00)	(165.98)%
4931	700.00	7,350.00	7,000.00	350.00	5.00%
4932	2,576.60	26,873.79	23,000.00	3,873.79	16.84%
4933	1,260.00	12,410.00	16,000.00	(3,590.00)	(22.44)%
4937	75.00	695.00	500.00	195.00	39.00%
	177,628.29	2,300,495.76	2,371,584.00	(71,088.24)	(3.00)%
<b>Other Revenues</b>					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	3,790.78	0.00	0.00%
4930	264.56	4,090.86	15,000.00	(10,909.14)	(72.73)%
4936	(1.00)	(2.00)	0.00	(2.00)	0.00%
	263.56	7,879.64	125,790.78	(117,911.14)	(93.74)%
<b>Use of Money &amp; Property</b>					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	528.22	1,282.82	2,100.00	(817.18)	(38.91)%
4510	584.74	5,129.54	1,500.00	3,629.54	241.97%
	1,112.96	6,412.36	6,564.00	(151.64)	(2.31)%
	190,000.04	2,485,720.20	2,675,582.28	(189,862.08)	(7.10)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	0.00	17,100.48	20,000.00	2,899.52	14.50%
8045	0.00	3,736.64	4,000.00	263.36	6.58%
8050	0.00	1,471.18	1,000.00	(471.18)	(47.12)%
8051	0.00	3,651.55	16,000.00	12,348.45	77.18%
8054	33,986.85	297,700.88	339,348.71	41,647.83	12.27%
8056	404.02	3,127.30	2,723.28	(404.02)	(14.84)%
8060	1,450.09	16,259.62	23,000.00	6,740.38	29.31%
8063	1,322.75	15,217.82	14,000.00	(1,217.82)	(8.70)%
8066	1,497.73	13,660.69	11,000.00	(2,660.69)	(24.19)%
8081	713.32	22,654.00	38,000.00	15,346.00	40.38%
	39,374.76	394,580.16	469,071.99	74,491.83	15.88%
<b>Payroll Taxes &amp; Benefits</b>					
5030	271.50	1,894.50	1,500.00	(394.50)	(26.30)%
5031	66.16	401.16	500.00	98.84	19.77%
5035	30.00	30.00	0.00	(30.00)	0.00%
5040	491.40	3,231.59	3,000.00	(231.59)	(7.72)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5050 Medicare - ER	569.91	5,907.07	6,000.00	92.93	1.55%
5060 Cafeteria Plan - ER	5,456.25	54,226.35	66,000.00	11,773.65	17.84%
5070 Retirement ER - Regular	5,980.60	60,303.14	60,000.00	(303.14)	(0.51)%
5071 Retirement ER - Addl Pick-up	106.42	2,568.65	2,200.00	(368.65)	(16.76)%
5075 Retirees Medical - ER	148.39	1,457.30	1,000.00	(457.30)	(45.73)%
5120 Workers Comp Insurance - ER	465.90	16,320.30	15,968.01	(352.29)	(2.21)%
5124 Retirement - ER - Tier 2	391.11	3,787.54	0.00	(3,787.54)	0.00%
Total Payroll Taxes & Benefits	13,977.64	150,127.60	156,168.01	6,040.41	3.87%
Employment Services					
5100 Unemployment Insurance - ER	139.34	5,573.69	5,000.00	(573.69)	(11.47)%
6230 Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
Total Employment Services	139.34	8,248.69	7,675.00	(573.69)	(7.47)%
Total Personnel	53,491.74	552,956.45	632,915.00	79,958.55	12.63%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	58.50	1,242.27	2,600.00	1,357.73	52.22%
7248 Uniform Safety Boots	0.00	655.89	1,000.00	344.11	34.41%
Total Clothing & Uniform	58.50	1,898.16	3,600.00	1,701.84	47.27%
Contract Services					
6100 Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110 IT Purchased Services	1,040.44	5,027.53	5,000.00	(27.53)	(0.55)%
7250 Water Quality Testing	3,173.00	24,134.32	28,000.00	3,865.68	13.81%
7255 Security Services	445.56	994.12	7,100.00	6,105.88	86.00%
7301 Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321 Janitorial Cleaning & Supplies	104.33	857.40	850.00	(7.40)	(0.87)%
Total Contract Services	4,763.33	31,013.37	42,750.00	11,736.63	27.45%
Equipment & Tools					
6438 Disinfection Feed Pumps	0.00	430.02	260.00	(170.02)	(65.39)%
7242 Minor Tools, Accessories & Field Machines	0.00	2,418.40	2,500.00	81.60	3.26%
7252 Misc Hardware	0.00	54.00	0.00	(54.00)	0.00%
7253 Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256 Meter Purchases & Replacements	134.00	29,119.32	30,000.00	880.68	2.94%
Total Equipment & Tools	134.00	32,021.74	33,760.00	1,738.26	5.15%
Financial Services					
7309 Late Fees	3.59	58.75	0.00	(58.75)	0.00%
Total Financial Services	3.59	58.75	0.00	(58.75)	0.00%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340 Misc Fees	0.00	579.33	3,000.00	2,420.67	80.69%
6342 Fees - Regulatory	0.00	5,138.71	27,000.00	21,861.29	80.97%
6345 Property Taxes & Assessments Costs	3,467.01	6,511.79	6,300.00	(211.79)	(3.36)%
7325 Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	3,467.01	43,810.83	68,081.00	24,270.17	35.65%
Legal & Professional					
7318 Professional & Consulting BMC	7,733.62	44,824.95	61,370.00	16,545.05	26.96%
7320 Professional & Consulting Services	733.00	20,086.58	40,000.00	19,913.42	49.78%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7326	Legal Services	752.50	9,660.00	8,000.00	(1,660.00)	(20.75)%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	9,219.12	74,571.53	110,370.00	35,798.47	32.43%
	Office/Operations					
6130	Computer Hardware	0.00	126.25	3,000.00	2,873.75	95.79%
6140	Computer Software	0.00	1,463.88	2,000.00	536.12	26.81%
7140	General Supplies & Minor Equipment	15.50	379.67	3,000.00	2,620.33	87.34%
7160	Postage, Shipping & Mail Supplies	1,372.66	13,453.55	14,500.00	1,046.45	7.22%
7180	Billing Supplies, Forms & Printing	0.00	879.78	2,000.00	1,120.22	56.01%
7226	Membership & Dues	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	Misc Small Parts & Supplies	0.00	997.60	800.00	(197.60)	(24.70)%
7237	Process Control & Treatment Supplies	240.43	3,522.03	4,000.00	477.97	11.95%
7239	Water Treatment Chemicals	0.00	5,722.14	6,600.00	877.86	13.30%
7249	Safety Supplies	169.41	1,062.37	3,000.00	1,937.63	64.59%
	Total Office/Operations	1,798.00	29,187.15	41,900.00	12,712.85	30.34%
	Other Expense					
7330	Misc Operating Expenses	0.00	480.54	250.00	(230.54)	(92.22)%
7348	Water Conservation Program	0.00	1,409.46	3,000.00	1,590.54	53.02%
	Total Other Expense	0.00	1,890.00	3,250.00	1,360.00	41.85%
	Rent & Utilities					
6000	Cell Phones	248.24	2,519.76	3,260.00	740.24	22.71%
6025	Telephone	456.47	7,299.45	8,400.00	1,100.55	13.10%
7352	Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610	Electric	7,505.22	88,378.94	84,000.00	(4,378.94)	(5.21)%
8620	Gas Service	0.00	188.27	250.00	61.73	24.69%
8630	Trash Services	116.65	2,104.84	4,000.00	1,895.16	47.38%
8644	Disposal Services	1,568.00	33,291.00	28,500.00	(4,791.00)	(16.81)%
8670	Street Lighting	31.66	349.08	350.00	0.92	0.26%
	Total Rent & Utilities	9,926.24	134,131.34	131,660.00	(2,471.34)	(1.88)%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	336.63	350.00	13.37	3.82%
6422	R & M - Hydrants	125.06	125.06	350.00	224.94	64.27%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	500.00	186.97	37.39%
6641	R & M - Wells	21.43	643.15	800.00	156.85	19.61%
6750	R & M - Minor Tools & Equipment	120.03	1,663.56	1,700.00	36.44	2.14%
6775	R & M - Operation/Field Equipment	0.00	59.45	100.00	40.55	40.55%
6800	R & M - Grounds & Collection Systems	0.00	73.84	1,000.00	926.16	92.62%
6830	Paving & Concrete	3,280.00	7,579.44	8,000.00	420.56	5.26%
6900	R & M - Buildings & Structures	0.00	425.74	1,500.00	1,074.26	71.62%
7241	R & M - Water Distribution System	1,607.33	10,082.88	15,000.00	4,917.12	32.78%
	Total Repairs & Maintenance	5,153.85	21,302.78	29,300.00	7,997.22	27.29%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324	Education & Training Fees	1,745.00	7,453.33	8,324.00	870.67	10.46%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8410	Certifications	90.00	290.00	400.00	110.00	27.50%
8510	Lodging & Meals - Local	0.00	365.07	2,000.00	1,634.93	81.75%
8539	Meals	0.00	195.00	700.00	505.00	72.14%
8550	Mileage Reimbursement & Parking	0.00	607.41	700.00	92.59	13.23%
	Total Travel & Training	1,835.00	8,910.81	12,374.00	3,463.19	27.99%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	21.44	186.77	780.00	593.23	76.06%
7211	Misc Fuel & Diesel	196.94	2,081.77	2,200.00	118.23	5.37%
7220	Gasoline	442.57	4,201.45	4,000.00	(201.45)	(5.04)%
7228	Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232	Vehicle Repairs - Parts, Tires & Lubricants	0.00	5,295.35	5,000.00	(295.35)	(5.91)%
	Total Vehicle Maintenance & Repairs	660.95	11,875.76	12,330.00	454.24	3.68%
	Total Services & Supplies	37,019.59	390,672.22	489,375.00	98,702.78	20.17%
	Allocation of Administrative Costs					
8152	ADP Fees	47.52	684.51	800.00	115.49	14.44%
	Total Allocation of Administrative Costs	47.52	684.51	800.00	115.49	14.44%
	Capital Outlay					
9006	Infrastructure CIP	2,023.00	49,709.90	380,000.00	330,290.10	86.92%
	Total Capital Outlay	2,023.00	49,709.90	380,000.00	330,290.10	86.92%
	Debt Service					
9022	Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	109,607.84	109,607.00	(0.84)	(0.00)%
9024	Loan Administration Fee	0.00	11,015.00	11,015.00	0.00	0.00%
	Total Debt Service	0.00	276,732.29	276,731.00	(1.29)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
9988	*Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	100.00%
	Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Transfers	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Expenditures	92,581.85	1,486,347.07	2,368,821.00	882,473.93	37.25%
	Net Revenues over Expenditures	97,418.19	999,373.13	306,761.28	692,611.85	225.78%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
600 - 600 - Wastewater  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Service Charges & Fees					
4062	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
Other Revenues					
4928	40.00	40.00	0.00	40.00	0.00%
	40.00	40.00	0.00	40.00	0.00%
	40.00	19,307.00	44,267.00	(24,960.00)	(56.39)%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	0.00	20.00	20.00	0.00	0.00%
	0.00	20.00	20.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees					
6345	0.00	269.28	134.64	(134.64)	(100.00)%
	0.00	269.28	134.64	(134.64)	(100.00)%
Legal & Professional					
7320	220.00	11,126.37	11,564.00	437.63	3.78%
7326	0.00	353.60	1,000.00	646.40	64.64%
	220.00	11,479.97	12,564.00	1,084.03	8.63%
Office/Operations					
7160	54.99	108.81	0.00	(108.81)	0.00%
	54.99	108.81	0.00	(108.81)	0.00%
	274.99	11,878.06	12,718.64	840.58	6.61%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	274.99	13,138.83	37,718.64	24,579.81	65.17%
Net Revenues over Expenditures	(234.99)	6,168.17	6,548.36	(380.19)	(5.81)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
602 - Wastewater Fiduciary Fund  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	0.00	(232.72)	0.00	(232.72)	0.00%
	0.00	(232.72)	0.00	(232.72)	0.00%
<b>Special Taxes &amp; Assessments</b>					
4061	117,976.35	(97,763.63)	0.00	(97,763.63)	0.00%
	117,976.35	(97,763.63)	0.00	(97,763.63)	0.00%
<b>Other Revenues</b>					
4928	0.00	(9.00)	0.00	(9.00)	0.00%
	0.00	(9.00)	0.00	(9.00)	0.00%
<b>Use of Money &amp; Property</b>					
4510	1,314.01	8,178.02	0.00	8,178.02	0.00%
	1,314.01	8,178.02	0.00	8,178.02	0.00%
	119,290.36	(89,827.33)	0.00	(89,827.33)	0.00%
<b>Expenditures</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	119,290.36	(89,828.82)	0.00	(89,828.82)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	6,780.37	22,825.96	22,746.00	79.96	0.35%
	6,780.37	22,825.96	22,746.00	79.96	0.35%
<b>Special Taxes &amp; Assessments</b>					
4400	25,058.00	93,181.00	95,440.00	(2,259.00)	(2.37)%
	25,058.00	93,181.00	95,440.00	(2,259.00)	(2.37)%
<b>Other Revenues</b>					
4935	0.00	717.00	0.00	717.00	0.00%
	0.00	717.00	0.00	717.00	0.00%
<b>Use of Money &amp; Property</b>					
4505	53.37	129.61	149.00	(19.39)	(13.01)%
4510	22.16	382.98	0.00	382.98	0.00%
	75.53	512.59	149.00	363.59	244.02%
	31,913.90	117,236.55	118,335.00	(1,098.45)	(0.93)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	15,695.15	22,810.00	7,114.85	31.19%
	0.00	15,695.15	23,010.00	7,314.85	31.79%
	0.00	15,695.15	23,010.00	7,314.85	31.79%
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	0.00	216.69	500.00	283.31	56.66%
7242	0.00	38.59	200.00	161.41	80.70%
	0.00	255.28	700.00	444.72	63.53%
<b>Financial Services</b>					
7309	0.00	0.50	0.00	(0.50)	0.00%
	0.00	0.50	0.00	(0.50)	0.00%
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	0.00	1.68	7,000.00	6,998.32	99.98%
6345	348.04	454.44	200.00	(254.44)	(127.22)%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	348.04	3,556.12	10,700.00	7,143.88	66.77%
<b>Legal &amp; Professional</b>					
7320	0.00	1,115.00	1,000.00	(115.00)	(11.50)%
7326	0.00	315.00	500.00	185.00	37.00%
	0.00	1,430.00	1,500.00	70.00	4.67%
<b>Office/Operations</b>					
7140	11.97	22.67	50.00	27.33	54.66%
7226	0.00	165.00	200.00	35.00	17.50%
7230	0.00	484.75	500.00	15.25	3.05%
7249	0.00	13.49	200.00	186.51	93.25%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	11.97	685.91	950.00	264.09	27.80%
Other Expense					
7330 Misc Operating Expenses	0.00	45.99	0.00	(45.99)	0.00%
7346 Promotional Expenses - Event	0.00	250.00	250.00	0.00	0.00%
Total Other Expense	0.00	295.99	250.00	(45.99)	(18.40)%
Rent & Utilities					
6000 Cell Phones	138.82	1,426.48	1,250.00	(176.48)	(14.12)%
6025 Telephone	20.34	222.06	200.00	(22.06)	(11.03)%
8610 Electric	127.56	1,741.45	1,500.00	(241.45)	(16.10)%
8670 Street Lighting	73.79	834.53	850.00	15.47	1.82%
Total Rent & Utilities	360.51	4,224.52	3,800.00	(424.52)	(11.17)%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	463.26	1,000.00	536.74	53.67%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	2,046.05	2,000.00	(46.05)	(2.30)%
6900 R & M - Buildings & Structures	0.00	155.48	200.00	44.52	22.26%
Total Repairs & Maintenance	0.00	2,722.68	3,700.00	977.32	26.41%
Travel & Training					
7324 Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	60.21%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	73.47%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	49.24	451.82	550.00	98.18	17.85%
7220 Gasoline	110.64	1,037.36	800.00	(237.36)	(29.67)%
Total Vehicle Maintenance & Repairs	159.88	1,489.18	1,350.00	(139.18)	(10.31)%
Total Services & Supplies	880.40	16,251.85	28,950.00	12,698.15	43.86%
Capital Outlay					
9006 Infrastructure CIP	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Total Capital Outlay	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Transfers					
9511 Interfund Transfer Out	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Transfers	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Expenditures	880.40	124,320.96	137,960.00	13,639.04	9.89%
Net Revenues over Expenditures	31,033.50	(7,084.41)	(19,625.00)	12,540.59	(63.90)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
900 - 900 - Parks & Recreation  
From 5/1/2018 Through 5/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Use of Money & Property					
4510	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
	0.00	2,355.30	900.00	1,455.30	161.70%
<b>Expenditures</b>					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,500.00	1,500.00	100.00%
7326	280.00	875.00	2,500.00	1,625.00	65.00%
	280.00	875.00	4,000.00	3,125.00	78.13%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	280.00	875.00	4,100.00	3,225.00	78.66%
Transfers					
9511	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	2,521.54	0.00	(2,521.54)	0.00%
	280.00	3,396.54	4,100.00	703.46	17.16%
Net Revenues over Expenditures	(280.00)	(1,041.24)	(3,200.00)	2,158.76	(67.46)%