



March 7, 2013

TO: LOCSD Board of Directors

FROM: Amparo Haber, District Accountant

SUBJECT: Agenda Item 11D – 3/7/2013 Board Meeting
Receive Financial Statements for Month Ending January 31, 2013
and Cash and Investment and Reserves Schedules as of
January 31, 2013

President
Leonard A. Moothart

Vice President
Craig V. Baltimore

Directors
Marshall E. Ochylski
David S. Vogel
R. Michael Wright

Interim General Manager
Margaret Falkner

District Accountant
Amparo Haber

Fire Chief
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Battalion Chief
Phill Veneris

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DESCRIPTION:

This item presents the monthly financial reports. These reports are Income Statements for the month and Year-to-Date January 31, 2013, and the Cash and Investments Schedule and Reserves Schedule as of January 31, 2013.

In addition, a supplementary schedule, Summary of ISJ Costs, is provided and follows the Cash and Reserves Schedules.

STAFF RECOMMENDATION:

Staff recommends that the Board adopt the following motion:

Motion: I move that the Board receive and direct Staff to file the financial reports as of January 31, 2013.

DISCUSSION OF ACTIVITIES FOR THE MONTH:

Salaries in the Admin Fund reflect the separation pay of the prior GM. This fund also shows the release of an Internal Loan to Bayridge of \$3,360 which was approved in the December 2012 meeting. Staff will submit a budget adjustment for repayment should Bayridge end FY2012/13 with a favorable variance from budget. This loan is intended to balance its budget only for this year.

The cost of tractor video camera inspection is included in acct 6800 for \$4,200 for Bayridge and \$1,620 for Vista de Oro. Vista de Oro also shows \$6,300 in this account to pump and replace a collapsed tank.

There is a concern on the trend of Water Sales for the Water Fund (500). On an accrual basis, the year-to-date increase is only at 3.66%. For all the five months since September 1, 2012 when the 12% increase went into effect, the increase was only 3.42%. At this trend, the budgeted revenue may be under-realized by at least \$100,000 by year-end.

The Wastewater Fund (600) shows a charge of \$28,906 in acct 7230, Bank Charges. This represents US Bank Administrative and Other Expenses for the period 2006 to 2010/11. The year 2011/12 was accrued. The current fiscal year has to still be billed. This puts the billings of US Bank up to date.

RESERVES AND DESIGNATIONS:

As cash balances increase and become available with the cumulative collection of taxes and other revenues, Reserves that have been appropriated are funded. Increases to Reserves funded by the June 30, 2012 closeout have all been funded except for the Solid Waste Fund. Refer to the Reserves Schedule what remains to be funded.

CASH AND INVESTMENTS:

Returns on investments continue to be low with the money market with the depository bank going down to 0.33% from 0.34% the month before. This investment rate now equals the LAIF rate. The CD account now with Heritage Bank will be re-invested with Rabobank when it matures on March 18, 2013 for a rate of 1.09%.

FINANCIAL IMPACT:

This agenda item has no financial impact.

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
RESERVES AND DESIGNATIONS AS OF JANUARY 31, 2013

Account Code		Investments of Reserves/Designation as of 01/31/13	Reserves/Designations As of 01/31/13	From Equity Close-out Approved 11/01/12	2012/13 Budgeted Increases Not Yet Funded	2012/13 Budgeted & Other Decreases	PROJECTED RESERVES To 06/30/13	Note
				NOTE 2				
	100- Admin							
1012	General Cash	20,946					0	
0332	Rabobank	50,924						
3166	Reserve for Septic System Maintenance		946		12,994		13,940	
3111	General Contingency Reserve		20,894				20,894	
3164	IT Designation		50,030				50,030	
	100-Admin	71,870	71,870	Done= \$50,873	12,994	0	84,864	
	301 - Fire				Done for \$4,306			
0332	Rabobank	480,086						
1011	Cash LAIF Reserve Funds	339,378						
1056	Fire Public Fac. - CNB CD	51,138						
0998	Invest Funds in Encumbrances	283,724						
3201	Reserve for Encumbrance - Fire Engine		283,724			(283,724)	Zero by year-end	
3110	Reserve for Replacement- Vehicle & Equip & Engines		178,570	Done= \$41,051	119,754	Done for \$ 14,949	298,324	
3111	General Contingency Reserve		37,788		23,518		61,306	
3115	Designation- Public Facilities Fees		51,138				51,138	
3160	Capital Outlay Reserve		603,106	Done=20219	10,000		613,106	
	301 - Fire	1,154,326	1,154,326	0	153,272	(283,724)	1,023,874	2
	500 - Water							
0326	Inv:Specific Revenue Designated(consolidated to Replacement Reserve)	0						
0327	Inv:Funds Restricted for Long-term Debt	281,233						
0331	Inv: Water Quality Trust	91,405						
0332	Rabobank	445,663						
1011	Cash LAIF Reserve Funds	219,986						
3050	Water Quality Trust Reserve (0331)		91,405				91,405	
3110	Reserve for Replacement- Vehicle & Equip & Engines		42,145	Done= \$35000			42,145	
3111	General Contingency Reserve		153,563		25,000		178,563	
3160	Capital Outlay Reserve		334,005	Done= \$40,840	158,779	(done - \$67,500)	492,784	3
3162	Reserve for I-Bank Loan		281,233				281,233	2
3163	Water Stabilization Reserve		96,697		32,000		128,697	
NEW	Water Conservation Reserve				25,000		25,000	
3165	ISI: Water Basin Management Reserve		39,239	Done= \$39,200			39,239	
	500 - Water	1,038,287	1,038,287	0	240,779	0	1,279,066	
	600 - Waste Water Project							
0330	Inv: Wastewater SRF Funds	1,421,620						
1077	US Bank- WW Bond Redemption Fund	652,483						
1078	US Bank - WW Bond Reserve Fund	699,067						
3091	Restricted-2002 Bond Reserve Account		699,067		25,000		724,067	
3092	Restricted-2002 Bond Redemption Account		652,483		8,995		661,478	4
3191	Restricted Funds-600 Acct 0330-SRF		1,421,620				1,421,620	1
	600 - Waste Water Project	2,773,170	2,773,170		33,995		2,807,165	
	650 - Solid Waste							
0332	Rabobank	84,801						
1011	Cash LAIF Reserve Funds	93,473					0	
3111	General Contingency Reserve		178,274	7,260	6,304		191,838	
	650 - Solid Waste	178,274	178,274	7,260	6,304		191,838	
	800 - Drainage							
0332	Rabobank	170,440						
1011	Cash LAIF Reserve Funds	19,943						
3111	General Contingency Reserve		22,205		5,000		27,205	
3160	Capital Outlay Reserve		168,178	Done=\$11,370	16,588		184,766	
	800 - Drainage	190,383	190,383	0	21,588		211,971	
	900 - Parks & Recreation							
1011	Cash LAIF Reserve Funds	303,627						
3090	Restricted Pool Funds		303,627		0		303,627	
	900 - Parks & Recreation	303,627	303,627		0	0	303,627	
	Total Reserves/ Designations & Investments @ 01/31/13	5,709,937	5,709,937	7,260	468,932	(283,724)	5,902,405	
NOTE 1	<i>The SRF reserve is reduced as legal expenses are paid; \$30,000 was estimated for legal services for 2012/13 budget. Has notified Counsel of the need for additional release.</i>							
NOTE 2	<i>Reserves will be funded when cash flow allows; Beginning Cash may be needed for operations before revenues for the year accumulate.</i>							
NOTE 3	<i>This reduction funded the following in the 2012/13 budget: Inter-tie-Los Olivos/11th for \$ 45,000; 3rd St Tank for \$ 22,500</i>							
NOTE 4	<i>The year-end balance will at least be an amount sufficient to pay the first debt service payment of the subsequent year which will be \$785,500.</i>							

LOS OSOS COMMUNITY SERVICES DISTRICT
CASH AND INVESTMENTS AS OF JANUARY 31, 2013

Account Code		Operating Cash Acct 1012	Investments of Reserves/Designations	Investment for Encumbrances (Funded from Reserve)	Cash for Trust & Deferred Revenues	Total Cash
	100-Admin					
1012	Operating Cash-General checking acct	47,352	20,946			68,298
0332	Rabobank		50,924			50,924
0328	Low Income Savings				1,167	1,167
	100-Admin	47,352	71,870		1,167	120,389
	200-Bayridge					
1012	Operating Cash-General checking acct	11,689	0		0	11,689
	301 - Fire					
1012	Operating Cash-General checking acct	163,127				163,127
0332	Rabobank		480,086			480,086
0998	Inv-Rabo-For Long-term Encumbrances			283,724		283,724
1011	Cash LAIF Reserve Funds		339,378			339,378
1056	Fire Public Fac. - CNB CD		51,138			51,138
	301 - Fire	163,127	870,602	283,724	0	1,317,453
	400-Vista de Oro					
1012	Operating Cash-General checking acct	14,350				14,350
	500 - Water					
1012	Operating Cash-General checking acct	316,419				316,419
0327	Inv:Funds Restricted for Long-term Debt		281,233			281,233
0331	Inv: Water Quality Trust		91,405			91,405
0332	Rabobank		445,663			445,663
1011	Cash LAIF Reserve Funds		219,986			219,986
	500 - Water	316,419	1,038,287	0	0	1,354,706
	600 - Waste Water Project					
1012	Operating Cash-General checking acct	191,445				191,445
0324	Inv:Prepaid Assessments (old accts=1024&1005)				118,288	118,288
0330	Inv: Wastewater SRF Funds		1,421,620			1,421,620
1077	US Bank- WW Bond Redemption Fund		652,483			652,483
1078	US Bank - WW Bond Reserve Fund		699,067			699,067
	600 - Waste Water Project	191,445	2,773,170		118,288	3,082,903
	650 - Solid Waste					
1012	Operating Cash-General checking acct	3,256				3,256
0332	Rabobank		84,801			84,801
1011	Cash LAIF Reserve Funds		93,473			93,473
	650 - Solid Waste	3,256	178,274		0	181,530
	800 - Drainage					
1012	Operating Cash-General checking acct	14,976				14,976
0332	Rabobank		168,178			168,178
1011	Cash LAIF Reserve Funds		22,205			22,205
	800 - Drainage	14,976	190,383		0	205,359
	900 - Parks & Recreation					
1012	Operating Cash-General checking acct	209				209
1011	Cash LAIF Reserve Funds		303,627			303,627
	900 - Parks & Recreation	209	303,627		0	303,836
	TOTAL CASH AS OF 01/31/13	762,823	5,426,213	283,724	119,455	6,592,215
	RECAP OF INVESTMENTS		Balances	End of Jan 2013		
	Bond Accts managed by US Bank		1,351,550	First Amer Treasury Oblig Fd		
	LAIF - investment for Reserves		978,669	0.33%		
	Rabobank Public Money Market - of Reserves		3,328,580	0.32%(qtr)		
	Rabobank Public Money Market - of Trust Funds		119,455			
	CD for Fire's PFF funds		51,138	1.05%		
	Total Reserves/Designations & Trusts		5,829,392			
	Bank Public Money Market-General Cash invested		213,768			
	Total funds invested		6,043,160			

Summary of ISJ Costs
FY 2012/13

Month and YTD January 31, 2013

COSTS ARE IN WATER FUND (500)		Current Period	YTD Actual	Budget	Budget Balance	% Budget Balance	Prior Year- Actual YTD
7318	Professional & Consulting Svcs-ISJ	742.75	5,189.63	5,000.00	(189.63)	(3.79)%	2,448.50
7336	Legal Services- ISJ	2,851.20	9,592.00	9,000.00	(592.00)	(6.58)%	4,980.80
9155	ISJ Costs- Inter-Agency Cost Sharing	<u>2,675.40</u>	<u>8,084.59</u>	<u>22,354.00</u>	<u>14,269.41</u>	<u>63.83%</u>	<u>13,039.57</u>
January 2013		6,269.35	22,866.22	36,354.00	13,487.78		20,468.87

Funds Maintained by the District and Their Specific Functions

Fund 100 – Administration

The Administrative Fund provides centralized inter-fund services to all the other funds of the District such as management, accounting, payroll, insurance management, information and financial systems and equipment and district legal services.

Fund 200 – Bayridge

Bayridge is a subdivision in Los Osos that has a dedicated residential community septic system. The fund provides septic management, streetlight, and open space management.

Fund 301 – Fire and Emergency Services

Fire and Emergency Services are provided through a contract with Cal Fire for the entire community. Reserve Fire Fighters and administrative operational costs are paid by the District outside the Cal Fire contract.

Fund 400 – Vista de Oro

Vista de Oro is a subdivision in Los Osos that has a dedicated residential community septic system. The fund provides septic management, streetlight, and open space management.

Fund 500 – Water

The Water Utility Department is responsible for the operation and maintenance of five groundwater supply wells providing treatment, monitoring and distribution services to approximately 2,750 connections, through a network that consists of 27 miles of pipelines and includes 162 fire hydrants and 558 valves, 3 tanks and one pump station. These services not only assure delivery of pure, wholesome and potable drinking water, but also water for fire flow protection in the community of Los Osos and Baywood Park.

Fund 600 – Wastewater

This fund was used to account for the construction of a sewage treatment plant which was stopped. Under special legislation AB2701, the project was transferred to the County of San Luis Obispo which formally accepted the project on March 15, 2011. This fund currently functions to service the debt associated with the aborted project and to account for expenses related to the District's bankruptcy filing which resulted from the aborted project. Once the bankruptcy case is closed, this fund will be officially named a debt service fund for the Wastewater Assessment District No. 1.

Fund 650 – Solid Waste

Solid Waste provides trash cleanup and recycling services to the community of Los Osos. Solid waste collection, disposal and recycling services are provided by Mission Country Disposal under an exclusive franchise agreement. LOCSD provides additional recycling opportunities to the community through Chipping and Clean-up Days in coordination with Mission Country.

Fund 800 – Drainage

This fund provides drainage services for the whole community. It maintains five pump station sites, monitors and mitigate as necessary the impact of storm run offs, clears channels of obstructions and manages five drainage basins.

Fund 900 – Park and Recreation

This fund's current function is to account for assessments collected in prior years for a community swimming pool and account for the investments of these funds. Its long term function is to provide recreation opportunities for the community of Los Osos.

**THE FOLLOWING PAGES ARE
REVENUES AND EXPENDITURES BY ACCOUNT GROUPS**

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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
100 - Administration
From 1/1/2013 Through 1/31/2013
(In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes	5,615	9,921	17,300	(7,379)	(43)%	0
Interest and Investment Income	0	51	0	51	0 %	0
Other Revenues	<u>5</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>0 %</u>	<u>32</u>
Total Gross Revenues	<u>5,619</u>	<u>10,022</u>	<u>17,300</u>	<u>(7,278)</u>	<u>(42)%</u>	<u>32</u>
Total Revenues	<u>5,619</u>	<u>10,022</u>	<u>17,300</u>	<u>(7,278)</u>	<u>(42)%</u>	<u>32</u>
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages	37,991	161,174	254,920	93,746	37 %	164,356
Fringe Benefits	7,749	45,577	90,945	45,368	50 %	53,810
Communications	332	2,778	4,300	1,522	35 %	2,399
Computer Support	5,375	15,054	26,997	11,943	44 %	15,700
Employee Hiring & Personnel Costs	104	104	0	(104)	0 %	0
Fees, Taxes & Assessments	0	17,229	18,494	1,265	7 %	18,494
Maintenance, Minor Tools & Replacements	0	59	150	91	61 %	36
Travel, Training, Education & Meetings	255	5,925	12,600	6,675	53 %	4,090
Utilities	769	1,785	3,250	1,465	45 %	2,289
Other Deptl Administrative Costs	14,860	143,296	241,008	97,712	41 %	161,140
Administrative Costs Allocation	<u>(53,619)</u>	<u>(375,333)</u>	<u>(643,418)</u>	<u>(268,085)</u>	<u>42 %</u>	<u>(407,876)</u>
Total Operating Expenditures	13,815	17,648	9,246	(8,402)	(91)%	14,437
Capital Outlay						
Equipment, Fixtures & Systems	<u>0</u>	<u>0</u>	<u>10,500</u>	<u>10,500</u>	<u>100 %</u>	<u>0</u>
Total Capital Outlay	0	0	10,500	10,500	100 %	0
Other Financing Sources & Uses						
	(369)	(22,743)	(16,386)	6,357	(39)%	(26,152)
Major Prior Years Adjustment						
	0	0	0	0	0 %	(1,304,586)
Reserves and Designations						
	946	51,870	64,813	12,943	20 %	0
Beginning Equities Used for Funding						
	<u>0</u>	<u>(50,873)</u>	<u>(50,873)</u>	<u>0</u>	<u>0 %</u>	<u>1,275,573</u>
Total Expenditures & Other Uses	<u>14,393</u>	<u>(4,098)</u>	<u>17,300</u>	<u>21,398</u>	<u>124 %</u>	<u>(40,728)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
 100 - Administration
 From 1/1/2013 Through 1/31/2013
 (In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Net Fund Change	(8,774)	14,120	0	14,120	0 %	40,760

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
200 - Bayridge
From 1/1/2013 Through 1/31/2013
(In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes	2,214	3,892	6,688	(2,796)	(42)%	3,817
Service Charges and Fees	7,567	16,398	29,547	(13,150)	(45)%	16,905
Interest and Investment Income	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0 %</u>	<u>(0)</u>
Total Gross Revenues	<u>9,781</u>	<u>20,289</u>	<u>36,235</u>	<u>(15,946)</u>	<u>(44)%</u>	<u>20,722</u>
Total Revenues	<u>9,781</u>	<u>20,289</u>	<u>36,235</u>	<u>(15,946)</u>	<u>(44)%</u>	<u>20,722</u>
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages	392	3,671	7,380	3,709	50 %	3,944
Fringe Benefits	179	1,525	3,245	1,720	53 %	1,499
Communications	0	104	160	56	35 %	86
Fees, Taxes & Assessments	0	1,017	1,052	35	3 %	1,014
Maintenance, Minor Tools & Replacements	4,200	7,402	11,311	3,909	35 %	69
Utilities	779	4,522	9,300	4,778	51 %	5,739
Disposal Services	0	3,000	8,000	5,000	63 %	7,550
Other Operating Expenses	113	1,041	1,450	409	28 %	503
Other Deptl Administrative Costs	0	484	500	16	3 %	500
Administrative Costs Allocation	<u>717</u>	<u>5,019</u>	<u>8,709</u>	<u>3,690</u>	<u>42 %</u>	<u>5,957</u>
Total Operating Expenditures	6,379	27,785	51,107	23,322	46 %	26,860
Other Financing Sources & Uses	(3,360)	(3,360)	(3,360)	0	0 %	0
Beginning Equities Used for Funding	<u>(4,640)</u>	<u>(4,640)</u>	<u>(11,512)</u>	<u>(6,872)</u>	<u>60 %</u>	<u>(6,295)</u>
Total Expenditures & Other Uses	<u>(1,621)</u>	<u>19,785</u>	<u>36,235</u>	<u>16,450</u>	<u>45 %</u>	<u>20,565</u>
Net Fund Change	<u>11,401</u>	<u>504</u>	<u>0</u>	<u>504</u>	<u>0 %</u>	<u>157</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
 301 - Fire
 From 1/1/2013 Through 1/31/2013
 (In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes	497,920	878,457	1,519,141	(640,684)	(42)%	898,587
Special Taxes and Assessments	144,266	279,392	487,500	(208,108)	(43)%	273,358
Franchise and Contract Revenues	0	32,392	85,500	(53,108)	(62)%	31,711
Service Charges and Fees	0	0	24,092	(24,092)	(100)%	2,164
Governmental Aid	0	11,657	11,657	0	0 %	0
Interest and Investment Income	0	6,823	0	6,823	0 %	2,398
Other Revenues	10,000	10,000	0	10,000	0 %	1,011
Total Gross Revenues	652,186	1,218,721	2,127,890	(909,169)	(43)%	1,209,228
Total Revenues	652,186	1,218,721	2,127,890	(909,169)	(43)%	1,209,228
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages	6,767	52,995	109,842	56,847	52 %	54,982
Fringe Benefits	1,227	11,084	27,974	16,890	60 %	12,483
Communications	266	3,418	14,500	11,082	76 %	5,451
Computer Support	0	675	3,700	3,025	82 %	315
Employee Hiring & Personnel Costs	0	0	1,850	1,850	100 %	2,556
Fees, Taxes & Assessments	0	1,407	2,700	1,293	48 %	1,455
Maintenance, Minor Tools & Replacements	1,000	19,056	44,324	25,268	57 %	14,249
Travel, Training, Education & Meetings	0	1,479	7,900	6,421	81 %	1,929
Utilities	672	4,689	11,100	6,411	58 %	5,424
Other Operating Expenses	500,273	915,713	1,648,158	732,445	44 %	914,049
Other Deptl Administrative Costs	572	20,234	28,950	8,716	30 %	23,551
Administrative Costs Allocation	8,962	62,734	107,495	44,761	42 %	63,350
Total Operating Expenditures	519,738	1,093,483	2,008,493	915,010	46 %	1,099,795
Capital Outlay						
Equipment, Fixtures & Systems	299	290,875	574,000	283,125	49 %	0
Total Capital Outlay	299	290,875	574,000	283,125	49 %	0
Major Prior Years Adjustment						
	0	0	0	0	0 %	372,436
Reserves and Designations						
	20,219	79,006	229,491	150,485	66 %	285,620

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
301 - Fire
From 1/1/2013 Through 1/31/2013
(In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Beginning Equities Used for Funding	(48,724)	(375,319)	(684,094)	(308,775)	45 %	(662,838)
Total Expenditures & Other Uses	491,532	1,088,045	2,127,890	1,039,845	49 %	1,095,012
Net Fund Change	160,654	130,676	0	130,676	0 %	114,216

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
400 - Vista de Oro
From 1/1/2013 Through 1/31/2013
(In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Revenues						
Gross Revenues						
Service Charges and Fees	5,377	8,320	15,768	(7,448)	(47)%	8,320
Total Gross Revenues	5,377	8,320	15,768	(7,448)	(47)%	8,320
Total Revenues	5,377	8,320	15,768	(7,448)	(47)%	8,320
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages	329	4,024	5,200	1,176	23 %	2,881
Fringe Benefits	151	1,680	2,286	606	26 %	1,070
Communications	0	104	148	44	30 %	86
Fees, Taxes & Assessments	0	778	780	2	0 %	778
Maintenance, Minor Tools & Replacements	6,870	8,837	11,080	2,243	20 %	521
Utilities	168	1,104	2,964	1,860	63 %	1,491
Disposal Services	1,050	5,225	4,150	(1,075)	(26)%	4,150
Other Operating Expenses	56	1,213	990	(223)	(23)%	251
Other Deptl Administrative Costs	0	490	500	10	2 %	500
Administrative Costs Allocation	312	2,184	3,790	1,606	42 %	2,597
Total Operating Expenditures	8,936	25,639	31,888	6,249	20 %	14,326
Beginning Equities Used for Funding	0	0	(16,120)	(16,120)	100 %	(7,900)
Total Expenditures & Other Uses	8,936	25,639	15,768	(9,871)	(63)%	6,426
Net Fund Change	(3,559)	(17,319)	0	(17,319)	0 %	1,894

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
 500 - Water
 From 1/1/2013 Through 1/31/2013
 (In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes	58,116	101,845	181,000	(79,155)	(44)%	103,430
Service Charges and Fees	178,260	1,074,133	1,748,900	(674,767)	(39)%	1,048,580
Governmental Aid	0	0	600,000	(600,000)	(100)%	20,017
Interest and Investment Income	0	2,017	1,000	1,017	102 %	2,167
Other Revenues	80	8,709	200	8,509	4,254 %	8,766
Total Gross Revenues	<u>236,455</u>	<u>1,186,704</u>	<u>2,531,100</u>	<u>(1,344,396)</u>	<u>(53)%</u>	<u>1,182,960</u>
Total Revenues	<u>236,455</u>	<u>1,186,704</u>	<u>2,531,100</u>	<u>(1,344,396)</u>	<u>(53)%</u>	<u>1,182,960</u>
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages	21,486	161,154	302,042	140,888	47 %	153,968
Fringe Benefits	9,863	66,994	130,759	63,765	49 %	58,871
Communications	269	4,918	9,000	4,082	45 %	4,674
Computer Support	1,070	9,792	10,000	208	2 %	12,035
Employee Hiring & Personnel Costs	548	580	0	(580)	0 %	150
Fees, Taxes & Assessments	1,025	8,200	12,200	4,000	33 %	8,297
Maintenance, Minor Tools & Replacements	2,029	16,156	47,600	31,444	66 %	15,282
Travel, Training, Education & Meetings	0	173	2,150	1,977	92 %	428
Utilities	4,933	55,439	122,900	67,461	55 %	58,775
Disposal Services	0	0	40,500	40,500	100 %	0
Other Operating Expenses	6,732	40,256	106,300	66,044	62 %	33,395
Other Deptl Administrative Costs	7,924	69,537	123,700	54,163	44 %	71,091
Administrative Costs Allocation	38,748	271,236	464,110	192,874	42 %	293,321
Total Operating Expenditures	<u>94,627</u>	<u>704,435</u>	<u>1,371,261</u>	<u>666,826</u>	<u>49 %</u>	<u>710,287</u>
Other Charges	67,508	287,291	301,560	14,269	5 %	292,697
Capital Outlay						
Building & Structures & Improvements	0	146,432	220,202	73,769	34 %	6,322
Equipment, Fixtures & Systems	6,644	27,876	771,000	743,124	96 %	0
Total Capital Outlay	<u>6,644</u>	<u>174,308</u>	<u>991,202</u>	<u>816,894</u>	<u>82 %</u>	<u>6,322</u>
Major Prior Years Adjustment	0	0	0	0	0 %	257,239

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
500 - Water
From 1/1/2013 Through 1/31/2013
(In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Reserves and Designations	0	120,609	355,819	235,210	66 %	175,888
Beginning Equities Used for Funding	0	(463,742)	(488,742)	(25,000)	5 %	(426,555)
Total Expenditures & Other Uses	<u>168,779</u>	<u>822,900</u>	<u>2,531,100</u>	<u>1,708,200</u>	<u>67 %</u>	<u>1,015,879</u>
Net Fund Change	<u>67,676</u>	<u>363,803</u>	<u>0</u>	<u>363,803</u>	<u>0 %</u>	<u>167,082</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
600 - Waste Water Project
From 1/1/2013 Through 1/31/2013
(In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Revenues						
Gross Revenues						
Special Taxes and Assessments	352,450	649,878	1,171,695	(521,817)	(45)%	633,169
Interest and Investment Income	0	3,003	0	3,003	0 %	3,894
Other Revenues	<u>300</u>	<u>1,593</u>	<u>0</u>	<u>1,593</u>	<u>0 %</u>	<u>0</u>
Total Gross Revenues	<u>352,750</u>	<u>654,474</u>	<u>1,171,695</u>	<u>(517,221)</u>	<u>(44)%</u>	<u>637,063</u>
Total Revenues	<u>352,750</u>	<u>654,474</u>	<u>1,171,695</u>	<u>(517,221)</u>	<u>(44)%</u>	<u>637,063</u>
Expenditures & Other Uses						
Operating Expenditures						
Fees, Taxes & Assessments	0	328	300	(28)	(9)%	1,117
Other Deptl Administrative Costs	<u>42,159</u>	<u>63,890</u>	<u>72,303</u>	<u>8,413</u>	<u>12 %</u>	<u>133,232</u>
Total Operating Expenditures	42,159	64,218	72,603	8,385	12 %	134,350
Other Charges	0	778,500	1,149,000	370,500	32 %	770,815
Other Financing Sources & Uses	0	0	(25,000)	(25,000)	100 %	8,070,977
Reserves and Designations	0	2,995	33,995	31,000	91 %	3,883
Beginning Equities Used for Funding	<u>0</u>	<u>(16,030)</u>	<u>(58,903)</u>	<u>(42,873)</u>	<u>73 %</u>	<u>(8,198,122)</u>
Total Expenditures & Other Uses	<u>42,159</u>	<u>829,683</u>	<u>1,171,695</u>	<u>342,012</u>	<u>29 %</u>	<u>781,903</u>
Net Fund Change	<u>310,591</u>	<u>(175,209)</u>	<u>0</u>	<u>(175,209)</u>	<u>0 %</u>	<u>(144,840)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
 601 - Waste Water/State Funding
 From 1/1/2013 Through 1/31/2013
 (In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Net Fund Change	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>	<u>0</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
650 - Solid Waste
From 1/1/2013 Through 1/31/2013
(In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Franchise and Contract Revenues	5,397	77,745	151,000	(73,255)	(49)%	74,198
Interest and Investment Income	0	335	0	335	0 %	359
Other Revenues	0	15	90	(75)	(83)%	15
Total Gross Revenues	<u>5,397</u>	<u>78,095</u>	<u>151,090</u>	<u>(72,995)</u>	<u>(48)%</u>	<u>74,572</u>
Total Revenues	<u>5,397</u>	<u>78,095</u>	<u>151,090</u>	<u>(72,995)</u>	<u>(48)%</u>	<u>74,572</u>
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages	1,202	9,013	17,857	8,844	50 %	9,013
Fringe Benefits	545	3,482	6,781	3,299	49 %	3,320
Computer Support	0	0	0	0	0 %	958
Fees, Taxes & Assessments	15	15	90	75	83 %	30
Travel, Training, Education & Meetings	0	15	50	35	70 %	33
Other Operating Expenses	0	36	500	464	93 %	2,493
Other Deptl Administrative Costs	509	3,268	4,400	1,132	26 %	3,186
Administrative Costs Allocation	<u>2,991</u>	<u>20,937</u>	<u>36,312</u>	<u>15,375</u>	<u>42 %</u>	<u>26,299</u>
Total Operating Expenditures	5,262	36,766	65,990	29,224	44 %	45,332
Other Charges	5,166	20,148	34,050	13,902	41 %	7,267
Other Financing Sources & Uses	3,729	26,103	44,746	18,643	42 %	26,152
Major Prior Years Adjustment	0	0	0	0	0 %	368,038
Reserves and Designations	0	335	13,564	13,229	98 %	359
Beginning Equities Used for Funding	<u>0</u>	<u>0</u>	<u>(7,260)</u>	<u>(7,260)</u>	<u>100 %</u>	<u>(368,038)</u>
Total Expenditures & Other Uses	<u>14,157</u>	<u>83,352</u>	<u>151,090</u>	<u>67,738</u>	<u>45 %</u>	<u>79,111</u>
Net Fund Change	<u>(8,760)</u>	<u>(5,257)</u>	<u>0</u>	<u>(5,257)</u>	<u>0 %</u>	<u>(4,538)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Summary - Unposted Transactions Included In Report
800 - Drainage
From 1/1/2013 Through 1/31/2013
(In Whole Numbers)

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes	0	0	0	0	0 %	1,990
Special Taxes and Assessments	25,193	55,037	95,470	(40,433)	(42)%	54,849
Interest and Investment Income	0	364	0	364	0 %	211
Other Revenues	0	49	50	(1)	(2)%	0
Total Gross Revenues	<u>25,193</u>	<u>55,450</u>	<u>95,520</u>	<u>(40,070)</u>	<u>(42)%</u>	<u>57,049</u>
Total Revenues	<u>25,193</u>	<u>55,450</u>	<u>95,520</u>	<u>(40,070)</u>	<u>(42)%</u>	<u>57,049</u>
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages	748	7,583	14,897	7,314	49 %	5,481
Fringe Benefits	337	3,225	6,577	3,352	51 %	2,133
Communications	16	733	1,180	447	38 %	625
Fees, Taxes & Assessments	0	7,379	7,961	582	7 %	7,397
Maintenance, Minor Tools & Replacements	0	628	2,000	1,372	69 %	240
Travel, Training, Education & Meetings	0	0	10	10	100 %	11
Utilities	131	792	1,900	1,108	58 %	972
Other Operating Expenses	203	2,105	3,900	1,795	46 %	1,190
Other Deptl Administrative Costs	0	1,380	2,550	1,170	46 %	1,500
Administrative Costs Allocation	1,889	13,223	22,957	9,734	42 %	16,352
Total Operating Expenditures	<u>3,324</u>	<u>37,048</u>	<u>63,932</u>	<u>26,884</u>	<u>42 %</u>	<u>35,900</u>
Capital Outlay						
Equipment, Fixtures & Systems	0	17,574	24,309	6,735	28 %	0
Total Capital Outlay	<u>0</u>	<u>17,574</u>	<u>24,309</u>	<u>6,735</u>	<u>28 %</u>	<u>0</u>
Major Prior Years Adjustment	0	0	0	0	0 %	306,873
Reserves and Designations	11,370	11,734	32,958	21,224	64 %	77,457
Beginning Equities Used for Funding	(11,370)	(25,679)	(25,679)	0	0 %	(384,119)
Total Expenditures & Other Uses	<u>3,324</u>	<u>40,677</u>	<u>95,520</u>	<u>54,843</u>	<u>57 %</u>	<u>36,111</u>
Net Fund Change	<u>21,869</u>	<u>14,773</u>	<u>0</u>	<u>14,773</u>	<u>0 %</u>	<u>20,939</u>

**THE FOLLOWING PAGES ARE
REVENUES AND EXPENDITURES BY LINE ITEMS (OR ACCOUNTS)**

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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
100 - 100 - Administration
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes						
4035	5,614.56	9,920.90	17,300.00	(7,379.10)	(42.65)%	0.00
	5,614.56	9,920.90	17,300.00	(7,379.10)	(42.65)%	0.00
Interest and Investment Income						
4510	0.00	50.86	0.00	50.86	0.00%	0.00
	0.00	50.86	0.00	50.86	0.00%	0.00
Other Revenues						
4020	0.00	0.00	0.00	0.00	0.00%	7.10
4929	0.00	11.48	0.00	11.48	0.00%	0.00
4935	0.00	15.00	0.00	15.00	0.00%	0.00
4989	4.50	24.00	0.00	24.00	0.00%	25.00
	4.50	50.48	0.00	50.48	0.00%	32.10
	5,619.06	10,022.24	17,300.00	(7,277.76)	(42.07)%	32.10
	5,619.06	10,022.24	17,300.00	(7,277.76)	(42.07)%	32.10
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages						
8018	3,571.98	9,351.92	0.00	(9,351.92)	0.00%	11,491.00
8045	412.52	2,200.43	3,410.00	1,209.57	35.47%	1,913.03
8050	692.30	1,354.16	0.00	(1,354.16)	0.00%	3,093.75
8051	346.72	1,057.60	0.00	(1,057.60)	0.00%	892.96
8054	28,878.31	162,391.12	305,664.00	143,272.88	46.87%	160,458.99
8060	447.70	2,525.35	0.00	(2,525.35)	0.00%	6,410.21
8066	0.00	154.73	0.00	(154.73)	0.00%	0.00
8081	4,836.81	10,076.06	0.00	(10,076.06)	0.00%	11,381.37
8153	1,462.28	1,462.28	0.00	(1,462.28)	0.00%	0.00
8197	(2,657.95)	(29,400.12)	(54,154.00)	(24,753.88)	45.71%	(31,285.09)
	37,990.67	161,173.53	254,920.00	93,746.47	36.77%	164,356.22
Fringe Benefits						
5020	58.90	421.60	781.00	359.40	46.02%	489.80

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

100 - 100 - Administration

From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
5030	Life & Disability Insurance	257.30	2,169.72	3,851.00	1,681.28	43.66%	2,524.15
5050	Medicare Employer Contributions	568.63	2,791.41	4,665.00	1,873.59	40.16%	2,891.13
5060	Medical Plan Employer Contribution	2,368.46	16,831.91	40,654.00	23,822.09	58.60%	22,039.35
5070	Retirement Employer Contrib-Regular	2,491.42	21,161.30	37,392.00	16,230.70	43.41%	22,224.62
5071	Retirement Employer Contrib- Addl Pick-up	1,148.08	9,772.26	17,851.00	8,078.74	45.26%	10,982.49
5075	Medical Required Contrib-Retirees	115.00	788.00	0.00	(788.00)	0.00%	0.00
5100	Unemp Ins Costs	1,292.12	1,635.80	3,517.00	1,881.20	53.49%	1,939.59
5102	CA Training Tax- ER only	0.00	0.00	350.00	350.00	100.00%	0.00
5120	Workers Comp Insurance ER Costs	123.12	1,095.04	5,198.00	4,102.96	78.93%	2,499.72
5133	Benefits Charged by Water	531.19	531.19	0.00	(531.19)	0.00%	0.00
5197	Benefits Billings to Other Funds	(1,205.13)	(11,620.86)	(23,314.00)	(11,693.14)	50.16%	(11,780.92)
	Total Fringe Benefits	7,749.09	45,577.37	90,945.00	45,367.63	49.88%	53,809.93
	Communications						
6000	Cell Phones	0.00	376.56	0.00	(376.56)	0.00%	0.00
6025	Telephone	331.70	2,401.89	4,300.00	1,898.11	44.14%	2,398.84
	Total Communications	331.70	2,778.45	4,300.00	1,521.55	35.38%	2,398.84
	Computer Support						
6100	Labor & Support-IT Services	5,212.56	13,697.22	22,000.00	8,302.78	37.74%	11,675.23
6110	IT Purchased Services	162.39	1,356.73	1,720.00	363.27	21.12%	877.03
6120	Computer H/W & S/W & Licenses	0.00	0.00	3,000.00	3,000.00	100.00%	3,108.67
6121	IT-Supplies & Miscellaneous	0.00	0.00	277.00	277.00	100.00%	38.69
	Total Computer Support	5,374.95	15,053.95	26,997.00	11,943.05	44.24%	15,699.62
	Employee Hiring & Personnel Costs						
6250	Temporary Help via Agency	104.45	104.45	0.00	(104.45)	0.00%	0.00
	Total Employee Hiring & Personnel Costs	104.45	104.45	0.00	(104.45)	0.00%	0.00
	Fees, Taxes & Assessments						
6341	LAFCO Fees	0.00	17,228.70	18,494.00	1,265.30	6.84%	18,493.72
	Total Fees, Taxes & Assessments	0.00	17,228.70	18,494.00	1,265.30	6.84%	18,493.72
	Maintenance, Minor Tools & Replacements						
6405	Maintenance- Extinguishers	0.00	59.00	0.00	(59.00)	0.00%	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

100 - 100 - Administration

From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
6750	Maintenance-Minor Tools/Equipment & Other Repairs	0.00	0.00	50.00	50.00	100.00%	35.55
7230	Misc Small Parts and Supplies for Asset Maint	0.00	0.00	100.00	100.00	100.00%	0.00
	Total Maintenance, Minor Tools & Replacements	<u>0.00</u>	<u>59.00</u>	<u>150.00</u>	<u>91.00</u>	<u>60.67%</u>	<u>35.55</u>
	Travel, Training, Education & Meetings						
7324	Educ, Training, Seminar & Conf Fees- EE	0.00	525.00	1,500.00	975.00	65.00%	663.00
7334	Educ, Training, Seminar & Conf Fees- DIR	0.00	550.00	1,500.00	950.00	63.33%	0.00
8510	Lodging, Meals & Misc Exp- Out of Co - EE	0.00	1,075.55	2,000.00	924.45	46.22%	418.40
8511	Car Allowance	0.00	1,200.00	2,400.00	1,200.00	50.00%	1,400.00
8512	Lodging, Meals & Misc Exp-Out of Co - DIR	0.00	624.14	2,000.00	1,375.86	68.79%	611.71
8539	Meals- Local Area - EE	0.00	38.89	200.00	161.11	80.56%	0.00
8540	Travel & Meetings Expense(Use 8541)	0.00	0.00	0.00	0.00	0.00%	10.72
8541	Meals- Local Area - DIR	255.02	682.32	1,000.00	317.68	31.77%	238.90
8550	Mileage Reimbursement & Parking - EE	0.00	726.58	1,000.00	273.42	27.34%	304.98
8551	Mileage Reimbursement & Parking- DIR	0.00	0.00	1,000.00	1,000.00	100.00%	442.43
8563	Common Carrier Charges- DIR	<u>0.00</u>	<u>502.70</u>	<u>0.00</u>	<u>(502.70)</u>	<u>0.00%</u>	<u>0.00</u>
	Total Travel, Training, Education & Meetings	<u>255.02</u>	<u>5,925.18</u>	<u>12,600.00</u>	<u>6,674.82</u>	<u>52.97%</u>	<u>4,090.14</u>
	Utilities						
8610	Electric	768.76	1,784.75	3,000.00	1,215.25	40.51%	2,289.25
8620	Gas Service	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>100.00%</u>	<u>0.00</u>
	Total Utilities	<u>768.76</u>	<u>1,784.75</u>	<u>3,250.00</u>	<u>1,465.25</u>	<u>45.08%</u>	<u>2,289.25</u>
	Other Deptl Administrative Costs						
7100	Copier Contract-Maint & Usage	485.55	6,471.11	9,548.00	3,076.89	32.23%	4,517.71
7140	General Supplies & Minor Equipment	875.45	3,610.57	5,000.00	1,389.43	27.79%	2,711.53

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

100 - 100 - Administration

From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
7160	Postage, Shipping & Mail Supplies	750.05	1,869.89	4,500.00	2,630.11	58.45%	2,164.13
7165	Director's Office Supplies Expense	0.00	0.00	100.00	100.00	100.00%	0.00
7170	Special Purpose Forms and Printing	0.00	0.00	0.00	0.00	0.00%	32.28
7202	Building Alarms & Security	0.00	0.00	360.00	360.00	100.00%	180.00
7226	Membership & Dues	0.00	4,796.00	4,500.00	(296.00)	(6.58)%	4,442.00
7255	Security	0.00	360.00	0.00	(360.00)	0.00%	0.00
7305	Auditing Services	0.00	30,800.00	30,800.00	0.00	0.00%	30,800.00
7320	Professional & Consulting Services	0.00	3,210.00	0.00	(3,210.00)	0.00%	8,913.85
7321	Janitorial Cleaning & Supplies	263.45	1,140.97	2,200.00	1,059.03	48.14%	1,122.93
7322	Director's Compensation	950.00	6,800.00	17,000.00	10,200.00	60.00%	7,900.00
7323	Books, Publications & Subscriptions	0.00	400.00	0.00	(400.00)	0.00%	0.00
7325	Insurance	0.00	21,230.76	30,000.00	8,769.24	29.23%	31,804.00
7326	Legal Services	10,011.80	44,616.60	100,000.00	55,383.40	55.38%	46,918.42
7340	Legal Notifications & Mandated Advertising	0.00	391.90	500.00	108.10	21.62%	109.00
7342	Public Meeting Recordings	0.00	6,275.00	15,000.00	8,725.00	58.17%	8,235.00
7343	Election Expense	283.36	283.36	0.00	(283.36)	0.00%	0.00
7350	Rent - Meetings	0.00	2,359.39	6,000.00	3,640.61	60.68%	2,608.82
7352	Rent - Offices and Other Structures	1,240.00	8,680.00	15,000.00	6,320.00	42.13%	8,680.00
8735	Miscellaneous Deptl Admin Costs	0.00	0.00	500.00	500.00	100.00%	0.00
	Total Other Deptl Administrative Costs	14,859.66	143,295.55	241,008.00	97,712.45	40.54%	161,139.67
	Administrative Costs Allocation						
8810	Admin Cost Allocation to 200	(717.00)	(5,019.00)	(8,603.00)	(3,584.00)	41.66%	(5,957.00)
8811	Admin Cost Allocation to 301	(8,962.00)	(62,734.00)	(107,540.00)	(44,806.00)	41.66%	(63,350.00)
8812	Admin Cost Allocation to 400	(312.00)	(2,184.00)	(3,746.00)	(1,562.00)	41.70%	(2,597.00)
8813	Admin Cost Allocation to 500	(38,748.00)	(271,236.00)	(464,972.00)	(193,736.00)	41.67%	(293,321.00)
8815	Admin Cost Alloc to 650	(2,991.00)	(20,937.00)	(35,890.00)	(14,953.00)	41.66%	(26,299.00)
8817	Admin Cost Allocation to 800	(1,889.00)	(13,223.00)	(22,667.00)	(9,444.00)	41.66%	(16,352.00)
	Total Administrative Costs Allocation	(53,619.00)	(375,333.00)	(643,418.00)	(268,085.00)	41.67%	(407,876.00)
	Total Operating Expenditures	13,815.30	17,647.93	9,246.00	(8,401.93)	(90.87)%	14,436.94
	Capital Outlay						
	Equipment, Fixtures & Systems						
9057	Computer Hardware- Capital	0.00	0.00	10,500.00	10,500.00	100.00%	0.00
	Total Equipment, Fixtures & Systems	0.00	0.00	10,500.00	10,500.00	100.00%	0.00
	Total Capital Outlay	0.00	0.00	10,500.00	10,500.00	100.00%	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
100 - 100 - Administration
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Other Financing Sources & Uses						
9465	(3,729.00)	(26,103.00)	(44,746.00)	(18,643.00)	41.66%	(26,152.00)
9511	0.00	0.00	25,000.00	25,000.00	100.00%	0.00
9806	<u>3,360.00</u>	<u>3,360.00</u>	<u>3,360.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
	Total Other Financing Sources & Uses	(369.00)	(22,743.00)	(16,386.00)	6,357.00	(38.80%) (26,152.00)
Major Prior Years Adjustment						
9802	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>(1,304,586.00)</u>
	Total Major Prior Years Adjustment	0.00	0.00	0.00	0.00%	(1,304,586.00)
Reserves and Designations						
9572	0.00	20,873.00	20,873.00	0.00	0.00%	0.00
9979	(3,360.00)	(3,360.00)	(3,360.00)	0.00	0.00%	0.00
9981	0.00	30,000.00	30,000.00	0.00	0.00%	0.00
9982	4,306.34	4,306.34	17,300.00	12,993.66	75.11%	0.00
9987	0.00	50.86	0.00	(50.86)	0.00%	0.00
	Total Reserves and Designations	946.34	51,870.20	64,813.00	12,942.80	19.97% 0.00
Beginning Equities Used for Funding						
9507	0.00	0.00	0.00	0.00	0.00%	(29,012.73)
9991	0.00	0.00	0.00	0.00	0.00%	1,304,586.00
9993	<u>0.00</u>	<u>(50,873.00)</u>	<u>(50,873.00)</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
	Total Beginning Equities Used for Funding	0.00	(50,873.00)	(50,873.00)	0.00	0.00% 1,275,573.27
	Total Expenditures & Other Uses	<u>14,392.64</u>	<u>(4,097.87)</u>	<u>17,300.00</u>	<u>21,397.87</u>	<u>123.69%</u> <u>(40,727.79)</u>
	Net Fund Change	<u>(8,773.58)</u>	<u>14,120.11</u>	<u>0.00</u>	<u>14,120.11</u>	<u>0.00%</u> <u>40,759.89</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
 200 - 200 - Bayridge
 From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes						
4035	2,213.51	3,891.63	6,688.00	(2,796.37)	(41.81)%	3,816.59
	2,213.51	3,891.63	6,688.00	(2,796.37)	(41.81)%	3,816.59
Service Charges and Fees						
4550	7,567.00	16,397.50	29,547.00	(13,149.50)	(44.50)%	16,905.00
	7,567.00	16,397.50	29,547.00	(13,149.50)	(44.50)%	16,905.00
Interest and Investment Income						
4501	0.00	(0.19)	0.00	(0.19)	0.00%	(0.01)
	0.00	(0.19)	0.00	(0.19)	0.00%	(0.01)
	9,780.51	20,288.94	36,235.00	(15,946.06)	(44.01)%	20,721.58
	9,780.51	20,288.94	36,235.00	(15,946.06)	(44.01)%	20,721.58
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages						
8153	391.68	3,670.64	7,380.00	3,709.36	50.26%	3,943.74
	391.68	3,670.64	7,380.00	3,709.36	50.26%	3,943.74
Fringe Benefits						
5133	178.71	1,525.40	3,245.00	1,719.60	52.99%	1,498.63
	178.71	1,525.40	3,245.00	1,719.60	52.99%	1,498.63
Communications						
6000	0.00	103.52	160.00	56.48	35.30%	85.91
	0.00	103.52	160.00	56.48	35.30%	85.91
Fees, Taxes & Assessments						
6342	0.00	760.00	798.00	38.00	4.76%	760.00
6345	0.00	257.04	254.00	(3.04)	(1.20)%	254.00
	0.00	1,017.04	1,052.00	34.96	3.32%	1,014.00
Maintenance, Minor Tools & Replacements						
6405	0.00	11.80	11.00	(0.80)	(7.27)%	11.12
6430	0.00	0.00	0.00	0.00	0.00%	9.64

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
200 - 200 - Bayridge
From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
6640	Maintenance-Veh,Equip & Other Non-Stuctural Fixed Assets	0.00	12.86	0.00	(12.86)	0.00%	0.00
6750	Maintenance-Minor Tools/Equipment & Other Repairs	0.00	27.41	300.00	272.59	90.86%	0.00
6800	Maint-Grounds & Collection System	4,200.00	7,350.00	11,000.00	3,650.00	33.18%	5.76
7055	Routine Maintenance & Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>42.63</u>
	Total Maintenance, Minor Tools & Replacements	4,200.00	7,402.07	11,311.00	3,908.93	34.56%	69.15
	Utilities						
8610	Electric	392.51	1,890.20	3,200.00	1,309.80	40.93%	2,066.24
8670	Street Lighting	<u>386.48</u>	<u>2,631.39</u>	<u>6,100.00</u>	<u>3,468.61</u>	<u>56.86%</u>	<u>3,672.42</u>
	Total Utilities	778.99	4,521.59	9,300.00	4,778.41	51.38%	5,738.66
	Disposal Services						
8645	Septage Handling	<u>0.00</u>	<u>3,000.00</u>	<u>8,000.00</u>	<u>5,000.00</u>	<u>62.50%</u>	<u>7,550.00</u>
	Total Disposal Services	0.00	3,000.00	8,000.00	5,000.00	62.50%	7,550.00
	Other Operating Expenses						
7211	Misc Fuel/Diesel	55.96	292.93	250.00	(42.93)	(17.17)%	197.65
7220	Gasoline	56.77	383.45	700.00	316.55	45.22%	305.13
7250	Water Quality Testing	<u>0.00</u>	<u>365.00</u>	<u>500.00</u>	<u>135.00</u>	<u>27.00%</u>	<u>0.00</u>
	Total Other Operating Expenses	112.73	1,041.38	1,450.00	408.62	28.18%	502.78
	Other Deptl Administrative Costs						
7160	Postage, Shipping & Mail Supplies	0.00	64.35	0.00	(64.35)	0.00%	0.00
7320	Professional & Consulting Services	<u>0.00</u>	<u>420.00</u>	<u>500.00</u>	<u>80.00</u>	<u>16.00%</u>	<u>500.00</u>
	Total Other Deptl Administrative Costs	0.00	484.35	500.00	15.65	3.13%	500.00
	Administrative Costs Allocation						
8801	Administrative Costs Allocation	<u>717.00</u>	<u>5,019.00</u>	<u>8,709.00</u>	<u>3,690.00</u>	<u>42.37%</u>	<u>5,957.00</u>
	Total Administrative Costs Allocation	717.00	5,019.00	8,709.00	3,690.00	42.37%	5,957.00
	Total Operating Expenditures	6,379.11	27,784.99	51,107.00	23,322.01	45.63%	26,859.87
	Other Financing Sources & Uses						
9807	Procceds of Internal Loan	<u>(3,360.00)</u>	<u>(3,360.00)</u>	<u>(3,360.00)</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
	Total Other Financing Sources & Uses	(3,360.00)	(3,360.00)	(3,360.00)	0.00	0.00%	0.00
	Beginning Equities Used for Funding						
9990	*Beg FBA Used to Fund Budget Deficiency	(4,640.00)	(4,640.00)	(11,512.00)	(6,872.00)	59.69%	(6,295.00)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
200 - 200 - Bayridge
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Total Beginning Equities Used for Funding	(4,640.00)	(4,640.00)	(11,512.00)	(6,872.00)	59.69%	(6,295.00)
Total Expenditures & Other Uses	(1,620.89)	19,784.99	36,235.00	16,450.01	45.40%	20,564.87
Net Fund Change	11,401.40	503.95	0.00	503.95	0.00%	156.71

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
301 - 301 - Fire
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes						
4035	497,919.75	878,457.06	1,519,141.00	(640,683.94)	(42.17)%	898,586.65
	497,919.75	878,457.06	1,519,141.00	(640,683.94)	(42.17)%	898,586.65
Special Taxes and Assessments						
4050	144,266.00	279,391.80	487,500.00	(208,108.20)	(42.69)%	273,358.35
	144,266.00	279,391.80	487,500.00	(208,108.20)	(42.69)%	273,358.35
Franchise and Contract Revenues						
4000	0.00	32,391.79	63,000.00	(30,608.21)	(48.58)%	31,710.94
4015	0.00	0.00	22,500.00	(22,500.00)	(100.00)%	0.00
	0.00	32,391.79	85,500.00	(53,108.21)	(62.11)%	31,710.94
Service Charges and Fees						
4055	0.00	0.00	24,092.00	(24,092.00)	(100.00)%	2,163.84
	0.00	0.00	24,092.00	(24,092.00)	(100.00)%	2,163.84
Governmental Aid						
4955	0.00	0.00	11,657.00	(11,657.00)	(100.00)%	0.00
4956	0.00	11,657.49	0.00	11,657.49	0.00%	0.00
	0.00	11,657.49	11,657.00	0.49	0.00%	0.00
Interest and Investment Income						
4500	0.00	4,081.00	0.00	4,081.00	0.00%	14.36
4501	0.00	(45.10)	0.00	(45.10)	0.00%	(2.48)
4510	0.00	2,787.17	0.00	2,787.17	0.00%	2,385.83
	0.00	6,823.07	0.00	6,823.07	0.00%	2,397.71
Other Revenues						
4655	10,000.00	10,000.00	0.00	10,000.00	0.00%	1,000.00
4930	0.00	0.00	0.00	0.00	0.00%	10.53
	10,000.00	10,000.00	0.00	10,000.00	0.00%	1,010.53
	652,185.75	1,218,721.21	2,127,890.00	(909,168.79)	(42.73)%	1,209,228.02
	652,185.75	1,218,721.21	2,127,890.00	(909,168.79)	(42.73)%	1,209,228.02

Expenditures & Other Uses

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
301 - 301 - Fire
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Operating Expenditures						
Salaries and Wages						
8290	0.00	171.60	450.00	278.40	61.87%	0.00
8295	563.40	3,687.95	1,500.00	(2,187.95)	(145.86)%	654.75
8310	345.52	2,168.96	5,500.00	3,331.04	60.56%	2,112.18
8340	5,062.98	39,998.89	80,000.00	40,001.11	50.00%	42,897.16
8345	232.80	2,917.04	2,700.00	(217.04)	(8.04)%	1,962.25
8355	561.84	3,886.82	18,192.00	14,305.18	78.63%	6,728.68
8360	0.00	163.40	1,500.00	1,336.60	89.11%	627.20
	<u>6,766.54</u>	<u>52,994.66</u>	<u>109,842.00</u>	<u>56,847.34</u>	<u>51.75%</u>	<u>54,982.22</u>
Fringe Benefits						
5000	0.00	0.00	1,500.00	1,500.00	100.00%	0.00
5021	407.52	3,146.51	6,923.00	3,776.49	54.55%	3,228.14
5030	0.00	2,223.00	2,903.00	680.00	23.42%	2,765.00
5051	98.13	768.33	1,619.00	850.67	52.54%	800.93
5101	419.49	2,850.61	8,000.00	5,149.39	64.37%	3,169.69
5102	0.00	0.00	1,100.00	1,100.00	100.00%	0.00
5120	301.94	2,095.82	5,929.00	3,833.18	64.65%	2,519.34
	<u>1,227.08</u>	<u>11,084.27</u>	<u>27,974.00</u>	<u>16,889.73</u>	<u>60.38%</u>	<u>12,483.10</u>
Communications						
6000	0.00	1,464.53	3,000.00	1,535.47	51.18%	1,627.10
6025	265.52	1,890.05	3,500.00	1,609.95	46.00%	1,859.97
6035	0.00	0.00	0.00	0.00	0.00%	1,963.66
6055	0.00	63.24	8,000.00	7,936.76	99.21%	0.00
	<u>265.52</u>	<u>3,417.82</u>	<u>14,500.00</u>	<u>11,082.18</u>	<u>76.43%</u>	<u>5,450.73</u>
Computer Support						
6100	0.00	0.00	700.00	700.00	100.00%	103.86
6120	0.00	107.11	3,000.00	2,892.89	96.43%	210.99
6121	0.00	568.29	0.00	(568.29)	0.00%	0.00
	<u>0.00</u>	<u>675.40</u>	<u>3,700.00</u>	<u>3,024.60</u>	<u>81.75%</u>	<u>314.85</u>
Employee Hiring & Personnel Costs						
6200	0.00	0.00	300.00	300.00	100.00%	511.21
6230	0.00	0.00	1,550.00	1,550.00	100.00%	2,045.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
301 - 301 - Fire
From 1/1/2013 Through 1/31/2013

	Current Period	YTD Actual	Budget	Budget Balance	% Budget Balance	Prior Year-Actual YTD
Total Employee Hiring & Personnel Costs	0.00	0.00	1,850.00	1,850.00	100.00%	2,556.21
Fees, Taxes & Assessments						
6300 DMV Driv Lic Class B	0.00	0.00	200.00	200.00	100.00%	0.00
6340 Misc Fees	0.00	0.00	100.00	100.00	100.00%	0.00
6345 Property Taxes and Assessments Expenditures	0.00	1,406.82	2,400.00	993.18	41.38%	1,455.04
Total Fees, Taxes & Assessments	0.00	1,406.82	2,700.00	1,293.18	47.90%	1,455.04
Maintenance, Minor Tools & Replacements						
6400 Maintenance- Air Compressors	0.00	0.00	500.00	500.00	100.00%	0.00
6405 Maintenance- Extinguishers	0.00	220.00	350.00	130.00	37.14%	583.81
6422 Maintenance/Repairs- Hydrants	0.00	0.00	150.00	150.00	100.00%	0.00
6440 Fire Personal Protection Equipment	38.68	9,844.99	18,824.00	8,979.01	47.70%	108.82
6460 Self-Contained Breathing Apparatus	0.00	0.00	7,000.00	7,000.00	100.00%	9,686.76
6610 Rescue - Extrication Equipment	0.00	0.00	2,500.00	2,500.00	100.00%	0.00
6630 Rope & Climbing Equipment	35.46	35.46	1,000.00	964.54	96.45%	0.00
6640 Maintenance-Veh,Equip & Other Non-Structural Fixed Assets	19.33	19.33	1,000.00	980.67	98.07%	0.00
6750 Maintenance-Minor Tools/Equipment & Other Repairs	864.14	1,984.06	2,000.00	15.94	0.80%	779.87
6775 Maintenance Contract-Oper/Field Equip	0.00	765.00	0.00	(765.00)	0.00%	0.00
6800 Maint-Grounds & Collection System	0.00	93.79	1,500.00	1,406.21	93.75%	1,409.00
6900 Maintenance-Building & Structures	42.61	5,419.73	3,500.00	(1,919.73)	(54.85)%	1,632.43
7230 Misc Small Parts and Supplies for Asset Maint	0.00	441.60	3,500.00	3,058.40	87.38%	0.00
7242 Minor Tools, Accessories & Other Field Machines	0.00	231.61	2,500.00	2,268.39	90.74%	48.00
Total Maintenance, Minor Tools & Replacements	1,000.22	19,055.57	44,324.00	25,268.43	57.01%	14,248.69
Travel, Training, Education & Meetings						
7141 CERT Training Supplies	0.00	0.00	300.00	300.00	100.00%	0.00
7216 Fire Prevention Education Materials	0.00	3.84	2,000.00	1,996.16	99.81%	1,679.38
7218 Food/Drink	0.00	305.61	800.00	494.39	61.80%	140.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

301 - 301 - Fire

From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
7324	Educ, Training, Seminar & Conf Fees- EE	0.00	0.00	800.00	800.00	100.00%	0.00
8405	All Resv FF Training Costs	0.00	985.72	3,000.00	2,014.28	67.14%	(91.00)
8410	Certifications	0.00	184.00	700.00	516.00	73.71%	201.00
8510	Lodging, Meals & Misc Exp- Out of Co - EE	0.00	0.00	300.00	300.00	100.00%	0.00
	Total Travel, Training, Education & Meetings	0.00	1,479.17	7,900.00	6,420.83	81.28%	1,929.38
	Utilities						
8610	Electric	340.98	2,276.24	6,300.00	4,023.76	63.87%	3,242.70
8620	Gas Service	218.06	631.30	1,800.00	1,168.70	64.93%	480.16
8630	Trash	79.58	666.19	1,100.00	433.81	39.44%	562.64
8640	Water	23.00	1,045.82	1,800.00	754.18	41.90%	1,044.59
8670	Street Lighting	10.13	68.98	100.00	31.02	31.02%	93.98
	Total Utilities	671.75	4,688.53	11,100.00	6,411.47	57.76%	5,424.07
	Other Operating Expenses						
7200	Batteries - Common Sizes	0.00	814.21	600.00	(214.21)	(35.70)%	493.80
7201	Bedding	0.00	0.00	500.00	500.00	100.00%	0.00
7204	Cleaning Supplies, Laundry, Towel Service	884.96	2,013.78	2,000.00	(13.78)	(0.69)%	1,661.09
7209	District Operating Center Expense	0.00	0.00	440.00	440.00	100.00%	0.00
7222	Hazardous Materials CW JPA Cost	0.00	0.00	1,050.00	1,050.00	100.00%	0.00
7234	Oxygen Supplies & Cylinder Rent	108.49	2,633.30	3,500.00	866.70	24.76%	1,532.19
7238	Paramedic & EMT Supplies	1,912.00	6,172.71	12,500.00	6,327.29	50.62%	5,922.40
7240	Propane	0.00	302.90	650.00	347.10	53.40%	0.00
7246	Uniform/Gear Expenses	570.08	570.08	2,000.00	1,429.92	71.50%	929.62
7248	Uniform Safety Boots	1,000.00	1,000.00	1,800.00	800.00	44.44%	400.00
7499	CSA 9-I Payments for Services to Area Served	0.00	0.00	22,500.00	22,500.00	100.00%	0.00
7500	Schedule A Charges	495,797.34	902,205.83	1,600,618.00	698,412.17	43.63%	903,109.87
	Total Other Operating Expenses	500,272.87	915,712.81	1,648,158.00	732,445.19	44.44%	914,048.97
	Other Deptl Administrative Costs						
7025	Significant Value Purchase-General Use	0.00	926.63	3,500.00	2,573.37	73.52%	0.00
7100	Copier Contract-Maint & Usage	195.81	464.19	1,000.00	535.81	53.58%	388.94

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
301 - 301 - Fire
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>	
7140	General Supplies & Minor Equipment	0.00	161.96	3,000.00	2,838.04	94.60%	361.98
7160	Postage, Shipping & Mail Supplies	0.00	112.90	400.00	287.10	71.78%	0.00
7202	Building Alarms & Security	111.24	533.10	450.00	(83.10)	(18.47)%	222.48
7224	Kitchen Supplies - Dishes, Pots	0.00	0.00	500.00	500.00	100.00%	0.00
7226	Membership & Dues	0.00	0.00	2,300.00	2,300.00	100.00%	1,050.00
7307	Office Minor Tools, Accessories & Machines	0.00	284.93	0.00	(284.93)	0.00%	0.00
7320	Professional & Consulting Services	0.00	1,080.00	1,000.00	(80.00)	(8.00)%	1,000.00
7323	Books, Publications & Subscriptions	215.28	215.28	300.00	84.72	28.24%	186.00
7325	Insurance	50.00	16,454.73	16,500.00	45.27	0.27%	20,724.79
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	0.00	0.00%	264.00
7600	Prior Year Expense Refunded/Adjustmt	0.00	0.00	0.00	0.00	0.00%	(814.92)
8745	Postage for Legal Notices (use 7340)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>168.15</u>
	Total Other Deptl Administrative Costs	572.33	20,233.72	28,950.00	8,716.28	30.11%	23,551.42
	Administrative Costs Allocation						
8801	Administrative Costs Allocation	<u>8,962.00</u>	<u>62,734.00</u>	<u>107,495.00</u>	<u>44,761.00</u>	<u>41.64%</u>	<u>63,350.00</u>
	Total Administrative Costs Allocation	<u>8,962.00</u>	<u>62,734.00</u>	<u>107,495.00</u>	<u>44,761.00</u>	<u>41.64%</u>	<u>63,350.00</u>
	Total Operating Expenditures	519,738.31	1,093,482.77	2,008,493.00	915,010.23	45.56%	1,099,794.68
	Capital Outlay						
	Equipment, Fixtures & Systems						
9074	Fire Engine Purchase	0.00	224,623.33	500,000.00	275,376.67	55.08%	0.00
9086	Fire Engine Equipment & Accessories	299.00	66,251.72	74,000.00	7,748.28	10.47%	0.00
	Total Equipment, Fixtures & Systems	<u>299.00</u>	<u>290,875.05</u>	<u>574,000.00</u>	<u>283,124.95</u>	<u>49.32%</u>	<u>0.00</u>
	Total Capital Outlay	299.00	290,875.05	574,000.00	283,124.95	49.32%	0.00
	Major Prior Years Adjustment						
9801	Transfers Out- Cash Realignment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>372,436.00</u>
	Total Major Prior Years Adjustment	0.00	0.00	0.00	0.00	0.00%	372,436.00
	Reserves and Designations						
9504	*Increase to Vehicle Replacement Reserve	0.00	56,000.00	175,754.00	119,754.00	68.14%	0.00
9571	*Increase Capital Outlay Reserve	20,219.00	20,219.00	30,219.00	10,000.00	33.09%	283,234.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
301 - 301 - Fire
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
9572 *Increase General Contingency (Operations) Reserve	0.00	0.00	23,518.00	23,518.00	100.00%	0.00
9987 *Increase Reserve from Investment Income	0.00	2,787.17	0.00	(2,787.17)	0.00%	2,385.83
Total Reserves and Designations	<u>20,219.00</u>	<u>79,006.17</u>	<u>229,491.00</u>	<u>150,484.83</u>	<u>65.57%</u>	<u>285,619.83</u>
Beginning Equities Used for Funding						
9507 *Beg FY Encumbrances & Fund Reservation	(28,505.30)	(299,099.73)	(582,824.00)	(283,724.27)	48.68%	(7,168.21)
9991 *Beginning Equity - Pr Yr Adj (3200)	0.00	0.00	0.00	0.00	0.00%	(372,436.00)
9993 *Beginning Unassigned Equity	(20,219.00)	(76,219.00)	(61,270.00)	14,949.00	(24.40)%	(283,234.00)
9996 *Beg Eq-Rollover Prior Yr Unpsent Approp for Specific Accts	0.00	0.00	(40,000.00)	(40,000.00)	100.00%	0.00
Total Beginning Equities Used for Funding	<u>(48,724.30)</u>	<u>(375,318.73)</u>	<u>(684,094.00)</u>	<u>(308,775.27)</u>	<u>45.14%</u>	<u>(662,838.21)</u>
Total Expenditures & Other Uses	<u>491,532.01</u>	<u>1,088,045.26</u>	<u>2,127,890.00</u>	<u>1,039,844.74</u>	<u>48.87%</u>	<u>1,095,012.30</u>
Net Fund Change	<u>160,653.74</u>	<u>130,675.95</u>	<u>0.00</u>	<u>130,675.95</u>	<u>0.00%</u>	<u>114,215.72</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

400 - 400 - Vista de Oro

From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>	
Revenues							
Gross Revenues							
Service Charges and Fees							
4550	Lighting & Septic Assessments	<u>5,377.00</u>	<u>8,320.00</u>	<u>15,768.00</u>	<u>(7,448.00)</u>	<u>(47.23)%</u>	<u>8,320.00</u>
	Total Service Charges and Fees	<u>5,377.00</u>	<u>8,320.00</u>	<u>15,768.00</u>	<u>(7,448.00)</u>	<u>(47.23)%</u>	<u>8,320.00</u>
	Total Gross Revenues	<u>5,377.00</u>	<u>8,320.00</u>	<u>15,768.00</u>	<u>(7,448.00)</u>	<u>(47.23)%</u>	<u>8,320.00</u>
	Total Revenues	<u>5,377.00</u>	<u>8,320.00</u>	<u>15,768.00</u>	<u>(7,448.00)</u>	<u>(47.23)%</u>	<u>8,320.00</u>
Expenditures & Other Uses							
Operating Expenditures							
Salaries and Wages							
8153	Labor Charged by Water	<u>328.72</u>	<u>4,023.55</u>	<u>5,200.00</u>	<u>1,176.45</u>	<u>22.62%</u>	<u>2,881.45</u>
	Total Salaries and Wages	<u>328.72</u>	<u>4,023.55</u>	<u>5,200.00</u>	<u>1,176.45</u>	<u>22.62%</u>	<u>2,881.45</u>
Fringe Benefits							
5133	Benefits Charged by Water	<u>150.85</u>	<u>1,680.36</u>	<u>2,286.00</u>	<u>605.64</u>	<u>26.49%</u>	<u>1,070.40</u>
	Total Fringe Benefits	<u>150.85</u>	<u>1,680.36</u>	<u>2,286.00</u>	<u>605.64</u>	<u>26.49%</u>	<u>1,070.40</u>
Communications							
6000	Cell Phones	<u>0.00</u>	<u>103.52</u>	<u>148.00</u>	<u>44.48</u>	<u>30.05%</u>	<u>85.91</u>
	Total Communications	<u>0.00</u>	<u>103.52</u>	<u>148.00</u>	<u>44.48</u>	<u>30.05%</u>	<u>85.91</u>
Fees, Taxes & Assessments							
6342	Fees - Regulatory	<u>0.00</u>	<u>760.00</u>	<u>760.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>760.00</u>
6345	Property Taxes and Assessments	<u>0.00</u>	<u>18.00</u>	<u>20.00</u>	<u>2.00</u>	<u>10.00%</u>	<u>18.00</u>
	Total Fees, Taxes & Assessments	<u>0.00</u>	<u>778.00</u>	<u>780.00</u>	<u>2.00</u>	<u>0.26%</u>	<u>778.00</u>
Maintenance, Minor Tools & Replacements							
6405	Maintenance- Extinguishers	<u>0.00</u>	<u>11.80</u>	<u>0.00</u>	<u>(11.80)</u>	<u>0.00%</u>	<u>11.12</u>
6800	Maint-Grounds & Collection System	<u>6,870.00</u>	<u>8,808.10</u>	<u>11,080.00</u>	<u>2,271.90</u>	<u>20.50%</u>	<u>0.00</u>
6900	Maintenance-Building & Structures	<u>0.00</u>	<u>17.43</u>	<u>0.00</u>	<u>(17.43)</u>	<u>0.00%</u>	<u>0.00</u>
7055	Routine Maintenance & Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>509.66</u>
	Total Maintenance, Minor Tools & Replacements	<u>6,870.00</u>	<u>8,837.33</u>	<u>11,080.00</u>	<u>2,242.67</u>	<u>20.24%</u>	<u>520.78</u>
Utilities							
8610	Electric	<u>30.24</u>	<u>164.08</u>	<u>300.00</u>	<u>135.92</u>	<u>45.31%</u>	<u>158.73</u>
8670	Street Lighting	<u>138.01</u>	<u>939.87</u>	<u>2,664.00</u>	<u>1,724.13</u>	<u>64.72%</u>	<u>1,332.00</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

400 - 400 - Vista de Oro

From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Total Utilities	168.25	1,103.95	2,964.00	1,860.05	62.75%	1,490.73
Disposal Services						
8645 Septage Handling	1,050.00	5,225.00	4,150.00	(1,075.00)	(25.90)%	4,150.00
Total Disposal Services	1,050.00	5,225.00	4,150.00	(1,075.00)	(25.90)%	4,150.00
Other Operating Expenses						
7016 Significant Value Purchase-Field Use	0.00	509.66	0.00	(509.66)	0.00%	0.00
7211 Misc Fuel/Diesel	27.98	146.47	220.00	73.53	33.42%	98.83
7220 Gasoline	28.39	191.75	300.00	108.25	36.08%	152.56
7250 Water Quality Testing	0.00	365.00	470.00	105.00	22.34%	0.00
Total Other Operating Expenses	56.37	1,212.88	990.00	(222.88)	(22.51)%	251.39
Other Deptl Administrative Costs						
7320 Professional & Consulting Services	0.00	420.00	500.00	80.00	16.00%	500.00
7326 Legal Services	0.00	70.40	0.00	(70.40)	0.00%	0.00
Total Other Deptl Administrative Costs	0.00	490.40	500.00	9.60	1.92%	500.00
Administrative Costs Allocation						
8801 Administrative Costs Allocation	312.00	2,184.00	3,790.00	1,606.00	42.37%	2,597.00
Total Administrative Costs Allocation	312.00	2,184.00	3,790.00	1,606.00	42.37%	2,597.00
Total Operating Expenditures	8,936.19	25,638.99	31,888.00	6,249.01	19.60%	14,325.66
Beginning Equities Used for Funding						
9990 *Beg FBA Used to Fund Budget Deficiency	0.00	0.00	(16,120.00)	(16,120.00)	100.00%	(7,900.00)
Total Beginning Equities Used for Funding	0.00	0.00	(16,120.00)	(16,120.00)	100.00%	(7,900.00)
Total Expenditures & Other Uses	8,936.19	25,638.99	15,768.00	(9,870.99)	(62.60)%	6,425.66
Net Fund Change	(3,559.19)	(17,318.99)	0.00	(17,318.99)	0.00%	1,894.34

WATER SALES- ACCRUAL BASIS
Year-to-Date January 31, 2013

	Water Sales Accrual Basis	Prior Year	Water Sales Increase (Decrease) over Prior Year	
	2012-13	2011-12	Amount	%
BUDGET		1,703,300		
July	\$ 161,638	\$ 149,729	\$ 11,909	7.95%
August	152,008	151,411	597	0.39%
September -12% increase was effective 9/1/12	155,055	149,186	5,869	3.93%
October	145,828	135,356	10,472	7.74%
November	129,850	116,800	13,050	11.17%
December	118,403	118,243	160	0.14%
January	113,059	120,697	(7,638)	-6.33%
YTD- 01/31/13	975,841	941,422	34,419	3.66%
February		112,699		
March		122,813		
April		110,736		
May		139,251		
June		149,619		
		\$1,576,540		

The Accrual Process:

The accrual process is used for enterprise fund accounting and is in accordance with generally accepted accounting principles (GAAP). This process recognizes the revenues when the goods and services are delivered to the customers, regardless of when payment is made. It is therefore necessary to estimate those amounts that have not been billed but where the water has already been used up to the end of the reporting period.

The process requires the use of estimates using average daily billing from the latest billing available. Since billings are done every two months there can be a disparity in the averages used as versus what the actual billing averages will be.

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

500 - 500 - Water

From 1/1/2013 Through 1/31/2013

Water Sales on Accrual Basis
is shown in preceding page.

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>	
Revenues							
Gross Revenues							
Property Taxes							
4035	Property Taxes	58,115.59	101,845.38	181,000.00	(79,154.62)	(43.73)%	103,430.37
	Total Property Taxes	58,115.59	101,845.38	181,000.00	(79,154.62)	(43.73)%	103,430.37
Service Charges and Fees							
4030	Water Sales (on CASH BASIS)	173,214.01	1,043,453.71	1,703,300.00	(659,846.29)	(38.74)%	1,022,176.65
4931	Water Activation Fees	1,050.00	8,300.00	11,000.00	(2,700.00)	(24.55)%	6,450.00
4932	Water Bill Late Notices	3,927.57	22,311.17	33,000.00	(10,688.83)	(32.39)%	19,042.25
4936	Water Delinquencies via Tax roll	68.01	68.01	1,600.00	(1,531.99)	(95.75)%	910.82
	Total Service Charges and Fees	178,259.59	1,074,132.89	1,748,900.00	(674,767.11)	(38.58)%	1,048,579.72
Governmental Aid							
4954	Prior Yr- Federal Grant	0.00	0.00	0.00	0.00	0.00%	14,922.44
4956	Prior Yr- State Grant/Reimbursements	0.00	0.00	600,000.00	(600,000.00)	(100.00)%	5,095.00
	Total Governmental Aid	0.00	0.00	600,000.00	(600,000.00)	(100.00)%	20,017.44
Interest and Investment Income							
4500	Investment Income on Oper Funds	0.00	233.36	1,000.00	(766.64)	(76.66)%	743.89
4501	Interest-Undistributed Taxes	0.00	14.56	0.00	14.56	0.00%	42.65
4510	Investment Income on Restricted Funds	0.00	1,768.77	0.00	1,768.77	0.00%	1,380.03
	Total Interest and Investment Income	0.00	2,016.69	1,000.00	1,016.69	101.67%	2,166.57
Other Revenues							
4928	Lien Fees Recoveries	30.00	30.00	200.00	(170.00)	(85.00)%	105.00
4929	Settlements & Recoveries	0.00	0.00	0.00	0.00	0.00%	1,967.14
4930	Other Revenue	0.00	4,828.57	0.00	4,828.57	0.00%	6,694.02
4934	Proceeds from Sale of Fixed Assets	0.00	3,800.00	0.00	3,800.00	0.00%	0.00
4935	Sale-Specs/Plans & Non_Capital Items	50.00	50.00	0.00	50.00	0.00%	0.00
	Total Other Revenues	80.00	8,708.57	200.00	8,508.57	4,254.28%	8,766.16
	Total Gross Revenues	236,455.18	1,186,703.53	2,531,100.00	(1,344,396.47)	(53.12)%	1,182,960.26
	Total Revenues	236,455.18	1,186,703.53	2,531,100.00	(1,344,396.47)	(53.12)%	1,182,960.26

Expenditures & Other Uses

Operating Expenditures

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
500 - 500 - Water
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>	
Salaries and Wages							
8012	Call Back Pay	0.00	766.23	3,000.00	2,233.77	74.46%	519.90
8018	Holiday Pay	2,996.88	7,873.84	10,736.00	2,862.16	26.66%	7,630.56
8045	Overtime Pay	614.25	1,586.96	7,240.00	5,653.04	78.08%	1,502.77
8051	Floating Holiday Pay	388.72	1,459.52	1,000.00	(459.52)	(45.95)%	752.56
8054	Salaries & Wages- Regular Time	14,670.05	115,739.26	247,996.00	132,256.74	53.33%	103,423.44
8060	Sick Leave Pay	654.75	5,282.41	0.00	(5,282.41)	0.00%	5,062.80
8063	Standby Pay	1,337.88	9,494.38	23,250.00	13,755.62	59.16%	9,988.69
8066	Comp Time Used	2,118.69	8,431.93	0.00	(8,431.93)	0.00%	7,043.32
8081	Vacation Pay	179.60	6,871.58	0.00	(6,871.58)	0.00%	8,077.27
8152	Labor Charged by Admin	1,456.23	20,387.22	37,862.00	17,474.78	46.15%	22,272.19
8197	Labor Billings to Other Funds	<u>(2,931.17)</u>	<u>(16,739.56)</u>	<u>(29,042.00)</u>	<u>(12,302.44)</u>	<u>42.36%</u>	<u>(12,305.89)</u>
	Total Salaries and Wages	21,485.88	161,153.77	302,042.00	140,888.23	46.65%	153,967.61
Fringe Benefits							
5020	FICA Employer Contribution	0.00	0.00	0.00	0.00	0.00%	608.87
5030	Life & Disability Insurance	312.03	2,239.50	3,832.00	1,592.50	41.56%	1,852.55
5050	Medicare Employer Contributions	327.60	2,175.21	4,219.00	2,043.79	48.44%	1,940.10
5060	Medical Plan Employer Contribution	3,464.59	23,583.36	49,366.00	25,782.64	52.23%	19,142.87
5070	Retirement Employer Contrib-Regular	2,410.13	17,608.31	32,913.00	15,304.69	46.50%	13,961.86
5071	Retirement Employer Contrib- Addl Pick-up	984.46	7,816.41	15,168.00	7,351.59	48.47%	7,505.57
5075	Medical Required Contrib-Retirees	115.00	820.00	1,344.00	524.00	38.99%	756.00
5100	Unemp Ins Costs	1,400.78	1,400.78	3,500.00	2,099.22	59.98%	1,141.27
5102	CA Training Tax- ER only	0.00	0.00	420.00	420.00	100.00%	0.00
5120	Workers Comp Insurance ER Costs	1,385.70	10,174.06	15,572.00	5,397.94	34.66%	8,203.36
5132	Benefits Charges by Admin	659.71	8,138.91	16,721.00	8,582.09	51.33%	8,460.68
5197	Benefits Billings to Other Funds	<u>(1,197.44)</u>	<u>(6,962.30)</u>	<u>(12,296.00)</u>	<u>(5,333.70)</u>	<u>43.38%</u>	<u>(4,702.05)</u>
	Total Fringe Benefits	9,862.56	66,994.24	130,759.00	63,764.76	48.77%	58,871.08
Communications							
6000	Cell Phones	0.00	1,242.08	2,000.00	757.92	37.90%	1,030.86
6025	Telephone	<u>269.12</u>	<u>3,675.46</u>	<u>7,000.00</u>	<u>3,324.54</u>	<u>47.49%</u>	<u>3,642.85</u>
	Total Communications	269.12	4,917.54	9,000.00	4,082.46	45.36%	4,673.71
Computer Support							
6100	Labor & Support-IT Services	0.00	6,831.83	2,000.00	(4,831.83)	(241.59)%	7,965.93

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
500 - 500 - Water
From 1/1/2013 Through 1/31/2013

		Current Period	YTD Actual	Budget	Budget Balance	% Budget Balance	Prior Year- Actual YTD
6110	IT Purchased Services	32.49	1,069.43	2,000.00	930.57	46.53%	1,841.53
6120	Computer H/W & S/W & Licenses	1,037.50	1,525.14	5,000.00	3,474.86	69.50%	1,169.28
6121	IT-Supplies & Miscellaneous	0.00	0.00	0.00	0.00	0.00%	21.44
6142	GIS Maps/Data/Upgrades	0.00	366.00	1,000.00	634.00	63.40%	1,037.00
	Total Computer Support	1,069.99	9,792.40	10,000.00	207.60	2.08%	12,035.18
	Employee Hiring & Personnel Costs						
6200	Employee Hiring-Advertising & Other Costs	0.00	0.00	0.00	0.00	0.00%	50.00
6230	Medical Exam	0.00	0.00	0.00	0.00	0.00%	100.00
6250	Temporary Help via Agency	548.35	580.04	0.00	(580.04)	0.00%	0.00
	Total Employee Hiring & Personnel Costs	548.35	580.04	0.00	(580.04)	0.00%	150.00
	Fees, Taxes & Assessments						
6340	Misc Fees	0.00	0.00	3,000.00	3,000.00	100.00%	1,700.00
6342	Fees - Regulatory	980.00	5,974.64	7,000.00	1,025.36	14.65%	4,332.81
6343	Lien Release Fees	45.00	90.00	0.00	(90.00)	0.00%	105.00
6345	Property Taxes and Assessments Expenditures	0.00	2,134.92	2,200.00	65.08	2.96%	2,159.44
	Total Fees, Taxes & Assessments	1,025.00	8,199.56	12,200.00	4,000.44	32.79%	8,297.25
	Maintenance, Minor Tools & Replacements						
6405	Maintenance- Extinguishers	0.00	235.83	300.00	64.17	21.39%	222.40
6410	Cords, Lights & Other Maint Supplies(use 7242,7025,7230)	0.00	0.00	0.00	0.00	0.00%	60.00
6430	Maintenance & Repairs	0.00	0.00	0.00	0.00	0.00%	5,881.61
6640	Maintenance-Veh,Equip & Other Non-Structural Fixed Assets	45.81	3,741.38	22,600.00	18,858.62	83.45%	0.00
6750	Maintenance-Minor Tools/Equipment & Other Repairs	0.00	284.37	1,200.00	915.63	76.30%	1,354.01
6800	Maint-Grounds & Collection System	0.00	182.67	2,000.00	1,817.33	90.87%	157.54
6900	Maintenance-Building & Structures	1,672.55	2,504.38	3,000.00	495.62	16.52%	477.03
7055	Routine Maintenance & Supplies	0.00	0.00	0.00	0.00	0.00%	6,264.93
7230	Misc Small Parts and Supplies for Asset Maint	310.93	1,370.15	500.00	(870.15)	(174.03)%	266.12

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

500 - 500 - Water

From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
7241	Maintenance-Water Distribution System	0.00	5,198.54	5,000.00	(198.54)	(3.97)%	14.08
7242	Minor Tools, Accessories & Other Field Machines	0.00	2,639.02	3,000.00	360.98	12.03%	584.13
7301	Other Contract Maintenance Services	0.00	0.00	10,000.00	10,000.00	100.00%	0.00
	Total Maintenance, Minor Tools & Replacements	2,029.29	16,156.34	47,600.00	31,443.66	66.06%	15,281.85
	Travel, Training, Education & Meetings						
7324	Educ, Training, Seminar & Conf Fees- EE	0.00	60.00	1,000.00	940.00	94.00%	275.10
8410	Certifications	0.00	60.00	1,000.00	940.00	94.00%	115.00
8550	Mileage Reimbursement & Parking - EE	0.00	52.62	150.00	97.38	64.92%	37.70
	Total Travel, Training, Education & Meetings	0.00	172.62	2,150.00	1,977.38	91.97%	427.80
	Utilities						
8610	Electric	4,750.55	54,449.57	120,000.00	65,550.43	54.63%	56,286.16
8620	Gas Service	65.62	164.23	400.00	235.77	58.94%	178.89
8630	Trash	94.44	676.00	2,000.00	1,324.00	66.20%	1,877.65
8670	Street Lighting	22.10	149.19	500.00	350.81	70.16%	432.07
	Total Utilities	4,932.71	55,438.99	122,900.00	67,461.01	54.89%	58,774.77
	Disposal Services						
8644	Disposal Services	0.00	0.00	40,000.00	40,000.00	100.00%	0.00
8645	Septage Handling	0.00	0.00	500.00	500.00	100.00%	0.00
	Total Disposal Services	0.00	0.00	40,500.00	40,500.00	100.00%	0.00
	Other Operating Expenses						
7016	Significant Value Purchase-Field Use	2,754.98	8,023.75	0.00	(8,023.75)	0.00%	0.00
7204	Cleaning Supplies, Laundry, Towel Service	15.70	228.38	0.00	(228.38)	0.00%	0.00
7211	Misc Fuel/Diesel	374.92	2,595.97	3,000.00	404.03	13.47%	1,324.24
7220	Gasoline	455.38	2,644.21	6,000.00	3,355.79	55.93%	2,044.38
7228	Markings & Other Misc Services	0.00	269.24	2,000.00	1,730.76	86.54%	208.50
7237	Process Control Supplies	0.00	1,905.42	2,000.00	94.58	4.73%	1,332.17
7239	Water Treatment Chemicals	0.00	6,100.66	12,000.00	5,899.34	49.16%	7,237.55

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

500 - 500 - Water

From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
7246	Uniform/Gear Expenses	729.11	1,151.67	2,000.00	848.33	42.42%	566.88
7249	Safety Supplies	355.29	1,570.65	2,000.00	429.35	21.47%	567.24
7250	Water Quality Testing	2,062.00	15,659.00	36,000.00	20,341.00	56.50%	10,370.00
7253	Rent - Equipment	0.00	0.00	2,000.00	2,000.00	100.00%	2,145.00
7256	Meters R & M	0.00	48.35	29,000.00	28,951.65	99.83%	3,939.64
7330	Miscellaneous Operating Expenses	0.00	0.00	300.00	300.00	100.00%	0.00
7348	Water Conservation Program	0.00	229.50	10,000.00	9,770.50	97.70%	3,759.18
7401	Discounts Taken	<u>(14.91)</u>	<u>(170.33)</u>	<u>0.00</u>	<u>170.33</u>	<u>0.00%</u>	<u>(99.43)</u>
	Total Other Operating Expenses	6,732.47	40,256.47	106,300.00	66,043.53	62.13%	33,395.35
	Other Deptl Administrative Costs						
7140	General Supplies & Minor Equipment	912.00	1,628.11	3,000.00	1,371.89	45.73%	1,875.55
7160	Postage, Shipping & Mail Supplies	1,238.12	7,268.33	10,000.00	2,731.67	27.32%	6,601.47
7170	Special Purpose Forms and Printing	0.00	0.00	0.00	0.00	0.00%	368.63
7180	Billing Supplies, Forms, & Printing	133.71	267.18	3,000.00	2,732.82	91.09%	266.94
7226	Membership & Dues	0.00	0.00	200.00	200.00	100.00%	0.00
7255	Security	0.00	0.00	5,300.00	5,300.00	100.00%	305.75
7318	Professional & Consulting Svcs-ISJ	742.75	5,189.63	5,000.00	(189.63)	(3.79)%	2,448.50
7319	Other Professional Services	0.00	250.00	0.00	(250.00)	0.00%	0.00
7320	Professional & Consulting Services	1,118.00	17,788.62	45,000.00	27,211.38	60.47%	25,263.65
7321	Janitorial Cleaning & Supplies	131.00	897.00	2,000.00	1,103.00	55.15%	917.00
7323	Books, Publications & Subscriptions	0.00	0.00	0.00	0.00	0.00%	55.77
7325	Insurance	0.00	17,366.15	20,000.00	2,633.85	13.17%	24,501.00
7326	Legal Services	316.80	6,133.60	15,000.00	8,866.40	59.11%	0.00
7336	Legal Services- ISJ	2,851.20	9,592.00	9,000.00	(592.00)	(6.58)%	4,980.80
7340	Legal Notifications & Mandated Advertising	0.00	221.20	200.00	(21.20)	(10.60)%	146.40
7342	Public Meeting Recordings	0.00	575.00	0.00	(575.00)	0.00%	0.00
7352	Rent - Offices and Other Structures	480.00	3,360.00	6,000.00	2,640.00	44.00%	3,360.00
7600	Prior Year Expense Refunded/Adjustmt	0.00	(1,000.00)	0.00	1,000.00	0.00%	0.00
	Total Other Deptl Administrative Costs	7,923.58	69,536.82	123,700.00	54,163.18	43.79%	71,091.46
	Administrative Costs Allocation						
8801	Administrative Costs Allocation	<u>38,748.00</u>	<u>271,236.00</u>	<u>464,110.00</u>	<u>192,874.00</u>	<u>41.56%</u>	<u>293,321.00</u>
	Total Administrative Costs Allocation	38,748.00	271,236.00	464,110.00	192,874.00	41.56%	293,321.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

500 - 500 - Water

From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Total Operating Expenditures	94,626.95	704,434.79	1,371,261.00	666,826.21	48.63%	710,287.06
Other Charges						
9022 Debt Service - Principal	0.00	134,335.01	134,335.00	(0.01)	(0.00)%	130,359.06
9023 Debt Service -Interest & Adm	64,832.71	144,871.06	144,871.00	(0.06)	(0.00)%	149,298.75
9155 ISJ Costs- Inter-Agency Cost Sharing	2,675.40	8,084.59	22,354.00	14,269.41	63.83%	13,039.57
Total Other Charges	67,508.11	287,290.66	301,560.00	14,269.34	4.73%	292,697.38
Capital Outlay						
Building & Structures & Improvements						
9000 Building, Structures & Improvements	0.00	146,432.48	220,201.89	73,769.41	33.50%	6,322.41
Total Building & Structures & Improvements	0.00	146,432.48	220,201.89	73,769.41	33.50%	6,322.41
Equipment, Fixtures & Systems						
9058 Systems and Softwares-Capital	0.00	0.00	30,000.00	30,000.00	100.00%	0.00
9059 Vehicles, Equipment, & Fixtures	6,643.63	27,875.64	741,000.00	713,124.36	96.24%	0.00
Total Equipment, Fixtures & Systems	6,643.63	27,875.64	771,000.00	743,124.36	96.38%	0.00
Total Capital Outlay	6,643.63	174,308.12	991,201.89	816,893.77	82.41%	6,322.41
Major Prior Years Adjustment						
9801 Transfers Out- Cash Realignment	0.00	0.00	0.00	0.00	0.00%	257,239.00
Total Major Prior Years Adjustment	0.00	0.00	0.00	0.00	0.00%	257,239.00
Reserves and Designations						
9504 *Increase to Vehicle Replacement Reserve	0.00	38,800.00	35,000.00	(3,800.00)	(10.86)%	0.00
9571 *Increase Capital Outlay Reserve	0.00	40,840.00	199,619.00	158,779.00	79.54%	174,508.00
9572 *Increase General Contingency (Operations) Reserve	0.00	0.00	25,000.00	25,000.00	100.00%	0.00
9980 *Incr to Designation for Basin Management	0.00	39,200.00	39,200.00	0.00	0.00%	0.00
9983 *Incr Designation for Water Conservation	0.00	0.00	25,000.00	25,000.00	100.00%	0.00
9987 *Increase Reserve from Investment Income	0.00	1,768.77	0.00	(1,768.77)	0.00%	1,380.03
9988 *Incr Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	100.00%	0.00
Total Reserves and Designations	0.00	120,608.77	355,819.00	235,210.23	66.10%	175,888.03
Beginning Equities Used for Funding						

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

500 - 500 - Water

From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
9507	*Beg FY Encumbrances & Fund Reservation	0.00	(152,701.89)	(152,701.89)	0.00	0.00%	(14,825.16)
9991	*Beginning Equity - Pr Yr Adj (3200)	0.00	0.00	0.00	0.00	0.00%	(257,239.00)
9992	* Beg Veh & Equip Reserve Appropriated	0.00	(21,000.00)	(21,000.00)	0.00	0.00%	0.00
9993	*Beginning Unassigned Equity	0.00	(222,540.00)	(222,540.00)	0.00	0.00%	(154,491.00)
9994	*Beg Capital Outlay Reserve to Fund Budget	0.00	(67,500.00)	(67,500.00)	0.00	0.00%	0.00
9996	*Beg Eq-Rollover Prior Yr Unpsent Approp for Specific Accts	0.00	0.00	(25,000.00)	(25,000.00)	100.00%	0.00
	Total Beginning Equities Used for Funding	0.00	(463,741.89)	(488,741.89)	(25,000.00)	5.12%	(426,555.16)
	Total Expenditures & Other Uses	<u>168,778.69</u>	<u>822,900.45</u>	<u>2,531,100.00</u>	<u>1,708,199.55</u>	<u>67.49%</u>	<u>1,015,878.72</u>
	Net Fund Change	<u>67,676.49</u>	<u>363,803.08</u>	<u>0.00</u>	<u>363,803.08</u>	<u>0.00%</u>	<u>167,081.54</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
600 - 600 - Waste Water Project
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>	
Revenues							
Gross Revenues							
Special Taxes and Assessments							
4061	Debt Service Assessments-2002 WW Bond	352,450.27	649,878.27	1,152,960.00	(503,081.73)	(43.63)%	633,168.78
4062	Wastewater Admin Charge	0.00	0.00	13,700.00	(13,700.00)	(100.00)%	0.00
4063	Assessments Released from Prepayment Trust	0.00	0.00	5,035.00	(5,035.00)	(100.00)%	0.00
	Total Special Taxes and Assessments	352,450.27	649,878.27	1,171,695.00	(521,816.73)	(44.54)%	633,168.78
Interest and Investment Income							
4501	Interest-Undistributed Taxes	0.00	8.34	0.00	8.34	0.00%	10.61
4510	Investment Income on Restricted Funds	0.00	2,994.99	0.00	2,994.99	0.00%	3,883.48
	Total Interest and Investment Income	0.00	3,003.33	0.00	3,003.33	0.00%	3,894.09
Other Revenues							
4935	Sale-Specs/Plans & Non_Capital Items	300.00	1,592.50	0.00	1,592.50	0.00%	0.00
	Total Other Revenues	300.00	1,592.50	0.00	1,592.50	0.00%	0.00
	Total Gross Revenues	352,750.27	654,474.10	1,171,695.00	(517,220.90)	(44.14)%	637,062.87
	Total Revenues	352,750.27	654,474.10	1,171,695.00	(517,220.90)	(44.14)%	637,062.87
Expenditures & Other Uses							
Operating Expenditures							
Fees, Taxes & Assessments							
6343	Lien Release Fees	0.00	68.00	0.00	(68.00)	0.00%	45.00
6345	Property Taxes and Assessments Expenditures	0.00	260.40	300.00	39.60	13.20%	1,072.27
	Total Fees, Taxes & Assessments	0.00	328.40	300.00	(28.40)	(9.47)%	1,117.27
Other Deptl Administrative Costs							
7310	Bank Service Charges	28,903.05	28,903.05	35,903.00	6,999.95	19.50%	0.00
7320	Professional & Consulting Services	0.00	5,700.00	6,400.00	700.00	10.94%	46,087.25
7326	Legal Services	13,256.44	29,286.73	30,000.00	713.27	2.38%	87,145.12
	Total Other Deptl Administrative Costs	42,159.49	63,889.78	72,303.00	8,413.22	11.64%	133,232.37
	Total Operating Expenditures	42,159.49	64,218.18	72,603.00	8,384.82	11.55%	134,349.64
Other Charges							

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

600 - 600 - Waste Water Project

From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
9022 Debt Service - Principal	0.00	400,000.00	400,000.00	0.00	0.00%	385,000.00
9023 Debt Service -Interest & Adm	0.00	378,500.00	749,000.00	370,500.00	49.47%	385,815.00
Total Other Charges	0.00	778,500.00	1,149,000.00	370,500.00	32.25%	770,815.00
Other Financing Sources & Uses						
9512 Transfer In	0.00	0.00	(25,000.00)	(25,000.00)	100.00%	0.00
9803 Asset Transfers Out- AB2701	0.00	0.00	0.00	0.00	0.00%	8,070,976.52
Total Other Financing Sources & Uses	0.00	0.00	(25,000.00)	(25,000.00)	100.00%	8,070,976.52
Reserves and Designations						
9501 Increase to Reserves	0.00	0.00	8,995.00	8,995.00	100.00%	0.00
9502 *Increase to Debt Reserves	0.00	0.00	25,000.00	25,000.00	100.00%	0.00
9987 *Increase Reserve from Investment Income	0.00	2,994.99	0.00	(2,994.99)	0.00%	3,883.48
Total Reserves and Designations	0.00	2,994.99	33,995.00	31,000.01	91.19%	3,883.48
Beginning Equities Used for Funding						
9508 *Beg Reserves Released to Fund Final Budget	0.00	(16,030.29)	(30,000.00)	(13,969.71)	46.57%	(127,145.12)
9993 *Beginning Unassigned Equity	0.00	0.00	(28,903.00)	(28,903.00)	100.00%	0.00
9998 *Equity-Investment in Cap Assets (3310)	0.00	0.00	0.00	0.00	0.00%	(8,070,976.52)
Total Beginning Equities Used for Funding	0.00	(16,030.29)	(58,903.00)	(42,872.71)	72.79%	(8,198,121.64)
Total Expenditures & Other Uses	42,159.49	829,682.88	1,171,695.00	342,012.12	29.19%	781,903.00
Net Fund Change	310,590.78	(175,208.78)	0.00	(175,208.78)	0.00%	(144,840.13)

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

601 - 601 - Waste Water/State Funding

From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year- Actual YTD</u>
Net Fund Change	0.00	0.00	0.00	0.00	0.00%	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
 650 - 650 - Solid Waste
 From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>	
Revenues							
Gross Revenues							
Franchise and Contract Revenues							
4800	Franchise Revenues	5,397.48	77,744.98	151,000.00	(73,255.02)	(48.51)%	74,197.59
	Total Franchise and Contract Revenues	5,397.48	77,744.98	151,000.00	(73,255.02)	(48.51)%	74,197.59
Interest and Investment Income							
4510	Investment Income on Restricted Funds	0.00	335.18	0.00	335.18	0.00%	359.49
	Total Interest and Investment Income	0.00	335.18	0.00	335.18	0.00%	359.49
Other Revenues							
4928	Lien Fees Recoveries	0.00	15.00	90.00	(75.00)	(83.33)%	15.00
	Total Other Revenues	0.00	15.00	90.00	(75.00)	(83.33)%	15.00
	Total Gross Revenues	5,397.48	78,095.16	151,090.00	(72,994.84)	(48.31)%	74,572.08
	Total Revenues	5,397.48	78,095.16	151,090.00	(72,994.84)	(48.31)%	74,572.08
Expenditures & Other Uses							
Operating Expenditures							
Salaries and Wages							
8152	Labor Charged by Admin	1,201.72	9,012.90	16,292.00	7,279.10	44.68%	9,012.90
8153	Labor Charged by Water	0.00	0.00	1,565.00	1,565.00	100.00%	0.00
	Total Salaries and Wages	1,201.72	9,012.90	17,857.00	8,844.10	49.53%	9,012.90
Fringe Benefits							
5132	Benefits Charges by Admin	545.42	3,481.95	6,593.00	3,111.05	47.19%	3,320.24
5133	Benefits Charged by Water	0.00	0.00	188.00	188.00	100.00%	0.00
	Total Fringe Benefits	545.42	3,481.95	6,781.00	3,299.05	48.65%	3,320.24
Computer Support							
6120	Computer H/W & S/W & Licenses	0.00	0.00	0.00	0.00	0.00%	958.29
	Total Computer Support	0.00	0.00	0.00	0.00	0.00%	958.29
Fees, Taxes & Assessments							
6343	Lien Release Fees	15.00	15.00	90.00	75.00	83.33%	30.00
	Total Fees, Taxes & Assessments	15.00	15.00	90.00	75.00	83.33%	30.00
Travel, Training, Education & Meetings							
8510	Lodging, Meals & Misc Exp- Out of Co - EE	0.00	0.00	0.00	0.00	0.00%	2.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

650 - 650 - Solid Waste

From 1/1/2013 Through 1/31/2013

		<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
8550	Mileage Reimbursement & Parking - EE	0.00	15.16	50.00	34.84	69.68%	30.93
	Total Travel, Training, Education & Meetings	0.00	15.16	50.00	34.84	69.68%	32.93
	Other Operating Expenses						
7330	Miscellaneous Operating Expenses	0.00	35.74	100.00	64.26	64.26%	36.06
7344	Food Expense - Event	0.00	0.00	250.00	250.00	100.00%	0.00
7346	Promotional Expenses - Event	0.00	0.00	0.00	0.00	0.00%	2,328.43
8650	Clean-Up Costs	0.00	0.00	150.00	150.00	100.00%	128.61
	Total Other Operating Expenses	0.00	35.74	500.00	464.26	92.85%	2,493.10
	Other Deptl Administrative Costs						
7320	Professional & Consulting Services	0.00	0.00	0.00	0.00	0.00%	126.00
7326	Legal Services	228.80	1,073.60	1,000.00	(73.60)	(7.36)%	1,100.00
7340	Legal Notifications & Mandated Advertising	0.00	234.40	0.00	(234.40)	0.00%	0.00
7352	Rent - Offices and Other Structures	280.00	1,960.00	3,400.00	1,440.00	42.35%	1,960.00
	Total Other Deptl Administrative Costs	508.80	3,268.00	4,400.00	1,132.00	25.73%	3,186.00
	Administrative Costs Allocation						
8801	Administrative Costs Allocation	2,991.00	20,937.00	36,312.00	15,375.00	42.34%	26,299.00
	Total Administrative Costs Allocation	2,991.00	20,937.00	36,312.00	15,375.00	42.34%	26,299.00
	Total Operating Expenditures	5,261.94	36,765.75	65,990.00	29,224.25	44.29%	45,332.46
	Other Charges						
9156	Outreach- Offset to Rate Increases	5,166.24	20,148.30	34,050.00	13,901.70	40.83%	7,266.58
	Total Other Charges	5,166.24	20,148.30	34,050.00	13,901.70	40.83%	7,266.58
	Other Financing Sources & Uses						
9511	Interfund Transfer Out	3,729.00	26,103.00	44,746.00	18,643.00	41.66%	26,152.00
	Total Other Financing Sources & Uses	3,729.00	26,103.00	44,746.00	18,643.00	41.66%	26,152.00
	Major Prior Years Adjustment						
9801	Transfers Out- Cash Realignment	0.00	0.00	0.00	0.00	0.00%	368,038.00
	Total Major Prior Years Adjustment	0.00	0.00	0.00	0.00	0.00%	368,038.00
	Reserves and Designations						
9572	*Increase General Contingency (Operations) Reserve	0.00	0.00	13,564.00	13,564.00	100.00%	0.00
9987	*Increase Reserve from Investment Income	0.00	335.18	0.00	(335.18)	0.00%	359.49

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report

650 - 650 - Solid Waste

From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Total Reserves and Designations	0.00	335.18	13,564.00	13,228.82	97.53%	359.49
Beginning Equities Used for Funding						
9991 *Beginning Equity - Pr Yr Adj (3200)	0.00	0.00	0.00	0.00	0.00%	(368,038.00)
9993 *Beginning Unassigned Equity	0.00	0.00	(7,260.00)	(7,260.00)	100.00%	0.00
Total Beginning Equities Used for Funding	0.00	0.00	(7,260.00)	(7,260.00)	100.00%	(368,038.00)
Total Expenditures & Other Uses	14,157.18	83,352.23	151,090.00	67,737.77	44.83%	79,110.53
Net Fund Change	(8,759.70)	(5,257.07)	0.00	(5,257.07)	0.00%	(4,538.45)

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
 800 - 800 - Drainage
 From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
Revenues						
Gross Revenues						
Property Taxes						
4035	0.00	0.00	0.00	0.00	0.00%	1,989.87
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>1,989.87</u>
Special Taxes and Assessments						
4400	25,193.00	55,037.00	95,470.00	(40,433.00)	(42.35)%	54,849.00
	<u>25,193.00</u>	<u>55,037.00</u>	<u>95,470.00</u>	<u>(40,433.00)</u>	<u>(42.35)%</u>	<u>54,849.00</u>
Interest and Investment Income						
4510	0.00	364.28	0.00	364.28	0.00%	210.54
	<u>0.00</u>	<u>364.28</u>	<u>0.00</u>	<u>364.28</u>	<u>0.00%</u>	<u>210.54</u>
Other Revenues						
4935	0.00	48.87	50.00	(1.13)	(2.26)%	0.00
	<u>0.00</u>	<u>48.87</u>	<u>50.00</u>	<u>(1.13)</u>	<u>(2.26)%</u>	<u>0.00</u>
	<u>0.00</u>	<u>48.87</u>	<u>50.00</u>	<u>(1.13)</u>	<u>(2.26)%</u>	<u>0.00</u>
	<u>25,193.00</u>	<u>55,450.15</u>	<u>95,520.00</u>	<u>(40,069.85)</u>	<u>(41.95)%</u>	<u>57,049.41</u>
	<u>25,193.00</u>	<u>55,450.15</u>	<u>95,520.00</u>	<u>(40,069.85)</u>	<u>(41.95)%</u>	<u>57,049.41</u>
Expenditures & Other Uses						
Operating Expenditures						
Salaries and Wages						
8153	748.49	7,583.09	14,897.00	7,313.91	49.10%	5,480.70
	<u>748.49</u>	<u>7,583.09</u>	<u>14,897.00</u>	<u>7,313.91</u>	<u>49.10%</u>	<u>5,480.70</u>
Fringe Benefits						
5133	336.69	3,225.35	6,577.00	3,351.65	50.96%	2,133.02
	<u>336.69</u>	<u>3,225.35</u>	<u>6,577.00</u>	<u>3,351.65</u>	<u>50.96%</u>	<u>2,133.02</u>
Communications						
6000	0.00	621.05	1,000.00	378.95	37.90%	515.44
6025	15.96	111.67	180.00	68.33	37.96%	109.21
	<u>15.96</u>	<u>732.72</u>	<u>1,180.00</u>	<u>447.28</u>	<u>37.91%</u>	<u>624.65</u>
Fees, Taxes & Assessments						
6340	0.00	0.00	0.00	0.00	0.00%	20.13
6342	0.00	7,279.00	7,861.00	582.00	7.40%	7,279.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
800 - 800 - Drainage
From 1/1/2013 Through 1/31/2013

		Current Period	YTD Actual	Budget	Budget Balance	% Budget Balance	Prior Year- Actual YTD
6345	Property Taxes and Assessments Expenditures	0.00	99.52	100.00	0.48	0.48%	98.00
	Total Fees, Taxes & Assessments	0.00	7,378.52	7,961.00	582.48	7.32%	7,397.13
	Maintenance, Minor Tools & Replacements						
6430	Maintenance & Repairs	0.00	0.00	0.00	0.00	0.00%	13.92
6750	Maintenance-Minor Tools/Equipment & Other Repairs	0.00	240.51	300.00	59.49	19.83%	107.69
6800	Maint-Grounds & Collection System	0.00	0.00	1,500.00	1,500.00	100.00%	117.92
7230	Misc Small Parts and Supplies for Asset Maint	0.00	169.10	0.00	(169.10)	0.00%	0.00
7242	Minor Tools, Accessories & Other Field Machines	0.00	218.77	200.00	(18.77)	(9.38)%	0.00
	Total Maintenance, Minor Tools & Replacements	0.00	628.38	2,000.00	1,371.62	68.58%	239.53
	Travel, Training, Education & Meetings						
8550	Mileage Reimbursement & Parking - EE	0.00	0.00	10.00	10.00	100.00%	11.22
	Total Travel, Training, Education & Meetings	0.00	0.00	10.00	10.00	100.00%	11.22
	Utilities						
8610	Electric	90.87	516.38	1,600.00	1,083.62	67.73%	811.90
8670	Street Lighting	40.53	275.90	300.00	24.10	8.03%	160.14
	Total Utilities	131.40	792.28	1,900.00	1,107.72	58.30%	972.04
	Other Operating Expenses						
7211	Misc Fuel/Diesel	100.73	710.98	1,300.00	589.02	45.31%	355.76
7220	Gasoline	102.20	690.24	1,400.00	709.76	50.70%	549.22
7246	Uniform/Gear Expenses	0.00	0.00	500.00	500.00	100.00%	0.00
7253	Rent - Equipment	0.00	0.00	400.00	400.00	100.00%	0.00
7330	Miscellaneous Operating Expenses	0.00	250.00	300.00	50.00	16.67%	250.00
7346	Promotional Expenses - Event	0.00	0.00	0.00	0.00	0.00%	35.00
7349	Items for Resale	0.00	453.30	0.00	(453.30)	0.00%	0.00
	Total Other Operating Expenses	202.93	2,104.52	3,900.00	1,795.48	46.04%	1,189.98
	Other Deptl Administrative Costs						
7320	Professional & Consulting Services	0.00	1,380.00	2,000.00	620.00	31.00%	1,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - IS by Fund - Detail - Unposted Transactions Included In Report
800 - 800 - Drainage
From 1/1/2013 Through 1/31/2013

	<u>Current Period</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Budget Balance</u>	<u>% Budget Balance</u>	<u>Prior Year-Actual YTD</u>
7345 Outreach	0.00	0.00	550.00	550.00	100.00%	500.00
Total Other Deptl Administrative Costs	0.00	1,380.00	2,550.00	1,170.00	45.88%	1,500.00
Administrative Costs Allocation						
8801 Administrative Costs Allocation	1,889.00	13,223.00	22,957.00	9,734.00	42.40%	16,352.00
Total Administrative Costs Allocation	1,889.00	13,223.00	22,957.00	9,734.00	42.40%	16,352.00
Total Operating Expenditures	3,324.47	37,047.86	63,932.00	26,884.14	42.05%	35,900.27
Capital Outlay						
Equipment, Fixtures & Systems						
9100 Pump Purchase	0.00	17,573.75	24,309.00	6,735.25	27.71%	0.00
Total Equipment, Fixtures & Systems	0.00	17,573.75	24,309.00	6,735.25	27.71%	0.00
Total Capital Outlay	0.00	17,573.75	24,309.00	6,735.25	27.71%	0.00
Major Prior Years Adjustment						
9801 Transfers Out- Cash Realignment	0.00	0.00	0.00	0.00	0.00%	306,873.00
Total Major Prior Years Adjustment	0.00	0.00	0.00	0.00	0.00%	306,873.00
Reserves and Designations						
9571 *Increase Capital Outlay Reserve	11,370.00	11,370.00	27,958.00	16,588.00	59.33%	77,246.00
9572 *Increase General Contingency (Operations) Reserve	0.00	0.00	5,000.00	5,000.00	100.00%	0.00
9987 *Increase Reserve from Investment Income	0.00	364.28	0.00	(364.28)	0.00%	210.54
Total Reserves and Designations	11,370.00	11,734.28	32,958.00	21,223.72	64.40%	77,456.54
Beginning Equities Used for Funding						
9991 *Beginning Equity - Pr Yr Adj (3200)	0.00	0.00	0.00	0.00	0.00%	(306,873.00)
9993 *Beginning Unassigned Equity	(11,370.00)	(11,370.00)	(11,370.00)	0.00	0.00%	(77,246.00)
9994 *Beg Capital Outlay Reserve to Fund Budget	0.00	(14,309.00)	(14,309.00)	0.00	0.00%	0.00
Total Beginning Equities Used for Funding	(11,370.00)	(25,679.00)	(25,679.00)	0.00	0.00%	(384,119.00)
Total Expenditures & Other Uses	3,324.47	40,676.89	95,520.00	54,843.11	57.42%	36,110.81
Net Fund Change	21,868.53	14,773.26	0.00	14,773.26	0.00%	20,938.60