



October 31, 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:** LOCSO Board of Directors

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

**SUBJECT: Agenda Item 11D – 11/13/2014 Board Meeting**  
Receive Current Expenditure Reports

**DESCRIPTION:**

Attached are the District's Expenditure Reports for the period October 1, 2014 through October 31, 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  
**FAX:** 805/528-9377

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LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
4035	1,794,174	5,430	(1,788,744)	(100)%
	1,794,174	5,430	(1,788,744)	(100)%
Grant Revenue				
4949	0	359,253	359,253	0 %
4955	1,500	0	(1,500)	(100)%
	1,500	359,253	357,753	23,850 %
Service Charges & Fees				
4005	0	6	6	0 %
4020	0	575	575	0 %
4030	1,850,000	380,070	(1,469,930)	(79)%
4062	21,000	0	(21,000)	(100)%
4102	0	24,946	24,946	0 %
4103	0	62,238	62,238	0 %
4104	0	5,211	5,211	0 %
4111	1,000	0	(1,000)	(100)%
4931	14,000	3,050	(10,950)	(78)%
4932	35,000	6,963	(28,037)	(80)%
4933	5,400	4,405	(995)	(18)%
4937	0	50	50	0 %
	1,926,400	487,514	(1,438,886)	(75)%
Special Taxes & Assessments				
4015	22,500	22,500	0	0 %
4050	506,710	1,908	(504,802)	(100)%
4061	1,144,375	0	(1,144,375)	(100)%
4400	95,424	0	(95,424)	(100)%
4550	70,599	0	(70,599)	(100)%
	1,839,608	24,408	(1,815,200)	(99)%
Other Revenues				
4000	67,134	16,561	(50,573)	(75)%
4055	4,000	0	(4,000)	(100)%
4928	300	30	(270)	(90)%
4929	0	979	979	0 %
4930	5,000	1,000	(4,000)	(80)%
4935	300	0	(300)	(100)%
4936	2,000	0	(2,000)	(100)%
	78,734	18,569	(60,165)	(76)%
Use of Money & Property				
4501	5	0	(5)	(100)%
4510	235	0	(235)	(100)%
4934	1,000	0	(1,000)	(100)%
	1,240	0	(1,240)	(100)%
	5,641,656	895,174	(4,746,482)	(84)%

Expenditures

LOS OSOS COMMUNITY SERVICES DISTRICT  
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From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining	
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	17,000	1,400	15,600	92 %
8012	Call Back Pay	1,000	0	1,000	100 %
8018	Holiday Pay	0	4,080	(4,080)	0 %
8045	Overtime Pay	25,231	3,248	21,983	87 %
8050	Administrative Leave Pay	0	346	(346)	0 %
8051	Floating Holiday Pay	0	1,930	(1,930)	0 %
8054	Salaries & Wages - Regular	620,188	143,548	476,640	77 %
8056	Retroactive Pay	0	6,936	(6,936)	0 %
8060	Sick Leave Pay	0	3,897	(3,897)	0 %
8063	Standby Pay	17,446	5,261	12,185	70 %
8066	Comp Time Used	0	5,619	(5,619)	0 %
8081	Vacation Pay	0	12,293	(12,293)	0 %
8290	Resv FF-OT Em Res Off Duty	450	0	450	100 %
8295	Resv FF-Overtime/Shift Coverage	3,330	2,833	497	15 %
8310	Resv FF-Emerg Resp-Off Duty	7,770	1,470	6,300	81 %
8330	Resv FF- Mutual Aid Coverage	100	0	100	100 %
8340	Resv FF-Shift Coverage	88,000	27,979	60,021	68 %
8345	Resv FF-Special Projects	3,500	2,113	1,387	40 %
8355	Resv FF- Training & Drills	12,000	2,531	9,469	79 %
8360	Resv FF-Weed Abatement	1,500	310	1,190	79 %
	<b>Total Salaries/Wages</b>	<b>797,515</b>	<b>225,794</b>	<b>571,721</b>	<b>72 %</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	FICA - ER	1,054	87	967	92 %
5021	FICA - Fire - ER	7,590	2,155	5,435	72 %
5030	Life Insurance	9,731	2,651	7,080	73 %
5031	Disability Insurance	0	95	(95)	0 %
5050	Medicare - ER	9,042	2,779	6,263	69 %
5051	Medicare - Reserves - ER	1,775	540	1,235	70 %
5060	Cafeteria Plan	97,500	25,810	71,690	74 %
5070	Retirement ER - Regular	65,430	17,599	47,831	73 %
5071	Retirement ER - Addl Pick-up	0	6,811	(6,811)	0 %
5075	Retirees Medical - ER	2,760	1,534	1,226	44 %
5120	Workers Comp Insurance - ER	21,772	16,158	5,614	26 %
5124	Retirement - ER - Tier 2	0	3,802	(3,802)	0 %
8511	Car Allowance	4,800	1,400	3,400	71 %
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>221,454</b>	<b>81,422</b>	<b>140,032</b>	<b>63 %</b>
<b>Employment Services</b>					
5000	Medical Exams & Procedures	1,300	0	1,300	100 %
5100	Unemployment Insurance - ER	3,500	388	3,112	89 %
5101	Unemp. Costs - Reserves	8,680	2,093	6,587	76 %
6200	EE Hiring, Advertising & Other Costs	600	521	79	13 %
6230	Medical Exam	3,520	1,655	1,865	53 %
6250	Temporary Agency Help	2,500	24,659	(22,159)	(886)%
7347	Pension Services Expense	275	0	275	100 %
	<b>Total Employment Services</b>	<b>20,375</b>	<b>29,316</b>	<b>(8,941)</b>	<b>(44)%</b>
	<b>Total Personnel</b>	<b>1,039,344</b>	<b>336,532</b>	<b>702,812</b>	<b>68 %</b>
<b>Clothing &amp; Uniforms</b>					
7246	Uniform & Gear	5,700	893	4,807	84 %
7248	Uniform Safety Boots	1,000	591	409	41 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
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From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
Total Clothing & Uniforms	6,700	1,484	5,216	78 %
Contract Services				
6100 Labor & Support-IT Services	25,000	1,045	23,955	96 %
6110 IT Purchased Services	10,000	14,359	(4,359)	(44)%
7100 Copier Contract-Maint & Usage	12,480	2,695	9,785	78 %
7202 Building Alarms & Security	450	222	228	51 %
7204 Cleaning Supplies, Laundry & Towel Service	3,000	855	2,145	71 %
7222 Hazardous Materials CW JPA Cost	1,050	0	1,050	100 %
7250 Water Quality Testing	51,690	9,871	41,819	81 %
7255 Security	9,750	184	9,566	98 %
7301 Contract Maint Services	10,000	0	10,000	100 %
7321 Janitorial Cleaning & Supplies	4,000	1,370	2,630	66 %
7342 Public Meeting Recordings	14,500	4,420	10,080	70 %
7500 Schedule A Charges	1,709,966	27,082	1,682,884	98 %
Total Contract Services	1,851,886	62,103	1,789,783	97 %
Equipment & Tools				
6055 Radios -Non Capital	1,750	0	1,750	100 %
6440 Fire Personal Protection Equipment	14,198	0	14,198	100 %
6460 Self-Contained Breathing Apparatus	5,500	0	5,500	100 %
6610 Rescue - Extrication Equipment	1,500	0	1,500	100 %
6630 Rope & Climbing Equipment	500	0	500	100 %
7234 Oxygen Supplies & Cylinder Rent	3,200	501	2,699	84 %
7238 Paramedic & EMT Small Tools & Supplies	14,500	2,638	11,862	82 %
7242 Minor Tools, Accessories & Field Machines	4,450	687	3,763	85 %
7252 Misc Hardware	8,800	1,485	7,315	83 %
7253 Rent - Equipment	3,000	0	3,000	100 %
7256 Meters Purchases & Replacements	18,000	17,376	624	3 %
Total Equipment & Tools	75,398	22,687	52,711	70 %
Financial Services				
7310 Bank Service Charges	7,400	0	7,400	100 %
7401 Discounts Taken	0	(70)	70	0 %
9153 Bad Debt Expense	3,000	0	3,000	100 %
Total Financial Services	10,400	(70)	10,470	101 %
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	13,500	90	13,410	99 %
6340 Misc Fees	6,300	400	5,900	94 %
6341 LAFCO Fees	29,977	18,928	11,049	37 %
6342 Fees - Regulatory	12,800	100	12,700	99 %
6343 Lien & Notary Fees	100	0	100	100 %
6345 Property Taxes & Assessments Costs	6,680	2,102	4,578	69 %
7325 Insurance	66,000	56,856	9,144	14 %
Total Insurance, Licenses & Regulatory Fees	135,357	78,475	56,882	42 %
Legal & Professional				
7305 Auditing Services	17,900	5,000	12,900	72 %
7318 Professional & Consulting Svcs-ISJ	15,000	10,437	4,563	30 %
7319 Other Professional Services	85,415	15,755	69,660	82 %
7320 Professional & Consulting Services	52,700	24,535	28,165	53 %

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(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
7326	Legal Services	104,800	16,655	88,146	84 %
7336	Legal Services- ISJ	0	14,279	(14,279)	0 %
7340	Legal Notifications & Mandated Advertising	1,440	959	481	33 %
7343	Election Expense	15,000	0	15,000	100 %
9155	ISJ - Inter-Agency Cost Sharing	45,000	6,500	38,500	86 %
	Total Legal & Professional	337,255	94,119	243,136	72 %
	Office/Operations				
6121	IT-Supplies & Miscellaneous	1,500	0	1,500	100 %
6130	Computer Hardware	3,000	4,232	(1,232)	(41)%
6140	Computer Software	1,800	1,336	464	26 %
7140	General Supplies & Minor Equipment	11,320	2,653	8,667	77 %
7160	Postage, Shipping & Mail Supplies	19,470	5,209	14,261	73 %
7170	Special Purpose Forms and Printing	0	504	(504)	0 %
7180	Billing Supplies, Forms & Printing	500	844	(344)	(69)%
7200	Batteries - Common Sizes	600	28	572	95 %
7216	Fire Prevention Education Materials	1,200	807	393	33 %
7226	Membership & Dues	6,700	75	6,625	99 %
7230	Misc Small Parts & Supplies	5,800	99	5,701	98 %
7237	Process Control & Treatment Supplies	6,000	2,727	3,273	55 %
7239	Water Treatment Chemicals	13,000	1,795	11,205	86 %
7240	Propane	650	0	650	100 %
7249	Safety Supplies	3,000	203	2,797	93 %
	Total Office/Operations	74,540	20,513	54,027	72 %
	Other Expense				
7201	Bedding	500	0	500	100 %
7209	District Operating Center Expense	450	0	450	100 %
7218	Food/Drink	350	0	350	100 %
7224	Kitchen Supplies - Dishes, Pots	500	24	476	95 %
7330	Misc Operating Expenses	400	250	150	38 %
7348	Water Conservation Program	12,080	8,747	3,333	28 %
8735	Misc Department Admin	1,500	0	1,500	100 %
	Total Other Expense	15,780	9,021	6,759	43 %
	Rents & Utilities				
6000	Cell Phones	5,560	1,783	3,777	68 %
6025	Telephone	14,300	4,717	9,583	67 %
7350	Rent - Meetings	6,000	719	5,281	88 %
7352	Rent - Offices & Other Structures	22,880	8,000	14,880	65 %
8610	Electric	144,100	40,543	103,557	72 %
8620	Gas Service	2,240	149	2,091	93 %
8630	Trash Services	2,600	744	1,856	71 %
8640	Water and Water Services	3,300	618	2,682	81 %
8644	Disposal Services	30,000	57	29,943	100 %
8645	Septage Handling	19,500	0	19,500	100 %
8670	Street Lighting	9,250	2,648	6,602	71 %
	Total Rents & Utilities	259,730	59,978	199,752	77 %
	Repairs & Maintenance				
6400	Maintenance- Air Compressors	500	0	500	100 %
6405	R & M - Extinguishers	924	542	382	41 %
6422	R & M - Hydrants	100	45	55	55 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
6640	Maint - Equip & Other Non-Structural Fixed Assets	23,400	1,935	21,465	92 %
6641	R & M - Wells	60,000	22	59,978	100 %
6750	R & M - Minor Tools & Equipment	4,700	404	4,296	91 %
6775	Maintenance Contract-Oper/Field Equip	800	765	35	4 %
6800	R & M - Grounds & Collection Systems	16,800	1,532	15,268	91 %
6900	Maint-Buildings & Structures	18,323	4,192	14,131	77 %
7241	Maint-Water Distribution System	12,000	3,118	8,882	74 %
	<b>Total Repairs &amp; Maintenance</b>	<b>137,547</b>	<b>12,555</b>	<b>124,992</b>	<b>91 %</b>
	<b>Travel &amp; Training</b>				
6300	DMV Driv Lic Class B	200	0	200	100 %
7141	CERT Training Supplies	300	0	300	100 %
7323	Books, Publications & Subscriptions	350	254	96	28 %
7324	Education & Training Fees	2,300	25	2,275	99 %
8405	Reserve FF Training Costs	6,000	0	6,000	100 %
8410	Certifications	900	288	612	68 %
8510	Lodging & Meals - Local	1,300	20	1,280	98 %
8539	Meals	1,000	202	798	80 %
8550	Mileage Reimbursement & Parking - EE	1,300	500	800	62 %
	<b>Total Travel &amp; Training</b>	<b>13,650</b>	<b>1,288</b>	<b>12,362</b>	<b>91 %</b>
	<b>Vehicle Maintenance &amp; Repairs</b>				
7211	Misc Fuel & Diesel	7,300	1,142	6,158	84 %
7220	Gasoline	8,750	1,512	7,238	83 %
7228	Markings & Other Misc Services	1,000	186	814	81 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	3,291	4,209	56 %
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>24,550</b>	<b>6,130</b>	<b>18,420</b>	<b>75 %</b>
	<b>Capital Outlay</b>				
9000	Building, Structures & Improvements	262,574	86,381	176,193	67 %
9006	Infrastructures	97,700	0	97,700	100 %
9059	Vehicles, Equipment, & Fixtures	10,000	0	10,000	100 %
9076	Capital Equipment & Accessories	20,000	0	20,000	100 %
	<b>Total Capital Outlay</b>	<b>390,274</b>	<b>86,381</b>	<b>303,893</b>	<b>78 %</b>
	<b>Debt Service</b>				
9022	Debt Service - Principal	577,655	142,654	435,001	75 %
9023	Debt Service -Interest & Adm	844,982	75,060	769,921	91 %
9806	Internal Loan	25,000	0	25,000	100 %
	<b>Total Debt Service</b>	<b>1,447,637</b>	<b>217,715</b>	<b>1,229,922</b>	<b>85 %</b>
	<b>Reserves</b>				
9504	*Vehicle Replacement Reserve	86,100	0	86,100	100 %
9571	*Capital Outlay Reserve	75,000	0	75,000	100 %
9572	*General Contingency (Operations) Reserve	30,000	0	30,000	100 %
9982	*Septic System Decommission Reserve	8,000	0	8,000	100 %
9988	*Water Rate Stabilization Reserve	32,000	0	32,000	100 %
	<b>Total Reserves</b>	<b>231,100</b>	<b>0</b>	<b>231,100</b>	<b>100 %</b>
	<b>Transfers</b>				

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From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
9410      Transfer In	(626,310)	0	(626,310)	100 %
9505      Transfers In - Other Funds	(38,947)	0	(38,947)	100 %
9511      Interfund Transfer Out	651,310	0	651,310	100 %
9512      Transfer In	(25,000)	0	(25,000)	100 %
Total Transfers	(38,947)	0	(38,947)	100 %
Total Expenditures	6,012,200	1,008,911	5,003,290	83 %
Net Revenues over Expenditures	(370,544)	(113,737)	256,808	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
100 - 100 - Administration  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	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	1,400	15,600	92 %
8018	0	1,102	(1,102)	0 %
8045	7,503	1,566	5,937	79 %
8050	0	346	(346)	0 %
8051	0	692	(692)	0 %
8054	224,836	42,518	182,318	81 %
8056	0	322	(322)	0 %
8060	0	754	(754)	0 %
8081	0	2,973	(2,973)	0 %
	249,339	51,673	197,666	79 %
Payroll Taxes & Benefits				
5020	1,054	87	967	92 %
5030	1,670	529	1,141	68 %
5050	3,992	806	3,186	80 %
5060	24,000	5,710	18,290	76 %
5070	21,788	2,386	19,402	89 %
5071	0	977	(977)	0 %
5075	2,070	1,058	1,012	49 %
5120	2,805	4,378	(1,573)	(56)%
5124	0	2,143	(2,143)	0 %
8511	4,800	1,400	3,400	71 %
	62,179	19,474	42,705	69 %
Employment Services				
5100	3,500	373	3,127	89 %
6200	500	521	(21)	(4)%
6230	220	140	80	36 %
6250	0	24,659	(24,659)	0 %
7347	175	0	175	100 %
	4,395	25,693	(21,298)	(485)%
	315,913	96,840	219,074	69 %
Contract Services				
6100	15,000	1,045	13,955	93 %
6110	5,000	9,610	(4,610)	(92)%
7100	12,000	2,089	9,911	83 %
7255	750	184	566	76 %
7321	2,200	801	1,399	64 %
7342	14,500	4,420	10,080	70 %
	49,450	18,148	31,302	63 %
Financial Services				
7310	100	0	100	100 %
	100	0	100	100 %



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100 - 100 - Administration  
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	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining	
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	6,000	90	5,910	98 %
6340	Misc Fees	3,200	200	3,000	94 %
6341	LAFCO Fees	29,977	18,928	11,049	37 %
7325	Insurance	<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	Auditing Services	17,900	5,000	12,900	72 %
7320	Professional & Consulting Services	0	1,798	(1,798)	0 %
7326	Legal Services	85,000	9,936	75,064	88 %
7340	Legal Notifications & Mandated Advertising	500	959	(459)	(92)%
7343	Election Expense	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>100 %</u>
	Total Legal & Professional	118,400	17,693	100,707	85 %
<b>Office/Operations</b>					
6121	IT-Supplies & Miscellaneous	500	0	500	100 %
6130	Computer Hardware	0	1,288	(1,288)	0 %
7140	General Supplies & Minor Equipment	5,000	934	4,066	81 %
7160	Postage, Shipping & Mail Supplies	4,000	379	3,621	91 %
7226	Membership & Dues	<u>5,200</u>	<u>75</u>	<u>5,125</u>	<u>99 %</u>
	Total Office/Operations	14,700	2,676	12,024	82 %
<b>Other Expense</b>					
8735	Misc Department Admin	500	0	500	100 %
	Total Other Expense	500	0	500	100 %
<b>Rents &amp; Utilities</b>					
6025	Telephone	4,300	1,456	2,844	66 %
7350	Rent - Meetings	6,000	719	5,281	88 %
7352	Rent - Offices & Other Structures	14,880	4,000	10,880	73 %
8610	Electric	3,600	160	3,440	96 %
8620	Gas Service	<u>240</u>	<u>0</u>	<u>240</u>	<u>100 %</u>
	Total Rents & Utilities	29,020	6,334	22,686	78 %
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	100	10	90	90 %
6750	R & M - Minor Tools & Equipment	<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	Books, Publications & Subscriptions	0	108	(108)	0 %
7324	Education & Training Fees	1,000	0	1,000	100 %
8510	Lodging & Meals - Local	1,000	0	1,000	100 %
8539	Meals	1,000	188	812	81 %
8550	Mileage Reimbursement & Parking - EE	<u>750</u>	<u>135</u>	<u>615</u>	<u>82 %</u>
	Total Travel & Training	3,750	431	3,319	89 %
<b>Capital Outlay</b>					
9059	Vehicles, Equipment, & Fixtures	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>100 %</u>
	Total Capital Outlay	5,000	0	5,000	100 %
<b>Transfers</b>					
9410	Transfer In	(626,310)	0	(626,310)	100 %
9511	Interfund Transfer Out	25,000	0	25,000	100 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
 100 - 100 - Administration  
 From 7/1/2014 Through 6/30/2015  
 (In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
Total Transfers	<u>(601,310)</u>	<u>0</u>	<u>(601,310)</u>	<u>100 %</u>
Total Expenditures	<u>0</u>	<u>166,852</u>	<u>(166,852)</u>	<u>0 %</u>
Net Revenues over Expenditures	<u>0</u>	<u>(166,847)</u>	<u>(166,847)</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
200 - 200 - Bayridge  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
4035	6,731	30	(6,701)	(100)%
	6,731	30	(6,701)	(100)%
Special Taxes & Assessments				
4550	54,831	0	(54,831)	(100)%
	54,831	0	(54,831)	(100)%
	61,562	30	(61,532)	(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	131	129	50 %
7325	0	310	(310)	0 %
	1,060	441	619	58 %
Legal & Professional				
7320	500	43	457	91 %
	500	43	457	91 %
Office/Operations				
7160	70	0	70	100 %
7249	0	26	(26)	0 %
	70	26	44	63 %
Rents & Utilities				
6000	160	49	111	69 %
8610	3,200	870	2,330	73 %
8645	12,000	0	12,000	100 %
8670	6,100	1,589	4,511	74 %
	21,460	2,508	18,952	88 %
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 - Board IS by Fund - Actual Exp & Orig Budget  
200 - 200 - Bayridge  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
6800	R & M - Grounds & Collection Systems	11,000	1,020	9,981	91 %
6900	Maint-Buildings & Structures	3,223	0	3,223	100 %
	Total Repairs & Maintenance	14,435	1,030	13,405	93 %
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	500	114	386	77 %
7220	Gasoline	800	151	649	81 %
	Total Vehicle Maintenance & Repairs	1,300	265	1,035	80 %
	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	4,314	65,248	94 %
	Net Revenues over Expenditures	(8,000)	(4,284)	3,716	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Property Taxes				
4035	1,607,443	4,582	(1,602,861)	(100)%
	1,607,443	4,582	(1,602,861)	(100)%
Grant Revenue				
4955	1,500	0	(1,500)	(100)%
	1,500	0	(1,500)	(100)%
Special Taxes & Assessments				
4015	22,500	22,500	0	0 %
4050	506,710	1,908	(504,802)	(100)%
	529,210	24,408	(504,802)	(95)%
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	45,551	(2,163,976)	(98)%
<b>Expenditures</b>				
Personnel				
Salaries/Wages				
8290	450	0	450	100 %
8295	3,330	2,833	497	15 %
8310	7,770	1,470	6,300	81 %
8330	100	0	100	100 %
8340	88,000	27,979	60,021	68 %
8345	3,500	2,113	1,387	40 %
8355	12,000	2,531	9,469	79 %
8360	1,500	310	1,190	79 %
	116,650	37,237	79,413	68 %
Payroll Taxes & Benefits				
5021	7,590	2,155	5,435	72 %
5030	3,000	280	2,721	91 %
5031	0	95	(95)	0 %
5051	1,775	540	1,235	70 %
5120	5,104	3,964	1,140	22 %
5124	0	101	(101)	0 %
	17,469	7,135	10,334	59 %
Employment Services				
5000	1,300	0	1,300	100 %
5101	8,680	2,093	6,587	76 %
6230	3,100	1,515	1,585	51 %
	13,080	3,608	9,472	72 %
	147,199	47,979	99,220	67 %
Clothing & Uniforms				
7246	2,500	472	2,028	81 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
7248	1,000	591	409	41 %
Total Clothing & Uniforms	3,500	1,063	2,437	70 %
Contract Services				
6110	0	400	(400)	0 %
7100	480	606	(126)	(26)%
7202	450	222	228	51 %
7204	2,700	855	1,845	68 %
7222	1,050	0	1,050	100 %
7500	1,709,966	27,082	1,682,884	98 %
Total Contract Services	1,714,646	29,166	1,685,480	98 %
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	2,638	11,862	82 %
7242	1,000	288	712	71 %
7252	8,800	1,485	7,315	83 %
Total Equipment & Tools	50,948	4,912	46,036	90 %
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	704	1,696	71 %
7325	21,000	21,749	(749)	(4)%
Total Insurance, Licenses & Regulatory Fees	25,500	22,553	2,947	12 %
Legal & Professional				
7320	200	0	200	100 %
7326	1,800	246	1,554	86 %
7340	440	0	440	100 %
Total Legal & Professional	2,440	246	2,194	90 %
Office/Operations				
7140	3,320	338	2,982	90 %
7160	400	0	400	100 %
7200	600	28	572	95 %
7216	1,200	807	393	33 %
7226	1,300	0	1,300	100 %
7230	1,500	99	1,401	93 %
7240	650	0	650	100 %
Total Office/Operations	8,970	1,272	7,698	86 %
Other Expense				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
301 - 301 - Fire  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
7201	Bedding	500	0	500	100 %
7209	District Operating Center Expense	450	0	450	100 %
7218	Food/Drink	350	0	350	100 %
7224	Kitchen Supplies - Dishes, Pots	500	24	476	95 %
	Total Other Expense	1,800	24	1,776	99 %
	Rents & Utilities				
6000	Cell Phones	2,500	798	1,702	68 %
6025	Telephone	3,800	882	2,918	77 %
8610	Electric	6,000	1,453	4,547	76 %
8620	Gas Service	1,600	149	1,451	91 %
8630	Trash Services	1,100	340	760	69 %
8640	Water and Water Services	3,300	618	2,682	81 %
8670	Street Lighting	100	42	58	58 %
	Total Rents & Utilities	18,400	4,281	14,119	77 %
	Repairs & Maintenance				
6400	Maintenance- Air Compressors	500	0	500	100 %
6405	R & M - Extinguishers	400	283	117	29 %
6640	Maint - Equip & Other Non-Structural Fixed Assets	3,000	1,888	1,112	37 %
6750	R & M - Minor Tools & Equipment	2,100	129	1,971	94 %
6775	Maintenance Contract-Oper/Field Equip	800	765	35	4 %
6800	R & M - Grounds & Collection Systems	700	13	687	98 %
6900	Maint-Buildings & Structures	5,000	950	4,050	81 %
	Total Repairs & Maintenance	12,500	4,028	8,472	68 %
	Travel & Training				
6300	DMV Driv Lic Class B	200	0	200	100 %
7141	CERT Training Supplies	300	0	300	100 %
7323	Books, Publications & Subscriptions	300	122	178	59 %
7324	Education & Training Fees	800	25	775	97 %
8405	Reserve FF Training Costs	6,000	0	6,000	100 %
8410	Certifications	400	164	236	59 %
8510	Lodging & Meals - Local	300	0	300	100 %
	Total Travel & Training	8,300	311	7,989	96 %
	Capital Outlay				
9076	Capital Equipment & Accessories	20,000	0	20,000	100 %
	Total Capital Outlay	20,000	0	20,000	100 %
	Reserves				
9504	*Vehicle Replacement Reserve	86,100	0	86,100	100 %
	Total Reserves	86,100	0	86,100	100 %
	Transfers				
9511	Interfund Transfer Out	109,124	0	109,124	100 %
	Total Transfers	109,124	0	109,124	100 %
	Total Expenditures	2,209,527	115,836	2,093,691	95 %
	Net Revenues over Expenditures	0	(70,285)	(70,285)	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
400 - 400 - Vista de Oro  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
<b>Special Taxes &amp; Assessments</b>				
4550	15,768	0	(15,768)	(100)%
	15,768	0	(15,768)	(100)%
	15,768	0	(15,768)	(100)%
<b>Expenditures</b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
8054	2,500	0	2,500	100 %
	2,500	0	2,500	100 %
<b>Payroll Taxes &amp; Benefits</b>				
5010	900	0	900	100 %
	900	0	900	100 %
	3,400	0	3,400	100 %
<b>Contract Services</b>				
7250	840	0	840	100 %
	840	0	840	100 %
<b>Equipment &amp; Tools</b>				
7242	50	0	50	100 %
	50	0	50	100 %
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
6342	1,000	0	1,000	100 %
6345	20	9	11	55 %
7325	0	127	(127)	0 %
	1,020	136	884	87 %
<b>Legal &amp; Professional</b>				
7320	500	22	478	96 %
	500	22	478	96 %
<b>Rents &amp; Utilities</b>				
6000	200	49	151	75 %
8610	300	119	181	60 %
8645	7,500	0	7,500	100 %
8670	2,000	631	1,369	68 %
	10,000	800	9,200	92 %
<b>Repairs &amp; Maintenance</b>				
6405	12	10	2	17 %
6800	3,000	0	3,000	100 %
	3,012	10	3,002	100 %
<b>Vehicle Maintenance &amp; Repairs</b>				
7211	300	57	243	81 %
7220	700	76	624	89 %
	1,000	133	867	87 %
<b>Transfers</b>				
9511	5,428	0	5,428	100 %
	5,428	0	5,428	100 %
	25,250	1,100	24,150	96 %



LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
 400 - 400 - Vista de Oro  
 From 7/1/2014 Through 6/30/2015  
 (In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net Revenues over Expenditures	<u>(9,482)</u>	<u>(1,100)</u>	<u>8,382</u>	<u>          </u>

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
<b>Property Taxes</b>				
4035	180,000	745	(179,255)	(100)%
	180,000	745	(179,255)	(100)%
<b>Service Charges &amp; Fees</b>				
4020	0	575	575	0 %
4030	1,850,000	380,070	(1,469,930)	(79)%
4102	0	24,946	24,946	0 %
4103	0	62,238	62,238	0 %
4104	0	5,211	5,211	0 %
4111	1,000	0	(1,000)	(100)%
4931	14,000	3,050	(10,950)	(78)%
4932	35,000	6,963	(28,037)	(80)%
4933	5,400	4,405	(995)	(18)%
4937	0	50	50	0 %
	1,905,400	487,508	(1,417,892)	(74)%
<b>Other Revenues</b>				
4928	300	0	(300)	(100)%
4929	0	979	979	0 %
4930	5,000	1,000	(4,000)	(80)%
4935	100	0	(100)	(100)%
4936	2,000	0	(2,000)	(100)%
	7,400	1,979	(5,421)	(73)%
<b>Use of Money &amp; Property</b>				
4934	1,000	0	(1,000)	(100)%
	1,000	0	(1,000)	(100)%
	2,093,800	490,232	(1,603,568)	(77)%
<b>Expenditures</b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
8012	1,000	0	1,000	100 %
8018	0	2,978	(2,978)	0 %
8045	17,728	1,682	16,046	91 %
8051	0	1,237	(1,237)	0 %
8054	375,852	101,030	274,822	73 %
8056	0	6,614	(6,614)	0 %
8060	0	3,143	(3,143)	0 %
8063	17,446	5,261	12,185	70 %
8066	0	5,619	(5,619)	0 %
8081	0	9,320	(9,320)	0 %
	412,026	136,884	275,142	67 %
<b>Payroll Taxes &amp; Benefits</b>				
5010	(7,680)	0	(7,680)	100 %
5030	5,061	1,843	3,218	64 %
5050	5,050	1,974	3,076	61 %
5060	73,500	20,100	53,400	73 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
5070	Retirement ER - Regular	43,642	15,213	28,429	65 %
5071	Retirement ER - Addl Pick-up	0	5,834	(5,834)	0 %
5075	Retirees Medical - ER	690	476	214	31 %
5120	Workers Comp Insurance - ER	13,863	7,815	6,048	44 %
5124	Retirement - ER - Tier 2	<u>0</u>	<u>1,559</u>	<u>(1,559)</u>	<u>0 %</u>
	Total Payroll Taxes & Benefits	134,126	54,814	79,312	59 %
	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	191,713	357,339	65 %
	Clothing & Uniforms				
7246	Uniform & Gear	<u>3,000</u>	<u>422</u>	<u>2,578</u>	<u>86 %</u>
	Total Clothing & Uniforms	3,000	422	2,578	86 %
	Contract Services				
6100	Labor & Support-IT Services	10,000	0	10,000	100 %
6110	IT Purchased Services	5,000	4,349	651	13 %
7204	Cleaning Supplies, Laundry & Towel Service	300	0	300	100 %
7250	Water Quality Testing	50,000	9,871	40,129	80 %
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>569</u>	<u>1,231</u>	<u>68 %</u>
	Total Contract Services	86,100	14,789	71,311	83 %
	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>17,376</u>	<u>624</u>	<u>3 %</u>
	Total Equipment & Tools	24,000	17,775	6,225	26 %
	Financial Services				
7310	Bank Service Charges	200	0	200	100 %
7401	Discounts Taken	0	(70)	70	0 %
9153	Bad Debt Expense	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>100 %</u>
	Total Financial Services	3,200	(70)	3,270	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	100	5,900	98 %
6343	Lien & Notary Fees	100	0	100	100 %
6345	Property Taxes & Assessments Costs	3,000	1,076	1,924	64 %
7325	Insurance	<u>20,000</u>	<u>28,736</u>	<u>(8,736)</u>	<u>(44)%</u>
	Total Insurance, Licenses & Regulatory Fees	37,100	30,011	7,089	19 %
	Legal & Professional				
7318	Professional & Consulting Svcs-ISJ	15,000	10,437	4,563	30 %
7319	Other Professional Services	15,000	6,039	8,961	60 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
7320	Professional & Consulting Services	45,000	21,201	23,799	53 %
7326	Legal Services	12,000	6,271	5,729	48 %
7336	Legal Services- ISJ	0	14,279	(14,279)	0 %
7340	Legal Notifications & Mandated Advertising	500	0	500	100 %
9155	ISJ - Inter-Agency Cost Sharing	45,000	6,500	38,500	86 %
	Total Legal & Professional	132,500	64,727	67,773	51 %
	Office/Operations				
6121	IT-Supplies & Miscellaneous	1,000	0	1,000	100 %
6130	Computer Hardware	3,000	2,944	56	2 %
6140	Computer Software	1,800	1,336	464	26 %
7140	General Supplies & Minor Equipment	3,000	1,381	1,619	54 %
7160	Postage, Shipping & Mail Supplies	15,000	4,830	10,170	68 %
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	2,727	3,273	55 %
7239	Water Treatment Chemicals	13,000	1,795	11,205	86 %
7249	Safety Supplies	3,000	177	2,823	94 %
	Total Office/Operations	50,700	16,540	34,160	67 %
	Other Expense				
7330	Misc Operating Expenses	100	0	100	100 %
7348	Water Conservation Program	12,080	8,747	3,333	28 %
8735	Misc Department Admin	1,000	0	1,000	100 %
	Total Other Expense	13,180	8,747	4,433	34 %
	Rents & Utilities				
6000	Cell Phones	1,700	591	1,109	65 %
6025	Telephone	6,000	2,311	3,689	61 %
7352	Rent - Offices & Other Structures	8,000	4,000	4,000	50 %
8610	Electric	130,000	37,663	92,337	71 %
8620	Gas Service	400	0	400	100 %
8630	Trash Services	1,500	404	1,096	73 %
8644	Disposal Services	30,000	57	29,943	100 %
8670	Street Lighting	650	112	538	83 %
	Total Rents & Utilities	178,250	45,138	133,112	75 %
	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	184	1,816	91 %
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	12,000	3,118	8,882	74 %
	Total Repairs & Maintenance	106,500	7,300	99,200	93 %
	Travel & Training				

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
500 - 500 - Water  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

		Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	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 %
8510	Lodging & Meals - Local	0	20	(20)	0 %
8539	Meals	0	14	(14)	0 %
8550	Mileage Reimbursement & Parking - EE	500	338	162	32 %
	Total Travel & Training	<u>1,550</u>	<u>520</u>	<u>1,030</u>	<u>66 %</u>
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	5,500	765	4,735	86 %
7220	Gasoline	6,000	1,013	4,987	83 %
7228	Markings & Other Misc Services	1,000	186	814	81 %
7232	Vehicle Repairs - Parts, Tires & Lubricants	7,500	3,291	4,209	56 %
	Total Vehicle Maintenance & Repairs	<u>20,000</u>	<u>5,255</u>	<u>14,745</u>	<u>74 %</u>
	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	<u>105,000</u>	<u>0</u>	<u>105,000</u>	<u>100 %</u>
	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	<u>278,262</u>	<u>217,715</u>	<u>60,547</u>	<u>22 %</u>
	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	<u>122,000</u>	<u>0</u>	<u>122,000</u>	<u>100 %</u>
	Transfers				
9511	Interfund Transfer Out	383,406	0	383,406	100 %
	Total Transfers	<u>383,406</u>	<u>0</u>	<u>383,406</u>	<u>100 %</u>
	Total Expenditures	<u>2,093,800</u>	<u>620,580</u>	<u>1,473,220</u>	<u>70 %</u>
	Net Revenues over Expenditures	<u>0</u>	<u>(130,348)</u>	<u>(130,349)</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
550 - 550 - CDPH-Nitrate Removal  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
<b>Revenues</b>				
Grant Revenue				
4949	0	359,253	359,253	0 %
	0	359,253	359,253	0 %
	0	359,253	359,253	0 %
<b>Expenditures</b>				
Legal & Professional				
7319	70,415	9,716	60,699	86 %
	70,415	9,716	60,699	86 %
Capital Outlay				
9000	252,574	86,381	166,193	66 %
	252,574	86,381	166,193	66 %
	322,989	96,097	226,892	70 %
Net Revenues over Expenditures				
	(322,989)	263,156	586,145	

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
600 - 600 - Wastewater  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	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 %
	<u>1,165,375</u>	<u>30</u>	<u>(1,165,345)</u>	<u>(101)%</u>
<b>Expenditures</b>				
Financial Services				
7310	7,000	0	7,000	100 %
	7,000	0	7,000	100 %
Insurance, Licenses & Regulatory Fees				
6345	0	131	(131)	0 %
	0	131	(131)	0 %
Legal & Professional				
7320	500	0	500	100 %
7326	6,000	202	5,799	97 %
	6,500	202	6,299	97 %
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 %
	<u>1,159,075</u>	<u>333</u>	<u>1,158,742</u>	<u>100 %</u>
Net Revenues over Expenditures	<u>6,300</u>	<u>(303)</u>	<u>(6,603)</u>	

LOS OSOS COMMUNITY SERVICES DISTRICT  
 Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
 650 - 650 - Solid Waste  
 From 7/1/2014 Through 6/30/2015  
 (In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	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 - Board IS by Fund - Actual Exp & Orig Budget  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
Revenues				
Property Taxes				
4035	0	73	73	0 %
	0	73	73	0 %
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	73	(95,551)	(100)%
Expenditures				
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	51	949	95 %
7325	0	430	(430)	0 %
	6,500	481	6,019	93 %
Legal & Professional				
7320	6,000	1,471	4,529	75 %
	6,000	1,471	4,529	75 %
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	296	704	70 %
6025	200	68	132	67 %
8610	1,000	279	721	72 %
8670	400	273	127	32 %

LOS OSOS COMMUNITY SERVICES DISTRICT  
Statement of Revenues and Expenditures - Board IS by Fund - Actual Exp & Orig Budget  
800 - 800 - Drainage  
From 7/1/2014 Through 6/30/2015  
(In Whole Numbers)

	Adopted Budget FY2014/2015	YTD Actual thru 10/31/2014	Remaining Budget	Percent Remaining
Total Rents & Utilities	2,600	916	1,684	65 %
Repairs & Maintenance				
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	100	0	100	100 %
Total Repairs & Maintenance	800	178	622	78 %
Travel & Training				
8550 Mileage Reimbursement & Parking - EE	50	26	24	47 %
Total Travel & Training	50	26	24	47 %
Vehicle Maintenance & Repairs				
7211 Misc Fuel & Diesel	1,000	206	794	79 %
7220 Gasoline	1,250	272	978	78 %
Total Vehicle Maintenance & Repairs	2,250	478	1,772	79 %
Reserves				
9571 *Capital Outlay Reserve	10,000	0	10,000	100 %
9572 *General Contingency (Operations) Reserve	5,000	0	5,000	100 %
Total Reserves	15,000	0	15,000	100 %
Transfers				
9511 Interfund Transfer Out	36,138	0	36,138	100 %
Total Transfers	36,138	0	36,138	100 %
Total Expenditures	85,338	3,799	81,539	96 %
Net Revenues over Expenditures	10,286	(3,726)	(14,012)	