

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Board IS by Fund - Detail with Org & Mid Yr Budget - Unposted Transactions Included In Report
301 - 301 - Fire

(In Whole Numbers)

	YTD Actual	Adopted Budget	Mid Year Adopted Budget	Difference in Budgets	Percentage Change in Budgets	YTD Budget Variance - Revised
Revenues						
Property Taxes						
	<u>1,625,572</u>	<u>1,548,060</u>	<u>1,575,925</u>	<u>27,865</u>	<u>1.80%</u>	<u>49,647</u>
Total Property Taxes	1,625,572	1,548,060	1,575,925	27,865	1.80%	49,647
Grant Revenue						
	<u>7,549</u>	<u>4,500</u>	<u>8,000</u>	<u>3,500</u>	<u>77.78%</u>	<u>(451)</u>
Total Grant Revenue	7,549	4,500	8,000	3,500	77.78%	(451)
Special Taxes & Assessments						
	<u>488,606</u>	<u>521,410</u>	<u>521,410</u>	<u>0</u>	<u>0.00%</u>	<u>(32,804)</u>
Total Special Taxes & Assessments	488,606	521,410	521,410	0	0.00%	(32,804)
Other Revenues						
	<u>78,641</u>	<u>74,890</u>	<u>76,953</u>	<u>2,063</u>	<u>2.75%</u>	<u>1,688</u>
Total Other Revenues	78,641	74,890	76,953	2,063	2.75%	1,688
Use of Money & Property						
	<u>34,742</u>	<u>0</u>	<u>72,005</u>	<u>72,005</u>	<u>0.00%</u>	<u>(37,263)</u>
Total Revenues	<u>2,235,110</u>	<u>2,148,860</u>	<u>2,254,293</u>	<u>105,433</u>	<u>4.91%</u>	<u>(19,183)</u>
Expenditures						
Personnel						
Salaries/Wages	111,119	108,450	103,768	(4,682)	(4.32)%	(7,351)
Payroll Taxes & Benefits	11,882	18,406	17,952	(454)	(2.47)%	6,070
Employment Services	<u>10,871</u>	<u>13,179</u>	<u>13,225</u>	<u>46</u>	<u>0.35%</u>	<u>2,354</u>
Total Personnel	133,872	140,035	134,945	(5,090)	(3.63)%	1,073
Services and Supplies						
Clothing & Uniform	3,371	3,800	3,000	(800)	(21.05)%	(371)
Contract Services	1,630,890	1,651,999	1,653,199	1,200	0.07%	22,309
Equipment & Tools	35,867	42,794	38,699	(4,095)	(9.57)%	2,832
Financial Services	5,040	0	5,140	5,140	0.00%	100
Insurance, Licenses & Regulatory Fees	23,400	22,500	25,380	2,880	12.80%	1,980
Legal & Professional	4,812	1,400	3,460	2,060	147.14%	(1,352)
Office/Operations	6,467	7,750	7,606	(144)	(1.86)%	1,139
Other Expense	8,122	7,540	8,250	710	9.42%	128
Rent & Utilities	15,588	17,600	18,700	1,100	6.25%	3,112

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Repairs & Maintenance	19,349	11,300	10,650	(650)	(5.75)%	(8,699)
Travel & Training	6,854	5,600	4,800	(800)	(14.29)%	(2,054)
Vehicle Maintenance & Repair	162	0	0	0	0.00%	(162)
Total Services and Supplies	1,759,922	1,772,283	1,778,884	6,601	0.37%	18,961
Allocation of Administrative Costs	0	107,443	0	(107,443)	(100.00)%	0
Total Allocation of Administrative Costs	0	107,443	0	(107,443)	(100.00)%	0
Capital Outlay	41,188	0	41,072	41,072	0.00%	(116)
Total Capital Outlay	41,188	0	41,072	41,072	0.00%	(116)
Reserves	109,099	129,099	109,099	(20,000)	(15.49)%	0
Total Reserves	109,099	129,099	109,099	(20,000)	(15.49)%	0
Transfers	103,158	107,443	103,158	(4,285)	(3.99)%	0
Total Transfers	103,158	107,443	103,158	(4,285)	(3.99)%	0
Total Expenditures	2,147,240	2,256,303	2,167,158	(89,145)	(3.95)%	19,918
Net Revenues over Expenditures	87,870	(107,443)	87,135	194,578	(181.10)%	735

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	Actuals FY 2012/2013	Unaudited Actuals FY 13/14	Total Revised Budget FY 14/15	Total Proposed Budget FY 15/16	Difference in Budgets	Percentage Difference in Budgets
Revenues						
Property Taxes						
4035	1,518,765	1,625,572	1,620,321	1,652,727	32,406	2.00%
	1,518,765	1,625,572	1,620,321	1,652,727	32,406	2.00%
Grant Revenue						
4955	18,415	7,549	1,500	2,500	1,000	66.67%
4957	14,399	0	0	0	0	0.00%
	32,814	7,549	1,500	2,500	1,000	66.67%
Special Taxes & Assessments						
4015	23,358	0	22,500	24,000	1,500	6.67%
4050	487,467	488,606	506,710	516,834	10,124	2.00%
	510,825	488,606	529,210	540,834	11,624	2.20%
Other Revenues						
4000	65,088	66,031	67,134	67,134	0	0.00%
4055	0	8,700	4,000	4,000	0	0.00%
4655	10,000	1,000	0	0	0	0.00%
4935	0	62	0	0	0	0.00%
4989	0	2,849	0	0	0	0.00%
	75,088	78,641	71,134	71,134	0	0.00%
Use of Money & Property						
4501	(103)	(23)	5	0	(5)	(100.00)%
4505	0	0	1,963	1,963	0	0.00%
4934	0	34,765	0	0	0	0.00%
	(103)	34,742	1,968	1,963	(5)	(0.25)%
	2,137,390	2,235,110	2,224,133	2,269,158	45,025	2.02%
Expenditures						
Personnel						
Salaries/Wages						
8290	207	0	450	525	75	16.67%
8295	7,263	8,360	3,330	3,885	555	16.67%

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	Actuals FY 2012/2013	Unaudited Actuals FY 13/14	Total Revised Budget FY 14/15	Total Proposed Budget FY 15/16	Difference in Budgets	Percentage Difference in Budgets	
8310	Resv FF-Emerg Resp-Off Duty	4,129	8,728	7,770	9,072	1,302	16.76%
8330	Resv FF- Mutual Aid Coverage	64	241	100	100	0	0.00%
8340	Resv FF-Shift Coverage	71,251	72,499	88,000	92,891	4,891	5.56%
8345	Resv FF-Special Projects	4,072	3,925	3,500	4,074	574	16.40%
8355	Resv FF- Training & Drills	16,974	16,014	12,000	14,007	2,007	16.73%
8360	Resv FF-Weed Abatement	582	1,353	1,500	1,753	253	16.87%
	Total Salaries/Wages	104,542	111,119	116,650	126,307	9,657	8.28%
	Payroll Taxes & Benefits						
5021	FICA - Fire - ER	5,130	5,215	7,590	5,195	(2,395)	(31.55)%
5030	Life Insurance	2,223	0	3,000	2,700	(300)	(10.00)%
5031	Disability Insurance	0	0	200	1,279	1,079	539.50%
5051	Medicare - Reserves - ER	1,352	1,607	1,775	1,215	(560)	(31.55)%
5070	Retirement ER - Regular	0	0	0	6,102	6,102	0.00%
5120	Workers Comp Insurance - ER	5,486	5,060	5,720	4,050	(1,670)	(29.20)%
5124	Retirement - ER - Tier 2	0	0	4,284	8,163	3,879	90.55%
	Total Payroll Taxes & Benefits	14,191	11,882	22,569	28,704	6,135	27.18%
	Employment Services						
5000	Medical Exams & Procedures	638	145	1,300	1,300	0	0.00%
5101	Unemp. Costs - Reserves	5,375	6,439	8,680	8,680	0	0.00%
6200	EE Hiring, Advertising & Other Costs	70	69	0	0	0	0.00%
6230	Medical Exam	2,730	4,218	4,400	4,400	0	0.00%
	Total Employment Services	8,813	10,871	14,380	14,380	0	0.00%
	Total Personnel	127,547	133,872	153,599	169,391	15,792	10.28%
	Services & Supplies						
	Clothing & Uniform						
7246	Uniform & Gear	2,352	2,212	2,500	2,000	(500)	(20.00)%
7248	Uniform Safety Boots	8,504	1,159	2,000	1,000	(1,000)	(50.00)%
	Total Clothing & Uniform	10,856	3,371	4,500	3,000	(1,500)	(33.33)%
	Contract Services						
6110	IT Purchased Services	0	977	1,200	6,024	4,824	402.00%
7100	Copier Contract-Maint & Usage	791	1,700	1,380	1,617	237	17.17%
7202	Building Alarms & Security	756	334	450	450	0	0.00%

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7204	3,187	2,594	2,700	2,700	0	0.00%
7222	0	0	1,050	2,000	950	90.48%
7499	23,358	0	0	0	0	0.00%
7500	<u>1,600,618</u>	<u>1,625,286</u>	<u>1,709,966</u>	<u>1,892,162</u>	<u>182,196</u>	<u>10.65%</u>
Total Contract Services	1,628,709	1,630,890	1,716,746	1,904,953	188,207	10.96%
Equipment & Tools						
6055	7,549	2,111	1,750	1,000	(750)	(42.86)%
6440	18,629	10,281	14,198	10,500	(3,698)	(26.05)%
6460	4,936	2,507	5,500	5,500	0	0.00%
6610	0	2,068	1,500	900	(600)	(40.00)%
6630	876	542	500	300	(200)	(40.00)%
7234	4,297	4,866	1,300	500	(800)	(61.54)%
7238	14,820	12,428	14,500	14,500	0	0.00%
7242	2,185	930	1,000	800	(200)	(20.00)%
7252	0	0	8,200	0	(8,200)	(100.00)%
7307	<u>584</u>	<u>135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Equipment & Tools	53,876	35,867	48,448	34,000	(14,448)	(29.82)%
Financial Services						
7310	0	0	100	100	0	0.00%
7401	(9)	0	0	0	0	0.00%
8734	<u>0</u>	<u>5,040</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Financial Services	(9)	5,040	100	100	0	0.00%
Insurance, Licenses & Regulatory Fees						
6120	1,960	1,637	2,000	500	(1,500)	(75.00)%
6340	0	0	600	300	(300)	(50.00)%
6345	1,407	1,408	2,400	1,500	(900)	(37.50)%
7325	<u>16,534</u>	<u>20,354</u>	<u>21,000</u>	<u>21,000</u>	<u>0</u>	<u>0.00%</u>
Total Insurance, Licenses & Regulatory Fees	19,900	23,400	26,000	23,300	(2,700)	(10.38)%
Legal & Professional						
7320	2,404	2,720	200	200	0	0.00%
7326	598	1,654	1,800	1,400	(400)	(22.22)%
7340	376	438	440	440	0	0.00%

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Total Legal & Professional	3,378	4,812	2,440	2,040	(400)	(16.39)%
Office/Operations						
6121 IT-Supplies & Miscellaneous	579	0	0	0	0	0.00%
7140 General Supplies & Minor Equipment	2,516	2,493	2,420	1,600	(820)	(33.88)%
7160 Postage, Shipping & Mail Supplies	179	578	400	400	0	0.00%
7200 Batteries - Common Sizes	930	544	800	350	(450)	(56.25)%
7216 Fire Prevention Education Materials	2,042	677	1,200	950	(250)	(20.83)%
7226 Membership & Dues	0	1,175	1,300	1,300	0	0.00%
7230 Misc Small Parts & Supplies	861	669	1,500	1,100	(400)	(26.67)%
7240 Propane	393	330	650	400	(250)	(38.46)%
Total Office/Operations	7,500	6,467	8,270	6,100	(2,170)	(26.24)%
Other Expense						
7016 Significant Value Purchase-Field Use	3,439	1,951	0	0	0	0.00%
7025 Significant Value Purchase-General Use	2,433	3,481	0	0	0	0.00%
7201 Bedding	497	469	500	200	(300)	(60.00)%
7209 District Operating Center Expense	0	407	450	450	0	0.00%
7218 Food/Drink	306	161	350	350	0	0.00%
7224 Kitchen Supplies - Dishes, Pots	523	11	500	200	(300)	(60.00)%
7345 Outreach- Program Give-away Items	1,132	91	0	0	0	0.00%
8735 Misc Department Admin	500	1,550	0	0	0	0.00%
9072 AFG Grant 5% Match	0	0	2,700	0	(2,700)	(100.00)%
Total Other Expense	8,829	8,122	4,500	1,200	(3,300)	(73.33)%
Rent & Utilities						
6000 Cell Phones	2,409	2,308	2,500	2,500	0	0.00%
6025 Telephone	2,961	3,606	3,800	3,800	0	0.00%
8610 Electric	3,874	4,248	6,000	1,100	(4,900)	(81.67)%
8620 Gas Service	1,092	1,045	1,600	1,600	0	0.00%
8630 Trash Services	1,088	1,021	1,100	1,100	0	0.00%
8640 Water and Water Services	2,159	3,237	3,300	3,300	0	0.00%
8670 Street Lighting	120	124	100	132	32	32.00%
Total Rent & Utilities	13,703	15,588	18,400	13,532	(4,868)	(26.46)%
Repairs & Maintenance						

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6400 Maintenance- Air Compressors	0	337	500	500	0	0.00%
6405 R & M - Extinguishers	339	393	400	400	0	0.00%
6640 Maint - Equip & Other Non-Structural Fixed Assets	621	7,482	3,000	2,800	(200)	(6.67)%
6750 R & M - Minor Tools & Equipment	4,457	1,861	2,100	1,800	(300)	(14.29)%
6775 Maintenance Contract-Oper/Field Equip	765	765	800	800	0	0.00%
6800 R & M - Grounds & Collection Systems	247	223	700	450	(250)	(35.71)%
6900 Maint-Buildings & Structures	6,516	8,289	5,000	4,000	(1,000)	(20.00)%
Total Repairs & Maintenance	12,945	19,349	12,500	10,750	(1,750)	(14.00)%
Travel & Training						
6300 DMV Driv Lic Class B	0	0	200	200	0	0.00%
7141 CERT Training Supplies	0	0	300	100	(200)	(66.67)%
7323 Books, Publications & Subscriptions	215	215	300	175	(125)	(41.67)%
7324 Education & Training Fees	375	434	800	350	(450)	(56.25)%
8405 Reserve FF Training Costs	1,170	5,479	5,000	2,500	(2,500)	(50.00)%
8410 Certifications	184	726	400	400	0	0.00%
8510 Lodging & Meals - Local	0	0	300	100	(200)	(66.67)%
Total Travel & Training	1,944	6,854	7,300	3,825	(3,475)	(47.60)%
Vehicle Maintenance & Repairs						
7017 Routine Maintenance	0	162	0	0	0	0.00%
Total Vehicle Maintenance & Repairs	0	162	0	0	0	0.00%
Total Services & Supplies	1,761,632	1,759,922	1,849,204	2,002,800	153,596	8.31%
Allocation of Administrative Costs						
8801 Admin Cost Allocation	107,544	0	0	0	0	0.00%
Total Allocation of Administrative Costs	107,544	0	0	0	0	0.00%
Capital Outlay						
9074 Fire Engine Purchase	479,911	1,353	0	0	0	0.00%
9076 Capital Equipment & Accessories	0	35,661	20,000	0	(20,000)	(100.00)%
9086 Fire Engine Equipment & Accessories	66,809	4,174	0	0	0	0.00%
Total Capital Outlay	546,720	41,188	20,000	0	(20,000)	(100.00)%
Reserves						
9504 *Vehicle Replacement Reserve	175,754	109,099	92,206	0	(92,206)	(100.00)%

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9571 *Capital Outlay Reserve	30,219	0	0	0	0	0.00%
9572 *General Contingency (Operations) Reserve	23,518	0	0	0	0	0.00%
9573 *Year-end Encumbrance(contra to 3200)	<u>6,902</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Reserves	236,393	109,099	92,206	0	(92,206)	(100.00)%
Transfers						
9511 Interfund Transfer Out	<u>0</u>	<u>103,158</u>	<u>109,124</u>	<u>110,306</u>	<u>1,182</u>	<u>1.08%</u>
Total Transfers	<u>0</u>	<u>103,158</u>	<u>109,124</u>	<u>110,306</u>	<u>1,182</u>	<u>1.08%</u>
Total Expenditures	<u>2,779,836</u>	<u>2,147,240</u>	<u>2,224,133</u>	<u>2,282,497</u>	<u>58,364</u>	<u>2.62%</u>
Net Revenues over Expenditures	<u>(642,446)</u>	<u>87,870</u>	<u>0</u>	<u>(13,339)</u>	<u>(13,339)</u>	<u>0.00%</u>