

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Admin**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4005	Copying Costs	(116.20)		(116.20)
4510	Investment Income on funds	(9.18)		(9.18)
4930	Other Revenue	(4,129.00)		(4,129.00)
5020	FICA - ER	2,019.69	930.00	1,089.69
5030	Life Insurance - ER	440.16	2,560.00	(2,119.84)
5031	Disability Insurance	202.26		202.26
5035	AD & D Insurance	130.98		130.98
5040	LTD Insurance	1,360.71		1,360.71
5050	Medicare - ER	3,812.52	4,150.00	(337.48)
5060	Cafeteria Plan - ER	22,312.50	22,500.00	(187.50)
5070	Retirement ER - Regular	12,005.46	12,456.00	(450.54)
5071	Retirement ER - Addl Pick-up	2,612.21	1,600.00	1,012.21
5075	Retirees Medical - ER	3,580.64	2,700.00	880.64
5100	Unemployment Insurance - ER	2,786.90	3,500.00	(713.10)
5120	Workers Comp Insurance - ER	3,733.98	3,800.00	(66.02)
5124	Retirement - ER - Tier 2	7,616.20	11,844.00	(4,227.80)
6025	Telephone	1,518.34	4,100.00	(2,581.66)
6100	Labor & Support-IT Services	11,507.30	7,300.00	4,207.30
6110	IT Purchased Services	11,264.04	15,000.00	(3,735.96)
6120	Computer Licenses		3,000.00	(3,000.00)
6121	IT-Supplies & Miscellaneous	32.24	500.00	(467.76)
6130	Computer Hardware		3,000.00	(3,000.00)
6200	Uhiring, Advertising & Other Costs		500.00	(500.00)
6230	Medical Exam		220.00	(220.00)
6340	Misc Fees	51.05	4,175.00	(4,123.95)
6341	LAFCO Fees	19,374.57	20,000.00	(625.43)
6345	Property Taxes & Assessments Costs		2,000.00	(2,000.00)
6405	R & M - Extinguishers	113.01	100.00	13.01
6750	R & M - Minor Tools & Equipment		200.00	(200.00)
7100	Copier Contract-Maint & Usage	3,225.99	7,000.00	(3,774.01)
7140	General Supplies & Minor Equipment	5,177.91	8,000.00	(2,822.09)
7160	Postage, Shipping & Mail Supplies	2,475.15	2,500.00	(24.85)
7226	Membership & Dues	5,759.00	5,400.00	359.00
7242	Minor Tools, Accessories & Field Machines	32.01		32.01
7255	Security Services		1,200.00	(1,200.00)
7305	Auditing Services	13,900.00	18,000.00	(4,100.00)
7310	Bank Service Charges	3,153.51	2,000.00	1,153.51
7317	Settlements	73,510.00		73,510.00
7320	Professional & Consulting Services	54,806.70		54,806.70
7321	Janitorial Cleaning & Supplies	2,251.80	2,200.00	51.80

**Los Osos Community Services District**  
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**2015-2016 Actual vs. 2015-2016 Budget**

<b>Account Code</b>	<b>Account Title</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>Remaining</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
7322	Director's Compensation	9,950.00	15,000.00	(5,050.00)
7323	Books, Publications & Subscriptions	89.44	1,000.00	(910.56)
7324	Education & Training Fees	150.00	750.00	(600.00)
7325	Insurance	8,814.26	10,000.00	(1,185.74)
7326	Legal Services	79,379.12	75,000.00	4,379.12
7334	Seminar & Conference Fees		1,000.00	(1,000.00)
7340	Legal Notifications & Mandated Advertising	631.62	1,100.00	(468.38)
7342	Public Meeting Recordings	13,025.00	12,500.00	525.00
7350	Rent - Meetings	2,539.48	6,000.00	(3,460.52)
7352	Rent - Offices & Other Structures	9,410.00	22,524.00	(13,114.00)
8018	Holiday Pay	10,626.32		10,626.32
8035	Severance Pay	13,277.32		13,277.32
8045	Overtime Pay	4,799.66	3,402.00	1,397.66
8050	Administrative Leave Pay	1,532.00		1,532.00
8051	Floating Holiday Pay	464.00		464.00
8054	Salaries & Wages - Regular	184,974.92	242,600.00	(57,625.08)
8056	Retroactive Pay	2,677.57		2,677.57
8060	Sick Leave Pay	7,147.25		7,147.25
8081	Vacation Pay	15,949.00		15,949.00
8510	Lodging & Meals - Local		1,000.00	(1,000.00)
8511	Car Allowance	3,000.00	4,800.00	(1,800.00)
8539	Meals	787.36	1,000.00	(212.64)
8541	Meals- Local Area - DIR	200.00		200.00
8550	Mileage Reimbursement & Parking	278.06	750.00	(471.94)
8610	Electric	2,701.62	3,600.00	(898.38)
8620	Gas Service	157.55	240.00	(82.45)
8735	Misc Department Admin	417.40		417.40
9059	Vehicles, Equipment, & Fixtures	671.00	5,000.00	(4,329.00)
9410	Transfer In	(640,162.40)	(579,701.00)	(60,461.40)
	Net revenues over expenditures	0.00	0.00	0.00

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Bayridge**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4035	Property Taxes	(7,909.17)	(7,812.00)	(97.17)
4505	HO Prop Tax Relief	(58.42)	(100.00)	41.58
4510	Investment Income on funds	0.22		0.22
4550	Lighting & Septic Assessments	(54,081.00)	(54,831.00)	750.00
4930	Other Revenue	(109,848.36)		(109,848.36)
4932	Penalties	(0.01)		(0.01)
5010	Total Fringe Benefits	4,873.67	4,000.00	873.67
6000	Cell Phones	184.75	200.00	(15.25)
6342	Fees - Regulatory	1,044.00	1,044.00	0.00
6345	Property Taxes & Assessments Costs	418.01	260.00	158.01
6405	R & M - Extinguishers	28.26	12.00	16.26
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,582.43	150.00	2,432.43
6750	R & M - Minor Tools & Equipment	6.60	100.00	(93.40)
6800	R & M - Grounds & Collection Systems	2,412.05	4,770.00	(2,357.95)
6900	R & M - Buildings & Structures		4,000.00	(4,000.00)
7160	Postage, Shipping & Mail Supplies	12.65	70.00	(57.35)
7211	Misc Fuel & Diesel	219.74	500.00	(280.26)
7220	Gasoline	445.39	800.00	(354.61)
7242	Minor Tools, Accessories & Field Machines	65.16	100.00	(34.84)
7250	Water Quality Testing	406.27	850.00	(443.73)
7320	Professional & Consulting Services	2,311.25	1,000.00	1,311.25
7325	Insurance	775.44	775.00	0.44
7326	Legal Services	3,922.93		3,922.93
7352	Rent - Offices & Other Structures	340.00	410.00	(70.00)
8054	Salaries & Wages - Regular	14,661.12	12,000.00	2,661.12
8610	Electric	2,036.38	2,500.00	(463.62)
8645	Septage Handling	3,590.00	10,000.00	(6,410.00)
8670	Street Lighting	5,698.51	5,100.00	598.51
9004	Emergency Capital Construction	108,281.03		108,281.03
9006	Infrastructures & Improvements	152,250.79		152,250.79
9500	Transfer from Reserves	(125,000.00)		(125,000.00)
9511	Interfund Transfer Out	15,171.85	13,712.00	1,459.85
9982	*Septic System Decommission Reserve		8,000.00	(8,000.00)
	Net revenues over expenditures	(24,841.54)	(7,610.00)	(17,231.54)

**Los Osos Community Services District  
Statement of Revenues and Expenses - Fire  
2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4000	Ambulance Agreement	(68,277.67)	(67,134.00)	(1,143.67)
4015	CSA 9-I Assessments (Contract)		(24,000.00)	24,000.00
4035	Property Taxes	(1,152,719.47)	(1,760,766.00)	608,046.53
4050	Special Fire Tax	(307,713.76)	(508,329.00)	200,615.24
4055	Mutual Aid Reimbursement	(6,044.65)	(4,000.00)	(2,044.65)
4505	HO Prop Tax Relief	(13,232.18)	(12,619.00)	(613.18)
4510	Investment Income on funds	(1,948.36)		(1,948.36)
4655	Donations	(94.00)		(94.00)
4932	Penalties	(0.39)		(0.39)
4955	Govt-Other St Aids & Reimbursements	(5,337.88)	(2,500.00)	(2,837.88)
5000	Medical Exams & Procedures	803.50	1,300.00	(496.50)
5021	FICA - Fire - ER	4,557.92	5,195.00	(637.08)
5030	Life Insurance - ER	1,797.50	2,700.00	(902.50)
5035	AD & D Insurance	635.00	1,279.00	(644.00)
5051	Medicare - Reserves - ER	1,746.10	1,215.00	531.10
5070	Retirement ER - Regular	6,916.39	14,102.00	(7,185.61)
5101	Unemp. Costs - Reserves	6,431.89	8,680.00	(2,248.11)
5120	Workers Comp Insurance - ER	4,393.98	4,494.00	(100.02)
5124	Retirement - ER - Tier 2	3,569.97	5,063.00	(1,493.03)
6000	Cell Phones	1,417.51	2,500.00	(1,082.49)
6025	Telephone	3,273.81	3,800.00	(526.19)
6055	Radios - Non Capital		1,750.00	(1,750.00)
6110	IT Purchased Services	7,334.68	6,024.00	1,310.68
6120	Computer Licenses	53.99	500.00	(446.01)
6130	Computer Hardware	2,383.49	2,400.00	(16.51)
6230	Medical Exam	2,755.00	4,400.00	(1,645.00)
6300	DMV Driv Lic Class B		200.00	(200.00)
6340	Misc Fees	(73.57)	300.00	(373.57)
6345	Property Taxes & Assessments Costs	36,158.49	1,500.00	34,658.49
6400	R & M - Air Compressors		500.00	(500.00)
6405	R & M - Extinguishers	689.53	400.00	289.53
6440	Fire Personal Protection Equipment	14,104.64	14,198.00	(93.36)
6460	Self-Contained Breathing Apparatus	1,724.26	5,500.00	(3,775.74)
6610	Rescue - Extrication Equipment	1,394.86	1,500.00	(105.14)
6630	Rope & Climbing Equipment	456.34	500.00	(43.66)
6640	R & M - Equip & Other Non-Structural Fixed Assets	334.36	2,800.00	(2,465.64)
6750	R & M - Minor Tools & Equipment	691.35	1,800.00	(1,108.65)
6775	R & M -Operation/Field Equipment	765.00	800.00	(35.00)
6800	R & M - Grounds & Collection Systems	145.49	450.00	(304.51)
6900	R & M - Buildings & Structures	4,385.32	5,000.00	(614.68)
7100	Copier Contract-Maint & Usage	1,785.08	1,617.00	168.08
7140	General Supplies & Minor Equipment	2,765.15	2,770.00	(4.85)

**Los Osos Community Services District  
Statement of Revenues and Expenses - Fire  
2015-2016 Actual vs. 2015-2016 Budget**

<b>Account Code</b>	<b>Account Title</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>Remaining</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
7141	CERT Training Supplies	101.86	100.00	1.86
7160	Postage, Shipping & Mail Supplies	400.07	400.00	0.07
7201	White Goods & Accessories - bedding, towels	309.49	500.00	(190.51)
7202	Building Alarms & Security	444.96	450.00	(5.04)
7204	Cleaning Supplies, Laundry & Towel Service	2,998.61	3,200.00	(201.39)
7209			450.00	(450.00)
7216	Fire Prevention Education Materials	1,198.00	1,200.00	(2.00)
7218	Cooking Products - Food, Drinks & Staples	194.11	350.00	(155.89)
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	0.00
7224	Kitchen Cookware & Utensils	497.63	500.00	(2.37)
7226	Membership & Dues	100.00	1,300.00	(1,200.00)
7230	Misc Small Parts & Supplies	477.93	1,100.00	(622.07)
7234	Oxygen Supplies & Cylinder Rent	340.64	500.00	(159.36)
7238	Paramedic & EMT Small Tools & Supplies	14,276.19	14,500.00	(223.81)
7240	Propane	90.00	400.00	(310.00)
7242	Minor Tools, Accessories & Field Machines	137.54	800.00	(662.46)
7246	Uniform & Gear	1,706.86	2,500.00	(793.14)
7248	Uniform Safety Boots	1,309.52	2,000.00	(690.48)
7252	Misc Hardware	2,305.75	2,823.00	(517.25)
7310	Bank Service Charges	17.28	100.00	(82.72)
7320	Professional & Consulting Services	1,707.50	200.00	1,507.50
7323	Books, Publications & Subscriptions	230.70	175.00	55.70
7324	Education & Training Fees	300.00	500.00	(200.00)
7325	Insurance	16,641.28	21,000.00	(4,358.72)
7326	Legal Services	2,488.81	1,400.00	1,088.81
7340	Legal Notifications & Mandated Advertising		440.00	(440.00)
7500	Schedule A Charges	1,038,575.28	1,892,162.00	(853,586.72)
8290	Resv FF-OT Em Res Off Duty	166.19	525.00	(358.81)
8295	Resv FF-Overtime/Shift Coverage	14,396.58	3,885.00	10,511.58
8310	Resv FF-Emerg Resp-Off Duty	4,262.03	9,072.00	(4,809.97)
8330	Resv FF- Mutual Aid Coverage	62.52	100.00	(37.48)
8340	Resv FF-Shift Coverage	82,326.51	92,891.00	(10,564.49)
8345	Resv FF-Special Projects	4,596.97	4,074.00	522.97
8355	Resv FF- Training & Drills	13,892.85	14,007.00	(114.15)
8360	Resv FF-Weed Abatement	709.88	1,753.00	(1,043.12)
8405	Reserve FF Training Costs	3,069.00	5,382.00	(2,313.00)
8410	Certifications		400.00	(400.00)
8510	Lodging & Meals - Local		100.00	(100.00)
8610	Electric	1,594.27	1,100.00	494.27
8620	Gas Service	987.61	1,600.00	(612.39)
8630	Trash Services	1,092.30	1,100.00	(7.70)
8640	Water and Water Services	3,388.76	3,300.00	88.76
8670	Street Lighting	129.77	132.00	(2.23)

**Los Osos Community Services District  
Statement of Revenues and Expenses - Fire  
2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
9000	Building, Structures & Improvements	44,820.00		44,820.00
9076	Capital Equipment & Accessories	22,373.38	20,000.00	2,373.38
9504	*Vehicle Replacement Reserve	36,856.00	53,334.00	(16,478.00)
9511	Interfund Transfer Out	121,822.90	110,306.00	11,516.90
9572	*General Contingency (Operations) Reserve	(39,695.00)		(39,695.00)
9574	*Year-end Fund Reservation(contra to 3200)	2,839.00		2,839.00
	Net revenues over expenditures	33,429.80	0.00	33,429.80

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Vista de Oro**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4550	Lighting & Septic Assessments	(15,441.00)	(15,768.00)	327.00
5010	Total Fringe Benefits	2,486.23	4,000.00	(1,513.77)
6000	Cell Phones	184.75	200.00	(15.25)
6342	Fees - Regulatory	1,044.00	1,044.00	0.00
6345	Property Taxes & Assessments Costs	18.00	20.00	(2.00)
6405	R & M - Extinguishers	28.26	12.00	16.26
6800	R & M - Grounds & Collection		3,000.00	(3,000.00)
7211	Misc Fuel & Diesel	109.88	300.00	(190.12)
7220	Gasoline	222.69	700.00	(477.31)
7242	Minor Tools, Accessories & Field	37.85	50.00	(12.15)
7250	Water Quality Testing	195.00	840.00	(645.00)
7318	Professional & Consulting Svcs-ISJ	207.50		207.50
7320	Professional & Consulting Services	345.25	500.00	(154.75)
7325	Insurance	465.26	466.00	(0.74)
7326	Legal Services	3,324.53		3,324.53
7352	Rent - Offices & Other Structures	340.00	410.00	(70.00)
8054	Salaries & Wages - Regular	7,565.57	12,000.00	(4,434.43)
8610	Electric	277.41	400.00	(122.59)
8645	Septage Handling	2,495.00	7,500.00	(5,005.00)
8670	Street Lighting	2,104.09	2,000.00	104.09
9511	Interfund Transfer Out	10,818.74	9,799.00	1,019.74
	Net revenues over expenditures	(16,829.01)	(27,473.00)	10,643.99

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Water**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4030	Residential Single Family	(1,292,059.51)	(1,757,500.00)	465,440.49
4035	Property Taxes	(207,599.95)	(203,793.00)	(3,806.95)
4102	Residential- Multi -Family-Water	(122,131.93)	(50,000.00)	(72,131.93)
4103	Commercial, Home Care, Retail-	(249,335.73)	(100,000.00)	(149,335.73)
4104	Irrigation- Water Sales	(25,685.51)		(25,685.51)
4114	Water Other Service Revenues	630.00		630.00
4505	HO Prop Tax Relief	(1,298.14)	(2,000.00)	701.86
4510	Investment Income on funds	(2,588.54)		(2,588.54)
4928	Lien Fees Recoveries		(300.00)	300.00
4930	Other Revenue	(14,057.91)	(500.00)	(13,557.91)
4931	Water Activation Fees	(7,750.00)	(15,000.00)	7,250.00
4932	Penalties	(23,078.43)	(20,000.00)	(3,078.43)
4933	Door Hangers/Lockout Notices	(17,800.00)	(5,400.00)	(12,400.00)
4934	Gain on Sale of Fixed Assets		(2,000.00)	2,000.00
4935	Sale-Specs/Plans & Non_Capital	(130.40)	(100.00)	(30.40)
4936	Water Delinquencies via Tax roll	(679.55)	(1,000.00)	320.45
4937	NSF Fees	(465.00)		(465.00)
5010	Total Fringe Benefits	(15,315.46)	(13,500.00)	(1,815.46)
5030	Life Insurance - ER	338.76	5,600.00	(5,261.24)
5031	Disability Insurance	392.12		392.12
5040	LTD Insurance	2,788.95		2,788.95
5050	Medicare - ER	6,527.02	6,650.00	(122.98)
5060	Cafeteria Plan - ER	70,125.00	60,000.00	10,125.00
5070	Retirement ER - Regular	55,280.02	51,605.00	3,675.02
5071	Retirement ER - Addl Pick-up	11,881.96	9,642.00	2,239.96
5075	Retirees Medical - ER	1,607.00	2,760.00	(1,153.00)
5100	Unemployment Insurance - ER	3,503.20		3,503.20
5120	Workers Comp Insurance - ER	9,273.94	9,275.00	(1.06)
5124	Retirement - ER - Tier 2	5,876.47	5,300.00	576.47
6000	Cell Phones	2,254.89	1,700.00	554.89
6025	Telephone	9,866.58	9,000.00	866.58
6100	Labor & Support-IT Services	750.00	10,000.00	(9,250.00)
6110	IT Purchased Services	18,922.07	14,000.00	4,922.07
6120	Computer Licenses		5,000.00	(5,000.00)
6130	Computer Hardware	2,129.36	6,000.00	(3,870.64)
6142	GIS Maps/Data/Upgrades	1,037.50		1,037.50
6200	Hiring Advertising & Other Costs		100.00	(100.00)
6230	Medical Exam	125.00	200.00	(75.00)
6250	Temporary Agency Help		2,500.00	(2,500.00)
6340	Misc Fees	4,409.29	3,000.00	1,409.29
6342	Fees - Regulatory	10,438.93	15,000.00	(4,561.07)



**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Water**  
**2015-2016 Actual vs. 2015-2016 Budget**

<b>Account Code</b>	<b>Account Title</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>Remaining</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
6343	Lien & Notary Fees		100.00	(100.00)
6345	Property Taxes & Assessments Costs	6,218.73	3,000.00	3,218.73
6405	R & M - Extinguishers	565.02	400.00	165.02
6422	R & M - Hydrants	4.29	100.00	(95.71)
6436	Booster Pumps	(65.64)		(65.64)
6640	R & M - Equip & Other Non-	33,560.29	3,000.00	30,560.29
6641	R & M - Wells	5,002.44	6,000.00	(997.56)
6750	R & M - Minor Tools & Equipment	4,790.02	2,000.00	2,790.02
6800	R & M - Grounds & Collection	909.78	2,000.00	(1,090.22)
6900	R & M - Buildings & Structures	661.92	10,000.00	(9,338.08)
7100	Copier Contract-Maint & Usage	3,803.17		3,803.17
7140	General Supplies & Minor Equipment	3,583.41	3,000.00	583.41
7160	Postage, Shipping & Mail Supplies	18,907.32	15,000.00	3,907.32
7180	Billing Supplies, Forms & Printing	1,162.71	1,000.00	162.71
7204	Cleaning Supplies, Laundry & Towel	18.35	300.00	(281.65)
7211	Misc Fuel & Diesel	1,688.63	5,500.00	(3,811.37)
7220	Gasoline	3,621.42	5,000.00	(1,378.58)
7226	Membership & Dues	1,315.57	200.00	1,115.57
7228	Markings & Other Misc Services	480.00	1,000.00	(520.00)
7230	Misc Small Parts & Supplies	615.64	1,000.00	(384.36)
7232	Vehicle Repairs - Parts, Tires &	3,471.30	7,500.00	(4,028.70)
7234	Oxygen Supplies & Cylinder Rent	50.00		50.00
7237	Process Control & Treatment	7,884.96	6,000.00	1,884.96
7239	Water Treatment Chemicals	4,041.26	13,000.00	(8,958.74)
7241	R & M - Water Distribution System	12,509.13	15,000.00	(2,490.87)
7242	Minor Tools, Accessories & Field	4,826.28	6,000.00	(1,173.72)
7246	Uniform & Gear	1,836.95	3,000.00	(1,163.05)
7249	Safety Supplies	711.65	3,000.00	(2,288.35)
7250	Water Quality Testing	24,537.41	50,000.00	(25,462.59)
7253	Rent - Equipment	1,274.10	3,000.00	(1,725.90)
7255	Security Services	7,993.78	9,000.00	(1,006.22)
7256	Meter Purchases & Replacements	72,127.40	50,000.00	22,127.40
7301	Contract Maint Services	4,518.30	10,000.00	(5,481.70)
7310	Bank Service Charges		200.00	(200.00)
7318	Professional & Consulting Srvcs-ISJ	23,430.40	30,000.00	(6,569.60)
7319	Other Professional Services	7,805.54	30,000.00	(22,194.46)
7320	Professional & Consulting Services	59,183.22	100,000.00	(40,816.78)
7321	Janitorial Cleaning & Supplies	2,626.28	1,800.00	826.28
7323	Books, Publications & Subscriptions	644.95	150.00	494.95
7324	Education & Training Fees	458.00	500.00	(42.00)
7325	Insurance	29,855.31	26,000.00	3,855.31
7326	Legal Services	9,035.20	30,000.00	(20,964.80)

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Water**  
**2015-2016 Actual vs. 2015-2016 Budget**

<b>Account Code</b>	<b>Account Title</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>Remaining</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
7330	Misc Operating Expenses		100.00	(100.00)
7336	Legal Services- ISJ	90,183.12	20,000.00	70,183.12
7340	Legal Notifications & Mandated	89.54	2,000.00	(1,910.46)
7348	Water Conservation Program	5,407.04	30,000.00	(24,592.96)
7349	Water Conservation Fixtures	4,802.46		4,802.46
7352	Rent - Offices & Other Structures	15,585.00	14,000.00	1,585.00
8012	Call Back Pay	79.20	500.00	(420.80)
8018	Holiday Pay	17,330.80		17,330.80
8027	Jury Duty - Back Pay	202.40		202.40
8045	Overtime Pay	2,253.00	6,000.00	(3,747.00)
8051	Floating Holiday Pay	2,450.40		2,450.40
8054	Salaries & Wages - Regular	302,890.61	379,433.00	(76,542.39)
8056	Retroactive Pay	3,511.92		3,511.92
8060	Sick Leave Pay	19,276.39		19,276.39
8063	Standby Pay	17,153.82	23,800.00	(6,646.18)
8066	Comp Time Used	18,052.14		18,052.14
8081	Vacation Pay	26,598.51		26,598.51
8410	Certifications	210.00	1,000.00	(790.00)
8550	Mileage Reimbursement & Parking	443.15	500.00	(56.85)
8610	Electric	81,322.48	130,000.00	(48,677.52)
8620	Gas Service	164.24	400.00	(235.76)
8630	Trash Services	1,268.04	1,500.00	(231.96)
8644	Disposal Services	31,512.50	80,000.00	(48,487.50)
8670	Street Lighting	351.98	650.00	(298.02)
9000	Building, Structures & Improvements	63.18	45,000.00	(44,936.82)
9006	Infrastructures & Improvements	22,212.00	150,000.00	(127,788.00)
9022	Debt Service - Principal		147,005.00	(147,005.00)
9023	Debt Service - Interest & Annual Fee	128,893.02	130,761.00	(1,867.98)
9059	Vehicles, Equipment, & Fixtures	671.00		671.00
9153	Bad Debt Expense		3,000.00	(3,000.00)
9155	Inter-Agency Cost Sharing-ISJ	36,780.47	45,000.00	(8,219.53)
9511	Interfund Transfer Out	437,679.03	396,344.00	41,335.03
9571	*Capital Outlay Reserve		65,000.00	(65,000.00)
9572	Reserve		25,000.00	(25,000.00)
9988	*Water Rate Stabilization Reserve		32,000.00	(32,000.00)
	Net revenues over expenditures	128,716.07	(227,982.00)	356,698.07

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Wastewater**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4061	Debt Service Assessments-2002 WW Bond	(1,236,114.82)	(1,149,654.00)	(86,460.82)
4062	Wastewater Admin Charge		(50,340.00)	50,340.00
4510	Investment Income on funds	(112.90)		(112.90)
4928	Lien Fees Recoveries	15.00		15.00
6341	LAFCO Fees		500.00	(500.00)
6345	Property Taxes & Assessments Costs	2,104.44	1,835.00	269.44
7310	Bank Service Charges	54.36	7,000.00	(6,945.64)
7320	Professional & Consulting Services	12,499.18	3,600.00	8,899.18
7326	Legal Services	2,919.88	1,700.00	1,219.88
9022	Debt Service - Principal	455,000.00	480,000.00	(25,000.00)
9023	Debt Service - Interest & Annual Fee	687,125.00	668,666.00	18,459.00
9079	Prepaid Assessment Payment		7,084.00	(7,084.00)
9500	Transfer from Reserves		(7,084.00)	7,084.00
9511	Interfund Transfer Out	9,794.48	8,907.00	887.48
9805	Repayment Bond Reserve	(4,000.00)	50,340.00	(54,340.00)
	Net revenues over expenditures	70,715.38	(22,554.00)	93,269.38

**Los Osos Community Services District**  
**Statement of Revenues and Expenses - Drainage**  
**2015-2016 Actual vs. 2015-2016 Budget**

<u>Account Code</u>	<u>Account Title</u>	<u>2015-2016 Actual</u>	<u>2015-2016 Budget</u>	<u>Remaining Budget</u>
4035	Property Taxes	(20,214.26)	(19,561.00)	(653.26)
4400	Drainage Assessments	(93,143.00)	(95,456.00)	2,313.00
4505	HO Prop Tax Relief	(150.28)	(200.00)	49.72
4510	Investment Income on funds	(274.40)		(274.40)
4932	Penalties	(0.01)		(0.01)
4935	Sale-Specs/Plans & Non_Capital Items	(238.97)	(200.00)	(38.97)
5010	Total Fringe Benefits	7,955.56	5,500.00	2,455.56
6000	Cell Phones	1,108.54	1,000.00	108.54
6025	Telephone	634.72	200.00	434.72
6110	IT Purchased Services	11.94		11.94
6120	Computer Licenses		500.00	(500.00)
6342	Fees - Regulatory	4,971.00	6,000.00	(1,029.00)
6345	Property Taxes & Assessments Costs	497.89	1,000.00	(502.11)
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,791.26	300.00	1,491.26
6750	R & M - Minor Tools & Equipment	28.80	300.00	(271.20)
6800	R & M - Grounds & Collection Systems	1,777.16	3,000.00	(1,222.84)
6900	R & M - Buildings & Structures		500.00	(500.00)
7211	Misc Fuel & Diesel	449.63	1,150.00	(700.37)
7220	Gasoline	961.04	1,350.00	(388.96)
7226	Membership & Dues	165.00		165.00
7230	Misc Small Parts & Supplies	59.76	100.00	(40.24)
7237	Process Control & Treatment Supplies	355.75		355.75
7242	Minor Tools, Accessories & Field Machines	37.85	300.00	(262.15)
7246	Uniform & Gear		200.00	(200.00)
7249	Safety Supplies	268.54		268.54
7250	Water Quality Testing	160.00		160.00
7320	Professional & Consulting Services	6,969.98	7,000.00	(30.02)
7325	Insurance	3,101.76	3,102.00	(0.24)
7326	Legal Services	334.39		334.39
7330	Misc Operating Expenses		300.00	(300.00)
7346	Promotional Expenses - Event		300.00	(300.00)
7352	Rent - Offices & Other Structures	450.00	600.00	(150.00)
8054	Salaries & Wages - Regular	24,311.96	16,000.00	8,311.96
8550	Mileage Reimbursement & Parking	19.36	50.00	(30.64)
8610	Electric	1,107.47	1,000.00	107.47
8660	Parts & Materials	161.25		161.25
8670	Street Lighting	844.11	900.00	(55.89)
9511	Interfund Transfer Out	43,082.95	39,017.00	4,065.95
9571	*Capital Outlay Reserve		10,000.00	(10,000.00)
9572	*General Contingency (Operations) Reserve		5,000.00	(5,000.00)
	Net revenues over expenditures	12,403.25	10,748.00	1,655.25