



Date: August 27, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 11D – Board Meeting Date: September 3, 2015**
Statement Revenues & Expenditures FY 2013/2014 Audited &
FY 2014/2015 thru June 30, 2015 Unaudited

President

R. Michael Wright

Vice President

Marshall E. Ochylski

Directors

Charles A. Cesena

Jon-Erik E. Storm

Louis G. Tornatzky

General Manager

Kathy A. Kivley

District Accountant

Michael L. Doyle

Fire Chief

Robert Lewin

Battalion Chief

Phill Veneris

Mailing Address:

P.O. Box 6064
Los Osos, CA 93412

Offices:

2122 9th Street, Suite 102
Los Osos, CA 93402

Phone: 805/528-9370

FAX: 805/528-9377

www.losososcsd.org

DESCRIPTION

Attached are the District's Statement of Revenues & Expenditures for the two fiscal years: Audited FY 2013/2014 and Unaudited FY 2014/2015.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion: I move that the Board receive and file the Statement of Revenue & Expenditure Reports for the prior fiscal year for the period July 1, 2014 through June 30, 2015.

DISCUSSION

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 receive and file the report.

Attachment: Statement of Revenues & Expenditures Report

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Property Taxes				
	<u>1,762,613</u>	<u>1,839,726</u>	<u>1,832,969</u>	<u>1,911,078</u>
Total Property Taxes	1,762,613	1,839,726	1,832,969	1,911,078
Grant Revenue				
	<u>653,980</u>	<u>48,915</u>	<u>1,500</u>	<u>592,272</u>
Total Grant Revenue	653,980	48,915	1,500	592,272
Service Charges & Fees				
	<u>1,924,100</u>	<u>2,172,872</u>	<u>1,926,400</u>	<u>1,771,756</u>
Total Service Charges & Fees	1,924,100	2,172,872	1,926,400	1,771,756
Special Taxes & Assessments				
	<u>1,842,683</u>	<u>659,149</u>	<u>1,843,555</u>	<u>1,871,155</u>
Total Special Taxes & Assessments	1,842,683	659,149	1,843,555	1,871,155
Other Revenues				
	<u>3,729,562</u>	<u>928,591</u>	<u>78,834</u>	<u>90,322</u>
Total Other Revenues	3,729,562	928,591	78,834	90,322
Use of Money & Property				
	<u>75,205</u>	<u>(16,348,845)</u>	<u>2,968</u>	<u>14,807</u>
Total Revenues	<u>9,988,143</u>	<u>(10,699,593)</u>	<u>5,686,226</u>	<u>6,251,390</u>
Expenditures				
Personnel				
Salaries/Wages	745,798	705,909	772,086	769,208
Payroll Taxes & Benefits	229,083	227,275	231,554	238,689
Employment Services	<u>24,333</u>	<u>26,330</u>	<u>46,334</u>	<u>43,370</u>
Total Personnel	999,214	959,514	1,049,974	1,051,267
Services and Supplies				
Clothing & Uniform	5,800	5,737	7,700	5,857
Contract Services	1,795,152	1,756,064	1,859,986	1,821,065
Equipment & Tools	61,794	63,450	55,258	124,160
Financial Services	15,440	22,069	6,400	23,193
Insurance, Licenses & Regulatory Fees	115,415	114,071	132,445	102,196
Legal & Professional	<u>5,333,104</u>	<u>269,828</u>	<u>365,755</u>	<u>404,963</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Office/Operations	70,550	66,431	77,940	76,303
Other Expense	41,150	22,817	6,400	30,698
Rent & Utilities	242,311	183,649	263,530	184,548
Repairs & Maintenance	105,818	75,685	138,014	103,247
Travel & Training	13,150	10,863	12,750	8,702
Vehicle Maintenance & Repair	23,265	20,100	24,550	16,921
Total Services and Supplies	<u>7,822,949</u>	<u>2,610,764</u>	<u>2,950,728</u>	<u>2,901,855</u>
Capital Outlay				
Total Capital Outlay	<u>359,756</u>	<u>113,042</u>	<u>460,274</u>	<u>326,500</u>
Debt Service	359,756	113,042	460,274	326,500
Total Debt Service	<u>1,413,935</u>	<u>138,549</u>	<u>1,456,762</u>	<u>1,453,828</u>
Reserves	1,413,935	138,549	1,456,762	1,453,828
Total Reserves	<u>254,099</u>	<u>254,099</u>	<u>237,206</u>	<u>219,206</u>
Transfers	254,099	254,099	237,206	219,206
Total Transfers	<u>(1,405,977)</u>	<u>0</u>	<u>(70,481)</u>	<u>(192,506)</u>
Total Expenditures	<u>(1,405,977)</u>	<u>0</u>	<u>(70,481)</u>	<u>(192,506)</u>
Total Expenditures	<u>9,443,976</u>	<u>4,075,968</u>	<u>6,084,462</u>	<u>5,760,151</u>
Net Revenues over Expenditures	<u>544,167</u>	<u>(14,775,562)</u>	<u>(398,236)</u>	<u>491,239</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Grant Revenue				
4944				
PEG Funds- County	0	(656)	0	0
Total Grant Revenue	0	(656)	0	0
Service Charges & Fees				
4005				
Copying Costs	0	110	0	12
Total Service Charges & Fees	0	110	0	12
Other Revenues				
4989				
Claim Revenue	0	32	0	0
Total Other Revenues	0	32	0	0
Total Revenues	0	(515)	0	12
Expenditures				
Personnel				
Salaries/Wages				
7322	16,000	12,900	15,000	5,750
8018	0	7,828	0	9,013
8035	0	3,152	0	0
8045	9,600	11,406	7,503	3,928
8050	0	5,211	0	5,380
8051	0	1,724	0	2,260
8054	216,800	175,114	200,177	168,009
8056	0	343	0	551
8060	0	9,534	0	5,776
8081	0	21,705	0	12,178
Total Salaries/Wages	242,400	248,917	222,680	212,844
Payroll Taxes & Benefits				
5020	5,700	2,814	1,054	350
5030	2,000	1,724	1,670	2,186
5050	3,875	3,884	3,992	3,358
5060	16,100	17,011	24,000	23,544
5070	12,800	13,057	21,788	7,937

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
5071 Retirement ER - Addl Pick-up	6,000	5,768	0	2,599
5075 Retirees Medical - ER	2,760	2,394	2,070	3,227
5102 CA Training Tax- ER	280	0	0	0
5120 Workers Comp Insurance - ER	4,300	2,588	7,805	5,486
5124 Retirement - ER - Tier 2	0	3,983	0	10,358
8511 Car Allowance	3,400	3,400	4,800	4,800
8530 Moving and Temp Living	7,000	7,000	0	0
Total Payroll Taxes & Benefits	64,215	63,622	67,179	63,845
Employment Services				
5100 Unemployment Insurance - ER	3,500	3,411	3,500	2,086
6200 Hiring, Advertising & Other Costs	1,500	1,573	500	521
6230 Medical Exam	220	220	220	140
6250 Temporary Agency Help	0	2,448	24,659	24,659
7347 Pension Services Expense	0	0	175	0
Total Employment Services	5,220	7,651	29,054	27,406
Total Personnel	311,835	320,191	318,913	304,095
Services & Supplies				
Contract Services				
6100 Labor & Support-IT Services	20,000	24,969	5,000	7,259
6110 IT Purchased Services	12,000	21,938	15,000	17,780
7100 Copier Contract-Maint & Usage	12,000	7,105	12,000	5,800
7255 Security Services	750	942	750	1,613
7321 Janitorial Cleaning & Supplies	1,900	1,781	2,200	2,156
7342 Public Meeting Recordings	14,500	14,155	13,500	14,435
Total Contract Services	61,150	70,891	48,450	49,043
Financial Services				
7309 Late Fees	0	30	0	0
7310 Bank Service Charges	100	8,218	100	0
Total Financial Services	100	8,248	100	0
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	3,779	2,842	6,000	90
6340 Misc Fees	3,200	3,121	3,200	200

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
6341 LAFCO Fees	18,256	18,256	29,977	18,928
6343 Lien & Notary Fees	0	0	0	30
7325 Insurance	21,355	21,355	19,800	5,503
Total Insurance, Licenses & Regulatory Fees	46,590	45,574	58,977	24,751
Legal & Professional				
7305 Auditing Services	16,400	16,450	17,900	13,000
7320 Professional & Consulting Services	0	0	0	2,857
7326 Legal Services	75,000	50,335	85,000	40,786
7340 Legal Notifications & Mandated Advertising	500	846	500	1,513
7343 Election Expense	0	0	15,000	10,594
Total Legal & Professional	91,900	67,632	118,400	68,751
Office/Operations				
6121 IT-Supplies & Miscellaneous	500	0	500	280
6130 Computer Hardware	0	0	2,000	1,288
6140 Computer Software	0	0	0	90
7110 Copier Supplies	0	(2)	0	0
7140 General Supplies & Minor Equipment	5,000	7,827	6,000	5,166
7160 Postage, Shipping & Mail Supplies	4,000	3,951	4,000	1,836
7165 Office Supplies	100	0	0	0
7226 Membership & Dues	5,680	5,124	5,400	5,363
7230 Misc Small Parts & Supplies	100	0	0	20
7249 Safety Supplies	0	0	0	28
7332 Office Supplies	0	596	0	0
Total Office/Operations	15,380	17,496	17,900	14,070
Other Expense				
7025 Significant Value Purchase-General Use	1,000	917	0	0
7348 Water Conservation Program	0	35	0	0
8735 Misc Department Admin	300	729	500	378
Total Other Expense	1,300	1,681	500	378
Rent & Utilities				
6025 Telephone	4,300	4,261	4,300	3,180
7350 Rent - Meetings	6,000	6,582	6,000	4,296

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
7352 Rent - Offices & Other Structures	15,000	13,440	14,880	12,000
8610 Electric	3,000	2,925	3,600	2,230
8620 Gas Service	250	161	240	86
8630 Trash Services	0	270	0	0
Total Rent & Utilities	<u>28,550</u>	<u>27,640</u>	<u>29,020</u>	<u>21,791</u>
Repairs & Maintenance				
6405 R & M - Extinguishers	100	80	100	34
6750 R & M - Minor Tools & Equipment	100	95	200	0
6900 R & M - Buildings & Structures	0	95	0	0
7130 Fax Maintenance	0	13	0	0
Total Repairs & Maintenance	<u>200</u>	<u>282</u>	<u>300</u>	<u>34</u>
Travel & Training				
7323 Books, Publications & Subscriptions	200	199	0	1,375
7324 Education & Training Fees	1,300	138	1,000	248
7334 Seminar & Conference Fees	500	0	0	350
8510 Lodging & Meals - Local	1,000	585	1,000	0
8512 Lodging & Meals - Out of County	1,000	351	0	0
8539 Meals	200	166	1,000	1,418
8541 Meals- Local Area - DIR	800	884	0	0
8550 Mileage Reimbursement & Parking	750	619	750	383
8551 Mileage Reimbursement & Parking- DIR	500	152	0	0
Total Travel & Training	<u>6,250</u>	<u>3,093</u>	<u>3,750</u>	<u>3,774</u>
Total Services & Supplies	<u>251,420</u>	<u>242,537</u>	<u>277,397</u>	<u>182,592</u>
Capital Outlay				
9059 Vehicles, Equipment, & Fixtures	<u>14,517</u>	<u>13,861</u>	<u>5,000</u>	<u>4,145</u>
Total Capital Outlay	<u>14,517</u>	<u>13,861</u>	<u>5,000</u>	<u>4,145</u>
Transfers				
9410 Transfer In	(705,597)	(705,597)	(626,310)	(482,260)
9511 Interfund Transfer Out	<u>25,000</u>	<u>25,000</u>	<u>4,000</u>	<u>4,000</u>
Total Transfers	<u>(680,597)</u>	<u>(680,597)</u>	<u>(622,310)</u>	<u>(478,260)</u>
Total Expenditures	<u>(102,825)</u>	<u>(104,008)</u>	<u>(21,000)</u>	<u>12,571</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

100 - 100 - Administration

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Net Revenues over Expenditures	<u>102,825</u>	<u>103,494</u>	<u>21,000</u>	<u>(12,559)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bayridge

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Property Taxes				
4035	6,688	7,412	7,227	7,676
	6,688	7,412	7,227	7,676
Special Taxes & Assessments				
4550	54,831	56,331	54,831	54,831
	54,831	56,331	54,831	54,831
Other Revenues				
4930	0	0	0	50
	0	0	0	50
Use of Money & Property				
4505	0	0	0	58
	0	0	0	58
	61,519	63,743	62,058	62,615
Expenditures				
Personnel				
Salaries/Wages				
8054	6,200	8,393	8,400	12,904
	6,200	8,393	8,400	12,904
Payroll Taxes & Benefits				
5010	2,480	2,971	2,500	4,494
	2,480	2,971	2,500	4,494
	8,680	11,364	10,900	17,398
Services & Supplies				
Contract Services				
7250	750	165	850	135
	750	165	850	135
Equipment & Tools				
7242	0	111	100	0
7253	0	0	0	53
	0	111	100	53

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures
200 - 200 - Bayridge

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015	
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	1,000	970	1,044	1,044
6345	Property Taxes & Assessments Costs	260	260	260	262
7325	Insurance	0	0	0	310
	Total Insurance, Licenses & Regulatory Fees	1,260	1,230	1,304	1,616
Legal & Professional					
7320	Professional & Consulting Services	500	1,250	500	3,004
7326	Legal Services	0	0	0	2,014
	Total Legal & Professional	500	1,250	500	5,018
Office/Operations					
7160	Postage, Shipping & Mail Supplies	64	0	70	0
7249	Safety Supplies	0	30	0	26
	Total Office/Operations	64	30	70	26
Rent & Utilities					
6000	Cell Phones	160	129	160	179
8610	Electric	3,200	2,550	2,500	2,247
8645	Septage Handling	12,000	6,240	12,000	7,180
8670	Street Lighting	6,100	4,704	6,100	4,807
	Total Rent & Utilities	21,460	13,623	20,760	14,413
Repairs & Maintenance					
6405	R & M - Extinguishers	12	18	12	10
6640	R & M - Equip & Other Non-Structural Fixed Assets	0	100	150	0
6750	R & M - Minor Tools & Equipment	30	51	100	1
6800	R & M - Grounds & Collection Systems	7,000	0	11,000	5,859
6900	R & M - Buildings & Structures	3,000	457	4,000	3,926
	Total Repairs & Maintenance	10,042	626	15,262	9,795
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	400	504	500	411
7220	Gasoline	700	648	800	507
	Total Vehicle Maintenance & Repairs	1,100	1,152	1,300	918
	Total Services & Supplies	35,176	18,186	40,146	31,975

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

200 - 200 - Bavridge

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Capital Outlay				
9006 Infrastructures & Improvements	0	0	7,700	12,468
Total Capital Outlay	0	0	7,700	12,468
Reserves				
9982 *Septic System Decommission Reserve	8,000	8,000	8,000	0
Total Reserves	8,000	8,000	8,000	0
Transfers				
9511 Interfund Transfer Out	6,798	6,798	5,407	4,272
Total Transfers	6,798	6,798	5,407	4,272
Total Expenditures	58,654	44,348	72,153	66,113
Net Revenues over Expenditures	2,865	19,395	(10,095)	(3,498)

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Property Taxes				
4035	1,575,925	1,625,572	1,620,321	1,684,154
	<u>1,575,925</u>	<u>1,625,572</u>	<u>1,620,321</u>	<u>1,684,154</u>
Grant Revenue				
4955	8,000	7,549	1,500	3,525
	<u>8,000</u>	<u>7,549</u>	<u>1,500</u>	<u>3,525</u>
Special Taxes & Assessments				
4015	22,500	0	22,500	22,500
4050	498,910	488,606	506,710	535,760
	<u>521,410</u>	<u>488,606</u>	<u>529,210</u>	<u>558,260</u>
Other Revenues				
4000	65,818	66,031	67,134	67,258
4055	10,000	8,700	4,000	0
4655	1,000	1,000	0	0
4929	0	0	0	1,716
4935	135	62	0	0
4989	0	2,849	0	0
	<u>76,953</u>	<u>78,641</u>	<u>71,134</u>	<u>68,973</u>
Use of Money & Property				
4501	5	(23)	5	0
4505	0	0	1,963	13,086
4934	72,000	72,000	0	0
	<u>72,005</u>	<u>71,977</u>	<u>1,968</u>	<u>13,086</u>
	<u>2,254,293</u>	<u>2,272,344</u>	<u>2,224,133</u>	<u>2,327,998</u>
Expenditures				
Personnel				
Salaries/Wages				
8290	450	0	450	0
8295	3,000	8,360	3,330	7,721
8310	7,000	8,728	7,770	4,656

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015	
8330	Resv FF- Mutual Aid Coverage	100	241	100	0
8340	Resv FF-Shift Coverage	73,859	26,315	88,000	89,582
8345	Resv FF-Special Projects	3,500	3,925	3,500	4,505
8355	Resv FF- Training & Drills	14,359	16,014	12,000	10,322
8360	Resv FF-Weed Abatement	1,500	1,353	1,500	972
	Total Salaries/Wages	103,768	64,935	116,650	117,758
	Payroll Taxes & Benefits				
5021	FICA - Fire - ER	6,323	5,215	7,590	5,441
5030	Life Insurance - ER	2,950	0	3,000	2,173
5031	Disability Insurance	0	0	200	95
5051	Medicare - Reserves - ER	1,479	1,607	1,775	1,708
5120	Workers Comp Insurance - ER	7,200	4,837	5,720	4,418
5124	Retirement - ER - Tier 2	0	0	4,284	1,344
	Total Payroll Taxes & Benefits	17,952	11,659	22,569	15,178
	Employment Services				
5000	Medical Exams & Procedures	145	145	1,300	763
5101	Unemp. Costs - Reserves	8,680	6,439	8,680	6,684
6200	Hiring, Advertising & Other Costs	300	69	0	0
6230	Medical Exam	4,100	4,218	4,400	4,621
	Total Employment Services	13,225	10,871	14,380	12,068
	Total Personnel	134,945	87,465	153,599	145,003
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	2,000	2,212	2,500	2,556
7248	Uniform Safety Boots	1,000	1,159	2,000	2,000
	Total Clothing & Uniform	3,000	3,371	4,500	4,555
	Contract Services				
6100	Labor & Support-IT Services	0	0	0	158
6110	IT Purchased Services	0	977	1,200	2,589
7100	Copier Contract-Maint & Usage	1,700	1,700	1,380	1,641
7202	Building Alarms & Security	450	334	450	445
7204	Cleaning Supplies, Laundry & Towel Service	2,500	2,594	2,700	2,633

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
7222 Hazardous Materials CW JPA Cost	1,050	0	1,050	1,000
7500 Schedule A Charges	<u>1,647,499</u>	<u>1,625,286</u>	<u>1,709,966</u>	<u>1,709,966</u>
Total Contract Services	1,653,199	1,630,890	1,716,746	1,718,432
Equipment & Tools				
6055 Radios -Non Capital	4,070	2,111	1,750	1,743
6440 Fire Personal Protection Equipment	10,394	10,281	14,198	14,058
6460 Self-Contained Breathing Apparatus	4,500	2,507	5,500	4,764
6610 Rescue - Extrication Equipment	1,500	2,068	1,500	1,485
6630 Rope & Climbing Equipment	1,000	542	500	500
7234 Oxygen Supplies & Cylinder Rent	4,600	4,866	1,300	951
7238 Paramedic & EMT Small Tools & Supplies	11,500	12,428	14,860	14,858
7242 Minor Tools, Accessories & Field Machines	1,000	930	1,000	825
7252 Misc Hardware	0	0	8,200	7,916
7307 Office Tools, Accessories & Machines	<u>135</u>	<u>135</u>	<u>0</u>	<u>0</u>
Total Equipment & Tools	38,699	35,867	48,808	47,100
Financial Services				
7310 Bank Service Charges	100	0	100	14
8734 Commissions & Other Sales Expenses	<u>5,040</u>	<u>5,040</u>	<u>0</u>	<u>0</u>
Total Financial Services	5,140	5,040	100	14
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	1,880	1,637	2,000	110
6340 Misc Fees	100	0	600	100
6345 Property Taxes & Assessments Costs	2,400	1,408	2,400	1,408
7325 Insurance	<u>21,000</u>	<u>20,354</u>	<u>21,000</u>	<u>21,749</u>
Total Insurance, Licenses & Regulatory Fees	25,380	23,400	26,000	23,367
Legal & Professional				
7320 Professional & Consulting Services	1,220	2,720	200	750
7326 Legal Services	1,800	1,654	1,800	2,477
7340 Legal Notifications & Mandated Advertising	<u>440</u>	<u>438</u>	<u>440</u>	<u>0</u>
Total Legal & Professional	3,460	4,812	2,440	3,227
Office/Operations				
6130 Computer Hardware	0	0	0	1,337

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015	
7140	General Supplies & Minor Equipment	2,356	2,493	3,620	3,412
7160	Postage, Shipping & Mail Supplies	400	578	400	435
7200	Batteries - Common Sizes	600	544	800	804
7216	Fire Prevention Education Materials	800	677	1,200	908
7226	Membership & Dues	1,300	1,175	100	100
7230	Misc Small Parts & Supplies	1,500	669	1,500	1,203
7240	Propane	650	330	650	298
	Total Office/Operations	7,606	6,467	8,270	8,498
	Other Expense				
7016	Significant Value Purchase-Field Use	1,951	1,951	0	0
7025	Significant Value Purchase-General Use	3,349	3,481	0	0
7201	White Goods & Accessories - bedding, towels	500	469	500	478
7209	District Operating Center Expense	450	407	450	184
7218	Cooking Products - Food, Drinks & Staples	350	161	350	255
7224	Kitchen Cookware & Utensils	500	11	500	450
7345	Outreach- Program Give-away Items	100	91	0	0
8735	Misc Department Admin	1,050	1,550	0	0
9072	AFG Grant 5% Match	0	0	2,700	0
	Total Other Expense	8,250	8,122	4,500	1,366
	Rent & Utilities				
6000	Cell Phones	3,000	2,308	2,500	2,235
6025	Telephone	4,800	3,606	3,800	3,537
8610	Electric	6,300	4,248	6,000	4,025
8620	Gas Service	1,600	1,045	1,600	784
8630	Trash Services	1,100	1,021	1,100	1,036
8640	Water and Water Services	1,800	3,237	3,300	3,318
8670	Street Lighting	100	124	100	128
	Total Rent & Utilities	18,700	15,588	18,400	15,063
	Repairs & Maintenance				
6400	R & M - Air Compressors	500	337	140	0
6405	R & M - Extinguishers	400	393	400	283
6422	R & M - Hydrants	150	0	0	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
6640 R & M - Equip & Other Non-Structural Fixed Assets	1,000	7,482	3,000	3,017
6750 R & M - Minor Tools & Equipment	2,100	1,861	2,100	2,103
6775 R & M -Operation/Field Equipment	800	765	800	765
6800 R & M - Grounds & Collection Systems	700	223	700	505
6900 R & M - Buildings & Structures	5,000	8,289	5,000	4,832
Total Repairs & Maintenance	10,650	19,349	12,140	11,505
Travel & Training				
6300 DMV Driv Lic Class B	200	0	200	0
7141 CERT Training Supplies	300	0	300	300
7323 Books, Publications & Subscriptions	300	215	300	290
7324 Education & Training Fees	800	434	800	448
8405 Reserve FF Training Costs	2,500	5,479	5,000	1,891
8410 Certifications	400	726	400	474
8510 Lodging & Meals - Local	300	0	300	0
Total Travel & Training	4,800	6,854	7,300	3,403
Vehicle Maintenance & Repairs				
7017 Routine Maintenance	0	162	0	0
Total Vehicle Maintenance & Repairs	0	162	0	0
Total Services & Supplies	1,778,884	1,759,922	1,849,204	1,836,530
Capital Outlay				
9000 Building, Structures & Improvements	0	0	0	4,753
9074 Fire Engine Purchase	6,072	1,353	0	0
9076 Capital Equipment & Accessories	35,000	35,661	20,000	19,329
9086 Fire Engine Equipment & Accessories	0	4,174	0	0
Total Capital Outlay	41,072	41,188	20,000	24,081
Reserves				
9504 *Vehicle Replacement Reserve	109,099	109,099	92,206	92,206
Total Reserves	109,099	109,099	92,206	92,206
Transfers				
9511 Interfund Transfer Out	103,158	103,158	109,124	86,216
Total Transfers	103,158	103,158	109,124	86,216

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Total Expenditures	<u>2,167,158</u>	<u>2,100,833</u>	<u>2,224,133</u>	<u>2,184,036</u>
Net Revenues over Expenditures	<u>87,135</u>	<u>171,511</u>	<u>0</u>	<u>143,961</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Special Taxes & Assessments				
4550	15,768	16,531	15,768	15,768
	15,768	16,531	15,768	15,768
Other Revenues				
9500	0	0	0	11,432
	0	0	0	11,432
	15,768	16,531	15,768	27,200
Expenditures				
Personnel				
Salaries/Wages				
8054	2,500	9,339	9,330	7,821
	2,500	9,339	9,330	7,821
Payroll Taxes & Benefits				
5010	900	3,336	3,300	2,691
	900	3,336	3,300	2,691
	3,400	12,674	12,630	10,512
Services & Supplies				
Contract Services				
7250	730	165	840	135
7342	200	100	0	0
	930	265	840	135
Equipment & Tools				
7242	120	111	50	0
	120	111	50	0
Insurance, Licenses & Regulatory Fees				
6342	1,000	970	1,044	1,044
6345	20	18	20	18
7325	0	0	0	127
	1,020	988	1,064	1,189
Legal & Professional				

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
7320 Professional & Consulting Services	500	200	500	1,202
7326 Legal Services	0	0	0	71
Total Legal & Professional	500	200	500	1,273
Office/Operations				
7249 Safety Supplies	0	30	0	0
Total Office/Operations	0	30	0	0
Rent & Utilities				
6000 Cell Phones	155	129	200	179
8610 Electric	300	326	300	328
8645 Septage Handling	6,600	4,690	7,500	4,990
8670 Street Lighting	1,680	1,840	2,000	1,910
Total Rent & Utilities	8,735	6,985	10,000	7,407
Repairs & Maintenance				
6405 R & M - Extinguishers	12	18	12	10
6750 R & M - Minor Tools & Equipment	0	6	0	0
6800 R & M - Grounds & Collection Systems	3,000	25	3,000	1,925
Total Repairs & Maintenance	3,012	50	3,012	1,935
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	240	252	300	206
7220 Gasoline	300	324	700	254
Total Vehicle Maintenance & Repairs	540	576	1,000	459
Total Services & Supplies	14,857	9,204	16,466	12,399
Debt Service				
9807 Interfund Loan Proceeds	(10,430)	0	0	0
Total Debt Service	(10,430)	0	0	0
Transfers				
9505 Transfers In - Other Funds	0	(30,000)	0	0
9511 Interfund Transfer Out	9,502	9,502	5,428	4,289
Total Transfers	9,502	(20,498)	5,428	4,289
Total Expenditures	17,329	1,380	34,524	27,200
Net Revenues over Expenditures	(1,561)	15,151	(18,756)	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Property Taxes				
4035	180,000	188,431	187,249	200,087
	180,000	188,431	187,249	200,087
Service Charges & Fees				
4020	0	0	0	575
4030	1,820,000	1,921,231	1,850,000	1,364,333
4102	0	35,515	0	98,012
4103	0	94,640	0	211,816
4104	0	3,482	0	22,931
4111	1,000	891	1,000	117
4112	2,000	1,625	0	0
4114	35,000	44,587	0	(200)
4931	14,000	9,085	14,000	9,450
4932	36,000	36,275	35,000	24,080
4933	1,400	10,320	5,400	19,195
4937	0	410	0	435
	1,909,400	2,158,062	1,905,400	1,750,744
Other Revenues				
4925	0	0	0	8,335
4928	200	0	300	0
4929	0	0	0	6,125
4930	5,000	514	5,000	5,036
4935	100	58	100	0
4936	2,000	2,828	2,000	1,437
9500	0	0	0	155,000
	7,300	3,400	7,400	175,934
Use of Money & Property				
4500	1,000	0	0	0
4501	200	150	0	0
4505	0	0	0	1,512
4934	2,000	(190)	1,000	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Total Use of Money & Property	<u>3,200</u>	<u>(40)</u>	<u>1,000</u>	<u>1,512</u>
Total Revenues	<u>2,099,900</u>	<u>2,349,853</u>	<u>2,101,049</u>	<u>2,128,277</u>
Expenditures				
Personnel				
Salaries/Wages				
8012	1,000	138	1,000	0
8018	0	15,276	0	16,746
8027	0	0	0	257
8045	6,690	4,072	17,728	4,922
8051	0	2,213	0	3,424
8054	355,110	280,452	365,852	295,820
8056	0	348	0	8,421
8060	0	13,028	0	14,126
8063	17,330	17,254	17,446	17,060
8066	0	15,267	0	18,966
8081	0	13,086	0	24,381
Total Salaries/Wages	<u>380,130</u>	<u>361,133</u>	<u>402,026</u>	<u>404,123</u>
Payroll Taxes & Benefits				
5010	(7,680)	(10,886)	(10,300)	(11,727)
5020	0	0	0	6
5030	5,064	5,418	5,061	6,233
5050	6,682	5,609	5,050	6,334
5060	61,844	58,913	73,500	72,000
5070	38,700	39,621	43,642	44,390
5071	15,000	17,143	0	16,396
5075	3,966	3,295	690	1,446
5102	490	0	0	0
5120	13,170	18,213	13,863	7,941
5124	2,000	3,782	0	4,920
Total Payroll Taxes & Benefits	<u>139,236</u>	<u>141,108</u>	<u>131,506</u>	<u>147,939</u>
Employment Services				

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015	
5100	Unemployment Insurance - ER	3,038	5,216	0	3,896
6200	Hiring, Advertising & Other Costs	50	0	100	0
6230	Medical Exam	300	270	200	0
6250	Temporary Agency Help	2,500	2,321	2,500	0
7347	Pension Services Expense	0	0	100	0
	Total Employment Services	<u>5,888</u>	<u>7,807</u>	<u>2,900</u>	<u>3,896</u>
	Total Personnel	525,254	510,048	536,432	555,959
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	<u>2,600</u>	<u>2,366</u>	<u>3,000</u>	<u>1,301</u>
	Total Clothing & Uniform	2,600	2,366	3,000	1,301
	Contract Services				
6100	Labor & Support-IT Services	10,023	6,370	10,000	158
6110	IT Purchased Services	5,000	3,453	12,000	9,088
7100	Copier Contract-Maint & Usage	0	0	0	1,124
7204	Cleaning Supplies, Laundry & Towel Service	300	46	300	0
7250	Water Quality Testing	42,000	37,021	50,000	33,934
7255	Security Services	9,000	4,907	9,000	6,236
7301	Contract Maint Services	10,000	0	10,000	0
7321	Janitorial Cleaning & Supplies	2,200	2,057	1,800	2,263
7342	Public Meeting Recordings	<u>600</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Contract Services	79,123	53,853	93,100	52,802
	Equipment & Tools				
7242	Minor Tools, Accessories & Field Machines	1,500	1,478	3,000	2,321
7253	Rent - Equipment	3,000	2,190	3,000	30
7256	Meter Purchases & Replacements	<u>18,200</u>	<u>23,457</u>	<u>0</u>	<u>74,552</u>
	Total Equipment & Tools	22,700	27,125	6,000	76,903
	Financial Services				
7310	Bank Service Charges	100	0	200	2,144
7401	Discounts Taken	0	(224)	0	(163)
9153	Bad Debt Expense	<u>3,000</u>	<u>2,368</u>	<u>3,000</u>	<u>0</u>
	Total Financial Services	3,100	2,144	3,200	1,981

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures
500 - 500 - Water

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015	
Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	5,050	6,408	5,000	0
6340	Misc Fees	3,000	0	3,000	2,311
6342	Fees - Regulatory	6,000	12,294	6,000	10,903
6343	Lien & Notary Fees	100	(9)	100	0
6345	Property Taxes & Assessments Costs	2,300	2,144	3,000	2,152
7325	Insurance	18,500	16,148	20,000	28,880
	Total Insurance, Licenses & Regulatory Fees	34,950	36,985	37,100	44,245
Legal & Professional					
7318	Professional & Consulting Srvcs-ISJ	15,000	4,305	28,000	24,255
7319	Other Professional Services	11,000	2,375	15,000	6,974
7320	Professional & Consulting Services	44,678	42,916	45,000	94,649
7326	Legal Services	12,000	10,947	30,000	30,102
7336	Legal Services- ISJ	8,000	41,674	0	109,040
7340	Legal Notifications & Mandated Advertising	500	0	1,000	681
9155	Inter-Agency Cost Sharing-ISJ	40,000	29,782	45,000	24,374
	Total Legal & Professional	131,178	131,999	164,000	290,075
Office/Operations					
6121	IT-Supplies & Miscellaneous	500	0	1,000	0
6130	Computer Hardware	2,000	369	3,200	4,065
6140	Computer Software	1,200	336	2,000	5,457
7140	General Supplies & Minor Equipment	2,700	2,764	3,000	4,109
7160	Postage, Shipping & Mail Supplies	16,000	15,884	15,000	20,397
7170	Special Purpose Forms and Printing	0	0	0	504
7180	Billing Supplies, Forms & Printing	500	431	1,000	844
7226	Membership & Dues	250	80	200	413
7230	Misc Small Parts & Supplies	4,000	2,921	4,200	265
7237	Process Control & Treatment Supplies	5,000	5,375	6,000	10,328
7239	Water Treatment Chemicals	13,000	10,640	13,000	5,818
7249	Safety Supplies	2,100	3,452	3,000	1,139
	Total Office/Operations	47,250	42,251	51,600	53,339
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
7330	300	0	100	0
7348	30,000	11,996	0	28,407
7349	0	0	0	14,216
8735	1,000	768	1,000	0
	<u>31,300</u>	<u>12,765</u>	<u>1,100</u>	<u>42,623</u>
	Rent & Utilities			
6000	1,700	1,546	1,700	2,017
6025	6,000	6,558	6,000	7,966
7352	7,200	8,880	12,000	12,000
8610	112,000	96,675	130,000	85,568
8620	450	202	400	287
8630	1,200	1,212	1,500	1,224
8644	31,316	375	30,000	13,095
8670	350	295	650	344
	<u>160,216</u>	<u>115,744</u>	<u>182,250</u>	<u>122,501</u>
	Repairs & Maintenance			
6405	400	328	400	301
6422	0	57	100	2,635
6640	15,000	6,107	20,000	653
	R & M - Equip & Other Non-Structural Fixed Assets			
6641	43,394	29,976	60,000	59,631
6750	1,000	510	2,000	291
6800	1,800	2,085	2,000	1,368
6900	9,000	2,116	10,000	3,788
7241	10,000	12,829	12,000	10,692
	<u>80,594</u>	<u>54,008</u>	<u>106,500</u>	<u>79,358</u>
	Travel & Training			
7323	0	50	150	206
7324	500	114	500	0
8410	500	265	500	214
8510	500	0	0	20
8539	0	52	0	14

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

500 - 500 - Water

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
8541 Meals- Local Area - DIR	0	21	0	0
8550 Mileage Reimbursement & Parking	500	402	500	1,005
Total Travel & Training	2,000	903	1,650	1,458
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	5,000	3,378	5,500	2,755
7220 Gasoline	5,500	4,509	6,000	3,397
7228 Markings & Other Misc Services	1,500	1,590	1,000	935
7232 Vehicle Repairs - Parts, Tires & Lubricants	7,500	6,659	7,500	6,587
Total Vehicle Maintenance & Repairs	19,500	16,136	20,000	13,674
Total Services & Supplies	614,511	496,279	669,500	780,261
Capital Outlay				
9000 Building, Structures & Improvements	3,000	2,850	10,000	13,406
9006 Infrastructures & Improvements	0	0	90,000	0
9058 System & Software - Capital	23,390	21,285	0	0
9059 Vehicles, Equipment, & Fixtures	25,500	33,857	75,000	70,152
Total Capital Outlay	51,890	57,992	175,000	83,558
Debt Service				
9022 Debt Service - Principal	138,432	0	142,655	142,654
9023 Debt Service - Interest & Annual Fee	140,308	138,549	135,607	135,607
Total Debt Service	278,740	138,549	278,262	278,261
Reserves				
9571 *Capital Outlay Reserve	65,000	65,000	65,000	65,000
9572 *General Contingency (Operations) Reserve	25,000	25,000	25,000	25,000
9988 *Water Rate Stabilization Reserve	32,000	32,000	32,000	32,000
Total Reserves	122,000	122,000	122,000	122,000
Transfers				
9505 Transfers In - Other Funds	10,000	10,000	0	0
9511 Interfund Transfer Out	452,758	908,407	383,406	302,919
Total Transfers	462,758	918,407	383,406	302,919
Total Expenditures	2,055,153	2,243,276	2,164,600	2,122,958
Net Revenues over Expenditures	44,747	106,576	(63,551)	5,319

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

550 - 550 - CDPH-Nitrate Removal

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Grant Revenue				
4949	645,980	42,023	0	588,747
	645,980	42,023	0	588,747
	645,980	42,023	0	588,747
Expenditures				
Services & Supplies				
Legal & Professional				
7319	70,415	0	70,415	22,074
	70,415	0	70,415	22,074
	70,415	0	70,415	22,074
Capital Outlay				
9000	252,277	0	252,574	202,248
	252,277	0	252,574	202,248
Transfers				
9505	(10,000)	(25,649)	0	0
	(10,000)	(25,649)	0	0
	312,692	(25,649)	322,989	224,323
Net Revenues over Expenditures	333,288	67,672	(322,989)	364,425

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Service Charges & Fees				
4062	14,700	14,700	21,000	21,000
	14,700	14,700	21,000	21,000
Special Taxes & Assessments				
4061	1,148,185	0	1,148,322	1,146,840
4063	7,065	0	0	0
	1,155,250	0	1,148,322	1,146,840
Other Revenues				
4350	0	26,839	0	0
4928	30	30	0	60
4958	3,572,029	772,029	0	0
9500	0	0	24,139	26,074
	3,572,059	798,898	24,139	26,134
Use of Money & Property				
4501	0	0	0	4
4504	0	8,456	0	0
	0	8,456	0	4
	4,742,009	822,054	1,193,462	1,193,979
Expenditures				
Services & Supplies				
Financial Services				
7310	7,000	6,637	3,000	6,526
	7,000	6,637	3,000	6,526
Insurance, Licenses & Regulatory Fees				
6341	0	0	500	0
6343	30	30	0	0
6345	261	0	0	262
	291	30	500	262
Legal & Professional				
7317	4,994,712	0	0	0

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

600 - 600 - Wastewater

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
7320 Professional & Consulting Services	7,439	35,657	500	3,693
7326 Legal Services	30,000	11,266	3,000	1,756
8705 Attorney Costs - Bankruptcy	0	13,378	0	0
Total Legal & Professional	5,032,151	60,301	3,500	5,449
Office/Operations				
7160 Postage, Shipping & Mail Supplies	50	20	0	0
Total Office/Operations	50	20	0	0
Travel & Training				
8550 Mileage Reimbursement & Parking	0	0	0	16
Total Travel & Training	0	0	0	16
Total Services & Supplies	5,039,492	66,988	7,000	12,253
Debt Service				
9022 Debt Service - Principal	415,000	0	455,000	455,000
9023 Debt Service - Interest & Annual Fee	730,625	0	692,308	689,375
9079 Prepaid Assessment Payment	0	0	6,192	6,192
9805 Repayment Bond Reserve	0	0	21,000	21,000
9806 Internal Loan	0	0	4,000	4,000
Total Debt Service	1,145,625	0	1,178,500	1,175,567
Transfers				
9505 Transfers In - Other Funds	(27,971)	(27,971)	0	0
9511 Interfund Transfer Out	48,592	48,592	31,719	19,147
9512 Transfer In	(1,430,977)	(3,235,000)	(4,000)	(4,000)
Total Transfers	(1,410,356)	(3,214,379)	27,719	15,147
Total Expenditures	4,774,761	(3,147,391)	1,213,219	1,202,967
Net Revenues over Expenditures	(32,752)	3,969,445	(19,757)	(8,988)

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Other Revenues				
4600	Other Revenue	0	1,597	0
4800	Franchise Revenues	73,000	45,432	0
4928	Lien Fees Recoveries	0	366	0
9500	Transfer from Reserves	0	0	0
	Total Other Revenues	73,000	47,395	37,914
Use of Money & Property				
4750	Proceeds from Sale of Franchise	0	2,800,000	0
	Total Use of Money & Property	0	2,800,000	0
	Total Revenues	73,000	2,847,395	37,914
Expenditures				
Services & Supplies				
Financial Services				
7310	Bank Service Charges	50	0	0
	Total Financial Services	50	0	0
Insurance, Licenses & Regulatory Fees				
6343	Lien & Notary Fees	0	0	15
	Total Insurance, Licenses & Regulatory Fees	0	0	15
Legal & Professional				
7326	Legal Services	0	0	1,034
	Total Legal & Professional	0	0	1,034
Rent & Utilities				
7352	Rent - Offices & Other Structures	2,000	1,680	0
	Total Rent & Utilities	2,000	1,680	0
	Total Services & Supplies	2,050	1,680	1,049
Transfers				
9505	Transfers In - Other Funds	27,971	0	0
9511	Interfund Transfer Out	39,349	2,867,320	46,660
	Total Transfers	67,320	2,867,320	46,660
	Total Expenditures	69,370	2,869,000	37,914

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Net Revenues over Expenditures	<u>3,630</u>	<u>(21,605)</u>	<u>(8,746)</u>	<u>(37,914)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

800 - 800 - Drainage

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Revenues				
Property Taxes				
4035	0	18,310	18,172	19,161
	0	18,310	18,172	19,161
Special Taxes & Assessments				
4400	95,424	97,681	95,424	95,456
	95,424	97,681	95,424	95,456
Other Revenues				
4935	250	226	300	305
	250	226	300	305
Use of Money & Property				
4505	0	0	0	147
	0	0	0	147
	95,674	116,217	113,896	115,069
Expenditures				
Personnel				
Salaries/Wages				
8045	0	287	0	0
8054	10,800	12,905	13,000	13,758
	10,800	13,192	13,000	13,758
Payroll Taxes & Benefits				
5010	4,300	4,580	4,500	4,542
	4,300	4,580	4,500	4,542
	15,100	17,771	17,500	18,300
Services & Supplies				
Clothing & Uniform				
7246	200	0	200	0
	200	0	200	0
Contract Services				
6110	0	0	0	519
	0	0	0	519

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures
800 - 800 - Drainage

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Equipment & Tools				
7242				
Minor Tools, Accessories & Field Machines	275	236	300	104
Total Equipment & Tools	275	236	300	104
Financial Services				
7310				
Bank Service Charges	50	0	0	0
Total Financial Services	50	0	0	0
Insurance, Licenses & Regulatory Fees				
6120				
Computer Licenses	525	519	500	0
6342				
Fees - Regulatory	5,279	5,244	6,000	6,218
6345				
Property Taxes & Assessments Costs	120	101	1,000	102
7325				
Insurance	0	0	0	430
Total Insurance, Licenses & Regulatory Fees	5,924	5,864	7,500	6,750
Legal & Professional				
7320				
Professional & Consulting Services	3,000	3,633	6,000	8,061
Total Legal & Professional	3,000	3,633	6,000	8,061
Office/Operations				
7226				
Membership & Dues	0	0	0	155
7230				
Misc Small Parts & Supplies	200	83	100	0
7249				
Safety Supplies	0	55	0	0
8660				
Parts & Materials	0	0	0	215
Total Office/Operations	200	138	100	370
Other Expense				
7330				
Misc Operating Expenses	300	250	300	298
7346				
Promotional Expenses - Event	0	0	0	250
7349				
Water Conservation Fixtures	0	0	0	456
Total Other Expense	300	250	300	1,004
Rent & Utilities				
6000				
Cell Phones	1,000	773	1,000	1,076
6025				
Telephone	200	197	200	382
8610				
Electric	1,000	872	1,000	1,084
8670				
Street Lighting	450	549	900	831
Total Rent & Utilities	2,650	2,390	3,100	3,373

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures
800 - 800 - Drainage

(In Whole Numbers)

	Total Revised Budget FY 2013/2014	Actuals FY 2013/2014	Total Revised Budget FY 2014/2015	Unaudited Actuals FY 2014/2015
Repairs & Maintenance				
6640	300	262	300	118
6750	300	97	300	434
6800	100	408	100	68
6900	620	603	100	0
	<u>1,320</u>	<u>1,370</u>	<u>800</u>	<u>620</u>
Travel & Training				
8550	100	13	50	52
	<u>100</u>	<u>13</u>	<u>50</u>	<u>52</u>
Vehicle Maintenance & Repairs				
7211	1,000	908	1,000	957
7220	1,125	1,166	1,250	913
	<u>2,125</u>	<u>2,074</u>	<u>2,250</u>	<u>1,870</u>
	<u>16,144</u>	<u>15,968</u>	<u>20,600</u>	<u>22,723</u>
Reserves				
9571	10,000	10,000	10,000	10,000
9572	5,000	5,000	5,000	(5,000)
	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>5,000</u>
Transfers				
9511	45,440	45,440	36,138	28,552
	<u>45,440</u>	<u>45,440</u>	<u>36,138</u>	<u>28,552</u>
	<u>91,684</u>	<u>94,179</u>	<u>89,238</u>	<u>74,575</u>
Net Revenues over Expenditures	<u>3,990</u>	<u>22,038</u>	<u>24,658</u>	<u>40,494</u>