



November 23, 2016

TO: LOCSO Board of Directors

FROM: Ever Ventura, District Accountant

SUBJECT: Agenda Item 11D – 12/1/2016 Board Meeting
Receive Financial Report for Period Ending October 31, 2016

President
Marshall E. Ochylski

Vice President
Jon-Erik G. Storm

Directors
Charles L. Cesena
Louis G. Tornatzky
R. Michael Wright

General Manager
Renee Osborne

District Accountant
Warmerdam CPA Group

Unit Fire Chief
Scott M. Jalbert

Battalion Chief
Tom McEwen

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DESCRIPTION

The attached financial reports are for the period ending October 31, 2016.

STAFF RECOMMENDATION

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 Financial Report for the period ending October 31, 2016.

DISCUSSION

The overall trends continue to be in line with the budget. There are no unusual activities posted during the month of October 2016 other than expenditures that normally recur; expenditures are under budget for all funds.

The Administrative Fund provides overall management, human resources, payroll services, computer system hardware and software, financial accounting, legal, consulting services, website management and other series to the District as a whole. The Administrative Fund is generally funded through transfers from the other funds to support general governance and administrative services for various operating funds. The transfer dollars are a result of the allocation factors. The administrative allocation factors used for 2016-2017 fiscal year is as following: Fire 21%; Water 62%; Parks and Recreation 1%; Drainage 8%; Bayridge 2%; Vista de Oro 1.5%; and Wastewater 4.5%. These amounts are represented as "Interfund Transfer Out – Admin" under each fund.

The District ended the month of October 2016 with \$5,168,265 in the various bank accounts compared to \$5,107,396 as of September 2016.

Attachments

1. Balance Sheet as of 10.31.16
2. Fund Summary Revenue vs Budget
3. 10.16 & Year-to-Date vs. 06.30.17 Budget
4. 07.16-10.16 Cost Allocation Plan

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet
As of 10-31-2016

Assets:	Administration	Bayridge	Fire	Visto de Oro	Water	Drainage	Parks & Rec	Total
Cash and Investments	18,966	(7,863)	1,688,856	(11,700)	1,769,070	307,860	306,390	4,071,578
Accounts Receivable, net	-	-	-	-	365,103	-	-	365,103
Deposits	-	-	-	-	10,000	-	-	10,000
Capital Assets:								
Land and Land Rights	-	30,000	10,000	10,000	339,838	7,375	-	397,213
Infrastructures	-	89,987	-	12,500	8,578,175	135,269	-	8,815,931
Building, Structures & Improvements	-	-	515,116	-	5,000	-	-	520,116
Equipment, Vehicles, Fixtures & Systems	100,737	-	1,338,477	-	504,322	27,000	-	1,970,536
Construction in Progress	-	-	-	-	3,250	-	-	3,250
Accumulated Depreciation	(84,879)	(89,987)	(1,266,261)	(12,500)	(4,573,613)	(154,849)	-	(6,182,089)
Other Assets	1,517	-	-	-	900	-	-	2,417
Total Assets	36,341	22,137	2,286,188	(1,700)	7,002,044	322,655	306,390	9,974,054
Liabilities								
Accounts Payable	46,749	-	1,313	-	1,040	654	-	49,756
Accrued Liabilities	1,017	-	-	-	3,150	-	-	4,167
Accrued Interest Payable	-	-	-	-	48,587	-	-	48,587
Accrued Compensated Absences	-	-	-	-	63,483	-	-	63,483
Current Portion of Long-Term Debt	-	-	-	-	151,489	-	-	151,489
Long Term Debt	-	-	-	-	3,520,257	-	-	3,520,257
Deferred Pensions	-	-	-	-	397,049	-	-	397,049
Net Position	(11,425)	22,137	2,284,875	(1,700)	2,816,988	322,001	306,390	5,739,266
Total Liabilities and Net Position	36,341	22,137	2,286,188	(1,700)	7,002,044	322,655	306,390	9,974,054

ATTACHMENT 1
Balance Sheet as of 10.31.16

Fund Summary Revenue VS Budget

Budget Category	Oct-16	2016-2017 YTD	2016-2017 Adopted Budget	Remaining Budget
Water Total Revenue	\$ 206,696	\$ 770,477	\$ 2,130,760	\$ 1,360,283
Water Total Expenses	\$ 78,245	\$ 748,277	\$ 2,595,332	\$ 1,847,055
Total	\$ 128,451	\$ 22,200	\$ (464,572)	\$ (486,772)
Drainage Total Revenue	\$ 437	\$ 836	\$ 117,215	\$ 116,379
Drainage Total Expenses	\$ 3,022	\$ 21,685	\$ 251,843	\$ 230,158
Total	\$ (2,586)	\$ (20,849)	\$ (134,628)	\$ (113,779)
Fire Total Revenue	\$ 9,660	\$ 33,970	\$ 2,547,010	\$ 2,513,040
Fire Total Expenses	\$ 21,220	\$ 122,648	\$ 2,709,562	\$ 2,586,914
Total	\$ (11,561)	\$ (88,677)	\$ (162,552)	\$ (73,875)
Vista De Oro Revenue	\$ -	\$ -	\$ 15,768	\$ 15,768
Vista De Oro Expenses	\$ 430	\$ 4,141	\$ 15,632	\$ 11,491
Total	\$ (430)	\$ (4,141)	\$ 136	\$ 4,277
Bayridge Revenue	\$ 147	\$ 266	\$ 63,178	\$ 62,912
Bayridge Expenses	\$ 568	\$ 12,784	\$ 112,207	\$ 99,423
Total	\$ (421)	\$ (12,519)	\$ (49,029)	\$ (36,510)
Parks & Rec Funding	\$ -	\$ -	\$ -	\$ -
Parks & Rec Expenses	\$ 275	\$ 1,759	\$ 6,879	\$ 5,120
Total	\$ (275)	\$ (1,759)	\$ (6,879)	\$ (5,120)
Administration Expenses	\$ 27,520	\$ 174,032	\$ 587,872	\$ 413,840
TOTAL REVENUE	\$ 216,939	\$ 805,549	\$ 4,873,931	\$ 4,068,382
TOTAL EXPENSES	\$ 131,281	\$ 1,085,326	\$ 6,279,327	\$ 5,194,001
BUDGET END TOTALS	\$ 85,659	\$ (279,777)	\$ (1,405,396)	\$ (1,125,619)

ATTACHMENT 2
Fund Summary Revenue vs Budget

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 100 ADMINISTRATION SUMMARY

ADMINISTRATIVE REVENUE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Copying Costs	\$ -	\$ -	0%	\$ 200	\$ 200
TOTAL ADMINSTRATIVE REVENUES	\$ -	\$ -	-	\$ 200	\$ 200

ADMINISTRATIVE EXPENSE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 7,275	\$ 26,913	10.08%	\$ 267,002	\$ 240,089
Total Payroll Taxes&Benefits	\$ 2,005	\$ 11,518	16.70%	\$ 68,959	\$ 57,441
TOTAL PERSONNEL EXPENSES	\$ 9,280	\$ 38,431	11.44%	\$ 335,961	\$ 297,530
Total Employment Services	\$ -	\$ 270	54.00%	\$ 500	\$ 230
Total Contract Services	\$ 2,705	\$ 18,420	33.43%	\$ 55,100	\$ 36,680
Total Financial Services	\$ 283	\$ 1,175	117.40%	\$ 1,001	\$ (174)
Total Insurance, Licenses, & Reg.Fees	\$ -	\$ 29,362	117.45%	\$ 25,000	\$ (4,362)
Total Legal & Professional	\$ 12,286	\$ 75,030	81.38%	\$ 92,200	\$ 17,170
Total Office & Operational Supplies	\$ 652	\$ 2,380	13.67%	\$ 17,410	\$ 15,030
Total Other Expenses	\$ -	\$ -	0.00%	\$ 13,500	\$ 13,500
Total Rent & Utility	\$ 2,250	\$ 7,865	20.81%	\$ 37,800	\$ 29,935
Total Repairs & Maintenance	\$ -	\$ 110	110.40%	\$ 100	\$ (10)
Total Traveling & Training	\$ 64	\$ 989	10.63%	\$ 9,300	\$ 8,311
TOTAL OPERATING EXPENSES	\$ 18,240	\$ 135,601	53.83%	\$ 251,911	\$ 116,310
TOTAL EXPENDITURES (including Personnel)	\$ 27,520	\$ 174,032	29.60%	\$ 587,872	\$ 413,840

ATTACHMENT 3
October 2016 & Year-to-Date
vs 06.30.17 Budget

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
Fund 200-BAYRIDGE SUMMARY

BAYRIDGE REVENUE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	147	266	3.18%	\$ 8,347	\$ 8,081
Assessments	-	-	0.00%	\$ 54,831	\$ 54,831
Other Revenue	-	-	#DIV/0!	\$ -	\$ -
TOTAL BAYRIDGE REVENUES	\$ 147	\$ 266	0.42%	\$ 63,178	\$ 62,912

BAYRIDGE EXPENDITURE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	\$ -	0.00%	\$ 18,944	\$ 18,944
Total Payroll Taxes&Benefits	\$ -	\$ -	0.00%	\$ 8,606	\$ 8,606
SUBTOTAL PERSONNEL EXPENSES	\$ -	\$ -	0.00%	\$ 27,550	\$ 27,550
Total Contract Services	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Equipment and Tools	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Ins.,Lic. & Regulatory Fees	\$ -	\$ 735	52.48%	\$ 1,400	\$ 665
Total Legal & Professional	\$ -	\$ 1,984	56.68%	\$ 3,500	\$ 1,516
Total Office Supplies & Oper.	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Rent and utilities	\$ 17	\$ 6,567	9.66%	\$ 68,000	\$ 61,433
Total Repairs & Maint.	\$ -	\$ 18	#DIV/0!	\$ -	\$ (18)
Total Traveling & Training	\$ -	\$ -	#DIV/0!	\$ -	\$ -
SUBTOTAL OPERATING EXPENDITURES	\$ 17	\$ 9,304	12.76%	\$ 72,900	\$ 63,596
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 17	\$ 9,304	9.26%	\$ 100,450	\$ 91,146

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
Fund 200-BAYRIDGE SUMMARY

Inter-Fund Transfers

INTERFUND TRANSFER OUT - ADMIN	\$	550	\$	3,481	29.60%	\$	11,757	\$	8,276
INTERFUND TRANSFER OUT - WATER LOAN PAYMENT					#DIV/0!	\$	-	\$	-
TOTAL INTERFUND TRANSFERS	\$	550	\$	3,481	29.60%	\$	11,757	\$	8,276

Non-Operating Expenses

Total Capital Outlay	\$	-	\$	-	-	\$	-	\$	-
Total Reserves (Set Aside)	\$	-	\$	-	-	\$	-	\$	-
SUBTOTAL NON OPERATING EXPENDITURES	\$	-	\$	-	-	\$	-	\$	-

GRAND TOTAL EXPENDITURES	\$	568	\$	12,784	11.39%	\$	112,207	\$	99,423
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GRAND TOTAL REVENUE OVER (UNDER) EXPENSES	\$	(421)	\$	(12,519)	25.53%	\$	(49,029)	\$	(36,510)
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Transfer In- Reserve						\$	25,089		
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ESTIMATED CHANGE IN FUND BALANCE	\$					\$	(23,940)		
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LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 301 - FIRE SUMMARY

FIRE REVENUE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ 7,700	\$ 13,893	0.72%	\$ 1,918,717	\$ 1,904,824
Assessments and Reimbursements	\$ -	\$ 189	0.03%	\$ 553,881	\$ 553,692
Transfer In, Fire Mitigation Fund + Interest on Investments	\$ 168	\$ 968	16.41%	\$ 5,900	\$ 4,932
Grants and Agreements	\$ 1,792	\$ 18,920	27.62%	\$ 68,512	\$ 49,592
TOTAL FIRE DEPARTMENT REVENUES	\$ 9,660	\$ 33,970	1.33%	\$ 2,547,010	\$ 2,513,040

FIRE EXPENSE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 10,064	\$ 35,358	28.11%	\$ 125,799	\$ 90,441
Total Payroll Taxes&Benefits	\$ 1,288	\$ 10,688	64.99%	\$ 16,446	\$ 5,758
SUBTOTAL PERSONNEL EXPENSES	\$ 11,353	\$ 46,046	32.37%	\$ 142,245	\$ 96,199
Total Employment Services	\$ 452	\$ 2,091	16.09%	\$ 13,000	\$ 10,909
Total Clothing & Uniforms	\$ -	\$ -	0.00%	\$ 6,300	\$ 6,300
Total Contract Services	\$ 181	\$ 3,285	0.16%	\$ 2,008,094	\$ 2,004,809
Total Equipment & Tools	\$ -	\$ 814	3.46%	\$ 23,498	\$ 22,684
Total Financial Services	\$ -	\$ 5	5.00%	\$ 100	\$ 95
Total Insurance, Licenses, & Reg.Fees	\$ -	\$ 19,227	94.72%	\$ 20,300	\$ 1,073
Total Legal & Professional	\$ -	\$ 1,177	43.25%	\$ 2,720	\$ 1,544
Total Office & Operational Supplies	\$ 1,857	\$ 7,500	28.42%	\$ 26,395	\$ 18,895
Total Other Expenses	\$ 234	\$ 715	10.91%	\$ 6,550	\$ 5,835
Total Repairs & Maintenance	\$ 346	\$ 1,823	9.94%	\$ 18,350	\$ 16,527
Total Rent & Utility	\$ 1,018	\$ 3,181	27.47%	\$ 11,582	\$ 8,401
Total Traveling & Training	\$ -	\$ 235	3.37%	\$ 6,975	\$ 6,740
SUBTOTAL OPERATING EXPENDITURES	\$ 4,088	\$ 40,054	1.87%	\$ 2,143,864	\$ 2,103,810
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 15,441	\$ 86,101	3.77%	\$ 2,286,109	\$ 2,200,008

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 301 - FIRE SUMMARY

INTERFUND TRANSFER OUT (ADMIN)	\$	5,779	\$	36,547	29.60%	\$	123,453	\$	86,906
Non-Operating Expenses									
Total Capital Outlay (See Capital Outlay Schedule)	\$	-	\$	-	0.00%	\$	205,000	\$	205,000
Total Reserves (Set Aside)	\$	-	\$	-	0.00%	\$	95,000	\$	95,000
TOTAL NON OPERATING EXPENDITURES	\$	-	\$	-	0.00%	\$	300,000	\$	300,000
GRAND TOTAL EXPENDITURES	\$	21,220	\$	122,648	4.53%	\$	2,709,562	\$	2,586,914
GRAND TOTAL REVENUE OVER (UNDER) EXPENDITURES	\$	(11,561)	\$	(88,677)	54.55%	\$	(162,552)	\$	(73,875)
Transfer In - Equipment Replacement Reserve	\$	-			0.00%	\$	170,000	\$	170,000
Transfer In - Fire Mitigation Fund	\$	-			0.00%	\$	4,100	\$	4,100
ESTIMATED CHANGE IN FUND BALANCE	\$	(11,561)	\$	(88,677)		\$	11,548	\$	100,225

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 400 - VISTA DE ORO SUMMARY

VISTA DE ORO REVENUE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Assessments	\$ -	\$ -	0	\$ 15,768	\$ 15,768
TOTAL VISTA DE ORO REVENUES	\$ -	\$ -	0.00%	\$ 15,768	\$ 15,768

VISTA DE ORO EXPENSE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Payroll Taxes&Benefits	\$ -	\$ -	#DIV/0!	\$ -	\$ -
SUBTOTAL PERSONNEL EXPENSES	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Contract Services	\$ -	\$ 395	9.19%	\$ 4,300	\$ 3,905
Total Equipment and Tools	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Ins.,Lic. & Regulatory Fees	\$ -	\$ 441	#DIV/0!	\$ -	\$ (441)
Total Legal & Professional	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Office Supplies and Operations	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	#DIV/0!	\$ -	\$ -
Total Rent and Utilities	\$ 17	\$ 676	27.06%	\$ 2,500	\$ 1,824
Total Repair and Maintenance	\$ -	\$ 18	#DIV/0!	\$ -	\$ (18)
Total Travel and Training	\$ -	\$ -	#DIV/0!	\$ -	\$ -
SUBTOTAL OPERATING EXPENDITURES (NON PERSONNEL)	\$ 17	\$ 1,531	22.51%	\$ 6,800	\$ 5,269
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 17	\$ 1,531	22.51%	\$ 6,800	\$ 5,269
INTERFUND TRANSFER OUT (ADMIN)	\$ 413	\$ 2,610	29.56%	\$ 8,832	\$ 6,222
SUBTOTAL NON OPERATING EXPENDITURES	\$ -	\$ -	#DIV/0!	\$ -	\$ -
TOTAL REVENUE OVER (UNDER) EXPENDITURES	\$ (430)	\$ (4,141)		\$ 136	\$ 4,277

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 500- WATER SUMMARY

WATER REVENUE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Water Sales Revenue	\$ 198,750	\$ 703,582	39.09%	\$ 1,800,000	\$ 1,096,418
Total Water Service Charges	\$ 2,577	\$ 15,471	32.92%	\$ 47,000	\$ 31,529
Total Property taxes	\$ 3,875	\$ 6,992	3.12%	\$ 223,760	\$ 216,768
Total Use of Mon.&Prop	\$ 389	\$ 1,092	36.38%	\$ 3,000	\$ 1,909
Total Other Revenue	\$ 1,105	\$ 43,341	76.04%	\$ 57,000	\$ 13,659
TOTAL WATER DEPARTMENT NORMAL REVENUES	\$ 206,696	\$ 770,477	36.16%	\$ 2,130,760	\$ 1,360,283
BAYRIDGE LOAN INTERFUND TRANSFER IN	\$ -	\$ -	#DIV/0!	\$ -	\$ -
TOTAL WATER DEPARTMENT REVENUES	\$ 206,696	\$ 770,477	36.16%	\$ 2,130,760	\$ 1,360,283

WATER EXPENSE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ 38,438	\$ 154,808	36.24%	\$ 427,202	\$ 272,394
Total Payroll Taxes&Benefits	\$ 11,027	\$ 58,126	36.20%	\$ 160,550	\$ 102,424
SUBTOTAL PERSONNEL EXPENSES	\$ 49,466	\$ 212,934	36.23%	\$ 587,752	\$ 374,818
Total Employment Services	\$ -	\$ -	0.00%	\$ 250	\$ 250
Total Clothing & Uniforms	\$ 175	\$ 1,520	76.02%	\$ 2,000	\$ 480
Total Contract Services	\$ 231	\$ 11,880	14.35%	\$ 82,800	\$ 70,920
Total Equipment & Tools	\$ 7,090	\$ 25,107	30.62%	\$ 82,000	\$ 56,893
Total Financial Services	\$ -	\$ -	0.00%	\$ 3,700	\$ 3,700
Total Insurance, Licenses, & Reg.Fees	\$ -	\$ 29,010	53.03%	\$ 54,700	\$ 25,690
Total Legal & Professional	\$ 350	\$ 61,913	22.93%	\$ 270,000	\$ 208,087
Total Office & Operational Supplies	\$ 1,690	\$ 25,776	46.32%	\$ 55,650	\$ 29,874
Total Other Expenses	\$ -	\$ 1,146	19.11%	\$ 6,000	\$ 4,854
Total Repairs & Maintenance	\$ -	\$ 2,533	10.97%	\$ 23,100	\$ 20,567
Total Rent & Utility	\$ 1,336	\$ 42,405	23.96%	\$ 177,000	\$ 134,595
Vehicle Maintenance and Repairs	\$ 465	\$ 2,991	14.59%	\$ 20,500	\$ 17,509
Total Traveling & Training	\$ 379	\$ 1,898	13.00%	\$ 14,600	\$ 12,702

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 500- WATER SUMMARY

SUBTOTAL OPERATING EXPENSES (NON-PERSONNEL)	\$	11,717	\$	206,180		26.02%	\$	792,300	\$	586,120
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$	61,183	\$	419,114		30.37%	\$	1,380,052	\$	960,939
INTERFUND TRANSFER OUT (TO ADMIN)	\$	17,062	\$	107,900		29.60%	\$	364,482	\$	256,582
Non Operating Expenses										
Total Capital Outlay	\$	-	\$	-		0.00%	\$	489,300	\$	489,300
Total Debt Service	\$	-	\$	221,263		79.81%	\$	277,254	\$	55,991
Total Reserves (Set Aside)	\$	-	\$	-		0.00%	\$	84,244	\$	84,244
TOTAL NON OPERATING EXPENDITURES	\$	-	\$	221,263		26.01%	\$	850,798	\$	629,535
GRAND TOTAL EXPENDITURES	\$	78,245	\$	748,277		28.83%	\$	2,595,332	\$	1,847,055
GRAND TOTAL REVENUE OVER (UNDER) EXPENDITURES	\$	128,451	\$	22,200		-4.78%	\$	(464,572)	\$	(486,772)
Interfund Transfers in - Capital Reserve							\$	636,888	\$	636,888
Interfund Transfers in - Rate Stabilization							\$	114,884	\$	114,884
ESTIMATED CHANGE IN FUND BALANCE	\$	128,451	\$	22,200		7.73%	\$	287,200		

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 800 - DRAINAGE SUMMARY

DRAINAGE REVENUE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Property Taxes	\$ 385	\$ 698	3.21%	\$ 21,759	\$ 21,061
Assessments	\$ -	\$ -	0.00%	\$ 95,456	\$ 95,456
Investment Income on Funds	\$ 43	\$ 129	#DIV/0!	\$ -	\$ (129)
Sale of Plans and Specs	\$ 9	\$ 9	#DIV/0!	\$ -	\$ (9)
TOTAL DRAINAGE REVENUES	\$ 437	\$ 836	0.71%	\$ 117,215	\$ 116,379

DRAINAGE EXPENSE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Total Salaries & Wages	\$ -	\$ -	0.00%	\$ 76,274	\$ 76,274
Total Payroll Taxes&Benefits	\$ -	\$ -	0.00%	\$ 32,039	\$ 32,039
SUBTOTAL PERSONNEL EXPENSES	\$ -	\$ -	0.00%	\$ 108,313	\$ 108,313
Total Clothing and Uniforms	\$ -	\$ -	0.00%	\$ 200	\$ 200
Total Equipment and Tools	\$ 10	\$ 10	10.48%	\$ 100	\$ 90
Total Ins.,Lic. & Regulatory Fees	\$ -	\$ 2,939	31.94%	\$ 9,200	\$ 6,261
Total Legal & Professional	\$ 590	\$ 1,380	12.00%	\$ 11,500	\$ 10,120
Total Office Supplies and Operations	\$ 116	\$ 624	155.95%	\$ 400	\$ (224)
Total Other Expenses	\$ -	\$ 250	#DIV/0!	\$ -	\$ (250)
Total Rent and Utilities	\$ 104	\$ 964	19.09%	\$ 5,050	\$ 4,086
Total Repair and Maintanance	\$ -	\$ 1,595	10.63%	\$ 15,000	\$ 13,405
Total Travel and Training	\$ -	\$ -	0.00%	\$ 50	\$ 50
SUBTOTAL OPERATING EXPENDITURES (NON PERSONNEL)	\$ 821	\$ 7,763	18.71%	\$ 41,500	\$ 33,737
TOTAL OPERATING EXPENDITURES (INC. PERSONNEL)	\$ 821	\$ 7,763	5.18%	\$ 149,813	\$ 142,050

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 AND YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 800 - DRAINAGE SUMMARY

INTERFUND TRANSFER OUT (ADMIN)	\$	2,202	\$	13,923	29.60%	\$	47,030	\$	33,107
Non Operating Expenss									
Total Capital Outlay	\$	-	\$	-	0.00%	\$	40,000	\$	40,000
Total Reserves (Set Aside)	\$	-	\$	-	0.00%	\$	15,000	\$	15,000
SUBTOTAL NON OPERATING EXPENDITURES	\$	-	\$	-	0.00%	\$	55,000	\$	55,000
GRANT TOTAL EXPENDITURES	\$	3,022	\$	21,685	8.61%	\$	251,843	\$	230,158
TOTAL REVENUE OVER (UNDER) EXPENDITURES	\$	(2,586)	\$	(20,849)	15.49%	\$	(134,628)	\$	(113,779)
Transfer in - Capital Reserve 2017-17						\$	63,795	\$	63,795
Transfer in - Reserves for 2016-17						\$	15,000	\$	15,000
Transfer In - Unrestricted Fund Reserve						\$	55,833	\$	55,833
ESTIMATED CHANGE IN FUND BALANCE	\$	(2,586)	\$	(20,849)	#DIV/0!	\$	-	\$	20,849

LOS OSOS COMMUNITY SERVICES DISTRICT
OCTOBER 2016 YEAR-TO-DATE VERSUS 6/30/17 BUDGET
FUND 900 - PARKS & RECREATION

PARKS & RECREATION REVENUE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Reserve Balance		\$ -	\$ -	\$ 305,333	\$ 305,333
TOTAL PARK AND RECREATION FUNDING	\$ -	\$ -	\$ -	\$ 305,333	\$ 305,333

PARKS & RECREATION EXPENSE SUMMARY

Budget Category	Oct-16	2016-2017 YTD	YTD vs Budget %	2016-2017 Adopted Budget	Remaining Budget
Transfer Out - Administrative Allocation	\$ 275	\$ 1,740	29.60%	\$ 5,879	\$ 4,139
Planning Event Expenses		\$ 18	1.84%	\$ 1,000	\$ 982
TOTAL OPERATING EXPENDITURES	\$ 275	\$1,759	25.57%	\$ 6,879	\$ 5,120

LOS OSOS COMMUNITY SERVICES DISTRICT
 JULY 2016 THRU OCTOBER 2016
 COST ALLOCATION PLAN

ADMINISTRATIVE EXPENSE ALLOCATION

TOTAL ADMINISTRATION EXPENSE	\$	174,032
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SERVICE	FIRE	WATER	PARKS AND RECREATION	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTEWATER	TOTALS
ALLOCATION %	21.00%	62.00%	1.00%	8.00%	2.00%	1.50%	4.50%	100.00%

July thru October Expenditures
 174,032

TOTAL AMOUNT TO BE ALLOCATED	\$36,547	\$107,900	\$1,740	\$13,923	\$3,481	\$2,615	\$7,827	\$174,032
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