



Date: November 23, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11D – Board Meeting Date: December 3, 2015**
Statement Revenues & Expenditures thru September 30, 2015
and October 31, 2015

President
R. Michael Wright

Vice President
Marshall E. Ochyalski

Directors
Charles A. Cesena
Jon-Erik E. Storm
Louis G. Tornatzky

General Manager
Kathy A. Kivley

District Accountant
Michael L. Doyel

Fire Chief
Robert Lewin

Battalion Chief
Phill Veneris

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DESCRIPTION

Attached are the District's Statement of Revenues & Expenditures for Fiscal Year 2015/2016.

SUMMARY OF STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. Staff recommends that the Board receive and file the report.

Motion: I move that the Board receive and file the Statement of Revenues & Expenditures Reports for the period July 1, 2015 through September 30, 2015 and October 31, 2015.

DISCUSSION

Attached are the Statement of Revenues & Expenditures Reports as of September 30, 2015 and as of October 31, 2015. Additionally, questions were raised regarding the motion to receive and file. This recommendation simply means the District Board is being given or presented the information and filing by placing the document in a cabinet, box, or folder in a particular order for preservation and easy reference.

FINANCIAL IMPACT

The majority of the funds are currently operating in a negative position as 41% to 43% of their respective revenues are received through the tax rolls and paid in December of the respective calendar year except for Fund 500. Consistent with the Board's direction on November 5, 2015, the cost allocations thru October 31, 2015 were transferred and consistent with the Board's previous request, the costs for Bayridge Estates and Vista de Oro concerning salary and benefits were also transferred through October 31, 2015. There is an analysis of this fund included on the agenda as item number 12C. Please refer to this information for more details.

Attachments: Statement of Revenue and Expenditure thru 09/30/2015
Statement of Revenue and Expenditure thru 10/31/2015

**Statement of Revenues and Expenditures
through
September 30, 2015**

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
100 - 100 - Administration
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Service Charges & Fees				
4005				
	Copying Costs	0	11	11
	Total Service Charges & Fees	0	11	11
	Total Revenues	0	11	11
Expenditures				
Personnel				
Salaries/Wages				
7322	Director's Compensation	15,000	1,450	13,550
8018	Holiday Pay	0	1,768	(1,768)
8045	Overtime Pay	3,402	939	2,463
8054	Salaries & Wages - Regular	242,600	46,088	196,512
8056	Retroactive Pay	0	225	(225)
8060	Sick Leave Pay	0	1,111	(1,111)
8081	Vacation Pay	0	3,270	(3,270)
	Total Salaries/Wages	261,002	54,851	206,151
Payroll Taxes & Benefits				
5020	FICA - ER	930	90	840
5030	Life Insurance - ER	2,560	89	2,471
5031	Disability Insurance	0	60	(60)
5035	AD & D Insurance	0	46	(46)
5040	LTD Insurance	0	422	(422)
5050	Medicare - ER	4,150	872	3,278
5060	Cafeteria Plan - ER	22,500	6,375	16,125
5070	Retirement ER - Regular	12,456	2,543	9,913
5071	Retirement ER - Addl Pick-up	1,600	643	957
5075	Retirees Medical - ER	2,700	815	1,885
5120	Workers Comp Insurance - ER	3,800	3,734	66
5124	Retirement - ER - Tier 2	11,844	2,637	9,207
8511	Car Allowance	4,800	1,200	3,600
	Total Payroll Taxes & Benefits	67,340	19,526	47,814
Employment Services				
5100	Unemployment Insurance - ER	3,500	90	3,410

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
100 - 100 - Administration
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6200	500	0	500	100.00%
6230	220	0	220	100.00%
	<u>4,220</u>	<u>90</u>	<u>4,130</u>	<u>97.87%</u>
	332,562	74,467	258,095	77.61%
Services & Supplies				
Contract Services				
6100	7,300	5,576	1,724	23.62%
6110	15,000	1,962	13,038	86.93%
7100	7,000	983	6,017	85.96%
7255	1,200	0	1,200	100.00%
7321	2,200	521	1,679	76.31%
7342	12,500	4,125	8,375	67.00%
	<u>45,200</u>	<u>13,167</u>	<u>32,033</u>	<u>70.87%</u>
Financial Services				
7310	2,000	489	1,511	75.56%
	2,000	489	1,511	75.55%
Insurance, Licenses & Regulatory Fees				
6120	3,000	0	3,000	100.00%
6340	4,175	55	4,120	98.68%
6341	20,000	19,375	625	3.13%
6345	2,000	0	2,000	100.00%
7325	10,000	8,814	1,186	11.86%
	<u>39,175</u>	<u>28,244</u>	<u>10,931</u>	<u>27.90%</u>
Legal & Professional				
7305	18,000	900	17,100	95.00%
7326	75,000	12,149	62,851	83.81%
7340	1,100	0	1,100	100.00%
	<u>94,100</u>	<u>13,049</u>	<u>81,051</u>	<u>86.13%</u>
Office/Operations				
6121	500	0	500	100.00%
6130	3,000	0	3,000	100.00%
7140	8,000	932	7,068	88.36%
7160	2,500	871	1,629	65.18%
7226	5,400	100	5,300	98.15%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
100 - 100 - Administration
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Office/Operations	19,400	1,902	17,498	90.19%
Rent & Utilities				
6025 Telephone	4,100	378	3,722	90.79%
7350 Rent - Meetings	6,000	999	5,001	83.35%
7352 Rent - Offices & Other Structures	22,524	2,729	19,795	87.89%
8610 Electric	3,600	109	3,491	96.99%
8620 Gas Service	240	0	240	100.00%
Total Rent & Utilities	36,464	4,215	32,249	88.44%
Repairs & Maintenance				
6405 R & M - Extinguishers	100	113	(13)	(13.01)%
6750 R & M - Minor Tools & Equipment	200	0	200	100.00%
Total Repairs & Maintenance	300	113	187	62.33%
Travel & Training				
7323 Books, Publications & Subscriptions	1,000	21	979	97.92%
7324 Education & Training Fees	750	0	750	100.00%
7334 Seminar & Conference Fees	1,000	0	1,000	100.00%
8510 Lodging & Meals - Local	1,000	0	1,000	100.00%
8539 Meals	1,000	334	666	66.65%
8550 Mileage Reimbursement & Parking	750	85	665	88.73%
Total Travel & Training	5,500	439	5,061	92.02%
Total Services & Supplies	242,139	61,618	180,521	74.55%
Capital Outlay				
9059 Vehicles, Equipment, & Fixtures	5,000	671	4,329	86.58%
Total Capital Outlay	5,000	671	4,329	86.58%
Transfers				
9410 Transfer In	(579,701)	(194,232)	(385,469)	66.50%
Total Transfers	(579,701)	(194,232)	(385,469)	66.49%
Total Expenditures	0	(57,475)	57,475	0.00%
Net Revenues over Expenditures	0	57,487	57,487	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
200 - 200 - Bayridge
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	7,812	29	(7,783)	(99.63)%
	7,812	29	(7,783)	(99.63)%
Special Taxes & Assessments				
4550	54,831	0	(54,831)	(100.00)%
	54,831	0	(54,831)	(100.00)%
Other Revenues				
9500	0	125,000	125,000	0.00%
	0	125,000	125,000	0.00%
Use of Money & Property				
4505	100	0	(100)	(100.00)%
	100	0	(100)	(100.00)%
	62,743	125,029	62,286	99.27%
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	0	12,000	100.00%
	12,000	0	12,000	100.00%
Payroll Taxes & Benefits				
5010	4,000	0	4,000	100.00%
	4,000	0	4,000	100.00%
	16,000	0	16,000	100.00%
Services & Supplies				
Contract Services				
7250	850	211	639	75.15%
	850	211	639	75.14%
Equipment & Tools				
7242	100	65	35	34.84%
	100	65	35	34.84%
Insurance, Licenses & Regulatory Fees				
6342	1,044	1,044	0	0.00%
6345	260	0	260	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
200 - 200 - Bayridge
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
7325 Insurance	775	775	(0)	(0.05)%
Total Insurance, Licenses & Regulatory Fees	2,079	1,819	260	12.48%
Legal & Professional				
7320 Professional & Consulting Services	1,000	1,808	(808)	(80.75)%
7326 Legal Services	0	726	(726)	0.00%
Total Legal & Professional	1,000	2,534	(1,534)	(153.36)%
Office/Operations				
7160 Postage, Shipping & Mail Supplies	70	0	70	100.00%
Total Office/Operations	70	0	70	100.00%
Rent & Utilities				
6000 Cell Phones	200	36	164	82.00%
7352 Rent - Offices & Other Structures	410	34	376	91.71%
8610 Electric	2,500	684	1,816	72.66%
8645 Septage Handling	10,000	0	10,000	100.00%
8670 Street Lighting	5,100	1,207	3,893	76.33%
Total Rent & Utilities	18,210	1,961	16,249	89.23%
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(135.50)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	150	0	150	100.00%
6750 R & M - Minor Tools & Equipment	100	0	100	100.00%
6800 R & M - Grounds & Collection Systems	4,770	1,848	2,923	61.27%
6900 R & M - Buildings & Structures	4,000	0	4,000	100.00%
Total Repairs & Maintenance	9,032	1,876	7,156	79.23%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	500	77	423	84.59%
7220 Gasoline	800	179	621	77.67%
Total Vehicle Maintenance & Repairs	1,300	256	1,044	80.33%
Total Services & Supplies	32,641	8,722	23,919	73.28%
Capital Outlay				
9004 Emergency Capital Construction	0	34,601	(34,601)	0.00%
9006 Infrastructures & Improvements	0	151,751	(151,751)	0.00%
Total Capital Outlay	0	186,352	(186,352)	0.00%
Reserves				
9982 *Septic System Decommission Reserve	8,000	0	8,000	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
200 - 200 - Bayridge
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Reserves	8,000	0	8,000	100.00%
Transfers				
9511 Interfund Transfer Out	13,712	4,570	9,142	66.68%
Total Transfers	13,712	4,570	9,142	66.67%
Total Expenditures	70,353	199,644	(129,291)	(183.77)%
Net Revenues over Expenditures	(7,610)	(74,615)	(67,005)	880.48%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	1,760,766	4,521	(1,756,245)	(99.75)%
	1,760,766	4,521	(1,756,245)	(99.74)%
Grant Revenue				
4955	2,500	0	(2,500)	(100.00)%
	2,500	0	(2,500)	(100.00)%
Special Taxes & Assessments				
4015	24,000	0	(24,000)	(100.00)%
4050	508,329	1,883	(506,446)	(99.63)%
	532,329	1,883	(530,446)	(99.65)%
Other Revenues				
4000	67,134	16,892	(50,242)	(74.84)%
4055	4,000	963	(3,037)	(75.92)%
4655	0	94	94	0.00%
	71,134	17,949	(53,185)	(74.77)%
Use of Money & Property				
4505	12,619	0	(12,619)	(100.00)%
	12,619	0	(12,619)	(100.00)%
	2,379,348	24,353	(2,354,995)	(98.98)%
Expenditures				
Personnel				
Salaries/Wages				
8290	525	0	525	100.00%
8295	3,885	3,172	713	18.35%
8310	9,072	443	8,629	95.12%
8330	100	63	37	37.48%
8340	92,891	17,679	75,212	80.97%
8345	4,074	261	3,813	93.61%
8355	14,007	1,315	12,693	90.62%
8360	1,753	176	1,577	89.97%
	126,307	23,108	103,199	81.70%
Payroll Taxes & Benefits				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
5021 FICA - Fire - ER	5,195	983	4,212	81.07%
5030 Life Insurance - ER	2,700	657	2,044	75.69%
5035 AD & D Insurance	1,279	253	1,027	80.26%
5051 Medicare - Reserves - ER	1,215	343	872	71.77%
5070 Retirement ER - Regular	14,102	6,985	7,117	50.47%
5120 Workers Comp Insurance - ER	4,494	4,531	(37)	(0.82)%
5124 Retirement - ER - Tier 2	5,063	1,078	3,985	78.71%
Total Payroll Taxes & Benefits	34,048	14,830	19,218	56.44%
Employment Services				
5000 Medical Exams & Procedures	1,300	66	1,235	94.97%
5101 Unemp. Costs - Reserves	8,680	1,094	7,586	87.40%
6230 Medical Exam	4,400	0	4,400	100.00%
Total Employment Services	14,380	1,160	13,220	91.93%
Total Personnel	174,735	39,098	135,637	77.62%
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	2,500	0	2,500	100.00%
7248 Uniform Safety Boots	2,000	0	2,000	100.00%
Total Clothing & Uniform	4,500	0	4,500	100.00%
Contract Services				
6110 IT Purchased Services	6,024	1,572	4,452	73.91%
7100 Copier Contract-Maint & Usage	1,617	458	1,159	71.71%
7202 Building Alarms & Security	450	222	228	50.56%
7204 Cleaning Supplies, Laundry & Towel Service	3,200	585	2,615	81.74%
7222 Hazardous Materials CW JPA Cost	2,000	2,000	0	0.00%
7500 Schedule A Charges	1,892,162	4,521	1,887,641	99.77%
Total Contract Services	1,905,453	9,358	1,896,095	99.51%
Equipment & Tools				
6055 Radios -Non Capital	1,750	0	1,750	100.00%
6440 Fire Personal Protection Equipment	14,198	0	14,198	100.00%
6460 Self-Contained Breathing Apparatus	5,500	0	5,500	100.00%
6610 Rescue - Extrication Equipment	1,500	0	1,500	100.00%
6630 Rope & Climbing Equipment	500	0	500	100.00%
7234 Oxygen Supplies & Cylinder Rent	500	0	500	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016	
7238	14,500	4,429	10,071	69.46%	
7242	800	52	748	93.55%	
7252	2,823	12	2,811	99.57%	
	Total Equipment & Tools	42,071	4,493	37,578	89.32%
	Financial Services				
7310	100	0	100	100.00%	
	Total Financial Services	100	0	100.00%	
	Insurance, Licenses & Regulatory Fees				
6120	500	54	446	89.21%	
6340	300	0	300	100.00%	
6345	1,500	0	1,500	100.00%	
7325	21,000	20,293	707	3.37%	
	Total Insurance, Licenses & Regulatory Fees	23,300	20,347	2,953	12.67%
	Legal & Professional				
7320	200	750	(550)	(275.00)%	
7326	1,400	2,964	(1,564)	(111.71)%	
7340	440	0	440	100.00%	
	Total Legal & Professional	2,040	3,714	(1,674)	(82.06)%
	Office/Operations				
6130	2,400	0	2,400	100.00%	
7140	2,770	838	1,932	69.76%	
7160	400	0	400	100.00%	
7216	1,200	380	820	68.34%	
7226	1,300	50	1,250	96.16%	
7230	1,100	115	985	89.56%	
7240	400	0	400	100.00%	
	Total Office/Operations	9,570	1,383	8,187	85.55%
	Other Expense				
7201	500	0	500	100.00%	
7209	450	0	450	100.00%	
7218	350	0	350	100.00%	
7224	500	0	500	100.00%	
	Total Other Expense	1,800	0	1,800	100.00%
	Rent & Utilities				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6000 Cell Phones	2,500	256	2,244	89.78%
6025 Telephone	3,800	955	2,845	74.88%
8610 Electric	1,100	1,250	(150)	(13.60)%
8620 Gas Service	1,600	146	1,454	90.91%
8630 Trash Services	1,100	260	840	76.34%
8640 Water and Water Services	3,300	741	2,559	77.55%
8670 Street Lighting	132	32	100	75.61%
Total Rent & Utilities	13,532	3,639	9,893	73.11%
Repairs & Maintenance				
6400 R & M - Air Compressors	500	0	500	100.00%
6405 R & M - Extinguishers	400	421	(21)	(5.27)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	2,800	148	2,653	94.74%
6750 R & M - Minor Tools & Equipment	1,800	189	1,612	89.53%
6775 R & M -Operation/Field Equipment	800	0	800	100.00%
6800 R & M - Grounds & Collection Systems	450	18	432	96.05%
6900 R & M - Buildings & Structures	5,000	687	4,313	86.26%
Total Repairs & Maintenance	11,750	1,462	10,288	87.56%
Travel & Training				
6300 DMV Driv Lic Class B	200	0	200	100.00%
7141 CERT Training Supplies	100	0	100	100.00%
7323 Books, Publications & Subscriptions	175	24	151	86.29%
7324 Education & Training Fees	500	0	500	100.00%
8405 Reserve FF Training Costs	5,382	0	5,382	100.00%
8410 Certifications	400	0	400	100.00%
8510 Lodging & Meals - Local	100	0	100	100.00%
Total Travel & Training	6,857	24	6,833	99.65%
Total Services & Supplies	2,020,973	44,419	1,976,554	97.80%
Capital Outlay				
9000 Building, Structures & Improvements	0	26,806	(26,806)	0.00%
9076 Capital Equipment & Accessories	20,000	0	20,000	100.00%
Total Capital Outlay	20,000	26,806	(6,806)	(34.03)%
Reserves				
9504 *Vehicle Replacement Reserve	53,334	0	53,334	100.00%
Total Reserves	53,334	0	53,334	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
 301 - 301 - Fire
 From 7/1/2015 Through 9/30/2015
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Transfers				
9511 Interfund Transfer Out	110,306	37,768	72,538	65.77%
Total Transfers	110,306	37,768	72,538	65.76%
Total Expenditures	2,379,348	148,091	2,231,258	93.78%
Net Revenues over Expenditures	0	(123,737)	(123,737)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
350 - Firemens Fund - Grant
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Grant Revenue				
4950 Grants	10,190	10,190	0	0.00%
Total Grant Revenue	10,190	10,190	0	0.00%
Total Revenues	10,190	10,190	0	0.00%
Expenditures				
Services & Supplies				
Equipment & Tools				
6440 Fire Personal Protection Equipment	5,240	5,106	134	2.55%
6460 Self-Contained Breathing Apparatus	1,680	1,672	8	0.50%
Total Equipment & Tools	6,920	6,778	142	2.05%
Legal & Professional				
7320 Professional & Consulting Services	1,020	960	60	5.89%
Total Legal & Professional	1,020	960	60	5.88%
Other Expense				
7345 Outreach- Program Give-away Items	2,250	2,451	(201)	(8.91)%
Total Other Expense	2,250	2,451	(201)	(8.91)%
Total Services & Supplies	10,190	10,189	1	0.01%
Total Expenditures	10,190	10,189	1	0.01%
Net Revenues over Expenditures	0	1	1	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
400 - 400 - Vista de Oro
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Special Taxes & Assessments				
4550	15,768	0	(15,768)	(100.00)%
	15,768	0	(15,768)	(100.00)%
	15,768	0	(15,768)	(100.00)%
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	0	12,000	100.00%
	12,000	0	12,000	100.00%
Payroll Taxes & Benefits				
5010	4,000	0	4,000	100.00%
	4,000	0	4,000	100.00%
	16,000	0	16,000	100.00%
Services & Supplies				
Contract Services				
7250	840	0	840	100.00%
	840	0	840	100.00%
Equipment & Tools				
7242	50	38	12	24.30%
	50	38	12	24.30%
Insurance, Licenses & Regulatory Fees				
6342	1,044	1,044	0	0.00%
6345	20	0	20	100.00%
7325	466	465	1	0.16%
	1,530	1,509	21	1.36%
Legal & Professional				
7320	500	100	400	80.00%
7326	0	269	(269)	0.00%
	500	369	131	26.29%
Rent & Utilities				
6000	200	36	164	82.00%
7352	410	34	376	91.71%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
400 - 400 - Vista de Oro
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
8610 Electric	400	84	316	78.89%
8645 Septage Handling	7,500	0	7,500	100.00%
8670 Street Lighting	<u>2,000</u>	<u>480</u>	<u>1,520</u>	<u>76.02%</u>
Total Rent & Utilities	10,510	634	9,876	93.97%
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(135.50)%
6800 R & M - Grounds & Collection Systems	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>100.00%</u>
Total Repairs & Maintenance	3,012	28	2,984	99.06%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	300	39	261	87.16%
7220 Gasoline	<u>700</u>	<u>89</u>	<u>611</u>	<u>87.24%</u>
Total Vehicle Maintenance & Repairs	1,000	128	872	87.21%
Total Services & Supplies	17,442	2,706	14,736	84.49%
Transfers				
9511 Interfund Transfer Out	<u>9,799</u>	<u>3,266</u>	<u>1,105</u>	<u>66.68%</u>
Total Transfers	9,799	3,266	1,105	66.67%
Total Expenditures	<u>43,241</u>	<u>5,972</u>	<u>31,841</u>	<u>86.19%</u>
Net Revenues over Expenditures	<u>(27,473)</u>	<u>(5,972)</u>	<u>16,073</u>	<u>(78.27)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	203,793	740	(203,053)	(99.64)%
	203,793	740	(203,053)	(99.64)%
Service Charges & Fees				
4030	1,757,500	303,004	(1,454,496)	(82.76)%
4102	50,000	32,941	(17,059)	(34.12)%
4103	100,000	62,909	(37,091)	(37.10)%
4104	0	14,694	14,694	0.00%
4114	0	(210)	(210)	0.00%
4931	15,000	2,700	(12,300)	(82.00)%
4932	20,000	5,882	(14,118)	(70.59)%
4933	5,400	5,185	(215)	(3.99)%
4937	0	170	170	0.00%
	1,947,900	427,276	(1,520,624)	(78.06)%
Other Revenues				
4928	300	0	(300)	(100.00)%
4930	500	1,333	833	166.53%
4935	100	5	(95)	(94.60)%
4936	1,000	0	(1,000)	(100.00)%
	1,900	1,338	(562)	(29.58)%
Use of Money & Property				
4505	2,000	0	(2,000)	(100.00)%
4934	2,000	0	(2,000)	(100.00)%
	4,000	0	(4,000)	(100.00)%
	2,157,593	429,354	(1,728,239)	(80.10)%
Expenditures				
Personnel				
Salaries/Wages				
8012	500	79	421	84.16%
8018	0	3,147	(3,147)	0.00%
8045	6,000	1,135	4,865	81.08%
8051	0	1,570	(1,570)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
8054 Salaries & Wages - Regular	379,433	79,051	300,382	79.17%
8056 Retroactive Pay	0	400	(400)	0.00%
8060 Sick Leave Pay	0	3,684	(3,684)	0.00%
8063 Standby Pay	23,800	3,792	20,008	84.07%
8066 Comp Time Used	0	3,952	(3,952)	0.00%
8081 Vacation Pay	0	6,376	(6,376)	0.00%
Total Salaries/Wages	409,733	103,186	306,547	74.82%
Payroll Taxes & Benefits				
5010 Total Fringe Benefits	(13,500)	0	(13,500)	100.00%
5030 Life Insurance - ER	5,600	360	5,240	93.57%
5031 Disability Insurance	0	104	(104)	0.00%
5035 AD & D Insurance	0	140	(140)	0.00%
5040 LTD Insurance	0	735	(735)	0.00%
5050 Medicare - ER	6,650	1,389	5,261	79.11%
5060 Cafeteria Plan - ER	60,000	18,000	42,000	70.00%
5070 Retirement ER - Regular	51,605	14,264	37,341	72.36%
5071 Retirement ER - Addl Pick-up	9,642	3,845	5,797	60.13%
5075 Retirees Medical - ER	2,760	366	2,394	86.74%
5120 Workers Comp Insurance - ER	9,275	9,274	1	0.02%
5124 Retirement - ER - Tier 2	5,300	1,262	4,039	76.20%
Total Payroll Taxes & Benefits	137,332	49,739	87,593	63.78%
Employment Services				
5100 Unemployment Insurance - ER	0	31	(31)	0.00%
6200 Hiring, Advertising & Other Costs	100	0	100	100.00%
6230 Medical Exam	200	0	200	100.00%
6250 Temporary Agency Help	2,500	0	2,500	100.00%
Total Employment Services	2,800	31	2,769	98.89%
Total Personnel	549,865	152,956	396,909	72.18%
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	3,000	1,008	1,992	66.40%
Total Clothing & Uniform	3,000	1,008	1,992	66.40%
Contract Services				
6100 Labor & Support-IT Services	10,000	0	10,000	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016	
6110	IT Purchased Services	14,000	7,530	6,470	46.22%
7100	Copier Contract-Maint & Usage	0	983	(983)	0.00%
7204	Cleaning Supplies, Laundry & Towel Service	300	0	300	100.00%
7250	Water Quality Testing	50,000	5,171	44,829	89.66%
7255	Security Services	9,000	433	8,567	95.20%
7301	Contract Maint Services	10,000	0	10,000	100.00%
7321	Janitorial Cleaning & Supplies	1,800	736	1,064	59.14%
	Total Contract Services	95,100	14,851	80,249	84.38%
	Equipment & Tools				
7234	Oxygen Supplies & Cylinder Rent	0	50	(50)	0.00%
7242	Minor Tools, Accessories & Field Machines	6,000	2,245	3,755	62.59%
7253	Rent - Equipment	3,000	1,274	1,726	57.53%
7256	Meter Purchases & Replacements	50,000	17,244	32,756	65.52%
	Total Equipment & Tools	59,000	20,813	38,187	64.72%
	Financial Services				
7310	Bank Service Charges	200	0	200	100.00%
9153	Bad Debt Expense	3,000	0	3,000	100.00%
	Total Financial Services	3,200	0	3,200	100.00%
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	5,000	0	5,000	100.00%
6340	Misc Fees	3,000	6,767	(3,767)	(125.57)%
6342	Fees - Regulatory	15,000	0	15,000	100.00%
6343	Lien & Notary Fees	100	0	100	100.00%
6345	Property Taxes & Assessments Costs	3,000	0	3,000	100.00%
7325	Insurance	26,000	26,954	(954)	(3.66)%
	Total Insurance, Licenses & Regulatory Fees	52,100	33,721	18,379	35.28%
	Legal & Professional				
7318	Professional & Consulting Svcs-ISJ	30,000	4,092	25,908	86.36%
7319	Other Professional Services	30,000	3,054	26,946	89.83%
7320	Professional & Consulting Services	100,000	11,189	88,811	88.82%
7326	Legal Services	30,000	3,342	26,658	88.86%
7336	Legal Services- ISJ	20,000	50,373	(30,373)	(151.86)%
7340	Legal Notifications & Mandated Advertising	2,000	0	2,000	100.00%
9155	Inter-Agency Cost Sharing-ISJ	45,000	2,267	42,733	94.97%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Legal & Professional	257,000	74,318	182,682	71.08%
Office/Operations				
6130 Computer Hardware	6,000	0	6,000	100.00%
7140 General Supplies & Minor Equipment	3,000	691	2,309	76.97%
7160 Postage, Shipping & Mail Supplies	15,000	4,627	10,373	69.16%
7180 Billing Supplies, Forms & Printing	1,000	141	859	85.87%
7226 Membership & Dues	200	30	170	85.00%
7230 Misc Small Parts & Supplies	1,000	0	1,000	100.00%
7237 Process Control & Treatment Supplies	6,000	2,744	3,256	54.27%
7239 Water Treatment Chemicals	13,000	1,376	11,624	89.42%
7249 Safety Supplies	3,000	125	2,875	95.85%
Total Office/Operations	48,200	9,734	38,466	79.81%
Other Expense				
7330 Misc Operating Expenses	100	0	100	100.00%
7348 Water Conservation Program	30,000	4,947	25,053	83.52%
7349 Water Conservation Fixtures	0	903	(903)	0.00%
Total Other Expense	30,100	5,849	24,251	80.57%
Rent & Utilities				
6000 Cell Phones	1,700	470	1,230	72.36%
6025 Telephone	9,000	2,448	6,552	72.80%
7352 Rent - Offices & Other Structures	14,000	3,363	10,637	75.98%
8610 Electric	130,000	24,692	105,308	81.01%
8620 Gas Service	400	0	400	100.00%
8630 Trash Services	1,500	309	1,191	79.40%
8644 Disposal Services	80,000	10,785	69,216	86.52%
8670 Street Lighting	650	87	563	86.63%
Total Rent & Utilities	237,250	42,154	195,096	82.23%
Repairs & Maintenance				
6405 R & M - Extinguishers	400	565	(165)	(41.25)%
6422 R & M - Hydrants	100	0	100	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	3,000	39	2,961	98.71%
6641 R & M - Wells	6,000	3,949	2,051	34.18%
6750 R & M - Minor Tools & Equipment	2,000	1,890	110	5.50%
6800 R & M - Grounds & Collection Systems	2,000	0	2,000	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6900 R & M - Buildings & Structures	10,000	432	9,568	95.68%
7241 R & M - Water Distribution System	15,000	5,890	9,110	60.74%
Total Repairs & Maintenance	38,500	12,765	25,735	66.84%
Travel & Training				
7323 Books, Publications & Subscriptions	150	0	150	100.00%
7324 Education & Training Fees	500	50	450	90.00%
8410 Certifications	1,000	120	880	88.00%
8550 Mileage Reimbursement & Parking	500	55	445	88.91%
Total Travel & Training	2,150	225	1,925	89.51%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	5,500	516	4,984	90.62%
7220 Gasoline	5,000	1,197	3,803	76.06%
7228 Markings & Other Misc Services	1,000	129	871	87.10%
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	1,668	5,832	77.77%
Total Vehicle Maintenance & Repairs	19,000	3,510	15,490	81.52%
Total Services & Supplies	844,600	218,950	625,650	74.08%
Capital Outlay				
9000 Building, Structures & Improvements	45,000	63	44,937	99.86%
9006 Infrastructures & Improvements	150,000	0	150,000	100.00%
9059 Vehicles, Equipment, & Fixtures	0	671	(671)	0.00%
Total Capital Outlay	195,000	734	194,266	99.62%
Debt Service				
9022 Debt Service - Principal	147,005	147,005	(0)	0.00%
9023 Debt Service - Interest & Annual Fee	130,761	72,457	58,304	44.59%
Total Debt Service	277,766	219,462	58,304	20.99%
Reserves				
9571 *Capital Outlay Reserve	65,000	0	65,000	100.00%
9572 *General Contingency (Operations) Reserve	25,000	0	25,000	100.00%
9988 *Water Rate Stabilization Reserve	32,000	0	32,000	100.00%
Total Reserves	122,000	0	122,000	100.00%
Transfers				
9511 Interfund Transfer Out	396,344	132,114	264,230	66.67%
Total Transfers	396,344	132,114	264,230	66.67%
Total Expenditures	2,385,575	724,216	1,661,359	69.64%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
 500 - 500 - Water
 From 7/1/2015 Through 9/30/2015
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Net Revenues over Expenditures	(227,982)	(294,862)	(66,880)	29.33%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
 600 - 600 - Wastewater
 From 7/1/2015 Through 9/30/2015
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Expenditures				
Services & Supplies				
Legal & Professional				
7320 Professional & Consulting Services	0	(3,693)	3,693	0.00%
Total Legal & Professional	0	(3,693)	3,693	0.00%
Total Services & Supplies	0	(3,693)	3,693	0.00%
Total Expenditures	0	(3,693)	3,693	0.00%
Net Revenues over Expenditures	0	3,693	3,693	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
602 - Wastewater Fiduciary Fund
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Service Charges & Fees				
4062	50,340	0	(50,340)	(100.00)%
	50,340	0	(50,340)	(100.00)%
Special Taxes & Assessments				
4061	1,149,654	0	(1,149,654)	(100.00)%
	1,149,654	0	(1,149,654)	(100.00)%
Other Revenues				
9500	7,084	0	(7,084)	(100.00)%
	7,084	0	(7,084)	(100.00)%
	<u>1,207,078</u>	<u>0</u>	<u>(1,207,078)</u>	<u>(100.00)%</u>
Expenditures				
Services & Supplies				
Financial Services				
7310	7,000	0	7,000	100.00%
	7,000	0	7,000	100.00%
Insurance, Licenses & Regulatory Fees				
6341	500	0	500	100.00%
6345	1,835	0	1,835	100.00%
	2,335	0	2,335	100.00%
Legal & Professional				
7320	3,600	12,192	(8,592)	(238.67)%
7326	1,700	333	1,367	80.44%
	5,300	12,525	(7,225)	(136.32)%
	14,635	12,525	2,110	14.42%
Debt Service				
9022	480,000	0	480,000	100.00%
9023	668,666	0	668,666	100.00%
9079	7,084	0	7,084	100.00%
9805	50,340	0	50,340	100.00%
	1,206,090	0	1,206,090	100.00%
Transfers				
9511	8,907	2,969	5,938	66.67%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
602 - Wastewater Fiduciary Fund
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Transfers	<u>8,907</u>	<u>2,969</u>	<u>5,938</u>	<u>66.67%</u>
Total Expenditures	<u>1,229,632</u>	<u>15,494</u>	<u>1,214,138</u>	<u>98.74%</u>
Net Revenues over Expenditures	<u>(22,554)</u>	<u>(15,494)</u>	<u>7,060</u>	<u>(31.31)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
650 - 650 - Solid Waste
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Other Revenues				
9500	1,616	0	(1,616)	(100.00)%
	1,616	0	(1,616)	(100.00)%
	1,616	0	(1,616)	(100.00)%
Expenditures				
Transfers				
9508	1,616	539	1,077	66.65%
	1,616	539	1,077	66.65%
	1,616	539	1,077	66.65%
Net Revenues over Expenditures	0	(539)	(539)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
800 - 800 - Drainage
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	19,561	72	(19,489)	(99.64)%
	19,561	72	(19,489)	(99.63)%
Special Taxes & Assessments				
4400	95,456	0	(95,456)	(100.00)%
	95,456	0	(95,456)	(100.00)%
Other Revenues				
4935	200	152	(49)	(24.25)%
	200	152	(49)	(24.25)%
Use of Money & Property				
4505	200	0	(200)	(100.00)%
	200	0	(200)	(100.00)%
	115,417	223	(115,194)	(99.81)%
Expenditures				
Personnel				
Salaries/Wages				
8054	16,000	0	16,000	100.00%
	16,000	0	16,000	100.00%
Payroll Taxes & Benefits				
5010	5,500	0	5,500	100.00%
	5,500	0	5,500	100.00%
	21,500	0	21,500	100.00%
Services & Supplies				
Clothing & Uniform				
7246	200	0	200	100.00%
	200	0	200	100.00%
Contract Services				
6110	0	12	(12)	0.00%
7250	0	160	(160)	0.00%
	0	172	(172)	0.00%
Equipment & Tools				
7242	300	38	262	87.39%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
800 - 800 - Drainage
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Equipment & Tools	300	38	262	87.38%
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	0	500	100.00%
6342 Fees - Regulatory	6,000	0	6,000	100.00%
6345 Property Taxes & Assessments Costs	1,000	0	1,000	100.00%
7325 Insurance	3,102	3,102	0	0.01%
Total Insurance, Licenses & Regulatory Fees	10,602	3,102	7,500	70.74%
Legal & Professional				
7320 Professional & Consulting Services	7,000	4,487	2,513	35.91%
Total Legal & Professional	7,000	4,487	2,513	35.90%
Office/Operations				
7226 Membership & Dues	0	165	(165)	0.00%
7230 Misc Small Parts & Supplies	100	0	100	100.00%
7249 Safety Supplies	0	229	(229)	0.00%
Total Office/Operations	100	394	(294)	(294.17)%
Other Expense				
7330 Misc Operating Expenses	300	0	300	100.00%
7346 Promotional Expenses - Event	300	0	300	100.00%
Total Other Expense	600	0	600	100.00%
Rent & Utilities				
6000 Cell Phones	1,000	216	784	78.40%
6025 Telephone	200	158	42	20.86%
7352 Rent - Offices & Other Structures	600	45	555	92.50%
8610 Electric	1,000	248	752	75.22%
8670 Street Lighting	900	210	690	76.71%
Total Rent & Utilities	3,700	877	2,823	76.30%
Repairs & Maintenance				
6640 R & M - Equip & Other Non-Structural Fixed Assets	300	609	(309)	(103.11)%
6750 R & M - Minor Tools & Equipment	300	0	300	100.00%
6800 R & M - Grounds & Collection Systems	3,000	119	2,881	96.05%
6900 R & M - Buildings & Structures	500	0	500	100.00%
Total Repairs & Maintenance	4,100	728	3,372	82.24%
Travel & Training				
8550 Mileage Reimbursement & Parking	50	0	50	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
800 - 800 - Drainage
From 7/1/2015 Through 9/30/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Travel & Training	50	0	50	100.00%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	1,150	139	1,011	87.94%
7220 Gasoline	1,350	322	1,028	76.18%
Total Vehicle Maintenance & Repairs	2,500	460	2,040	81.59%
Total Services & Supplies	29,152	10,258	18,894	64.81%
Reserves				
9571 *Capital Outlay Reserve	10,000	0	10,000	100.00%
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	100.00%
Total Reserves	15,000	0	15,000	100.00%
Transfers				
9511 Interfund Transfer Out	39,017	13,006	26,011	66.67%
Total Transfers	39,017	13,006	26,011	66.67%
Total Expenditures	104,669	23,264	81,405	77.77%
Net Revenues over Expenditures	10,748	(23,040)	(33,788)	(314.36)%

**Statement of Revenues and Expenditures
through
October 31, 2015**

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
100 - 100 - Administration
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Service Charges & Fees				
4005	0	18	18	0.00%
	0	18	18	0.00%
	0	18	18	0.00%
Expenditures				
Personnel				
Salaries/Wages				
7322	15,000	3,200	11,800	78.67%
8018	0	1,768	(1,768)	0.00%
8045	3,402	1,113	2,289	67.29%
8051	0	464	(464)	0.00%
8054	242,600	67,810	174,790	72.05%
8056	0	2,678	(2,678)	0.00%
8060	0	2,639	(2,639)	0.00%
8081	0	6,757	(6,757)	0.00%
	261,002	86,430	174,572	66.89%
Payroll Taxes & Benefits				
5020	930	198	732	78.67%
5030	2,560	164	2,396	93.58%
5031	0	87	(87)	0.00%
5035	0	66	(66)	0.00%
5040	0	614	(614)	0.00%
5050	4,150	1,356	2,794	67.33%
5060	22,500	8,500	14,000	62.23%
5070	12,456	3,530	8,926	71.67%
5071	1,600	990	610	38.13%
5075	2,700	1,086	1,614	59.80%
5120	3,800	3,734	66	1.74%
5124	11,844	4,150	7,694	64.97%
8511	4,800	1,600	3,200	66.67%
	67,340	26,076	41,264	61.28%
Employment Services				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
100 - 100 - Administration
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
5100	3,500	198	3,302	94.34%
6200	500	0	500	100.00%
6230	220	0	220	100.00%
	<u>4,220</u>	<u>198</u>	<u>4,022</u>	<u>95.30%</u>
Total Employment Services				
Total Personnel	332,562	112,704	219,859	66.11%
Services & Supplies				
Contract Services				
6100	7,300	5,576	1,724	23.62%
6110	15,000	2,595	12,405	82.71%
7100	7,000	1,245	5,755	82.22%
7255	1,200	0	1,200	100.00%
7321	2,200	681	1,519	69.06%
7342	12,500	4,125	8,375	67.00%
	<u>45,200</u>	<u>14,221</u>	<u>30,979</u>	<u>68.54%</u>
Total Contract Services				
Financial Services				
7310	2,000	489	1,511	75.56%
	<u>2,000</u>	<u>489</u>	<u>1,511</u>	<u>75.55%</u>
Total Financial Services				
Insurance, Licenses & Regulatory Fees				
6120	3,000	0	3,000	100.00%
6340	4,175	55	4,120	98.68%
6341	20,000	19,375	625	3.13%
6345	2,000	0	2,000	100.00%
7325	10,000	8,814	1,186	11.86%
	<u>39,175</u>	<u>28,244</u>	<u>10,931</u>	<u>27.90%</u>
Total Insurance, Licenses & Regulatory Fees				
Legal & Professional				
7305	18,000	900	17,100	95.00%
7326	75,000	25,799	49,201	65.61%
7340	1,100	0	1,100	100.00%
	<u>94,100</u>	<u>26,699</u>	<u>67,401</u>	<u>71.63%</u>
Total Legal & Professional				
Office/Operations				
6121	500	0	500	100.00%
6130	3,000	0	3,000	100.00%
7140	8,000	1,204	6,796	84.95%
7160	2,500	1,021	1,479	59.15%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
100 - 100 - Administration
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
7226				
Membership & Dues	5,400	100	5,300	98.15%
Total Office/Operations	19,400	2,326	17,074	88.01%
Rent & Utilities				
6025				
Telephone	4,100	505	3,595	87.68%
7350				
Rent - Meetings	6,000	999	5,001	83.35%
7352				
Rent - Offices & Other Structures	22,524	3,578	18,946	84.12%
8610				
Electric	3,600	1,012	2,588	71.90%
8620				
Gas Service	240	0	240	100.00%
Total Rent & Utilities	36,464	6,094	30,370	83.29%
Repairs & Maintenance				
6405				
R & M - Extinguishers	100	113	(13)	(13.01)%
6750				
R & M - Minor Tools & Equipment	200	0	200	100.00%
Total Repairs & Maintenance	300	113	187	62.33%
Travel & Training				
7323				
Books, Publications & Subscriptions	1,000	28	972	97.22%
7324				
Education & Training Fees	750	150	600	80.00%
7334				
Seminar & Conference Fees	1,000	0	1,000	100.00%
8510				
Lodging & Meals - Local	1,000	0	1,000	100.00%
8539				
Meals	1,000	334	666	66.65%
8550				
Mileage Reimbursement & Parking	750	85	665	88.73%
Total Travel & Training	5,500	596	4,904	89.17%
Total Services & Supplies	242,139	78,782	163,357	67.46%
Capital Outlay				
9059				
Vehicles, Equipment, & Fixtures	5,000	671	4,329	86.58%
Total Capital Outlay	5,000	671	4,329	86.58%
Transfers				
9410				
Transfer In	(579,701)	(194,232)	(385,469)	66.50%
Total Transfers	(579,701)	(194,232)	(385,469)	66.49%
Total Expenditures	0	(2,075)	2,075	0.00%
Net Revenues over Expenditures	0	2,094	2,094	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
200 - 200 - Bayridge
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	7,812	996	(6,816)	(87.26)%
	7,812	996	(6,816)	(87.25)%
Special Taxes & Assessments				
4550	54,831	7,500	(47,331)	(86.33)%
	54,831	7,500	(47,331)	(86.32)%
Other Revenues				
9500	0	125,000	125,000	0.00%
	0	125,000	125,000	0.00%
Use of Money & Property				
4505	100	0	(100)	(100.00)%
	100	0	(100)	(100.00)%
	62,743	133,496	70,753	112.77%
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	9,038	2,962	24.69%
	12,000	9,038	2,962	24.68%
Payroll Taxes & Benefits				
5010	4,000	2,766	1,234	30.86%
	4,000	2,766	1,234	30.86%
	16,000	11,804	4,196	26.23%
Services & Supplies				
Contract Services				
7250	850	346	504	59.27%
	850	346	504	59.26%
Equipment & Tools				
7242	100	65	35	34.84%
	100	65	35	34.84%
Insurance, Licenses & Regulatory Fees				
6342	1,044	1,044	0	0.00%
6345	260	132	128	49.22%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
200 - 200 - Bayridge
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
7325 Insurance	775	775	(0)	(0.05)%
Total Insurance, Licenses & Regulatory Fees	2,079	1,951	128	6.13%
Legal & Professional				
7320 Professional & Consulting Services	1,000	1,808	(808)	(80.75)%
7326 Legal Services	0	726	(726)	0.00%
Total Legal & Professional	1,000	2,534	(1,534)	(153.36)%
Office/Operations				
7160 Postage, Shipping & Mail Supplies	70	0	70	100.00%
Total Office/Operations	70	0	70	100.00%
Rent & Utilities				
6000 Cell Phones	200	53	148	73.75%
7352 Rent - Offices & Other Structures	410	68	342	83.42%
8610 Electric	2,500	901	1,599	63.96%
8645 Septage Handling	10,000	0	10,000	100.00%
8670 Street Lighting	5,100	1,609	3,491	68.46%
Total Rent & Utilities	18,210	2,630	15,580	85.56%
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(135.50)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	150	0	150	100.00%
6750 R & M - Minor Tools & Equipment	100	0	100	100.00%
6800 R & M - Grounds & Collection Systems	4,770	1,916	2,854	59.84%
6900 R & M - Buildings & Structures	4,000	0	4,000	100.00%
Total Repairs & Maintenance	9,032	1,944	7,088	78.48%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	500	77	423	84.59%
7220 Gasoline	800	227	573	71.64%
Total Vehicle Maintenance & Repairs	1,300	304	996	76.62%
Total Services & Supplies	32,641	9,775	22,866	70.05%
Capital Outlay				
9004 Emergency Capital Construction	0	34,601	(34,601)	0.00%
9006 Infrastructures & Improvements	0	152,251	(152,251)	0.00%
Total Capital Outlay	0	186,852	(186,852)	0.00%
Reserves				
9982 *Septic System Decommission Reserve	8,000	0	8,000	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
200 - 200 - Bayridge
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Reserves	8,000	0	8,000	100.00%
Transfers				
9511 Interfund Transfer Out	13,712	4,570	9,142	66.68%
Total Transfers	13,712	4,570	9,142	66.67%
Total Expenditures	70,353	213,000	(142,647)	(202.76)%
Net Revenues over Expenditures	(7,610)	(79,505)	(71,895)	944.73%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	1,760,766	228,070	(1,532,696)	(87.05)%
	1,760,766	228,070	(1,532,696)	(87.05)%
Grant Revenue				
4955	2,500	0	(2,500)	(100.00)%
	2,500	0	(2,500)	(100.00)%
Special Taxes & Assessments				
4015	24,000	0	(24,000)	(100.00)%
4050	508,329	65,762	(442,567)	(87.07)%
	532,329	65,762	(466,567)	(87.65)%
Other Revenues				
4000	67,134	16,892	(50,242)	(74.84)%
4055	4,000	963	(3,037)	(75.92)%
4655	0	94	94	0.00%
	71,134	17,949	(53,185)	(74.77)%
Use of Money & Property				
4505	12,619	0	(12,619)	(100.00)%
	12,619	0	(12,619)	(100.00)%
	2,379,348	311,781	(2,067,567)	(86.90)%
Expenditures				
Personnel				
Salaries/Wages				
8290	525	28	497	94.60%
8295	3,885	3,989	(104)	(2.67)%
8310	9,072	1,102	7,970	87.86%
8330	100	63	37	37.48%
8340	92,891	26,677	66,214	71.29%
8345	4,074	2,252	1,822	44.72%
8355	14,007	2,061	11,946	85.29%
8360	1,753	176	1,577	89.97%
	126,307	36,348	89,959	71.22%
Payroll Taxes & Benefits				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
5021 FICA - Fire - ER	5,195	1,458	3,737	71.93%
5030 Life Insurance - ER	2,700	657	2,044	75.69%
5035 AD & D Insurance	1,279	253	1,027	80.26%
5051 Medicare - Reserves - ER	1,215	535	680	55.97%
5070 Retirement ER - Regular	14,102	6,178	7,924	56.20%
5120 Workers Comp Insurance - ER	4,494	4,579	(85)	(1.89)%
5124 Retirement - ER - Tier 2	5,063	1,355	3,708	73.24%
Total Payroll Taxes & Benefits	34,048	15,015	19,033	55.90%
Employment Services				
5000 Medical Exams & Procedures	1,300	66	1,235	94.97%
5101 Unemp. Costs - Reserves	8,680	1,636	7,044	81.16%
6230 Medical Exam	4,400	0	4,400	100.00%
Total Employment Services	14,380	1,701	12,679	88.17%
Total Personnel	174,735	53,064	121,671	69.63%
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	2,500	0	2,500	100.00%
7248 Uniform Safety Boots	2,000	0	2,000	100.00%
Total Clothing & Uniform	4,500	0	4,500	100.00%
Contract Services				
6110 IT Purchased Services	6,024	2,075	3,949	65.57%
7100 Copier Contract-Maint & Usage	1,617	715	902	55.76%
7202 Building Alarms & Security	450	222	228	50.56%
7204 Cleaning Supplies, Laundry & Towel Service	3,200	585	2,615	81.74%
7222 Hazardous Materials CW JPA Cost	2,000	2,000	0	0.00%
7500 Schedule A Charges	1,892,162	228,070	1,664,092	87.95%
Total Contract Services	1,905,453	233,667	1,671,786	87.74%
Equipment & Tools				
6055 Radios -Non Capital	1,750	0	1,750	100.00%
6440 Fire Personal Protection Equipment	14,198	0	14,198	100.00%
6460 Self-Contained Breathing Apparatus	5,500	0	5,500	100.00%
6610 Rescue - Extrication Equipment	1,500	0	1,500	100.00%
6630 Rope & Climbing Equipment	500	0	500	100.00%
7234 Oxygen Supplies & Cylinder Rent	500	0	500	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
7238	14,500	4,839	9,661	66.63%
7242	800	95	705	88.18%
7252	2,823	12	2,811	99.57%
Total Equipment & Tools	42,071	4,946	37,125	88.24%
Financial Services				
7310	100	0	100	100.00%
Total Financial Services	100	0	100	100.00%
Insurance, Licenses & Regulatory Fees				
6120	500	54	446	89.21%
6340	300	0	300	100.00%
6345	1,500	710	790	52.70%
7325	21,000	16,591	4,409	21.00%
Total Insurance, Licenses & Regulatory Fees	23,300	17,355	5,945	25.52%
Legal & Professional				
7320	200	750	(550)	(275.00)%
7326	1,400	2,366	(966)	(68.97)%
7340	440	0	440	100.00%
Total Legal & Professional	2,040	3,116	(1,076)	(52.73)%
Office/Operations				
6130	2,400	0	2,400	100.00%
7140	2,770	846	1,924	69.48%
7160	400	0	400	100.00%
7216	1,200	813	387	32.27%
7226	1,300	50	1,250	96.16%
7230	1,100	373	727	66.11%
7240	400	0	400	100.00%
Total Office/Operations	9,570	2,081	7,489	78.25%
Other Expense				
7201	500	0	500	100.00%
7209	450	0	450	100.00%
7218	350	0	350	100.00%
7224	500	0	500	100.00%
Total Other Expense	1,800	0	1,800	100.00%
Rent & Utilities				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6000 Cell Phones	2,500	384	2,116	84.63%
6025 Telephone	3,800	1,269	2,531	66.61%
8610 Electric	1,100	1,510	(410)	(37.25)%
8620 Gas Service	1,600	185	1,415	88.44%
8630 Trash Services	1,100	348	752	68.33%
8640 Water and Water Services	3,300	1,313	1,987	60.23%
8670 Street Lighting	132	43	89	67.50%
Total Rent & Utilities	<u>13,532</u>	<u>5,052</u>	<u>8,480</u>	<u>62.67%</u>
Repairs & Maintenance				
6400 R & M - Air Compressors	500	0	500	100.00%
6405 R & M - Extinguishers	400	421	(21)	(5.27)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	2,800	153	2,647	94.55%
6750 R & M - Minor Tools & Equipment	1,800	189	1,612	89.53%
6775 R & M -Operation/Field Equipment	800	0	800	100.00%
6800 R & M - Grounds & Collection Systems	450	18	432	96.05%
6900 R & M - Buildings & Structures	5,000	708	4,292	85.85%
Total Repairs & Maintenance	<u>11,750</u>	<u>1,488</u>	<u>10,262</u>	<u>87.34%</u>
Travel & Training				
6300 DMV Driv Lic Class B	200	0	200	100.00%
7141 CERT Training Supplies	100	0	100	100.00%
7323 Books, Publications & Subscriptions	175	93	82	46.92%
7324 Education & Training Fees	500	0	500	100.00%
8405 Reserve FF Training Costs	5,382	0	5,382	100.00%
8410 Certifications	400	0	400	100.00%
8510 Lodging & Meals - Local	100	0	100	100.00%
Total Travel & Training	<u>6,857</u>	<u>93</u>	<u>6,764</u>	<u>98.65%</u>
Total Services & Supplies	<u>2,020,973</u>	<u>267,797</u>	<u>1,753,176</u>	<u>86.75%</u>
Capital Outlay				
9000 Building, Structures & Improvements	0	44,499	(44,499)	0.00%
9076 Capital Equipment & Accessories	20,000	0	20,000	100.00%
Total Capital Outlay	<u>20,000</u>	<u>44,499</u>	<u>(24,499)</u>	<u>(122.50)%</u>
Reserves				
9504 *Vehicle Replacement Reserve	53,334	0	53,334	100.00%
Total Reserves	<u>53,334</u>	<u>0</u>	<u>53,334</u>	<u>100.00%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
 301 - 301 - Fire
 From 7/1/2015 Through 10/31/2015
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Transfers				
9511 Interfund Transfer Out	110,306	37,768	72,538	65.77%
Total Transfers	110,306	37,768	72,538	65.76%
Total Expenditures	2,379,348	403,128	1,976,220	83.06%
Net Revenues over Expenditures	0	(91,347)	(91,347)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
350 - Firemens Fund - Grant
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Grant Revenue				
4950 Grants	10,190	10,190	0	0.00%
Total Grant Revenue	10,190	10,190	0	0.00%
Total Revenues	10,190	10,190	0	0.00%
Expenditures				
Services & Supplies				
Equipment & Tools				
6440 Fire Personal Protection Equipment	5,240	5,106	134	2.55%
6460 Self-Contained Breathing Apparatus	1,680	1,672	8	0.50%
Total Equipment & Tools	6,920	6,778	142	2.05%
Legal & Professional				
7320 Professional & Consulting Services	1,020	960	60	5.89%
Total Legal & Professional	1,020	960	60	5.88%
Other Expense				
7345 Outreach- Program Give-away Items	2,250	2,451	(201)	(8.91)%
Total Other Expense	2,250	2,451	(201)	(8.91)%
Total Services & Supplies	10,190	10,189	1	0.01%
Total Expenditures	10,190	10,189	1	0.01%
Net Revenues over Expenditures	0	1	1	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
400 - 400 - Vista de Oro
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Special Taxes & Assessments				
4550	15,768	1,526	(14,242)	(90.33)%
	15,768	1,526	(14,242)	(90.32)%
	15,768	1,526	(14,242)	(90.32)%
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	2,884	9,116	75.97%
	12,000	2,884	9,116	75.97%
Payroll Taxes & Benefits				
5010	4,000	893	3,107	77.69%
	4,000	893	3,107	77.68%
	16,000	3,777	12,223	76.39%
Services & Supplies				
Contract Services				
7250	840	135	705	83.93%
	840	135	705	83.93%
Equipment & Tools				
7242	50	38	12	24.30%
	50	38	12	24.30%
Insurance, Licenses & Regulatory Fees				
6342	1,044	1,044	0	0.00%
6345	20	9	11	55.00%
7325	466	465	1	0.16%
	1,530	1,518	12	0.77%
Legal & Professional				
7320	500	100	400	80.00%
7326	0	269	(269)	0.00%
	500	369	131	26.29%
Rent & Utilities				
6000	200	53	148	73.75%
7352	410	68	342	83.42%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
400 - 400 - Vista de Oro
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
8610 Electric	400	110	290	72.41%
8645 Septage Handling	7,500	0	7,500	100.00%
8670 Street Lighting	2,000	639	1,361	68.04%
Total Rent & Utilities	10,510	870	9,640	91.72%
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(135.50)%
6800 R & M - Grounds & Collection Systems	3,000	0	3,000	100.00%
Total Repairs & Maintenance	3,012	28	2,984	99.06%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	300	39	261	87.16%
7220 Gasoline	700	113	587	83.80%
Total Vehicle Maintenance & Repairs	1,000	152	848	84.80%
Total Services & Supplies	17,442	3,110	14,332	82.17%
Transfers				
9511 Interfund Transfer Out	9,799	3,266	1,105	66.68%
Total Transfers	9,799	3,266	1,105	66.67%
Total Expenditures	43,241	10,153	27,660	76.52%
Net Revenues over Expenditures	(27,473)	(8,627)	13,418	(68.60)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	203,793	26,036	(177,757)	(87.23)%
	Total Property Taxes	203,793	(177,757)	(87.22)%
Service Charges & Fees				
4030	1,757,500	441,182	(1,316,318)	(74.90)%
4102	50,000	40,412	(9,588)	(19.18)%
4103	100,000	96,094	(3,906)	(3.91)%
4104	0	14,931	14,931	0.00%
4114	0	(220)	(220)	0.00%
4931	15,000	3,250	(11,750)	(78.34)%
4932	20,000	7,503	(12,497)	(62.49)%
4933	5,400	6,870	1,470	27.22%
4937	0	255	255	0.00%
	Total Service Charges & Fees	610,277	(1,337,623)	(68.67)%
Other Revenues				
4928	300	0	(300)	(100.00)%
4930	500	4,032	3,532	706.37%
4935	100	130	30	30.40%
4936	1,000	0	(1,000)	(100.00)%
	Total Other Revenues	4,162	2,262	119.07%
Use of Money & Property				
4505	2,000	0	(2,000)	(100.00)%
4934	2,000	0	(2,000)	(100.00)%
	Total Use of Money & Property	0	(4,000)	(100.00)%
	Total Revenues	640,475	(1,517,118)	(70.32)%
Expenditures				
Personnel				
Salaries/Wages				
8012	500	79	421	84.16%
8018	0	3,147	(3,147)	0.00%
8045	6,000	1,443	4,557	75.95%
8051	0	1,570	(1,570)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
8054 Salaries & Wages - Regular	379,433	99,285	280,148	73.84%
8056 Retroactive Pay	0	3,512	(3,512)	0.00%
8060 Sick Leave Pay	0	4,475	(4,475)	0.00%
8063 Standby Pay	23,800	5,780	18,020	75.72%
8066 Comp Time Used	0	6,672	(6,672)	0.00%
8081 Vacation Pay	0	8,513	(8,513)	0.00%
Total Salaries/Wages	409,733	134,476	275,257	67.18%
Payroll Taxes & Benefits				
5010 Total Fringe Benefits	(13,500)	(7,202)	(6,298)	46.66%
5030 Life Insurance - ER	5,600	588	5,012	89.50%
5031 Disability Insurance	0	153	(153)	0.00%
5035 AD & D Insurance	0	200	(200)	0.00%
5040 LTD Insurance	0	1,078	(1,078)	0.00%
5050 Medicare - ER	6,650	2,206	4,444	66.84%
5060 Cafeteria Plan - ER	60,000	24,000	36,000	60.00%
5070 Retirement ER - Regular	51,605	20,335	31,270	60.60%
5071 Retirement ER - Addl Pick-up	9,642	5,925	3,717	38.56%
5075 Retirees Medical - ER	2,760	488	2,272	82.32%
5120 Workers Comp Insurance - ER	9,275	9,274	1	0.02%
5124 Retirement - ER - Tier 2	5,300	1,970	3,330	62.84%
Total Payroll Taxes & Benefits	137,332	59,015	78,317	57.03%
Employment Services				
5100 Unemployment Insurance - ER	0	31	(31)	0.00%
6200 Hiring, Advertising & Other Costs	100	0	100	100.00%
6230 Medical Exam	200	0	200	100.00%
6250 Temporary Agency Help	2,500	0	2,500	100.00%
Total Employment Services	2,800	31	2,769	98.89%
Total Personnel	549,865	193,522	356,343	64.81%
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	3,000	1,242	1,758	58.61%
Total Clothing & Uniform	3,000	1,242	1,758	58.60%
Contract Services				
6100 Labor & Support-IT Services	10,000	0	10,000	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016	
6110	IT Purchased Services	14,000	8,460	5,540	39.57%
7100	Copier Contract-Maint & Usage	0	1,236	(1,236)	0.00%
7204	Cleaning Supplies, Laundry & Towel Service	300	0	300	100.00%
7250	Water Quality Testing	50,000	8,160	41,840	83.68%
7255	Security Services	9,000	433	8,567	95.20%
7301	Contract Maint Services	10,000	0	10,000	100.00%
7321	Janitorial Cleaning & Supplies	1,800	1,007	793	44.06%
	Total Contract Services	95,100	19,296	75,804	79.71%
	Equipment & Tools				
7234	Oxygen Supplies & Cylinder Rent	0	50	(50)	0.00%
7242	Minor Tools, Accessories & Field Machines	6,000	2,292	3,708	61.80%
7253	Rent - Equipment	3,000	1,274	1,726	57.53%
7256	Meter Purchases & Replacements	50,000	25,877	24,123	48.25%
	Total Equipment & Tools	59,000	29,493	29,507	50.01%
	Financial Services				
7310	Bank Service Charges	200	0	200	100.00%
9153	Bad Debt Expense	3,000	0	3,000	100.00%
	Total Financial Services	3,200	0	3,200	100.00%
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	5,000	0	5,000	100.00%
6340	Misc Fees	3,000	6,767	(3,767)	(125.57)%
6342	Fees - Regulatory	15,000	0	15,000	100.00%
6343	Lien & Notary Fees	100	0	100	100.00%
6345	Property Taxes & Assessments Costs	3,000	1,088	1,912	63.74%
7325	Insurance	26,000	29,855	(3,855)	(14.82)%
	Total Insurance, Licenses & Regulatory Fees	52,100	37,710	14,390	27.62%
	Legal & Professional				
7318	Professional & Consulting Srvcs-ISJ	30,000	8,325	21,675	72.26%
7319	Other Professional Services	30,000	3,054	26,946	89.83%
7320	Professional & Consulting Services	100,000	14,862	85,138	85.14%
7326	Legal Services	30,000	4,843	25,157	83.86%
7336	Legal Services- ISJ	20,000	73,235	(53,235)	(266.17)%
7340	Legal Notifications & Mandated Advertising	2,000	0	2,000	100.00%
9155	Inter-Agency Cost Sharing-ISJ	45,000	5,927	39,073	86.83%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Legal & Professional	257,000	110,245	146,755	57.10%
Office/Operations				
6130 Computer Hardware	6,000	0	6,000	100.00%
7140 General Supplies & Minor Equipment	3,000	792	2,208	73.62%
7160 Postage, Shipping & Mail Supplies	15,000	5,990	9,010	60.07%
7180 Billing Supplies, Forms & Printing	1,000	738	262	26.19%
7226 Membership & Dues	200	30	170	85.00%
7230 Misc Small Parts & Supplies	1,000	5	995	99.51%
7237 Process Control & Treatment Supplies	6,000	3,456	2,544	42.40%
7239 Water Treatment Chemicals	13,000	1,376	11,624	89.42%
7249 Safety Supplies	3,000	156	2,844	94.82%
Total Office/Operations	48,200	12,543	35,657	73.98%
Other Expense				
7330 Misc Operating Expenses	100	0	100	100.00%
7348 Water Conservation Program	30,000	5,184	24,816	82.73%
7349 Water Conservation Fixtures	0	903	(903)	0.00%
Total Other Expense	30,100	6,087	24,013	79.78%
Rent & Utilities				
6000 Cell Phones	1,700	668	1,032	60.72%
6025 Telephone	9,000	3,273	5,727	63.64%
7352 Rent - Offices & Other Structures	14,000	4,641	9,359	66.85%
8610 Electric	130,000	31,921	98,079	75.45%
8620 Gas Service	400	0	400	100.00%
8630 Trash Services	1,500	412	1,088	72.54%
8644 Disposal Services	80,000	13,056	66,945	83.69%
8670 Street Lighting	650	116	534	82.20%
Total Rent & Utilities	237,250	54,086	183,164	77.20%
Repairs & Maintenance				
6405 R & M - Extinguishers	400	565	(165)	(41.25)%
6422 R & M - Hydrants	100	0	100	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	3,000	39	2,961	98.71%
6641 R & M - Wells	6,000	3,949	2,051	34.18%
6750 R & M - Minor Tools & Equipment	2,000	4,790	(2,790)	(139.50)%
6800 R & M - Grounds & Collection Systems	2,000	542	1,458	72.92%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
500 - 500 - Water
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6900 R & M - Buildings & Structures	10,000	499	9,501	95.01%
7241 R & M - Water Distribution System	15,000	6,667	8,333	55.56%
Total Repairs & Maintenance	38,500	17,052	21,449	55.71%
Travel & Training				
7323 Books, Publications & Subscriptions	150	0	150	100.00%
7324 Education & Training Fees	500	50	450	90.00%
8410 Certifications	1,000	120	880	88.00%
8550 Mileage Reimbursement & Parking	500	55	445	88.91%
Total Travel & Training	2,150	225	1,925	89.51%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	5,500	516	4,984	90.62%
7220 Gasoline	5,000	1,520	3,480	69.60%
7228 Markings & Other Misc Services	1,000	129	871	87.10%
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	1,970	5,530	73.74%
Total Vehicle Maintenance & Repairs	19,000	4,135	14,865	78.24%
Total Services & Supplies	844,600	292,115	552,485	65.41%
Capital Outlay				
9000 Building, Structures & Improvements	45,000	63	44,937	99.86%
9006 Infrastructures & Improvements	150,000	22,212	127,788	85.20%
9059 Vehicles, Equipment, & Fixtures	0	671	(671)	0.00%
Total Capital Outlay	195,000	22,946	172,054	88.23%
Debt Service				
9022 Debt Service - Principal	147,005	147,005	(0)	0.00%
9023 Debt Service - Interest & Annual Fee	130,761	72,457	58,304	44.59%
Total Debt Service	277,766	219,462	58,304	20.99%
Reserves				
9571 *Capital Outlay Reserve	65,000	0	65,000	100.00%
9572 *General Contingency (Operations) Reserve	25,000	0	25,000	100.00%
9988 *Water Rate Stabilization Reserve	32,000	0	32,000	100.00%
Total Reserves	122,000	0	122,000	100.00%
Transfers				
9511 Interfund Transfer Out	396,344	132,114	264,230	66.67%
Total Transfers	396,344	132,114	264,230	66.67%
Total Expenditures	2,385,575	860,159	1,525,416	63.94%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
 500 - 500 - Water
 From 7/1/2015 Through 10/31/2015
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Net Revenues over Expenditures	(227,982)	(219,684)	8,298	(3.64)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
600 - 600 - Wastewater
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Expenditures				
Services & Supplies				
Legal & Professional				
7320 Professional & Consulting Services	0	(3,693)	3,693	0.00%
Total Legal & Professional	0	(3,693)	3,693	0.00%
Total Services & Supplies	0	(3,693)	3,693	0.00%
Total Expenditures	0	(3,693)	3,693	0.00%
Net Revenues over Expenditures	0	3,693	3,693	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
602 - Wastewater Fiduciary Fund
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Service Charges & Fees				
4062	50,340	0	(50,340)	(100.00)%
	50,340	0	(50,340)	(100.00)%
Special Taxes & Assessments				
4061	1,149,654	127,135	(1,022,519)	(88.95)%
	1,149,654	127,135	(1,022,519)	(88.94)%
Other Revenues				
9500	7,084	0	(7,084)	(100.00)%
	7,084	0	(7,084)	(100.00)%
	1,207,078	127,135	(1,079,943)	(89.47)%
Expenditures				
Services & Supplies				
Financial Services				
7310	7,000	0	7,000	100.00%
	7,000	0	7,000	100.00%
Insurance, Licenses & Regulatory Fees				
6341	500	0	500	100.00%
6345	1,835	135	1,700	92.66%
	2,335	135	2,200	94.22%
Legal & Professional				
7320	3,600	12,192	(8,592)	(238.67)%
7326	1,700	333	1,367	80.44%
	5,300	12,525	(7,225)	(136.32)%
	14,635	12,660	1,975	13.50%
Debt Service				
9022	480,000	0	480,000	100.00%
9023	668,666	0	668,666	100.00%
9079	7,084	0	7,084	100.00%
9805	50,340	0	50,340	100.00%
	1,206,090	0	1,206,090	100.00%
Transfers				
9511	8,907	2,969	5,938	66.67%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
602 - Wastewater Fiduciary Fund
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Transfers	<u>8,907</u>	<u>2,969</u>	<u>5,938</u>	<u>66.67%</u>
Total Expenditures	<u>1,229,632</u>	<u>15,629</u>	<u>1,214,003</u>	<u>98.73%</u>
Net Revenues over Expenditures	<u>(22,554)</u>	<u>111,506</u>	<u>134,060</u>	<u>(594.39)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
650 - 650 - Solid Waste
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Other Revenues				
9500	1,616	0	(1,616)	(100.00)%
	1,616	0	(1,616)	(100.00)%
	1,616	0	(1,616)	(100.00)%
Expenditures				
Transfers				
9508	1,616	539	1,077	66.65%
	1,616	539	1,077	66.65%
	1,616	539	1,077	66.65%
Net Revenues over Expenditures	0	(539)	(539)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
800 - 800 - Drainage
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	19,561	2,561	(17,000)	(86.91)%
	19,561	2,561	(17,000)	(86.91)%
Special Taxes & Assessments				
4400	95,456	13,563	(81,893)	(85.80)%
	95,456	13,563	(81,893)	(85.79)%
Other Revenues				
4935	200	211	11	5.67%
	200	211	11	5.67%
Use of Money & Property				
4505	200	0	(200)	(100.00)%
	200	0	(200)	(100.00)%
	115,417	16,335	(99,082)	(85.85)%
Expenditures				
Personnel				
Salaries/Wages				
8054	16,000	12,585	3,415	21.35%
	16,000	12,585	3,415	21.35%
Payroll Taxes & Benefits				
5010	5,500	3,543	1,957	35.58%
	5,500	3,543	1,957	35.58%
	21,500	16,128	5,372	24.99%
Services & Supplies				
Clothing & Uniform				
7246	200	0	200	100.00%
	200	0	200	100.00%
Contract Services				
6110	0	12	(12)	0.00%
7250	0	160	(160)	0.00%
	0	172	(172)	0.00%
Equipment & Tools				
7242	300	38	262	87.39%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
800 - 800 - Drainage
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Equipment & Tools	300	38	262	87.38%
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	0	500	100.00%
6342 Fees - Regulatory	6,000	0	6,000	100.00%
6345 Property Taxes & Assessments Costs	1,000	52	948	94.85%
7325 Insurance	3,102	3,102	0	0.01%
Total Insurance, Licenses & Regulatory Fees	10,602	3,153	7,449	70.26%
Legal & Professional				
7320 Professional & Consulting Services	7,000	5,432	1,568	22.41%
7326 Legal Services	0	334	(334)	0.00%
Total Legal & Professional	7,000	5,766	1,234	17.63%
Office/Operations				
7226 Membership & Dues	0	165	(165)	0.00%
7230 Misc Small Parts & Supplies	100	0	100	100.00%
7249 Safety Supplies	0	1,142	(1,142)	0.00%
Total Office/Operations	100	1,307	(1,207)	(1,207.01)%
Other Expense				
7330 Misc Operating Expenses	300	0	300	100.00%
7346 Promotional Expenses - Event	300	0	300	100.00%
Total Other Expense	600	0	600	100.00%
Rent & Utilities				
6000 Cell Phones	1,000	315	685	68.50%
6025 Telephone	200	212	(12)	(5.76)%
7352 Rent - Offices & Other Structures	600	90	510	85.00%
8610 Electric	1,000	316	684	68.43%
8670 Street Lighting	900	279	621	68.99%
Total Rent & Utilities	3,700	1,211	2,489	67.26%
Repairs & Maintenance				
6640 R & M - Equip & Other Non-Structural Fixed Assets	300	609	(309)	(103.11)%
6750 R & M - Minor Tools & Equipment	300	0	300	100.00%
6800 R & M - Grounds & Collection Systems	3,000	119	2,881	96.05%
6900 R & M - Buildings & Structures	500	0	500	100.00%
Total Repairs & Maintenance	4,100	728	3,372	82.24%
Travel & Training				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail Org 15-16 Yr Budget - Unposted Transactions Included In Report
800 - 800 - Drainage
From 7/1/2015 Through 10/31/2015
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actual thru 10/31/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
8550 Mileage Reimbursement & Parking	50	0	50	100.00%
Total Travel & Training	50	0	50	100.00%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	1,150	139	1,011	87.94%
7220 Gasoline	1,350	408	942	69.75%
Total Vehicle Maintenance & Repairs	2,500	547	1,953	78.12%
Total Services & Supplies	29,152	12,923	16,229	55.67%
Reserves				
9571 *Capital Outlay Reserve	10,000	0	10,000	100.00%
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	100.00%
Total Reserves	15,000	0	15,000	100.00%
Transfers				
9511 Interfund Transfer Out	39,017	13,006	26,011	66.67%
Total Transfers	39,017	13,006	26,011	66.67%
Total Expenditures	104,669	42,057	62,612	59.82%
Net Revenues over Expenditures	10,748	(25,722)	(36,470)	(339.31)%