



Date: October 29, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11D – Board Meeting Date: November 5, 2015**
Statement Revenues & Expenditures thru September 30, 2015

DESCRIPTION

President
R. Michael Wright

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

Vice President
Marshall E. Ochylski

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

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

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

DISCUSSION

General Manager
Kathy A. Kivley

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

District Accountant
Michael L. Doyle

Attachment: Statement of Revenues & Expenditures Report

Fire Chief
Robert Lewin

Battalion Chief
Phill Veneris

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
	1,991,932	5,363	(1,986,569)	(99.74)%
Total Property Taxes	1,991,932	5,363	(1,986,569)	(99.73)%
Grant Revenue				
	12,690	10,190	(2,500)	(19.71)%
Total Grant Revenue	12,690	10,190	(2,500)	(19.70)%
Service Charges & Fees				
	1,848,240	427,287	(1,420,953)	(76.89)%
Total Service Charges & Fees	1,848,240	427,287	(1,420,953)	(76.88)%
Special Taxes & Assessments				
	1,848,038	1,883	(1,846,155)	(99.90)%
Total Special Taxes & Assessments	1,848,038	1,883	(1,846,155)	(99.90)%
Other Revenues				
	73,234	19,439	(53,795)	(73.46)%
Total Other Revenues	73,234	19,439	(53,795)	(73.46)%
Use of Money & Property				
	16,919	0	(16,919)	(100.00)%
Total Revenues	5,791,053	464,161	(5,326,892)	(91.98)%
Expenditures				
Personnel				
Salaries/Wages	837,042	181,145	655,897	78.36%
Payroll Taxes & Benefits	246,118	84,094	162,024	65.84%
Employment Services	21,400	1,281	20,119	94.02%
Total Personnel	1,104,560	266,521	838,039	75.87%
Services and Supplies				
Clothing & Uniform	7,700	780	6,920	89.87%
Contract Services	2,047,443	37,760	2,009,683	98.16%
Equipment & Tools	108,441	32,039	76,402	70.46%
Financial Services	12,300	1,392	10,908	88.69%
Insurance, Licenses & Regulatory Fees	131,121	86,655	44,466	33.92%
Legal & Professional	367,960	108,262	259,698	70.58%
Office/Operations	77,340	13,203	64,137	82.93%
Other Expense	34,750	7,397	27,353	78.72%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Rent & Utilities	319,666	51,402	268,264	83.93%
Repairs & Maintenance	66,694	16,476	50,218	75.30%
Travel & Training	14,557	688	13,869	95.28%
Vehicle Maintenance & Repair	<u>23,800</u>	<u>4,225</u>	<u>19,575</u>	<u>82.25%</u>
Total Services and Supplies	3,211,772	360,278	2,851,494	88.78%
Capital Outlay				
	<u>220,000</u>	<u>190,238</u>	<u>29,762</u>	<u>13.53%</u>
Total Capital Outlay	220,000	190,238	29,762	13.53%
Debt Service				
	<u>1,483,856</u>	<u>219,462</u>	<u>1,264,394</u>	<u>85.22%</u>
Total Debt Service	1,483,856	219,462	1,264,394	85.21%
Reserves				
	<u>198,334</u>	<u>0</u>	<u>198,334</u>	<u>100.00%</u>
Total Reserves	198,334	0	198,334	100.00%
Transfers				
	<u>(577,878)</u>	<u>(125,000)</u>	<u>(452,878)</u>	<u>78.37%</u>
Total Transfers	(577,878)	(125,000)	(452,878)	78.37%
Total Expenditures	<u>5,640,644</u>	<u>911,499</u>	<u>4,729,145</u>	<u>83.84%</u>
Net Revenues over Expenditures	<u>150,409</u>	<u>(447,337)</u>	<u>(597,746)</u>	<u>(397.41)%</u>

Net Revenues over Expenditures Comparison

	Net Revenues over Expenditures (Cash)									
	100	200	301	400	500	600	602	650	800	Total
FY 2013/2014 (Audited)	0	19,395	174,508	(1,561) ⁶	466,369	(15,995,042) ²		(21,605)	22,038	659,144
FY 2014/2015 (Unaudited)	(9,661) ⁴	(3,518) ⁵	142,195	0	851	(8,988) ³		(38,085) ¹	30,362	113,156
2 YR Total	(9,661)	15,877	316,703	(1,561) ⁶	467,220	(16,004,030) ²		(59,690)	52,400	781,288
FY 2015/2016 thru 09/30/2015	(136,745) ⁸	(44,675)	(85,969)	(1,662) ⁷	(159,835)	3,693	(12,525) ³	0	(10,034)	(447,752) ¹⁰
Balance Remaining	(146,406)	(28,798)	230,734	(3,223)	307,385	3,693	(12,525) ⁹	(59,690)	42,366	333,536

Footnotes

1 Covered by Reserves

2 Omitted from totals - related to bankruptcy

3 Requires an interfund loan agreement

4 Requires authorization from the Board to cover balance - created by shortfall in Fund 600

5 Resulting from Phase 1 Sewer Maintenance Project

6 Covered by interfund loan

7 Requires amendment to interfund loan agreement

8 Requires transfer according to Administrative Cost Allocation formula

9 Requires an audit adjustment

10 Excludes Fireman's Fund Grant balance remaining of \$415

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Service Charges & Fees				
4005	0	11	11	0.00%
	0	11	11	0.00%
	0	11	11	0.00%
Expenditures				
Personnel				
Salaries/Wages				
7322	15,000	1,450	13,550	90.34%
8018	0	1,768	(1,768)	0.00%
8045	3,402	939	2,463	72.40%
8054	242,600	46,088	196,512	81.01%
8056	0	225	(225)	0.00%
8060	0	1,111	(1,111)	0.00%
8081	0	3,270	(3,270)	0.00%
	261,002	54,851	206,151	78.98%
Payroll Taxes & Benefits				
5020	930	90	840	90.34%
5030	2,560	89	2,471	96.53%
5031	0	60	(60)	0.00%
5035	0	46	(46)	0.00%
5040	0	422	(422)	0.00%
5050	4,150	872	3,278	78.98%
5060	22,500	6,375	16,125	71.67%
5070	12,456	2,543	9,913	79.59%
5071	1,600	643	957	59.83%
5075	2,700	815	1,885	69.84%
5120	3,800	3,734	66	1.74%
5124	11,844	2,637	9,207	77.74%
8511	4,800	1,200	3,600	75.00%
	67,340	19,526	47,814	71.00%
Employment Services				
5100	3,500	90	3,410	97.44%

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100 - 100 - Administration
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	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6200	500	0	500	100.00%
6230	220	0	220	100.00%
	<u>4,220</u>	<u>90</u>	<u>4,130</u>	<u>97.87%</u>
	332,562	74,467	258,095	77.61%
Services & Supplies				
Contract Services				
6100	7,300	5,576	1,724	23.62%
6110	15,000	1,962	13,038	86.93%
7100	7,000	983	6,017	85.96%
7255	1,200	0	1,200	100.00%
7321	2,200	521	1,679	76.31%
7342	12,500	4,125	8,375	67.00%
	<u>45,200</u>	<u>13,167</u>	<u>32,033</u>	<u>70.87%</u>
Financial Services				
7310	2,000	489	1,511	75.56%
	<u>2,000</u>	<u>489</u>	<u>1,511</u>	<u>75.55%</u>
Insurance, Licenses & Regulatory Fees				
6120	3,000	0	3,000	100.00%
6340	4,175	55	4,120	98.68%
6341	20,000	19,375	625	3.13%
6345	2,000	0	2,000	100.00%
7325	10,000	8,814	1,186	11.86%
	<u>39,175</u>	<u>28,244</u>	<u>10,931</u>	<u>27.90%</u>
Legal & Professional				
7305	18,000	900	17,100	95.00%
7326	75,000	12,149	62,851	83.81%
7340	1,100	0	1,100	100.00%
	<u>94,100</u>	<u>13,049</u>	<u>81,051</u>	<u>86.13%</u>
Office/Operations				
6121	500	0	500	100.00%
6130	3,000	0	3,000	100.00%
7140	8,000	932	7,068	88.36%
7160	2,500	871	1,629	65.18%
7226	5,400	100	5,300	98.15%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Office/Operations	19,400	1,902	17,498	90.19%
Rent & Utilities				
6025 Telephone	4,100	378	3,722	90.79%
7350 Rent - Meetings	6,000	999	5,001	83.35%
7352 Rent - Offices & Other Structures	22,524	2,729	19,795	87.89%
8610 Electric	3,600	109	3,491	96.99%
8620 Gas Service	240	0	240	100.00%
Total Rent & Utilities	36,464	4,215	32,249	88.44%
Repairs & Maintenance				
6405 R & M - Extinguishers	100	113	(13)	(13.01)%
6750 R & M - Minor Tools & Equipment	200	0	200	100.00%
Total Repairs & Maintenance	300	113	187	62.33%
Travel & Training				
7323 Books, Publications & Subscriptions	1,000	21	979	97.92%
7324 Education & Training Fees	750	0	750	100.00%
7334 Seminar & Conference Fees	1,000	0	1,000	100.00%
8510 Lodging & Meals - Local	1,000	0	1,000	100.00%
8539 Meals	1,000	334	666	66.65%
8550 Mileage Reimbursement & Parking	750	85	665	88.73%
Total Travel & Training	5,500	439	5,061	92.02%
Total Services & Supplies	242,139	61,618	180,521	74.55%
Capital Outlay				
9059 Vehicles, Equipment, & Fixtures	5,000	671	4,329	86.58%
Total Capital Outlay	5,000	671	4,329	86.58%
Transfers				
9410 Transfer In	(579,701)	0	(579,701)	100.00%
Total Transfers	(579,701)	0	(579,701)	100.00%
Total Expenditures	0	136,757	(136,757)	0.00%
Net Revenues over Expenditures	0	(136,745)	(136,745)	0.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	7,812	29	(7,783)	(99.63)%
	7,812	29	(7,783)	(99.63)%
Special Taxes & Assessments				
4550	54,831	0	(54,831)	(100.00)%
	54,831	0	(54,831)	(100.00)%
Other Revenues				
9500	0	125,000	125,000	0.00%
	0	125,000	125,000	0.00%
Use of Money & Property				
4505	100	0	(100)	(100.00)%
	100	0	(100)	(100.00)%
	<u>62,743</u>	<u>125,029</u>	<u>62,286</u>	<u>99.27%</u>
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	0	12,000	100.00%
	12,000	0	12,000	100.00%
Payroll Taxes & Benefits				
5010	4,000	0	4,000	100.00%
	4,000	0	4,000	100.00%
	16,000	0	16,000	100.00%
Services & Supplies				
Contract Services				
7250	850	211	639	75.15%
	850	211	639	75.14%
Equipment & Tools				
7242	100	65	35	34.84%
	100	65	35	34.84%
Insurance, Licenses & Regulatory Fees				
6342	1,044	0	1,044	100.00%
6345	260	0	260	100.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
7325 Insurance	775	775	(0)	(0.05)%
Total Insurance, Licenses & Regulatory Fees	2,079	775	1,304	62.70%
Legal & Professional				
7320 Professional & Consulting Services	1,000	1,808	(808)	(80.75)%
7326 Legal Services	0	726	(726)	0.00%
Total Legal & Professional	1,000	2,534	(1,534)	(153.36)%
Office/Operations				
7160 Postage, Shipping & Mail Supplies	70	0	70	100.00%
Total Office/Operations	70	0	70	100.00%
Rent & Utilities				
6000 Cell Phones	200	36	164	82.00%
7352 Rent - Offices & Other Structures	410	34	376	91.71%
8610 Electric	2,500	684	1,816	72.66%
8645 Septage Handling	10,000	0	10,000	100.00%
8670 Street Lighting	5,100	1,207	3,893	76.33%
Total Rent & Utilities	18,210	1,961	16,249	89.23%
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(135.50)%
6640 R & M - Equip & Other Non-Structural Fixed Assets	150	0	150	100.00%
6750 R & M - Minor Tools & Equipment	100	0	100	100.00%
6800 R & M - Grounds & Collection Systems	4,770	1,848	2,923	61.27%
6900 R & M - Buildings & Structures	4,000	0	4,000	100.00%
Total Repairs & Maintenance	9,032	1,876	7,156	79.23%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	500	77	423	84.59%
7220 Gasoline	800	179	621	77.67%
Total Vehicle Maintenance & Repairs	1,300	256	1,044	80.33%
Total Services & Supplies	32,641	7,678	24,963	76.48%
Capital Outlay				
9004 Emergency Capital Construction	0	34,601	(34,601)	0.00%
9006 Infrastructures & Improvements	0	127,425	(127,425)	0.00%
Total Capital Outlay	0	162,027	(162,027)	0.00%
Reserves				
9982 *Septic System Decommision Reserve	8,000	0	8,000	100.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Reserves	8,000	0	8,000	100.00%
Total Expenditures	56,641	169,705	(113,064)	(199.61)%
Net Revenues over Expenditures	6,102	(44,675)	(50,777)	(832.14)%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	1,760,766	4,521	(1,756,245)	(99.75)%
	1,760,766	4,521	(1,756,245)	(99.74)%
Grant Revenue				
4955	2,500	0	(2,500)	(100.00)%
	2,500	0	(2,500)	(100.00)%
Special Taxes & Assessments				
4015	24,000	0	(24,000)	(100.00)%
4050	508,329	1,883	(506,446)	(99.63)%
	532,329	1,883	(530,446)	(99.65)%
Other Revenues				
4000	67,134	16,892	(50,242)	(74.84)%
4055	4,000	963	(3,037)	(75.92)%
4655	0	94	94	0.00%
	71,134	17,949	(53,185)	(74.77)%
Use of Money & Property				
4505	12,619	0	(12,619)	(100.00)%
	12,619	0	(12,619)	(100.00)%
	2,379,348	24,353	(2,354,995)	(98.98)%
Expenditures				
Personnel				
Salaries/Wages				
8290	525	0	525	100.00%
8295	3,885	3,172	713	18.35%
8310	9,072	443	8,629	95.12%
8330	100	63	37	37.48%
8340	92,891	17,679	75,212	80.97%
8345	4,074	261	3,813	93.61%
8355	14,007	1,315	12,693	90.62%
8360	1,753	176	1,577	89.97%
	126,307	23,108	103,199	81.70%
Payroll Taxes & Benefits				

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
5021 FICA - Fire - ER	5,195	983	4,212	81.07%
5030 Life Insurance - ER	2,700	657	2,044	75.69%
5035 AD & D Insurance	1,279	253	1,027	80.26%
5051 Medicare - Reserves - ER	1,215	343	872	71.77%
5070 Retirement ER - Regular	8,000	6,985	1,015	12.70%
5120 Workers Comp Insurance - ER	4,494	4,531	(37)	(0.82)%
5124 Retirement - ER - Tier 2	5,063	1,078	3,985	78.71%
Total Payroll Taxes & Benefits	27,946	14,830	13,116	46.93%
Employment Services				
5000 Medical Exams & Procedures	1,300	66	1,235	94.97%
5101 Unemp. Costs - Reserves	8,680	1,094	7,586	87.40%
6230 Medical Exam	4,400	0	4,400	100.00%
Total Employment Services	14,380	1,160	13,220	91.93%
Total Personnel	168,633	39,098	129,535	76.81%
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	2,500	0	2,500	100.00%
7248 Uniform Safety Boots	2,000	0	2,000	100.00%
Total Clothing & Uniform	4,500	0	4,500	100.00%
Contract Services				
6110 IT Purchased Services	6,024	1,572	4,452	73.91%
7100 Copier Contract-Maint & Usage	1,617	458	1,159	71.71%
7202 Building Alarms & Security	450	222	228	50.56%
7204 Cleaning Supplies, Laundry & Towel Service	3,200	585	2,615	81.74%
7222 Hazardous Materials CW JPA Cost	2,000	2,000	0	0.00%
7500 Schedule A Charges	1,892,162	4,521	1,887,641	99.77%
Total Contract Services	1,905,453	9,358	1,896,095	99.51%
Equipment & Tools				
6055 Radios -Non Capital	1,750	0	1,750	100.00%
6440 Fire Personal Protection Equipment	14,198	0	14,198	100.00%
6460 Self-Contained Breathing Apparatus	5,500	0	5,500	100.00%
6610 Rescue - Extrication Equipment	1,500	0	1,500	100.00%
6630 Rope & Climbing Equipment	500	0	500	100.00%
7234 Oxygen Supplies & Cylinder Rent	500	0	500	100.00%

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301 - 301 - Fire
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7238 Paramedic & EMT Small Tools & Supplies	14,500	4,429	10,071	69.46%
7242 Minor Tools, Accessories & Field Machines	800	52	748	93.55%
7252 Misc Hardware	2,823	12	2,811	99.57%
Total Equipment & Tools	42,071	4,493	37,578	89.32%
Financial Services				
7310 Bank Service Charges	100	0	100	100.00%
Total Financial Services	100	0	100	100.00%
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	54	446	89.21%
6340 Misc Fees	300	0	300	100.00%
6345 Property Taxes & Assessments Costs	1,500	0	1,500	100.00%
7325 Insurance	21,000	20,293	707	3.37%
Total Insurance, Licenses & Regulatory Fees	23,300	20,347	2,953	12.67%
Legal & Professional				
7320 Professional & Consulting Services	200	750	(550)	(275.00)%
7326 Legal Services	1,400	2,964	(1,564)	(111.71)%
7340 Legal Notifications & Mandated Advertising	440	0	440	100.00%
Total Legal & Professional	2,040	3,714	(1,674)	(82.06)%
Office/Operations				
6130 Computer Hardware	2,400	0	2,400	100.00%
7140 General Supplies & Minor Equipment	2,770	838	1,932	69.76%
7160 Postage, Shipping & Mail Supplies	400	0	400	100.00%
7216 Fire Prevention Education Materials	1,200	380	820	68.34%
7226 Membership & Dues	1,300	50	1,250	96.16%
7230 Misc Small Parts & Supplies	1,100	115	985	89.56%
7240 Propane	400	0	400	100.00%
Total Office/Operations	9,570	1,383	8,187	85.55%
Other Expense				
7201 White Goods & Accessories - bedding, towels	500	0	500	100.00%
7209 District Operating Center Expense	450	0	450	100.00%
7218 Cooking Products - Food, Drinks & Staples	350	0	350	100.00%
7224 Kitchen Cookware & Utensils	500	0	500	100.00%
Total Other Expense	1,800	0	1,800	100.00%
Rent & Utilities				

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016	
6000	Cell Phones	2,500	256	2,244	89.78%
6025	Telephone	3,800	955	2,845	74.88%
8610	Electric	1,100	1,250	(150)	(13.60)%
8620	Gas Service	1,600	146	1,454	90.91%
8630	Trash Services	1,100	260	840	76.34%
8640	Water and Water Services	3,300	741	2,559	77.55%
8670	Street Lighting	132	32	100	75.61%
	Total Rent & Utilities	13,532	3,639	9,893	73.11%
	Repairs & Maintenance				
6400	R & M - Air Compressors	500	0	500	100.00%
6405	R & M - Extinguishers	400	421	(21)	(5.27)%
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,800	148	2,653	94.74%
6750	R & M - Minor Tools & Equipment	1,800	189	1,612	89.53%
6775	R & M -Operation/Field Equipment	800	0	800	100.00%
6800	R & M - Grounds & Collection Systems	450	18	432	96.05%
6900	R & M - Buildings & Structures	5,000	687	4,313	86.26%
	Total Repairs & Maintenance	11,750	1,462	10,288	87.56%
	Travel & Training				
6300	DMV Driv Lic Class B	200	0	200	100.00%
7141	CERT Training Supplies	100	0	100	100.00%
7323	Books, Publications & Subscriptions	175	24	151	86.29%
7324	Education & Training Fees	500	0	500	100.00%
8405	Reserve FF Training Costs	5,382	0	5,382	100.00%
8410	Certifications	400	0	400	100.00%
8510	Lodging & Meals - Local	100	0	100	100.00%
	Total Travel & Training	6,857	24	6,833	99.65%
	Total Services & Supplies	2,020,973	44,419	1,976,554	97.80%
	Capital Outlay				
9000	Building, Structures & Improvements	0	26,806	(26,806)	0.00%
9076	Capital Equipment & Accessories	20,000	0	20,000	100.00%
	Total Capital Outlay	20,000	26,806	(6,806)	(34.03)%
	Reserves				
9504	*Vehicle Replacement Reserve	53,334	0	53,334	100.00%
	Total Reserves	53,334	0	53,334	100.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Expenditures	<u>2,262,940</u>	<u>110,323</u>	<u>2,152,618</u>	<u>95.12%</u>
Net Revenues over Expenditures	<u>116,408</u>	<u>(85,969)</u>	<u>(202,377)</u>	<u>(173.85)%</u>

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Grant Revenue				
4950				
	10,190	10,190	0	0.00%
	10,190	10,190	0	0.00%
	10,190	10,190	0	0.00%
Expenditures				
Services & Supplies				
Equipment & Tools				
6440	5,240	4,693	547	10.45%
6460	1,680	1,672	8	0.50%
	6,920	6,364	556	8.03%
Legal & Professional				
7320	1,020	960	60	5.89%
	1,020	960	60	5.88%
Other Expense				
7345	2,250	2,451	(201)	(8.91)%
	2,250	2,451	(201)	(8.91)%
	10,190	9,775	415	4.08%
	10,190	9,775	415	4.08%
Net Revenues over Expenditures	0	415	415	0.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Special Taxes & Assessments				
4550	15,768	0	(15,768)	(100.00)%
	15,768	0	(15,768)	(100.00)%
	15,768	0	(15,768)	(100.00)%
Expenditures				
Personnel				
Salaries/Wages				
8054	12,000	0	12,000	100.00%
	12,000	0	12,000	100.00%
Payroll Taxes & Benefits				
5010	4,000	0	4,000	100.00%
	4,000	0	4,000	100.00%
	16,000	0	16,000	100.00%
Services & Supplies				
Contract Services				
7250	840	0	840	100.00%
	840	0	840	100.00%
Equipment & Tools				
7242	50	38	12	24.30%
	50	38	12	24.30%
Insurance, Licenses & Regulatory Fees				
6342	1,044	0	1,044	100.00%
6345	20	0	20	100.00%
7325	466	465	1	0.16%
	1,530	465	1,065	69.59%
Legal & Professional				
7320	500	100	400	80.00%
7326	0	269	(269)	0.00%
	500	369	131	26.29%
Rent & Utilities				
6000	200	36	164	82.00%
7352	410	34	376	91.71%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
8610 Electric	400	84	316	78.89%
8645 Septage Handling	7,500	0	7,500	100.00%
8670 Street Lighting	2,000	480	1,520	76.02%
Total Rent & Utilities	10,510	634	9,876	93.97%
Repairs & Maintenance				
6405 R & M - Extinguishers	12	28	(16)	(135.50)%
6800 R & M - Grounds & Collection Systems	3,000	0	3,000	100.00%
Total Repairs & Maintenance	3,012	28	2,984	99.06%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	300	39	261	87.16%
7220 Gasoline	700	89	611	87.24%
Total Vehicle Maintenance & Repairs	1,000	128	872	87.21%
Total Services & Supplies	17,442	1,662	15,780	90.47%
Total Expenditures	33,442	1,662	31,780	95.03%
Net Revenues over Expenditures	(17,674)	(1,662)	16,012	(90.60)%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	203,793	740	(203,053)	(99.64)%
	203,793	740	(203,053)	(99.64)%
Service Charges & Fees				
4030	1,757,500	303,004	(1,454,496)	(82.76)%
4102	0	32,941	32,941	0.00%
4103	0	62,909	62,909	0.00%
4104	0	14,694	14,694	0.00%
4114	0	(210)	(210)	0.00%
4931	15,000	2,700	(12,300)	(82.00)%
4932	20,000	5,882	(14,118)	(70.59)%
4933	5,400	5,185	(215)	(3.99)%
4937	0	170	170	0.00%
	1,797,900	427,276	(1,370,624)	(76.23)%
Other Revenues				
4928	300	0	(300)	(100.00)%
4930	500	1,333	833	166.53%
4935	100	5	(95)	(94.60)%
4936	1,000	0	(1,000)	(100.00)%
	1,900	1,338	(562)	(29.58)%
Use of Money & Property				
4505	2,000	0	(2,000)	(100.00)%
4934	2,000	0	(2,000)	(100.00)%
	4,000	0	(4,000)	(100.00)%
	2,007,593	429,354	(1,578,239)	(78.61)%
Expenditures				
Personnel				
Salaries/Wages				
8012	500	79	421	84.16%
8018	0	3,147	(3,147)	0.00%
8045	6,000	1,135	4,865	81.08%
8051	0	1,570	(1,570)	0.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
8054	379,433	79,051	300,382	79.17%
8056	0	400	(400)	0.00%
8060	0	3,684	(3,684)	0.00%
8063	23,800	3,792	20,008	84.07%
8066	0	3,952	(3,952)	0.00%
8081	0	6,376	(6,376)	0.00%
	<u>409,733</u>	<u>103,186</u>	<u>306,547</u>	<u>74.82%</u>
	Payroll Taxes & Benefits			
5010	(13,500)	0	(13,500)	100.00%
5030	5,600	360	5,240	93.57%
5031	0	104	(104)	0.00%
5035	0	140	(140)	0.00%
5040	0	735	(735)	0.00%
5050	6,650	1,389	5,261	79.11%
5060	60,000	18,000	42,000	70.00%
5070	51,605	14,264	37,341	72.36%
5071	9,642	3,845	5,797	60.13%
5075	2,760	366	2,394	86.74%
5120	9,275	9,274	1	0.02%
5124	5,300	1,262	4,039	76.20%
	<u>137,332</u>	<u>49,739</u>	<u>87,593</u>	<u>63.78%</u>
	Employment Services			
5100	0	31	(31)	0.00%
6200	100	0	100	100.00%
6230	200	0	200	100.00%
6250	2,500	0	2,500	100.00%
	<u>2,800</u>	<u>31</u>	<u>2,769</u>	<u>98.89%</u>
	<u>549,865</u>	<u>152,956</u>	<u>396,909</u>	<u>72.18%</u>
	Services & Supplies			
	Clothing & Uniform			
7246	3,000	780	2,220	74.00%
	<u>3,000</u>	<u>780</u>	<u>2,220</u>	<u>73.99%</u>
	Contract Services			
6100	10,000	0	10,000	100.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016	
6110	IT Purchased Services	14,000	7,530	6,470	46.22%
7100	Copier Contract-Maint & Usage	0	983	(983)	0.00%
7204	Cleaning Supplies, Laundry & Towel Service	300	0	300	100.00%
7250	Water Quality Testing	50,000	5,171	44,829	89.66%
7255	Security Services	9,000	433	8,567	95.20%
7301	Contract Maint Services	10,000	0	10,000	100.00%
7321	Janitorial Cleaning & Supplies	1,800	736	1,064	59.14%
	Total Contract Services	95,100	14,851	80,249	84.38%
	Equipment & Tools				
7234	Oxygen Supplies & Cylinder Rent	0	50	(50)	0.00%
7242	Minor Tools, Accessories & Field Machines	6,000	2,245	3,755	62.59%
7253	Rent - Equipment	3,000	1,274	1,726	57.53%
7256	Meter Purchases & Replacements	50,000	17,472	32,528	65.06%
	Total Equipment & Tools	59,000	21,041	37,959	64.34%
	Financial Services				
7310	Bank Service Charges	200	0	200	100.00%
9153	Bad Debt Expense	3,000	0	3,000	100.00%
	Total Financial Services	3,200	0	3,200	100.00%
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	5,000	0	5,000	100.00%
6340	Misc Fees	3,000	6,767	(3,767)	(125.57)%
6342	Fees - Regulatory	15,000	0	15,000	100.00%
6343	Lien & Notary Fees	100	0	100	100.00%
6345	Property Taxes & Assessments Costs	3,000	0	3,000	100.00%
7325	Insurance	26,000	26,954	(954)	(3.66)%
	Total Insurance, Licenses & Regulatory Fees	52,100	33,721	18,379	35.28%
	Legal & Professional				
7318	Professional & Consulting Svcs-ISJ	30,000	4,092	25,908	86.36%
7319	Other Professional Services	30,000	3,054	26,946	89.83%
7320	Professional & Consulting Services	100,000	11,189	88,811	88.82%
7326	Legal Services	30,000	3,342	26,658	88.86%
7336	Legal Services- ISJ	20,000	50,373	(30,373)	(151.86)%
7340	Legal Notifications & Mandated Advertising	2,000	0	2,000	100.00%
9155	Inter-Agency Cost Sharing-ISJ	45,000	2,267	42,733	94.97%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Legal & Professional	257,000	74,318	182,682	71.08%
Office/Operations				
6130 Computer Hardware	6,000	0	6,000	100.00%
7140 General Supplies & Minor Equipment	3,000	691	2,309	76.97%
7160 Postage, Shipping & Mail Supplies	15,000	4,627	10,373	69.16%
7180 Billing Supplies, Forms & Printing	1,000	141	859	85.87%
7226 Membership & Dues	200	30	170	85.00%
7230 Misc Small Parts & Supplies	1,000	0	1,000	100.00%
7237 Process Control & Treatment Supplies	6,000	2,534	3,466	57.78%
7239 Water Treatment Chemicals	13,000	1,376	11,624	89.42%
7249 Safety Supplies	3,000	125	2,875	95.85%
Total Office/Operations	48,200	9,524	38,676	80.24%
Other Expense				
7330 Misc Operating Expenses	100	0	100	100.00%
7348 Water Conservation Program	30,000	4,947	25,053	83.52%
7349 Water Conservation Fixtures	0	903	(903)	0.00%
Total Other Expense	30,100	5,849	24,251	80.57%
Rent & Utilities				
6000 Cell Phones	1,700	470	1,230	72.36%
6025 Telephone	9,000	2,448	6,552	72.80%
7352 Rent - Offices & Other Structures	14,000	3,363	10,637	75.98%
8610 Electric	130,000	24,692	105,308	81.01%
8620 Gas Service	400	0	400	100.00%
8630 Trash Services	1,500	309	1,191	79.40%
8644 Disposal Services	80,000	8,708	71,293	89.12%
8670 Street Lighting	650	87	563	86.63%
Total Rent & Utilities	237,250	40,077	197,173	83.11%
Repairs & Maintenance				
6405 R & M - Extinguishers	400	565	(165)	(41.25)%
6422 R & M - Hydrants	100	0	100	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	3,000	39	2,961	98.71%
6641 R & M - Wells	6,000	3,453	2,547	42.46%
6750 R & M - Minor Tools & Equipment	2,000	1,890	110	5.50%
6800 R & M - Grounds & Collection Systems	2,000	0	2,000	100.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
6900 R & M - Buildings & Structures	10,000	432	9,568	95.68%
7241 R & M - Water Distribution System	15,000	5,890	9,110	60.74%
Total Repairs & Maintenance	38,500	12,268	26,232	68.13%
Travel & Training				
7323 Books, Publications & Subscriptions	150	0	150	100.00%
7324 Education & Training Fees	500	50	450	90.00%
8410 Certifications	1,000	120	880	88.00%
8550 Mileage Reimbursement & Parking	500	55	445	88.91%
Total Travel & Training	2,150	225	1,925	89.51%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	5,500	516	4,984	90.62%
7220 Gasoline	5,000	1,197	3,803	76.06%
7228 Markings & Other Misc Services	1,000	0	1,000	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	1,668	5,832	77.77%
Total Vehicle Maintenance & Repairs	19,000	3,381	15,619	82.20%
Total Services & Supplies	844,600	216,037	628,563	74.42%
Capital Outlay				
9000 Building, Structures & Improvements	45,000	63	44,937	99.86%
9006 Infrastructures & Improvements	150,000	0	150,000	100.00%
9059 Vehicles, Equipment, & Fixtures	0	671	(671)	0.00%
Total Capital Outlay	195,000	734	194,266	99.62%
Debt Service				
9022 Debt Service - Principal	147,005	147,005	(0)	0.00%
9023 Debt Service - Interest & Annual Fee	130,761	72,457	58,304	44.59%
Total Debt Service	277,766	219,462	58,304	20.99%
Reserves				
9571 *Capital Outlay Reserve	65,000	0	65,000	100.00%
9572 *General Contingency (Operations) Reserve	25,000	0	25,000	100.00%
9988 *Water Rate Stabilization Reserve	32,000	0	32,000	100.00%
Total Reserves	122,000	0	122,000	100.00%
Total Expenditures	1,989,231	589,189	1,400,042	70.38%
Net Revenues over Expenditures	18,362	(159,835)	(178,197)	(970.46)%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Expenditures				
Services & Supplies				
Legal & Professional				
7320 Professional & Consulting Services	0	(3,693)	3,693	0.00%
Total Legal & Professional	0	(3,693)	3,693	0.00%
Total Services & Supplies	0	(3,693)	3,693	0.00%
Total Expenditures	0	(3,693)	3,693	0.00%
Net Revenues over Expenditures	0	3,693	3,693	0.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Service Charges & Fees				
4062	50,340	0	(50,340)	(100.00)%
	50,340	0	(50,340)	(100.00)%
Special Taxes & Assessments				
4061	1,149,654	0	(1,149,654)	(100.00)%
	1,149,654	0	(1,149,654)	(100.00)%
Other Revenues				
9500	7,084	0	(7,084)	(100.00)%
	7,084	0	(7,084)	(100.00)%
	1,207,078	0	(1,207,078)	(100.00)%
Expenditures				
Services & Supplies				
Financial Services				
7310	7,000	0	7,000	100.00%
	7,000	0	7,000	100.00%
Insurance, Licenses & Regulatory Fees				
6341	500	0	500	100.00%
6345	1,835	0	1,835	100.00%
	2,335	0	2,335	100.00%
Legal & Professional				
7320	3,600	12,192	(8,592)	(238.67)%
7326	1,700	333	1,367	80.44%
	5,300	12,525	(7,225)	(136.32)%
	14,635	12,525	2,110	14.42%
Debt Service				
9022	480,000	0	480,000	100.00%
9023	668,666	0	668,666	100.00%
9079	7,084	0	7,084	100.00%
9805	50,340	0	50,340	100.00%
	1,206,090	0	1,206,090	100.00%
Transfers				
9511	8,907	0	8,907	100.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Transfers	<u>8,907</u>	<u>0</u>	<u>8,907</u>	<u>100.00%</u>
Total Expenditures	<u>1,229,632</u>	<u>12,525</u>	<u>1,217,107</u>	<u>98.98%</u>
Net Revenues over Expenditures	<u>(22,554)</u>	<u>(12,525)</u>	<u>10,029</u>	<u>(44.47)%</u>

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Other Revenues				
9500	1,616	0	(1,616)	(100.00)%
	1,616	0	(1,616)	(100.00)%
	1,616	0	(1,616)	(100.00)%
Expenditures				
Transfers				
9508	1,616	0	1,616	100.00%
	1,616	0	1,616	100.00%
	1,616	0	1,616	100.00%
Net Revenues over Expenditures	0	0	0	0.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Revenues				
Property Taxes				
4035	19,561	72	(19,489)	(99.64)%
	19,561	72	(19,489)	(99.63)%
Special Taxes & Assessments				
4400	95,456	0	(95,456)	(100.00)%
	95,456	0	(95,456)	(100.00)%
Other Revenues				
4935	200	152	(49)	(24.25)%
	200	152	(49)	(24.25)%
Use of Money & Property				
4505	200	0	(200)	(100.00)%
	200	0	(200)	(100.00)%
	115,417	223	(115,194)	(99.81)%
Expenditures				
Personnel				
Salaries/Wages				
8054	16,000	0	16,000	100.00%
	16,000	0	16,000	100.00%
Payroll Taxes & Benefits				
5010	5,500	0	5,500	100.00%
	5,500	0	5,500	100.00%
	21,500	0	21,500	100.00%
Services & Supplies				
Clothing & Uniform				
7246	200	0	200	100.00%
	200	0	200	100.00%
Contract Services				
6110	0	12	(12)	0.00%
7250	0	160	(160)	0.00%
	0	172	(172)	0.00%
Equipment & Tools				
7242	300	38	262	87.39%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Equipment & Tools	300	38	262	87.38%
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	500	0	500	100.00%
6342 Fees - Regulatory	6,000	0	6,000	100.00%
6345 Property Taxes & Assessments Costs	1,000	0	1,000	100.00%
7325 Insurance	3,102	3,102	0	0.01%
Total Insurance, Licenses & Regulatory Fees	10,602	3,102	7,500	70.74%
Legal & Professional				
7320 Professional & Consulting Services	7,000	4,487	2,513	35.91%
Total Legal & Professional	7,000	4,487	2,513	35.90%
Office/Operations				
7226 Membership & Dues	0	165	(165)	0.00%
7230 Misc Small Parts & Supplies	100	0	100	100.00%
7249 Safety Supplies	0	229	(229)	0.00%
Total Office/Operations	100	394	(294)	(294.17)%
Other Expense				
7330 Misc Operating Expenses	300	0	300	100.00%
7346 Promotional Expenses - Event	300	0	300	100.00%
Total Other Expense	600	0	600	100.00%
Rent & Utilities				
6000 Cell Phones	1,000	216	784	78.40%
6025 Telephone	200	158	42	20.86%
7352 Rent - Offices & Other Structures	600	45	555	92.50%
8610 Electric	1,000	248	752	75.22%
8670 Street Lighting	900	210	690	76.71%
Total Rent & Utilities	3,700	877	2,823	76.30%
Repairs & Maintenance				
6640 R & M - Equip & Other Non-Structural Fixed Assets	300	609	(309)	(103.11)%
6750 R & M - Minor Tools & Equipment	300	0	300	100.00%
6800 R & M - Grounds & Collection Systems	3,000	119	2,881	96.05%
6900 R & M - Buildings & Structures	500	0	500	100.00%
Total Repairs & Maintenance	4,100	728	3,372	82.24%
Travel & Training				
8550 Mileage Reimbursement & Parking	50	0	50	100.00%

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

	Total Budget - FY 2015/2016	Y-T-D Actual thru 09/30/2015	Remaining Budget FY 2015/2016	Percentage Remaining Budget FY 2015/2016
Total Travel & Training	50	0	50	100.00%
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	1,150	139	1,011	87.94%
7220 Gasoline	1,350	322	1,028	76.18%
Total Vehicle Maintenance & Repairs	2,500	460	2,040	81.59%
Total Services & Supplies	29,152	10,258	18,894	64.81%
Reserves				
9571 *Capital Outlay Reserve	10,000	0	10,000	100.00%
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	100.00%
Total Reserves	15,000	0	15,000	100.00%
Total Expenditures	65,652	10,258	55,394	84.38%
Net Revenues over Expenditures	49,765	(10,034)	(59,799)	(120.16)%