



December 18, 2015

**TO:** LOCSD Board of Directors  
**FROM:** Margaret Falkner, Temporary General Manager  
**SUBJECT:** **Agenda Item 6D – 01/07/2016 Board Meeting**  
Statement of Revenues & Expenditures through November 2015

*MFX*

**President**  
R. Michael Wright

**Vice President**  
Marshall E. Ochylski

**Directors**  
Charles L. Cesena  
Jon-Erik G. Storm  
Louis G. Tornatzky

**General Manager**  
Kathy Kivley

**District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Tom McEwen

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 and Expenditures Reports for the period July 1, 2015 through November 30, 2015.***

**DISCUSSION**

Attached are the Statement of Revenues & Expenditures Reports as of November 30, 2015.

Attachments: Statement of Revenue and Expenditure thru 11/30/2015

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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www.losososcsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
100 - 100 - Administration  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
<b>Revenues</b>				
Service Charges & Fees				
4005	0	23	(23)	0 %
	0	23	(23)	0 %
	0	23	(23)	0 %
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
7322	15,000	3,850	11,150	36 %
8018	0	2,695	(2,695)	0 %
8045	3,402	1,559	1,843	(61)%
8051	0	464	(464)	0 %
8054	242,600	83,454	159,146	(4)%
8056	0	2,678	(2,678)	0 %
8060	0	3,358	(3,358)	0 %
8081	0	7,813	(7,813)	0 %
	261,002	105,870	155,132	(21)%
Payroll Taxes & Benefits				
5020	930	239	691	37 %
5030	2,560	215	2,345	6 %
5031	0	106	(106)	0 %
5035	0	80	(80)	0 %
5040	0	744	(744)	0 %
5050	4,150	1,663	2,487	(22)%
5060	22,500	10,625	11,875	(52)%
5070	12,456	4,250	8,206	2 %
5071	1,600	1,122	478	(133)%
5075	2,700	1,356	1,344	(70)%
5120	3,800	3,734	66	(128)%
5124	11,844	5,072	6,772	(30)%
8511	4,800	2,000	2,800	(42)%
	67,340	31,206	36,134	(40)%
Employment Services				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
100 - 100 - Administration  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
5100	3,500	239	3,261	34 %
6200	500	0	500	(4)%
6230	220	0	220	36 %
	<u>4,220</u>	<u>239</u>	<u>3,981</u>	<u>29 %</u>
	332,562	137,315	195,247	(24)%
Services & Supplies				
Contract Services				
6100	7,300	5,576	1,724	(76)%
6110	15,000	3,032	11,968	(39)%
7100	7,000	1,561	5,439	(5)%
7255	1,200	0	1,200	(34)%
7321	2,200	832	1,368	(36)%
7342	12,500	4,125	8,375	(48)%
	<u>45,200</u>	<u>15,126</u>	<u>30,074</u>	<u>(42)%</u>
Financial Services				
7310	2,000	489	1,511	28 %
	<u>2,000</u>	<u>489</u>	<u>1,511</u>	<u>28 %</u>
Insurance, Licenses & Regulatory Fees				
6120	3,000	0	3,000	97 %
6340	4,175	55	4,120	94 %
6341	20,000	19,375	625	(92)%
6345	2,000	0	2,000	100 %
7325	10,000	8,814	1,186	(43)%
	<u>39,175</u>	<u>28,244</u>	<u>10,931</u>	<u>(35)%</u>
Legal & Professional				
7305	18,000	4,900	13,100	1 %
7326	75,000	37,673	37,327	(5)%
7340	1,100	0	1,100	(38)%
	<u>94,100</u>	<u>42,573</u>	<u>51,527</u>	<u>(4)%</u>
Office/Operations				
6121	500	0	500	44 %
6130	3,000	0	3,000	57 %
7140	8,000	2,123	5,877	9 %
7160	2,500	1,021	1,479	(14)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
100 - 100 - Administration  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
7226	5,400	100	5,300	(1)%
	19,400	3,245	16,155	11 %
	Rent & Utilities			
6025	4,100	633	3,467	7 %
7350	6,000	1,289	4,711	7 %
7352	22,524	4,307	18,217	28 %
8610	3,600	1,039	2,561	9 %
8620	240	0	240	64 %
	36,464	7,268	29,196	20 %
	Repairs & Maintenance			
6405	100	113	(13)	(47)%
6750	200	0	200	100 %
	300	113	187	51 %
	Travel & Training			
7323	1,000	35	965	(41)%
7324	750	150	600	47 %
7334	1,000	0	1,000	65 %
8510	1,000	0	1,000	100 %
8539	1,000	472	528	(89)%
8550	750	128	622	32 %
	5,500	785	4,715	17 %
	242,139	97,842	144,297	(10)%
	Capital Outlay			
9059	5,000	671	4,329	4 %
	5,000	671	4,329	4 %
	Transfers			
9410	(579,701)	(194,232)	(385,469)	(18)%
	(579,701)	(194,232)	(385,469)	(18)%
	0	41,595	(41,595)	0 %
	0	(41,573)	41,573	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035	7,812	996	6,816	11 %
	7,812	996	6,816	11 %
Special Taxes & Assessments				
4550	54,831	7,500	47,331	14 %
	54,831	7,500	47,331	14 %
Other Revenues				
9500	0	125,000	(125,000)	0 %
	0	125,000	(125,000)	0 %
Use of Money & Property				
4505	100	0	100	(42)%
	100	0	100	(42)%
	62,743	133,496	(70,753)	212 %
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	12,000	9,038	2,962	(83)%
	12,000	9,038	2,962	(83)%
Payroll Taxes & Benefits				
5010	4,000	2,766	1,234	(81)%
	4,000	2,766	1,234	(81)%
	16,000	11,804	4,196	(83)%
Services & Supplies				
Contract Services				
7250	850	346	504	43 %
	850	346	504	43 %
Equipment & Tools				
7242	100	65	35	35 %
	100	65	35	35 %
Insurance, Licenses & Regulatory Fees				
6342	1,044	1,044	0	(100)%
6345	260	132	128	(52)%

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Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
7325 Insurance	775	775	(0)	(40)%
Total Insurance, Licenses & Regulatory Fees	2,079	1,951	128	(72)%
Legal & Professional				
7320 Professional & Consulting Services	1,000	1,808	(808)	(381)%
7326 Legal Services	0	726	(726)	0 %
Total Legal & Professional	1,000	2,534	(1,534)	(655)%
Office/Operations				
7160 Postage, Shipping & Mail Supplies	70	13	57	82 %
Total Office/Operations	70	13	57	82 %
Rent & Utilities				
6000 Cell Phones	200	69	131	(24)%
7352 Rent - Offices & Other Structures	410	102	308	75 %
8610 Electric	2,500	1,075	1,425	(33)%
8645 Septage Handling	10,000	0	10,000	28 %
8670 Street Lighting	5,100	2,010	3,090	(34)%
Total Rent & Utilities	18,210	3,256	14,954	3 %
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(219)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	150	0	150	100 %
6750 R & M - Minor Tools & Equipment	100	0	100	99 %
6800 R & M - Grounds & Collection Systems	4,770	2,412	2,358	(73)%
6900 R & M - Buildings & Structures	4,000	0	4,000	2 %
Total Repairs & Maintenance	9,032	2,440	6,592	(35)%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	500	106	394	(3)%
7220 Gasoline	800	258	542	4 %
Total Vehicle Maintenance & Repairs	1,300	364	936	1 %
Total Services & Supplies	32,641	10,970	21,671	(31)%
Capital Outlay				
9004 Emergency Capital Construction	0	108,281	(108,281)	0 %
9006 Infrastructures & Improvements	0	152,251	(152,251)	0 %
Total Capital Outlay	0	260,532	(260,532)	0 %
Reserves				
9982 *Septic System Decommission Reserve	8,000	0	8,000	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
200 - 200 - Bayridge  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
Total Reserves	8,000	0	8,000	100 %
Transfers				
9511 Interfund Transfer Out	13,712	4,570	9,142	35 %
Total Transfers	13,712	4,570	9,142	35 %
Total Expenditures	70,353	287,876	(217,523)	(403)%
Net Revenues over Expenditures	(7,610)	(154,380)	146,770	1,975 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
<b>Revenues</b>				
<b>Property Taxes</b>				
4035	1,760,766	228,070	1,532,696	9 %
	1,760,766	228,070	1,532,696	9 %
<b>Grant Revenue</b>				
4955	2,500	0	2,500	42 %
	2,500	0	2,500	42 %
<b>Special Taxes &amp; Assessments</b>				
4015	24,000	0	24,000	(6)%
4050	508,329	65,762	442,567	18 %
	532,329	65,762	466,567	17 %
<b>Other Revenues</b>				
4000	67,134	16,892	50,242	25 %
4055	4,000	3,505	495	(12)%
4655	0	94	(94)	0 %
	71,134	20,491	50,643	23 %
<b>Use of Money &amp; Property</b>				
4505	12,619	0	12,619	4 %
	12,619	0	12,619	4 %
	2,379,348	314,323	2,065,025	11 %
<b>Expenditures</b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
8290	525	28	497	95 %
8295	3,885	6,176	(2,291)	(258)%
8310	9,072	1,248	7,824	35 %
8330	100	63	37	37 %
8340	92,891	32,300	60,591	(31)%
8345	4,074	2,426	1,648	(70)%
8355	14,007	3,419	10,588	2 %
8360	1,753	176	1,577	35 %
	126,307	45,836	80,471	(30)%
<b>Payroll Taxes &amp; Benefits</b>				



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
5021 FICA - Fire - ER	5,195	1,805	3,390	(39)%
5030 Life Insurance - ER	2,700	946	1,754	(16)%
5035 AD & D Insurance	1,279	305	974	76 %
5051 Medicare - Reserves - ER	1,215	673	542	(96)%
5070 Retirement ER - Regular	14,102	6,178	7,924	56 %
5120 Workers Comp Insurance - ER	4,494	4,604	(110)	(135)%
5124 Retirement - ER - Tier 2	5,063	1,536	3,527	43 %
Total Payroll Taxes & Benefits	34,048	16,047	18,001	4 %
Employment Services				
5000 Medical Exams & Procedures	1,300	66	1,235	36 %
5101 Unemp. Costs - Reserves	8,680	2,023	6,657	(0)%
6230 Medical Exam	4,400	0	4,400	(5)%
Total Employment Services	14,380	2,089	12,291	2 %
Total Personnel	174,735	63,972	110,763	(20)%
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	2,500	0	2,500	(2)%
7248 Uniform Safety Boots	2,000	0	2,000	0 %
Total Clothing & Uniform	4,500	0	4,500	(1)%
Contract Services				
6110 IT Purchased Services	6,024	2,511	3,513	15 %
7100 Copier Contract-Maint & Usage	1,617	763	854	(49)%
7202 Building Alarms & Security	450	222	228	(48)%
7204 Cleaning Supplies, Laundry & Towel Service	3,200	1,043	2,157	(15)%
7222 Hazardous Materials CW JPA Cost	2,000	2,000	0	(50)%
7500 Schedule A Charges	1,892,162	228,070	1,664,092	(2)%
Total Contract Services	1,905,453	234,610	1,670,843	(2)%
Equipment & Tools				
6055 Radios -Non Capital	1,750	0	1,750	0 %
6440 Fire Personal Protection Equipment	14,198	0	14,198	2 %
6460 Self-Contained Breathing Apparatus	5,500	0	5,500	13 %
6610 Rescue - Extrication Equipment	1,500	0	1,500	1 %
6630 Rope & Climbing Equipment	500	0	500	(0)%
7234 Oxygen Supplies & Cylinder Rent	500	0	500	(90)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
7238 Paramedic & EMT Small Tools & Supplies	14,500	4,966	9,534	(37)%
7242 Minor Tools, Accessories & Field Machines	800	95	705	(15)%
7252 Misc Hardware	2,823	12	2,811	(181)%
Total Equipment & Tools	42,071	5,072	36,999	(24)%
Financial Services				
7310 Bank Service Charges	100	0	100	86 %
Total Financial Services	100	0	100	86 %
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	54	446	67 %
6340 Misc Fees	300	0	300	67 %
6345 Property Taxes & Assessments Costs	1,500	710	790	(41)%
7325 Insurance	21,000	16,591	4,409	(83)%
Total Insurance, Licenses & Regulatory Fees	23,300	17,355	5,945	(75)%
Legal & Professional				
7320 Professional & Consulting Services	200	750	(550)	(650)%
7326 Legal Services	1,400	2,366	(966)	(246)%
7340 Legal Notifications & Mandated Advertising	440	0	440	100 %
Total Legal & Professional	2,040	3,116	(1,076)	(211)%
Office/Operations				
6130 Computer Hardware	2,400	0	2,400	44 %
7140 General Supplies & Minor Equipment	2,770	1,136	1,634	(64)%
7160 Postage, Shipping & Mail Supplies	400	0	400	(9)%
7216 Fire Prevention Education Materials	1,200	813	387	(43)%
7226 Membership & Dues	1,300	50	1,250	88 %
7230 Misc Small Parts & Supplies	1,100	373	727	(43)%
7240 Propane	400	0	400	25 %
Total Office/Operations	9,570	2,372	7,198	(5)%
Other Expense				
7201 White Goods & Accessories - bedding, towels	500	0	500	4 %
7209 District Operating Center Expense	450	0	450	59 %
7218 Cooking Products - Food, Drinks & Staples	350	0	350	27 %
7224 Kitchen Cookware & Utensils	500	16	484	7 %
Total Other Expense	1,800	16	1,784	23 %
Rent & Utilities				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
301 - 301 - Fire  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
6000 Cell Phones	2,500	513	1,987	(10)%
6025 Telephone	3,800	1,584	2,216	(35)%
8610 Electric	1,100	1,514	(414)	(404)%
8620 Gas Service	1,600	269	1,331	34 %
8630 Trash Services	1,100	438	662	(34)%
8640 Water and Water Services	3,300	1,392	1,908	(43)%
8670 Street Lighting	132	54	78	(38)%
Total Rent & Utilities	13,532	5,764	7,768	(54)%
Repairs & Maintenance				
6400 R & M - Air Compressors	500	0	500	100 %
6405 R & M - Extinguishers	400	690	(290)	(143)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	2,800	171	2,629	(14)%
6750 R & M - Minor Tools & Equipment	1,800	268	1,532	(32)%
6775 R & M -Operation/Field Equipment	800	0	800	4 %
6800 R & M - Grounds & Collection Systems	450	18	432	(16)%
6900 R & M - Buildings & Structures	5,000	756	4,244	(12)%
Total Repairs & Maintenance	11,750	1,902	9,848	(14)%
Travel & Training				
6300 DMV Driv Lic Class B	200	0	200	100 %
7141 CERT Training Supplies	100	0	100	(200)%
7323 Books, Publications & Subscriptions	175	93	82	(119)%
7324 Education & Training Fees	500	0	500	10 %
8405 Reserve FF Training Costs	5,382	375	5,007	58 %
8410 Certifications	400	0	400	(19)%
8510 Lodging & Meals - Local	100	0	100	100 %
Total Travel & Training	6,857	468	6,389	44 %
Total Services & Supplies	2,020,973	270,674	1,750,299	(4)%
Capital Outlay				
9000 Building, Structures & Improvements	0	44,572	(44,572)	0 %
9076 Capital Equipment & Accessories	20,000	0	20,000	3 %
Total Capital Outlay	20,000	44,572	(24,572)	(243)%
Reserves				
9504 *Vehicle Replacement Reserve	53,334	0	53,334	(73)%
Total Reserves	53,334	0	53,334	(73)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 301 - 301 - Fire  
 From 7/1/2015 Through 11/30/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
Transfers				
9511 Interfund Transfer Out	110,306	37,768	72,538	(13)%
Total Transfers	110,306	37,768	72,538	(13)%
Total Expenditures	2,379,348	416,986	1,962,362	(9)%
Net Revenues over Expenditures	0	(102,663)	102,663	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
350 - Firemens Fund - Grant  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
<b>Revenues</b>				
4950	10,190	10,190	0	0 %
	10,190	10,190	0	0 %
	10,190	10,190	0	0 %
<b>Expenditures</b>				
6440	5,240	5,106	134	3 %
6460	1,680	1,672	8	0 %
	6,920	6,778	142	2 %
7320	1,020	960	60	6 %
	1,020	960	60	6 %
7345	2,250	2,451	(201)	(9)%
	2,250	2,451	(201)	(9)%
	10,190	10,189	1	0 %
	10,190	10,189	1	0 %
	0	1	(1)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
400 - 400 - Vista de Oro  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
<b>Revenues</b>				
Special Taxes & Assessments				
4550	15,768	1,526	14,242	10 %
	15,768	1,526	14,242	10 %
	15,768	1,526	14,242	10 %
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	12,000	2,884	9,116	11 %
	12,000	2,884	9,116	11 %
Payroll Taxes & Benefits				
5010	4,000	893	3,107	10 %
	4,000	893	3,107	10 %
	16,000	3,777	12,223	11 %
Services & Supplies				
Contract Services				
7250	840	135	705	68 %
	840	135	705	68 %
Equipment & Tools				
7242	50	38	12	24 %
	50	38	12	24 %
Insurance, Licenses & Regulatory Fees				
6342	1,044	1,044	0	(100)%
6345	20	9	11	(35)%
7325	466	465	1	(27)%
	1,530	1,518	12	(77)%
Legal & Professional				
7320	500	100	400	(160)%
7326	0	269	(269)	0 %
	500	369	131	(228)%
Rent & Utilities				
6000	200	69	131	(24)%
7352	410	102	308	75 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
400 - 400 - Vista de Oro  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
8610 Electric	400	132	268	(15)%
8645 Septage Handling	7,500	0	7,500	33 %
8670 Street Lighting	2,000	799	1,201	(35)%
Total Rent & Utilities	10,510	1,102	9,408	19 %
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(219)%
6800 R & M - Grounds & Collection Systems	3,000	0	3,000	36 %
Total Repairs & Maintenance	3,012	28	2,984	35 %
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	300	53	247	14 %
7220 Gasoline	700	129	571	45 %
Total Vehicle Maintenance & Repairs	1,000	182	818	36 %
Total Services & Supplies	17,442	3,372	14,070	10 %
Transfers				
9511 Interfund Transfer Out	9,799	3,266	6,533	23 %
Total Transfers	9,799	3,266	6,533	23 %
Total Expenditures	43,241	10,414	32,827	13 %
Net Revenues over Expenditures	(27,473)	(8,888)	(18,585)	(68)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
<b>Revenues</b>				
<b>Property Taxes</b>				
4035	203,793	26,036	177,757	11 %
	203,793	26,036	177,757	11 %
<b>Service Charges &amp; Fees</b>				
4030	1,757,500	533,689	1,223,811	9 %
4102	50,000	53,076	(3,076)	202 %
4103	100,000	111,398	(11,398)	223 %
4104	0	18,410	(18,410)	0 %
4114	0	(220)	220	0 %
4931	15,000	3,850	11,150	(11)%
4932	20,000	9,982	10,018	70 %
4933	5,400	7,245	(1,845)	390 %
4937	0	255	(255)	0 %
	1,947,900	737,686	1,210,214	28 %
<b>Other Revenues</b>				
4928	300	0	300	(100)%
4930	500	4,632	(4,132)	1,870 %
4935	100	130	(30)	30 %
4936	1,000	0	1,000	44 %
	1,900	4,763	(2,863)	501 %
<b>Use of Money &amp; Property</b>				
4505	2,000	0	2,000	(24)%
4934	2,000	0	2,000	(100)%
	4,000	0	4,000	(62)%
	2,157,593	768,484	1,389,109	26 %
<b>Expenditures</b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
8012	500	79	421	84 %
8018	0	4,853	(4,853)	0 %
8045	6,000	1,691	4,309	(10)%
8051	0	1,854	(1,854)	0 %



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
8054	379,433	126,849	252,584	(11)%
8056	0	3,512	(3,512)	0 %
8060	0	6,263	(6,263)	0 %
8063	23,800	7,114	16,686	(2)%
8066	0	8,267	(8,267)	0 %
8081	0	10,434	(10,434)	0 %
	<u>409,733</u>	<u>170,916</u>	<u>238,817</u>	<u>(40)%</u>
	Payroll Taxes & Benefits			
5010	(13,500)	(7,202)	(6,298)	(40)%
5030	5,600	740	4,860	(25)%
5031	0	187	(187)	0 %
5035	0	240	(240)	0 %
5040	0	1,316	(1,316)	0 %
5050	6,650	2,743	3,907	(36)%
5060	60,000	30,000	30,000	(70)%
5070	51,605	24,811	26,794	(34)%
5071	9,642	6,720	2,922	(140)%
5075	2,760	610	2,150	26 %
5120	9,275	9,274	1	(156)%
5124	5,300	2,432	2,868	(39)%
	<u>137,332</u>	<u>71,871</u>	<u>65,461</u>	<u>(65)%</u>
	Employment Services			
5100	0	31	(31)	0 %
6200	100	0	100	100 %
6230	200	0	200	100 %
6250	2,500	0	2,500	100 %
	<u>2,800</u>	<u>31</u>	<u>2,769</u>	<u>(40)%</u>
	<u>549,865</u>	<u>242,818</u>	<u>307,047</u>	<u>(46)%</u>
	Services & Supplies			
	Clothing & Uniform			
7246	3,000	1,242	1,758	15 %
	<u>3,000</u>	<u>1,242</u>	<u>1,758</u>	<u>15 %</u>
	Contract Services			
6100	10,000	0	10,000	98 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516	
6110	14,000	9,295	4,705	(31)%	
7100	0	1,561	(1,561)	0 %	
7204	300	18	282	94 %	
7250	50,000	11,608	38,392	9 %	
7255	9,000	433	8,567	26 %	
7301	10,000	0	10,000	100 %	
7321	1,800	1,200	600	(92)%	
	Total Contract Services	95,100	24,115	70,985	19 %
	Equipment & Tools				
7234	0	50	(50)	0 %	
7242	6,000	2,669	3,331	17 %	
7253	3,000	1,274	1,726	57 %	
7256	50,000	31,709	18,291	(113)%	
	Total Equipment & Tools	59,000	35,702	23,298	(91)%
	Financial Services				
7310	200	0	200	(972)%	
9153	3,000	0	3,000	100 %	
	Total Financial Services	3,200	0	3,200	33 %
	Insurance, Licenses & Regulatory Fees				
6120	5,000	0	5,000	100 %	
6340	3,000	6,767	(3,767)	(203)%	
6342	15,000	0	15,000	27 %	
6343	100	0	100	100 %	
6345	3,000	1,088	1,912	(8)%	
7325	26,000	29,855	(3,855)	(126)%	
	Total Insurance, Licenses & Regulatory Fees	52,100	37,710	14,390	(57)%
	Legal & Professional				
7318	30,000	10,346	19,654	(15)%	
7319	30,000	5,348	24,652	79 %	
7320	100,000	17,088	82,912	(12)%	
7326	30,000	4,843	25,157	(16)%	
7336	20,000	76,989	(56,989)	(830)%	
7340	2,000	0	2,000	66 %	
9155	45,000	5,927	39,073	33 %	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
Total Legal & Professional	257,000	120,541	136,459	(58)%
Office/Operations				
6130 Computer Hardware	6,000	0	6,000	32 %
7140 General Supplies & Minor Equipment	3,000	1,595	1,405	(90)%
7160 Postage, Shipping & Mail Supplies	15,000	7,715	7,285	(87)%
7180 Billing Supplies, Forms & Printing	1,000	879	121	(72)%
7226 Membership & Dues	200	30	170	(122)%
7230 Misc Small Parts & Supplies	1,000	5	995	74 %
7237 Process Control & Treatment Supplies	6,000	3,466	2,534	(130)%
7239 Water Treatment Chemicals	13,000	2,037	10,963	40 %
7249 Safety Supplies	3,000	209	2,791	55 %
Total Office/Operations	48,200	15,936	32,264	(31)%
Other Expense				
7330 Misc Operating Expenses	100	0	100	100 %
7348 Water Conservation Program	30,000	5,184	24,816	(12)%
7349 Water Conservation Fixtures	0	2,216	(2,216)	0 %
Total Other Expense	30,100	7,400	22,700	(66)%
Rent & Utilities				
6000 Cell Phones	1,700	866	834	(70)%
6025 Telephone	9,000	4,099	4,901	(34)%
7352 Rent - Offices & Other Structures	14,000	6,039	7,961	(29)%
8610 Electric	130,000	37,277	92,723	6 %
8620 Gas Service	400	0	400	28 %
8630 Trash Services	1,500	515	985	(16)%
8644 Disposal Services	80,000	15,188	64,813	65 %
8670 Street Lighting	650	144	506	25 %
Total Rent & Utilities	237,250	64,127	173,123	21 %
Repairs & Maintenance				
6405 R & M - Extinguishers	400	565	(165)	(117)%
6422 R & M - Hydrants	100	0	100	(2,535)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	3,000	955	2,045	46 %
6641 R & M - Wells	6,000	3,949	2,051	(960)%
6750 R & M - Minor Tools & Equipment	2,000	4,790	(2,790)	(154)%
6800 R & M - Grounds & Collection Systems	2,000	45	1,955	29 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
500 - 500 - Water  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
6900 R & M - Buildings & Structures	10,000	499	9,501	61 %
7241 R & M - Water Distribution System	15,000	6,817	8,183	(17)%
Total Repairs & Maintenance	38,500	17,620	20,880	(151)%
Travel & Training				
7323 Books, Publications & Subscriptions	150	30	120	(57)%
7324 Education & Training Fees	500	100	400	80 %
8410 Certifications	1,000	210	790	58 %
8550 Mileage Reimbursement & Parking	500	113	387	(124)%
Total Travel & Training	2,150	453	1,697	13 %
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	5,500	710	4,790	37 %
7220 Gasoline	5,000	1,729	3,271	(3)%
7228 Markings & Other Misc Services	1,000	129	871	(6)%
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	2,023	5,477	(15)%
Total Vehicle Maintenance & Repairs	19,000	4,591	14,409	4 %
Total Services & Supplies	844,600	329,438	515,162	(30)%
Capital Outlay				
9000 Building, Structures & Improvements	45,000	63	44,937	70 %
9006 Infrastructures & Improvements	150,000	22,212	127,788	85 %
9059 Vehicles, Equipment, & Fixtures	0	671	(671)	0 %
Total Capital Outlay	195,000	22,946	172,054	80 %
Debt Service				
9022 Debt Service - Principal	147,005	147,005	(0)	(97)%
9023 Debt Service - Interest & Annual Fee	130,761	72,457	58,304	(59)%
Total Debt Service	277,766	219,462	58,304	(79)%
Reserves				
9571 *Capital Outlay Reserve	65,000	0	65,000	0 %
9572 *General Contingency (Operations) Reserve	25,000	0	25,000	0 %
9988 *Water Rate Stabilization Reserve	32,000	0	32,000	0 %
Total Reserves	122,000	0	122,000	0 %
Transfers				
9511 Interfund Transfer Out	396,344	132,114	264,230	(10)%
Total Transfers	396,344	132,114	264,230	(10)%
Total Expenditures	2,385,575	946,778	1,438,797	(26)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 500 - 500 - Water  
 From 7/1/2015 Through 11/30/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
Net Revenues over Expenditures	(227,982)	(178,294)	(49,688)	(53)%

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 600 - 600 - Wastewater  
 From 7/1/2015 Through 11/30/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
Expenditures				
Services & Supplies				
Legal & Professional				
7320      Professional & Consulting Services	0	(3,693)	3,693	0 %
Total Legal & Professional	0	(3,693)	3,693	0 %
Total Services & Supplies	0	(3,693)	3,693	0 %
Total Expenditures	0	(3,693)	3,693	0 %
Net Revenues over Expenditures	0	3,693	(3,693)	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
602 - Wastewater Fiduciary Fund  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
<b>Revenues</b>				
Service Charges & Fees				
4062	50,340	0	50,340	(100)%
	50,340	0	50,340	(100)%
Special Taxes & Assessments				
4061	1,149,654	127,135	1,022,519	(89)%
	1,149,654	127,135	1,022,519	(89)%
Other Revenues				
9500	7,084	0	7,084	(100)%
	7,084	0	7,084	(100)%
	1,207,078	127,135	1,079,943	(89)%
<b>Expenditures</b>				
Services & Supplies				
Financial Services				
7310	7,000	0	7,000	100 %
	7,000	0	7,000	100 %
Insurance, Licenses & Regulatory Fees				
6341	500	0	500	100 %
6345	1,835	1,970	(135)	(7)%
	2,335	1,970	365	16 %
Legal & Professional				
7320	3,600	12,192	(8,592)	(239)%
7326	1,700	333	1,367	80 %
	5,300	12,525	(7,225)	(136)%
	14,635	14,494	141	1 %
Debt Service				
9022	480,000	0	480,000	100 %
9023	668,666	0	668,666	100 %
9079	7,084	0	7,084	100 %
9805	50,340	0	50,340	100 %
	1,206,090	0	1,206,090	100 %
Transfers				
9511	8,907	2,969	5,938	67 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 602 - Wastewater Fiduciary Fund  
 From 7/1/2015 Through 11/30/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
Total Transfers	<u>8,907</u>	<u>2,969</u>	<u>5,938</u>	<u>67 %</u>
Total Expenditures	<u>1,229,632</u>	<u>17,463</u>	<u>1,212,169</u>	<u>99 %</u>
Net Revenues over Expenditures	<u>(22,554)</u>	<u>109,671</u>	<u>(132,225)</u>	<u>(586)%</u>



LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
 650 - 650 - Solid Waste  
 From 7/1/2015 Through 11/30/2015  
 (In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
Revenues				
Other Revenues				
9500	1,616	0	1,616	(100)%
	1,616	0	1,616	(100)%
	1,616	0	1,616	(100)%
Expenditures				
Transfers				
9508	1,616	539	1,077	67 %
	1,616	539	1,077	67 %
	1,616	539	1,077	67 %
Net Revenues over Expenditures	0	(539)	539	0 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
<b>Revenues</b>				
Property Taxes				
4035	19,561	2,561	17,000	11 %
	19,561	2,561	17,000	11 %
Special Taxes & Assessments				
4400	95,456	13,563	81,893	14 %
	95,456	13,563	81,893	14 %
Other Revenues				
4935	200	559	(359)	332 %
	200	559	(359)	332 %
Use of Money & Property				
4505	200	0	200	(27)%
	200	0	200	(27)%
	115,417	16,683	98,734	14 %
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	16,000	12,585	3,415	(65)%
	16,000	12,585	3,415	(65)%
Payroll Taxes & Benefits				
5010	5,500	3,543	1,957	(47)%
	5,500	3,543	1,957	(47)%
	21,500	16,128	5,372	(60)%
Services & Supplies				
Clothing & Uniform				
7246	200	0	200	100 %
	200	0	200	100 %
Contract Services				
6110	0	12	(12)	0 %
7250	0	160	(160)	0 %
	0	172	(172)	0 %
Equipment & Tools				
7242	300	38	262	53 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
Total Equipment & Tools	300	38	262	53 %
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	0	500	100 %
6342 Fees - Regulatory	6,000	0	6,000	(4)%
6345 Property Taxes & Assessments Costs	1,000	52	948	85 %
7325 Insurance	3,102	3,102	0	(14)%
Total Insurance, Licenses & Regulatory Fees	10,602	3,153	7,449	7 %
Legal & Professional				
7320 Professional & Consulting Services	7,000	5,432	1,568	(93)%
7326 Legal Services	0	334	(334)	0 %
Total Legal & Professional	7,000	5,766	1,234	(98)%
Office/Operations				
7226 Membership & Dues	0	165	(165)	0 %
7230 Misc Small Parts & Supplies	100	0	100	100 %
7249 Safety Supplies	0	269	(269)	0 %
Total Office/Operations	100	434	(334)	(489)%
Other Expense				
7330 Misc Operating Expenses	300	0	300	1 %
7346 Promotional Expenses - Event	300	0	300	17 %
Total Other Expense	600	0	600	9 %
Rent & Utilities				
6000 Cell Phones	1,000	414	586	(49)%
6025 Telephone	200	265	(65)	(223)%
7352 Rent - Offices & Other Structures	600	135	465	78 %
8610 Electric	1,000	392	608	(48)%
8670 Street Lighting	900	349	551	(31)%
Total Rent & Utilities	3,700	1,554	2,146	(33)%
Repairs & Maintenance				
6640 R & M - Equip & Other Non-Structural Fixed Assets	300	1,243	(943)	(354)%
6750 R & M - Minor Tools & Equipment	300	0	300	(45)%
6800 R & M - Grounds & Collection Systems	3,000	119	2,881	94 %
6900 R & M - Buildings & Structures	500	0	500	100 %
Total Repairs & Maintenance	4,100	1,362	2,738	52 %
Travel & Training				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Original 15-16 Yr Budget - Unposted Transactions Included In Report  
800 - 800 - Drainage  
From 7/1/2015 Through 11/30/2015  
(In Whole Numbers)

	Total Budget - FY 2015/2016	Y-T-D Actuals thru 11/30/2015	Remaining Budget FY 2015/2016	Percent Total Budget Remaining - FY1516
8550 Mileage Reimbursement & Parking	50	7	43	(20)%
Total Travel & Training	50	7	43	(20)%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	1,150	191	959	0 %
7220 Gasoline	1,350	465	886	(2)%
Total Vehicle Maintenance & Repairs	2,500	655	1,845	(1)%
Total Services & Supplies	29,152	13,142	16,010	(21)%
Reserves				
9571 *Capital Outlay Reserve	10,000	0	10,000	0 %
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	0 %
Total Reserves	15,000	0	15,000	0 %
Transfers				
9511 Interfund Transfer Out	39,017	13,006	26,011	(7)%
Total Transfers	39,017	13,006	26,011	(7)%
Total Expenditures	104,669	42,275	62,394	(21)%
Net Revenues over Expenditures	10,748	(25,593)	36,341	(56)%