



September 23, 2014

**President**  
Craig V. Baltimore

**Vice President**  
R. Michael Wright

**Directors**  
Leonard A. Moothart  
Marshall E. Ochylski  
Jon-Erik G. Storm

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

**TO:** LOCSD Board of Directors

**FROM:** Kathy A. Kivley, General Manager

**SUBJECT:** **Agenda Item 11D-10/02/2014 Board Meeting**  
Receive Current Expenditure Reports

**DESCRIPTION:**

Attached are the District's Expenditure Reports for the period July 1, 2014 through September 30, 2014.

**SUMMARY STAFF RECOMMENDATION:**

Staff recommends that the Board receive and file the Expenditure Reports.

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board receive and file the Expenditure Reports for this report.***

Attachments

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

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

**Phone:** 805/528-9370  
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[www.locsd.org](http://www.locsd.org)

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
	1,794,174	0	(1,794,174)	(100)%
Total Property Taxes	1,794,174	0	(1,794,174)	(100)%
Grant Revenue				
	1,500	8,107	6,607	440 %
Total Grant Revenue	1,500	8,107	6,607	440 %
Service Charges & Fees				
	1,926,400	333,563	(1,592,837)	(83)%
Total Service Charges & Fees	1,926,400	333,563	(1,592,837)	(83)%
Special Taxes & Assessments				
	1,839,608	0	(1,839,608)	(100)%
Total Special Taxes & Assessments	1,839,608	0	(1,839,608)	(100)%
Other Revenues				
	78,734	17,569	(61,165)	(78)%
Total Other Revenues	78,734	17,569	(61,165)	(78)%
Use of Money & Property				
	1,240	0	(1,240)	(100)%
Total Revenues	5,641,656	359,240	(5,282,416)	(94)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages	899,815	126,809	773,006	86 %
Payroll Taxes & Benefits	119,154	31,803	87,351	73 %
Employment Services	20,375	23,455	(3,080)	(15)%
Total Personnel	1,039,344	182,067	857,277	82 %
Clothing & Uniform				
	6,700	95	6,605	99 %
Total Clothing & Uniform	6,700	95	6,605	99 %
Contract Services				
	1,851,886	23,562	1,828,324	99 %
Total Contract Services	1,851,886	23,562	1,828,324	99 %
Equipment & Tools				
	75,398	14,866	60,532	80 %
Total Equipment & Tools	75,398	14,866	60,532	80 %
Financial Services				
	10,400	(60)	10,460	101 %
Total Financial Services	10,400	(60)	10,460	101 %
Insurance, Licenses & Regulatory Fees				
	135,357	76,223	59,134	44 %
Total Insurance, Licenses & Regulatory Fees	135,357	76,223	59,134	44 %
Legal & Professional				
	337,255	63,988	273,267	81 %
Total Legal & Professional	337,255	63,988	273,267	81 %
Office/Operations				
	74,540	9,936	64,604	87 %
Total Office/Operations	74,540	9,936	64,604	87 %
Other Expense				
	15,780	5,297	10,483	66 %
Total Other Expense	15,780	5,297	10,483	66 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
Rent & Utilities				
	<u>259,730</u>	<u>36,667</u>	<u>223,063</u>	<u>86 %</u>
Total Rent & Utilities	259,730	36,667	223,063	86 %
Repairs & Maintenance				
	<u>137,547</u>	<u>10,517</u>	<u>127,030</u>	<u>92 %</u>
Total Repairs & Maintenance	137,547	10,517	127,030	92 %
Travel & Training				
	<u>13,650</u>	<u>943</u>	<u>12,707</u>	<u>93 %</u>
Total Travel & Training	13,650	943	12,707	93 %
Vehicle Maintenance & Repair				
	<u>24,550</u>	<u>4,892</u>	<u>19,658</u>	<u>80 %</u>
Total Vehicle Maintenance & Repair	24,550	4,892	19,658	80 %
Capital Outlay				
	<u>390,274</u>	<u>86,381</u>	<u>303,893</u>	<u>78 %</u>
Total Capital Outlay	390,274	86,381	303,893	78 %
Debt Service				
	<u>1,447,637</u>	<u>217,715</u>	<u>1,229,922</u>	<u>85 %</u>
Total Debt Service	1,447,637	217,715	1,229,922	85 %
Reserves				
	<u>231,100</u>	<u>0</u>	<u>231,100</u>	<u>100 %</u>
Total Reserves	231,100	0	231,100	100 %
Transfers				
	<u>(38,947)</u>	<u>0</u>	<u>(38,947)</u>	<u>100 %</u>
Total Transfers	(38,947)	0	(38,947)	100 %
Total Expenditures	<u>6,012,200</u>	<u>733,088</u>	<u>5,279,112</u>	<u>88 %</u>
Net Revenues over Expenditures	<u>(370,544)</u>	<u>(373,849)</u>	<u>(3,304)</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Service Charges & Fees				
4005	0	6	6	0 %
	0	6	6	0 %
	0	6	6	0 %
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
7322	17,000	1,250	15,750	93 %
8018	0	1,102	(1,102)	0 %
8045	7,503	1,015	6,488	86 %
8050	0	346	(346)	0 %
8051	0	692	(692)	0 %
8054	224,836	19,353	205,483	91 %
8056	0	322	(322)	0 %
8060	0	109	(109)	0 %
8081	0	346	(346)	0 %
	249,339	24,536	224,803	90 %
Payroll Taxes & Benefits				
5020	1,054	78	977	93 %
5030	1,670	202	1,468	88 %
5050	3,992	383	3,609	90 %
5060	24,000	2,518	21,482	90 %
5070	21,788	1,202	20,586	94 %
5071	0	492	(492)	0 %
5075	2,070	793	1,277	62 %
5120	2,805	3,958	(1,153)	(41)%
5124	0	928	(928)	0 %
8511	4,800	800	4,000	83 %
	62,179	11,353	50,826	82 %
Employment Services				
5100	3,500	78	3,423	98 %
6200	500	521	(21)	(4)%
6230	220	0	220	100 %
6250	0	21,624	(21,624)	0 %
7347	175	0	175	100 %
	4,395	22,223	(17,828)	(406)%
	315,913	58,112	257,801	82 %
Contract Services				
6100	15,000	1,045	13,955	93 %
6110	5,000	6,450	(1,450)	(30)%
7100	12,000	1,389	10,611	88 %
7255	750	184	566	76 %
7321	2,200	650	1,550	70 %
7342	14,500	2,110	12,390	85 %
	49,450	11,827	37,623	76 %
Financial Services				
7310	100	0	100	100 %
	100	0	100	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining	
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	6,000	90	5,910	98 %	
6340	3,200	200	3,000	94 %	
6341	29,977	18,928	11,049	37 %	
7325	<u>25,000</u>	<u>5,503</u>	<u>19,497</u>	<u>78 %</u>	
	Total Insurance, Licenses & Regulatory Fees	64,177	24,721	39,456	61 %
<b>Legal &amp; Professional</b>					
7305	17,900	5,000	12,900	72 %	
7320	0	1,798	(1,798)	0 %	
7326	85,000	6,580	78,420	92 %	
7340	500	373	127	25 %	
7343	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>100 %</u>	
	Total Legal & Professional	118,400	13,750	104,650	88 %
<b>Office/Operations</b>					
6121	500	0	500	100 %	
7140	5,000	693	4,307	86 %	
7160	4,000	6	3,994	100 %	
7226	<u>5,200</u>	<u>75</u>	<u>5,125</u>	<u>99 %</u>	
	Total Office/Operations	14,700	775	13,925	95 %
<b>Other Expense</b>					
8735	500	0	500	100 %	
	Total Other Expense	500	0	500	100 %
<b>Rents &amp; Utilities</b>					
6025	4,300	732	3,568	83 %	
7350	6,000	719	5,281	88 %	
7352	14,880	4,000	10,880	73 %	
8610	3,600	82	3,518	98 %	
8620	<u>240</u>	<u>0</u>	<u>240</u>	<u>100 %</u>	
	Total Rents & Utilities	29,020	5,533	23,487	81 %
<b>Repairs &amp; Maintenance</b>					
6405	100	10	90	90 %	
6750	<u>200</u>	<u>0</u>	<u>200</u>	<u>100 %</u>	
	Total Repairs & Maintenance	300	10	290	97 %
<b>Travel &amp; Training</b>					
7323	0	108	(108)	0 %	
7324	1,000	0	1,000	100 %	
8510	1,000	0	1,000	100 %	
8539	1,000	141	859	86 %	
8550	<u>750</u>	<u>77</u>	<u>673</u>	<u>90 %</u>	
	Total Travel & Training	3,750	326	3,424	91 %
<b>Capital Outlay</b>					
9059	5,000	0	5,000	100 %	
	Total Capital Outlay	5,000	0	5,000	100 %
<b>Transfers</b>					
9410	(626,310)	0	(626,310)	100 %	
9511	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>100 %</u>	
	Total Transfers	(601,310)	0	(601,310)	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
100 - 100 - Administration  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
Total Expenditures	<u>0</u>	<u>115,053</u>	<u>(115,053)</u>	<u>0 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>(115,048)</u>	<u>(115,048)</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
200 - 200 - Bayridge  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
4035	6,731	0	(6,731)	(100)%
	6,731	0	(6,731)	(100)%
Special Taxes & Assessments				
4550	54,831	0	(54,831)	(100)%
	54,831	0	(54,831)	(100)%
	61,562	0	(61,562)	(100)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	6,200	0	6,200	100 %
	6,200	0	6,200	100 %
Payroll Taxes & Benefits				
5010	2,480	0	2,480	100 %
	2,480	0	2,480	100 %
	8,680	0	8,680	100 %
Contract Services				
7250	850	0	850	100 %
	850	0	850	100 %
Equipment & Tools				
7242	100	0	100	100 %
	100	0	100	100 %
Insurance, Licenses & Regulatory Fees				
6342	800	0	800	100 %
6345	260	0	260	100 %
7325	0	310	(310)	0 %
	1,060	310	750	71 %
Legal & Professional				
7320	500	0	500	100 %
	500	0	500	100 %
Office/Operations				
7160	70	0	70	100 %
7249	0	26	(26)	0 %
	70	26	44	63 %
Rents & Utilities				
6000	160	32	128	80 %
8610	3,200	438	2,762	86 %
8645	12,000	0	12,000	100 %
8670	6,100	793	5,307	88 %
	21,460	1,263	20,197	94 %
Repairs & Maintenance				
6405	12	10	2	17 %
6640	100	0	100	100 %
6750	100	1	99	99 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
200 - 200 - Bayridge  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
6800 R & M - Grounds & Collection Systems	11,000	0	11,000	100 %
6900 Maint-Buildings & Structures	3,223	0	3,223	100 %
Total Repairs & Maintenance	14,435	11	14,424	100 %
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	500	72	428	86 %
7220 Gasoline	800	112	688	86 %
Total Vehicle Maintenance & Repairs	1,300	184	1,116	86 %
Capital Outlay				
9006 Infrastructures	7,700	0	7,700	100 %
Total Capital Outlay	7,700	0	7,700	100 %
Reserves				
9982 *Septic System Decommission Reserve	8,000	0	8,000	100 %
Total Reserves	8,000	0	8,000	100 %
Transfers				
9511 Interfund Transfer Out	5,407	0	5,407	100 %
Total Transfers	5,407	0	5,407	100 %
Total Expenditures	69,562	1,794	67,768	97 %
Net Revenues over Expenditures	(8,000)	(1,794)	6,206	



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
4035	1,607,443	0	(1,607,443)	(100)%
	1,607,443	0	(1,607,443)	(100)%
Grant Revenue				
4955	1,500	0	(1,500)	(100)%
	1,500	0	(1,500)	(100)%
Special Taxes & Assessments				
4015	22,500	0	(22,500)	(100)%
4050	506,710	0	(506,710)	(100)%
	529,210	0	(529,210)	(100)%
Other Revenues				
4000	67,134	16,561	(50,573)	(75)%
4055	4,000	0	(4,000)	(100)%
	71,134	16,561	(54,573)	(77)%
Use of Money & Property				
4501	5	0	(5)	(100)%
4510	235	0	(235)	(100)%
	240	0	(240)	(100)%
	2,209,527	16,561	(2,192,966)	(99)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8290	450	0	450	100 %
8295	3,330	1,821	1,509	45 %
8310	7,770	1,066	6,704	86 %
8330	100	0	100	100 %
8340	88,000	12,332	75,668	86 %
8345	3,500	310	3,190	91 %
8355	12,000	1,380	10,620	88 %
8360	1,500	310	1,190	79 %
	116,650	17,219	99,431	85 %
Payroll Taxes & Benefits				
5021	7,590	1,018	6,572	87 %
5030	3,000	247	2,753	92 %
5031	0	95	(95)	0 %
5051	1,775	250	1,525	86 %
5120	5,104	2,947	2,157	42 %
5124	0	28	(28)	0 %
	17,469	4,585	12,884	74 %
Employment Services				
5000	1,300	0	1,300	100 %
5101	8,680	1,068	7,612	88 %
6230	3,100	150	2,950	95 %
	13,080	1,218	11,862	91 %
	147,199	23,021	124,178	84 %
Clothing & Uniforms				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
7246	2,500	0	2,500	100 %
7248	1,000	95	905	91 %
Total Clothing & Uniforms	3,500	95	3,405	97 %
Contract Services				
6110	0	300	(300)	0 %
7100	480	372	108	23 %
7202	450	111	339	75 %
7204	2,700	387	2,313	86 %
7222	1,050	0	1,050	100 %
7500	1,709,966	0	1,709,966	100 %
Total Contract Services	1,714,646	1,170	1,713,476	100 %
Equipment & Tools				
6055	1,750	0	1,750	100 %
6440	14,198	0	14,198	100 %
6460	5,500	0	5,500	100 %
6610	1,500	0	1,500	100 %
6630	500	0	500	100 %
7234	3,200	501	2,699	84 %
7238	14,500	2,072	12,428	86 %
7242	1,000	288	712	71 %
7252	8,800	0	8,800	100 %
Total Equipment & Tools	50,948	2,861	48,087	94 %
Financial Services				
7310	100	0	100	100 %
Total Financial Services	100	0	100	100 %
Insurance, Licenses & Regulatory Fees				
6120	2,000	0	2,000	100 %
6340	100	100	0	0 %
6345	2,400	0	2,400	100 %
7325	21,000	21,699	(699)	(3)%
Total Insurance, Licenses & Regulatory Fees	25,500	21,799	3,701	15 %
Legal & Professional				
7320	200	0	200	100 %
7326	1,800	141	1,659	92 %
7340	440	0	440	100 %
Total Legal & Professional	2,440	141	2,299	94 %
Office/Operations				
7140	3,320	143	3,177	96 %
7160	400	0	400	100 %
7200	600	28	572	95 %
7216	1,200	0	1,200	100 %
7226	1,300	0	1,300	100 %
7230	1,500	77	1,423	95 %
7240	650	0	650	100 %
Total Office/Operations	8,970	248	8,722	97 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
Other Expense				
7201	500	0	500	100 %
7209	450	0	450	100 %
7218	350	0	350	100 %
7224	500	24	476	95 %
	<u>1,800</u>	<u>24</u>	<u>1,776</u>	<u>99 %</u>
Rents & Utilities				
6000	2,500	577	1,923	77 %
6025	3,800	586	3,214	85 %
8610	6,000	721	5,279	88 %
8620	1,600	135	1,465	92 %
8630	1,100	255	845	77 %
8640	3,300	540	2,760	84 %
8670	100	21	79	79 %
	<u>18,400</u>	<u>2,836</u>	<u>15,564</u>	<u>85 %</u>
Repairs & Maintenance				
6400	500	0	500	100 %
6405	400	258	142	36 %
6640	3,000	1,645	1,355	45 %
6750	2,100	5	2,095	100 %
6775	800	765	35	4 %
6800	700	13	687	98 %
6900	5,000	755	4,245	85 %
	<u>12,500</u>	<u>3,441</u>	<u>9,059</u>	<u>72 %</u>
Travel & Training				
6300	200	0	200	100 %
7141	300	0	300	100 %
7323	300	0	300	100 %
7324	800	25	775	97 %
8405	6,000	0	6,000	100 %
8410	400	164	236	59 %
8510	300	0	300	100 %
	<u>8,300</u>	<u>189</u>	<u>8,111</u>	<u>98 %</u>
Capital Outlay				
9076	20,000	0	20,000	100 %
	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>100 %</u>
Reserves				
9504	86,100	0	86,100	100 %
	<u>86,100</u>	<u>0</u>	<u>86,100</u>	<u>100 %</u>
Transfers				
9511	109,124	0	109,124	100 %
	<u>109,124</u>	<u>0</u>	<u>109,124</u>	<u>100 %</u>
	<u>2,209,527</u>	<u>55,824</u>	<u>2,153,703</u>	<u>97 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>(39,263)</u>	<u>(39,263)</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
400 - 400 - Vista de Oro  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Special Taxes & Assessments				
4550	15,768	0	(15,768)	(100)%
	15,768	0	(15,768)	(100)%
	15,768	0	(15,768)	(100)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	2,500	0	2,500	100 %
	2,500	0	2,500	100 %
Payroll Taxes & Benefits				
5010	900	0	900	100 %
	900	0	900	100 %
	3,400	0	3,400	100 %
Contract Services				
7250	840	0	840	100 %
	840	0	840	100 %
Equipment & Tools				
7242	50	0	50	100 %
	50	0	50	100 %
Insurance, Licenses & Regulatory Fees				
6342	1,000	0	1,000	100 %
6345	20	0	20	100 %
7325	0	127	(127)	0 %
	1,020	127	893	88 %
Legal & Professional				
7320	500	0	500	100 %
	500	0	500	100 %
Rents & Utilities				
6000	200	32	168	84 %
8610	300	58	242	81 %
8645	7,500	0	7,500	100 %
8670	2,000	315	1,685	84 %
	10,000	405	9,595	96 %
Repairs & Maintenance				
6405	12	10	2	17 %
6800	3,000	0	3,000	100 %
	3,012	10	3,002	100 %
Vehicle Maintenance & Repairs				
7211	300	36	264	88 %
7220	700	56	644	92 %
	1,000	92	908	91 %
Transfers				
9511	5,428	0	5,428	100 %
	5,428	0	5,428	100 %
	25,250	635	24,615	97 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
400 - 400 - Vista de Oro  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
Net Revenues over Expenditures	(9,482)	(635)	8,847	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
4035	180,000	0	(180,000)	(100)%
	180,000	0	(180,000)	(100)%
Service Charges & Fees				
4020	0	575	575	0 %
4030	1,850,000	265,452	(1,584,548)	(86)%
4102	0	12,010	12,010	0 %
4103	0	46,373	46,373	0 %
4104	0	266	266	0 %
4111	1,000	0	(1,000)	(100)%
4931	14,000	1,750	(12,250)	(88)%
4932	35,000	4,192	(30,808)	(88)%
4933	5,400	2,915	(2,485)	(46)%
4937	0	25	25	0 %
	1,905,400	333,558	(1,571,842)	(82)%
Other Revenues				
4928	300	0	(300)	(100)%
4929	0	979	979	0 %
4930	5,000	0	(5,000)	(100)%
4935	100	0	(100)	(100)%
4936	2,000	0	(2,000)	(100)%
	7,400	979	(6,421)	(87)%
Use of Money & Property				
4934	1,000	0	(1,000)	(100)%
	1,000	0	(1,000)	(100)%
	2,093,800	334,536	(1,759,264)	(84)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8012	1,000	0	1,000	100 %
8018	0	2,978	(2,978)	0 %
8045	17,728	1,066	16,662	94 %
8051	0	184	(184)	0 %
8054	375,852	50,419	325,433	87 %
8056	0	6,614	(6,614)	0 %
8060	0	1,497	(1,497)	0 %
8063	17,446	2,670	14,776	85 %
8066	0	2,572	(2,572)	0 %
8081	0	3,710	(3,710)	0 %
	412,026	71,710	340,316	83 %
Payroll Taxes & Benefits				
5010	(7,680)	0	(7,680)	100 %
5030	5,061	975	4,086	81 %
5050	5,050	1,030	4,020	80 %
5060	73,500	10,025	63,475	86 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
5070	Retirement ER - Regular	43,642	8,013	35,629	82 %
5071	Retirement ER - Addl Pick-up	0	2,886	(2,886)	0 %
5075	Retirees Medical - ER	690	357	333	48 %
5120	Workers Comp Insurance - ER	13,863	5,133	8,730	63 %
5124	Retirement - ER - Tier 2	<u>0</u>	<u>790</u>	<u>(790)</u>	<u>0 %</u>
	Total Payroll Taxes & Benefits	134,126	29,208	104,918	78 %
	Employment Services				
5100	Unemployment Insurance - ER	0	15	(15)	0 %
6200	EE Hiring, Advertising & Other Costs	100	0	100	100 %
6230	Medical Exam	200	0	200	100 %
6250	Temporary Agency Help	2,500	0	2,500	100 %
7347	Pension Services Expense	<u>100</u>	<u>0</u>	<u>100</u>	<u>100 %</u>
	Total Employment Services	<u>2,900</u>	<u>15</u>	<u>2,885</u>	<u>99 %</u>
	Total Personnel	549,052	100,934	448,118	82 %
	Clothing & Uniforms				
7246	Uniform & Gear	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>100 %</u>
	Total Clothing & Uniforms	3,000	0	3,000	100 %
	Contract Services				
6100	Labor & Support-IT Services	10,000	0	10,000	100 %
6110	IT Purchased Services	5,000	3,364	1,636	33 %
7204	Cleaning Supplies, Laundry & Towel Service	300	0	300	100 %
7250	Water Quality Testing	50,000	6,834	43,166	86 %
7255	Security	9,000	0	9,000	100 %
7301	Contract Maint Services	10,000	0	10,000	100 %
7321	Janitorial Cleaning & Supplies	<u>1,800</u>	<u>367</u>	<u>1,433</u>	<u>80 %</u>
	Total Contract Services	86,100	10,565	75,535	88 %
	Equipment & Tools				
7242	Minor Tools, Accessories & Field Machines	3,000	398	2,602	87 %
7253	Rent - Equipment	3,000	0	3,000	100 %
7256	Meters Purchases & Replacements	<u>18,000</u>	<u>11,607</u>	<u>6,393</u>	<u>36 %</u>
	Total Equipment & Tools	24,000	12,005	11,995	50 %
	Financial Services				
7310	Bank Service Charges	200	0	200	100 %
7401	Discounts Taken	0	(60)	60	0 %
9153	Bad Debt Expense	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>100 %</u>
	Total Financial Services	3,200	(60)	3,260	102 %
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	5,000	0	5,000	100 %
6340	Misc Fees	3,000	100	2,900	97 %
6342	Fees - Regulatory	6,000	0	6,000	100 %
6343	Lien & Notary Fees	100	0	100	100 %
6345	Property Taxes & Assessments Costs	3,000	0	3,000	100 %
7325	Insurance	<u>20,000</u>	<u>28,736</u>	<u>(8,736)</u>	<u>(44)%</u>
	Total Insurance, Licenses & Regulatory Fees	37,100	28,836	8,264	22 %
	Legal & Professional				
7318	Professional & Consulting Svcs-ISJ	15,000	7,443	7,557	50 %
7319	Other Professional Services	15,000	6,039	8,961	60 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
7320	Professional & Consulting Services	45,000	18,741	26,259	58 %
7326	Legal Services	12,000	3,402	8,598	72 %
7336	Legal Services- ISJ	0	6,143	(6,143)	0 %
7340	Legal Notifications & Mandated Advertising	500	0	500	100 %
9155	ISJ - Inter-Agency Cost Sharing	<u>45,000</u>	<u>3,319</u>	<u>41,681</u>	<u>93 %</u>
	Total Legal & Professional	132,500	45,088	87,412	66 %
	Office/Operations				
6121	IT-Supplies & Miscellaneous	1,000	0	1,000	100 %
6130	Computer Hardware	3,000	369	2,631	88 %
6140	Computer Software	1,800	1,336	464	26 %
7140	General Supplies & Minor Equipment	3,000	479	2,521	84 %
7160	Postage, Shipping & Mail Supplies	15,000	2,162	12,838	86 %
7170	Special Purpose Forms and Printing	0	504	(504)	0 %
7180	Billing Supplies, Forms & Printing	500	844	(344)	(69)%
7226	Membership & Dues	200	0	200	100 %
7230	Misc Small Parts & Supplies	4,200	0	4,200	100 %
7237	Process Control & Treatment Supplies	6,000	2,230	3,770	63 %
7239	Water Treatment Chemicals	13,000	899	12,101	93 %
7249	Safety Supplies	<u>3,000</u>	<u>64</u>	<u>2,936</u>	<u>98 %</u>
	Total Office/Operations	50,700	8,888	41,812	82 %
	Other Expense				
7330	Misc Operating Expenses	100	0	100	100 %
7348	Water Conservation Program	12,080	5,023	7,057	58 %
8735	Misc Department Admin	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>100 %</u>
	Total Other Expense	13,180	5,023	8,157	62 %
	Rents & Utilities				
6000	Cell Phones	1,700	387	1,313	77 %
6025	Telephone	6,000	1,118	4,882	81 %
7352	Rent - Offices & Other Structures	8,000	4,000	4,000	50 %
8610	Electric	130,000	20,206	109,794	84 %
8620	Gas Service	400	0	400	100 %
8630	Trash Services	1,500	303	1,197	80 %
8644	Disposal Services	30,000	57	29,943	100 %
8670	Street Lighting	<u>650</u>	<u>56</u>	<u>594</u>	<u>91 %</u>
	Total Rents & Utilities	178,250	26,126	152,124	85 %
	Repairs & Maintenance				
6405	R & M - Extinguishers	400	229	171	43 %
6422	R & M - Hydrants	100	45	55	55 %
6640	Maint - Equip & Other Non-Structural Fixed Assets	20,000	0	20,000	100 %
6641	R & M - Wells	60,000	22	59,978	100 %
6750	R & M - Minor Tools & Equipment	2,000	102	1,898	95 %
6800	R & M - Grounds & Collection Systems	2,000	459	1,541	77 %
6900	Maint-Buildings & Structures	10,000	3,242	6,758	68 %
7241	Maint-Water Distribution System	<u>12,000</u>	<u>2,769</u>	<u>9,231</u>	<u>77 %</u>
	Total Repairs & Maintenance	106,500	6,868	99,632	94 %
	Travel & Training				



LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining	
7323	Books, Publications & Subscriptions	50	24	26	52 %
7324	Education & Training Fees	500	0	500	100 %
8410	Certifications	500	124	376	75 %
8539	Meals	0	14	(14)	0 %
8550	Mileage Reimbursement & Parking - EE	500	253	247	49 %
	Total Travel & Training	1,550	415	1,135	73 %
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	5,500	480	5,020	91 %
7220	Gasoline	6,000	753	5,247	87 %
7228	Markings & Other Misc Services	1,000	0	1,000	100 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	3,052	4,449	59 %
	Total Vehicle Maintenance & Repairs	20,000	4,285	15,715	79 %
	Capital Outlay				
9000	Building, Structures & Improvements	10,000	0	10,000	100 %
9006	Infrastructures	90,000	0	90,000	100 %
9059	Vehicles, Equipment, & Fixtures	5,000	0	5,000	100 %
	Total Capital Outlay	105,000	0	105,000	100 %
	Debt Service				
9022	Debt Service - Principal	142,655	142,654	1	0 %
9023	Debt Service -Interest & Adm	135,607	75,060	60,546	45 %
	Total Debt Service	278,262	217,715	60,547	22 %
	Reserves				
9571	*Capital Outlay Reserve	65,000	0	65,000	100 %
9572	*General Contingency (Operations) Reserve	25,000	0	25,000	100 %
9988	*Water Rate Stabilization Reserve	32,000	0	32,000	100 %
	Total Reserves	122,000	0	122,000	100 %
	Transfers				
9511	Interfund Transfer Out	383,406	0	383,406	100 %
	Total Transfers	383,406	0	383,406	100 %
	Total Expenditures	2,093,800	466,686	1,627,113	78 %
	Net Revenues over Expenditures	0	(132,150)	(132,150)	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
550 - 550 - CDPH-Nitrate Removal  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
<b>Grant Revenue</b>				
4949	0	8,107	8,107	0 %
	0	8,107	8,107	0 %
	0	8,107	8,107	0 %
<b>Expenditures</b>				
<b>Legal &amp; Professional</b>				
7319	70,415	3,987	66,428	94 %
	70,415	3,987	66,428	94 %
<b>Capital Outlay</b>				
9000	252,574	86,381	166,193	66 %
	252,574	86,381	166,193	66 %
	322,989	90,368	232,621	72 %
	(322,989)	(82,262)	240,727	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
600 - 600 - Wastewater  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Service Charges & Fees				
4062	21,000	0	(21,000)	(100)%
	21,000	0	(21,000)	(100)%
Special Taxes & Assessments				
4061	1,144,375	0	(1,144,375)	(100)%
	1,144,375	0	(1,144,375)	(100)%
Other Revenues				
4928	0	30	30	0 %
	0	30	30	0 %
	1,165,375	30	(1,165,345)	(101)%
<b>Expenditures</b>				
Financial Services				
7310	7,000	0	7,000	100 %
	7,000	0	7,000	100 %
Legal & Professional				
7320	500	0	500	100 %
7326	6,000	0	6,000	100 %
	6,500	0	6,500	100 %
Debt Service				
9022	435,000	0	435,000	100 %
9023	709,375	0	709,375	100 %
9806	25,000	0	25,000	100 %
	1,169,375	0	1,169,375	100 %
Transfers				
9505	(38,947)	0	(38,947)	100 %
9511	40,147	0	40,147	100 %
9512	(25,000)	0	(25,000)	100 %
	(23,800)	0	(23,800)	100 %
	1,159,075	0	1,159,075	100 %
	6,300	30	(6,270)	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
650 - 650 - Solid Waste  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
Expenditures				
Transfers				
9511 Interfund Transfer Out	46,660	0	46,660	100 %
Total Transfers	46,660	0	46,660	100 %
Total Expenditures	46,660	0	46,660	100 %
Net Revenues over Expenditures	(46,660)	0	46,660	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Special Taxes & Assessments				
4400	95,424	0	(95,424)	(100)%
	95,424	0	(95,424)	(100)%
Other Revenues				
4935	200	0	(200)	(100)%
	200	0	(200)	(100)%
	95,624	0	(95,624)	(100)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8054	10,800	0	10,800	100 %
	10,800	0	10,800	100 %
Payroll Taxes & Benefits				
5010	4,300	0	4,300	100 %
	4,300	0	4,300	100 %
	15,100	0	15,100	100 %
Clothing & Uniforms				
7246	200	0	200	100 %
	200	0	200	100 %
Equipment & Tools				
7242	300	0	300	100 %
	300	0	300	100 %
Insurance, Licenses & Regulatory Fees				
6120	500	0	500	100 %
6342	5,000	0	5,000	100 %
6345	1,000	0	1,000	100 %
7325	0	430	(430)	0 %
	6,500	430	6,070	93 %
Legal & Professional				
7320	6,000	1,021	4,979	83 %
	6,000	1,021	4,979	83 %
Office/Operations				
7230	100	0	100	100 %
	100	0	100	100 %
Other Expense				
7330	300	250	50	17 %
	300	250	50	17 %
Rents & Utilities				
6000	1,000	193	807	81 %
6025	200	34	166	83 %
8610	1,000	140	860	86 %
8670	400	136	264	66 %
	2,600	504	2,096	81 %
Repairs & Maintenance				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 09/30/2014	Remaining Budget	Percent Remaining
6640	Maint - Equip & Other Non-Structural Fixed Assets	300	47	253	84 %
6750	R & M - Minor Tools & Equipment	300	90	210	70 %
6800	R & M - Grounds & Collection Systems	100	41	59	59 %
6900	Maint-Buildings & Structures	<u>100</u>	<u>0</u>	<u>100</u>	<u>100 %</u>
	Total Repairs & Maintenance	800	178	622	78 %
	Travel & Training				
8550	Mileage Reimbursement & Parking - EE	50	13	37	73 %
	Total Travel & Training	<u>50</u>	<u>13</u>	<u>37</u>	<u>73 %</u>
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	1,000	129	871	87 %
7220	Gasoline	<u>1,250</u>	<u>202</u>	<u>1,048</u>	<u>84 %</u>
	Total Vehicle Maintenance & Repairs	2,250	331	1,919	85 %
	Reserves				
9571	*Capital Outlay Reserve	10,000	0	10,000	100 %
9572	*General Contingency (Operations) Reserve	5,000	0	5,000	100 %
	Total Reserves	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>100 %</u>
	Transfers				
9511	Interfund Transfer Out	<u>36,138</u>	<u>0</u>	<u>36,138</u>	<u>100 %</u>
	Total Transfers	<u>36,138</u>	<u>0</u>	<u>36,138</u>	<u>100 %</u>
	Total Expenditures	<u>85,338</u>	<u>2,728</u>	<u>82,610</u>	<u>97 %</u>
	Net Revenues over Expenditures	<u>10,286</u>	<u>(2,728)</u>	<u>(13,014)</u>	