



MEETING OF THE FINANCE ADVISORY COMMITTEE

Monday, November 28, 2016 at 5:30 p.m.
Los Osos Community Services District
2122 9th Street, Suite 102, Los Osos, CA

COMMITTEE MEMBERS

Marshall Ochylski, Chairperson
Jon-Erik Storm, Vice Chairperson
Jeff Edwards, Member
Lisa Gonzalez, Member
Cheri Grimm, Member
Gene Heyer, Member
Gary Orback, Member

STAFF

Renee Osborne, General Manager
Ann Kudart, Admin/Accounting Assistant III

AGENDA

1. Opening – 5:30 p.m.

- A. Call to Order
- B. Flag Salute
- C. Roll Call

2. Approve FAC Minutes of October 31, 2016

Presented By: General Manager Osborne

3. Review of Board Item Regarding Warrant Register for the Period November 1 – 23, 2016

Presented By: Administrative/Accounting Assistant Kudart

4. Review of Board Item Regarding Financial Report for Period Ending October 31, 2016

Presented By: General Manager Osborne

5. Public Comments on Items NOT on this Agenda: At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.

6. Schedule FAC Meeting – Unless otherwise noted the next FAC meeting will be held Tuesday, January 3, 2017.

7. Closing Comments by FAC Committee Members

8. Adjournment

ITEM 2

**APPROVE FAC MINUTES OF
OCTOBER 31, 2016**

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Meeting
October 31, 2016 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
1. Call to Order, Flag Salute and Roll Call	<p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and Vice Chairperson Storm led the flag salute.</p> <p><u>Roll Call:</u> Jeff Edwards, Committee Member – Present Cheri Grimm, Committee Member – Present Lisa Gonzalez, Committee Member – Absent Gene Heyer, Committee Member – Present Gary Orback, Committee Member – Present Jon-Erik Storm, Vice Chairperson – Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Margaret Falkner, Utility Compliance Technician</p>	
	<p>Chairperson Ochylski introduced the new General Manager, Renee Osborne and asked her to give a brief introduction. Renee provided some personal information regarding her experience with the San Simeon CSD including obtaining grants, administration, and other qualifications.</p>	
2. Review of Board Item Regarding Warrant Register for October 2016	<p>Chairperson Ochylski began to discuss previous discussions on General Manager, Renee Osborne, presented the warrant register</p> <p>Committee Member Edwards recounted comments made at the last meeting. Barnett Cox high costs and our conserve our water finances for the capital projects. Chairperson Ochylski said that Renee has been tasked with looking into contracts and spending. Member Edwards also suggested continuity and review as far as some items going to UAC and not before this committee.</p> <p>Member Heyer brought the ABRA Suite Payroll warrants to light asking if this was paying for the software. Member Orback stated that this is the payroll for the CSD and South Bay Fire Reserves. Comments to improve the description field were recommended.</p> <p>Member Orback asked about legal services of Hamner Jewell & Associates.</p> <p>Public Comment – Julie Tacker commented on the Barnett Cox contract and volunteered to handle the District's Facebook page. Richard Margetson commented on the check for James Erb as it should be the County Auditor Controller and how much was being spent on Main Mini Storage.</p> <p>Committee Member Edwards made a motion to approve the Warrants report through the 26th of October with corrections. The motion was seconded by Committee Member Heyer. The motion was approved unanimously.</p>	<p>Action: The Committee recommended that the Board approve the warrants.</p>
3. Review of Board Item Regarding Financial Report for Period Ending September 30, 2016	<p>General Manager Osborne presented the Financial Report discussing the changes to the formatting, adding a remaining balance column, and making the description fields more clear.</p> <p>Member Grimm asked to keep the remaining balance percentage column and requested a general ledger and balance sheet.</p> <p>Member Edwards commented on staff making recommendations and had not Member Orback asked for a balance of what Vista de Oro and Bayridge Estates owes to the water fund and how long it will take to pay off.</p> <p>Public Comment – Julie Tacker commented on a legal opinion for the Parks and Rec administrative draw.</p> <p>Richard Margetson commented on the allocation factor on administrative draw for wastewater, the question about with Bayridge and Vista de Oro interfund loans, and the formatting of this report. He suggested an accounting firm that would charge less.</p>	<p>Action: The Committee recommended that the Board receive and file the financials.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
3. Continued	<p>Chairperson Ochylski commented that this is a task that has been given to the new General Manager.</p> <p>Committee Member Grimm made a motion to approve the Financial Report for the period ending September 30, 2016 with modifications as suggested. The motion was seconded by Committee Member Orback. The motion was approved unanimously.</p>	
4. Updates: A. SDRMA Acknowledgement of the District's Dedicated Efforts in Program Year 2016-2016 B. NBS Continuing Disclosure Report for Fiscal Years Ended June 30, 2011 – June 30 2015	<p>A. Chairperson Ochylski presented the SDRMA acknowledgement letter for the dedicated efforts of the District in the year 2015-2016. He thanked the staff for being very responsive in their jobs.</p> <p>B. Chairperson Ochylski presented the NBS report for informational item regarding the \$17 million wastewater bond continuing disclosure.</p> <p>Public Comment – Julie Tacker and Richard Margetson commented on the NBS report.</p>	
5. Public Comment for Items Not on the Agenda	Richard Margetson commented on the need to find out where we are accurately with the fund and reserve, balance-wise, in order that the Rate Subcommittee can move forward with all funds.	
6. Schedule FAC Meeting	<p>A joint FAC/UAC meeting was recommended to take place on Monday, November 14, 2016 at 5:30 pm.</p> <p>The next FAC meeting is scheduled to be held Monday November 28, 2016.</p>	
7. Closing Comments by FAC Committee Members	Committee Member Edwards asked the GM to make a list of District assets to be liquidated.	
8. Adjournment	The meeting adjourned at 6:28 pm	

ITEM 3

**REVIEW OF BOARD ITEM REGARDING
WARRANT REGISTER FOR THE PERIOD
NOVEMBER 1 – 23, 2016**



November 23, 2016

TO: LOCSD Board of Directors
FROM: Ann Kudart, Administrative/Accounting Assistant III
SUBJECT: **Agenda Item 11C – 12/1/2016 Board Meeting**
Receive Warrant Register for October 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

DESCRIPTION

The attached Warrant Registers, one by check number and the other by vendor, are warrants issued from this account for the period November 1, 2016 through November 23, 2016.

SUMMARY 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 Warrants for this report.

Attachments

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

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 11/1/2016 Through 11/23/2016

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
	11/17/2016	GRACE ENVIRONMENTAL SERVICES	6,502.00	11/01-30/16 Consulting Services (GM)
26301	11/17/2016	HANLEY & FLEISHMAN, LLP	4,165.00	10/01-31/16 Legal Services (Admin/Water/Personnel)
26302	11/17/2016	KITZMAN WATER, INC.	79.50	10/01-31/16 Acct#72975 Softwater Service
26303	11/17/2016	LIFE ASSIST INC	802.00	10/26/16 Cust#93402CDF Paramedic Supplies
26304	11/17/2016	L N CURTIS	(231.23)	07/22/16 Cust#832 Credit Memo-Return Personal Protection Gea
	11/17/2016	L N CURTIS	245.10	09/13/16 Cust#832 Fire Personal Protection Gear - Vests
26305	11/17/2016	MINER'S ACE HARDWARE	33.31	10/31/16 Cust#121480 Maintenance/Equipment (SBF)
26306	11/17/2016	MISSION COUNTRY DISPOSAL	98.83	11/01-30/16 Acct#41305101023 Trash Service
26307	11/17/2016	MOSS, LEVY & HARTZHEIM LLP	3,000.00	10/31/16 #LOSOSOSCSD Audit Services
26308	11/17/2016	OFFICE DEPOT INC	346.87	10/01-31/16 ID#298545 General Office Supplies (SBF)
26309	11/17/2016	PRP COMPANIES	1,061.56	10/24/16 Utility Billing Services October 2016
26310	11/17/2016	SELECT BUSINESS SYSTEMS	231.28	10/31/16 Cust#400356 Contract Overage Charge (CSD)
26311	11/17/2016	SLO COUNTY EMPLOYEES ASSOC	153.46	10/24/16-11/06/16 SLOCEA Dues
26312	11/17/2016	COUNTY OF SAN LUIS OBISPO - EH	327.00	01/01/17-12/31/17 AR0007867 HazMat Regulatory Fee (8th St)
	11/17/2016	COUNTY OF SAN LUIS OBISPO - EH	327.00	01/01/17-12/31/17 AR0013802 HazMat Regulatory Fee (10th St)
	11/17/2016	COUNTY OF SAN LUIS OBISPO - EH	327.00	01/01/17-12/31/17 AR0013804 HazMat Regulatory Fee (SBWell)
	11/17/2016	COUNTY OF SAN LUIS OBISPO - EH	327.00	01/01/17-12/31/17 AR0024364 HazMat Regulatory Fee (16th St)
26313	11/17/2016	TECHXPRESS INC	1,397.00	11/01-30/16 IT Support & Service
26314	11/17/2016	THE GAS COMPANY	39.64	09/22/16-10/20/16 Acct#14941522279 Gas Service (SBF)
26315	11/17/2016	THE TRIBUNE	251.68	10/16-19/16 Legal Notice (Bids-Intertie Project)
26316	11/17/2016	LOS OSOS CHEVRON	581.37	10/01-31/16 Gas & Diesel Fleet Vehicles
26317	11/17/2016	WARMERDAM CPA GROUP	4,344.00	10/01-31/16 Client#3487 Accounting Services
Report Total			32,747.27	

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 11/1/2016 Through 11/23/2016

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
26280	11/17/2016	AFLAC	282.28	10/01-31/16 Acct#HJ582 EE Elected Insurance
26281	11/17/2016	ALLIED ADMIN - DELTA DENTAL	819.52	12/01-31/16 ID#07917-7535 Dental Plan
26282	11/17/2016	AT&T	19.80	09/17/16-10/16/16 9391056138 Service
	11/17/2016	AT&T	19.80	09/17/16-10/16/16 9391056151 Service
	11/17/2016	AT&T	19.80	09/17/16-10/16/16 9391056160 Service
	11/17/2016	AT&T	198.32	09/17/16-10/16/16 9391056166 Service
	11/17/2016	AT&T	38.81	09/17/16-10/16/16 9391056172 Service
	11/17/2016	AT&T	19.80	09/17/16-10/16/16 9391056182 Service
	11/17/2016	AT&T	19.80	09/17/16-10/16/16 9391056188 Service
	11/17/2016	AT&T	19.80	09/17/16-10/16/16 9391056191 Service
	11/17/2016	AT&T	19.80	09/17/16-10/16/16 9391056275 Service
	11/17/2016	AT&T	240.02	09/17/16-10/16/16 93911056500 Service
	11/17/2016	AT&T	201.50	09/20/16-10/19/16 2343718859714 Service
	11/17/2016	AT&T	70.05	09/20/16-10/19/16 2388410199516 Service
26283	11/17/2016	CONNAR SMITH	280.00	11/01-03/16 Reimbursement (RFF Trench Rescue Tech Trng)
26284	11/17/2016	CRYSTAL SPRINGS WATER	36.30	10/01-31/16 Acct#057427 Water Delivery
26285	11/17/2016	DIGITAL DEPLOYMENT, INC	200.00	11/01-30/16 Website Hosting Service & Fee
26286	11/17/2016	CHRISTIAN EVERS	280.00	11/01-03/16 Reimbursement (RFF Trench Rescue Tech Trng)
26287	11/17/2016	OFFICE DEPOT INC	261.62	10/01-31/16 Acct#28702448 General Office Supplies (CSD)
26288	11/17/2016	ARROW INTERNATIONAL, INC	1,784.75	11/01/16 Acct#1200641 Medical Supplies (ES-I Needle Sets)
26289	11/17/2016	AT&T	176.26	09/17/16-10/16/16 ID#9391056297 Telephone Service LD
26290	11/17/2016	AT&T	111.44	10/22/16-11/21/16 Acct#134994840 Internet/Telephone Service
26291	11/17/2016	AUTOZONE	44.52	11/07/16 Cust#638882 Wiper Blades & Diesel Exhaust Fluid
26292	11/17/2016	BRIDGES LOCK & KEY	271.00	11/16/16 Re-key Suite 106
26293	11/17/2016	GOLDEN STATE WATER COMPANY	494.23	08/16/16-10/17/16 Acct#84033200001 Water Service
26294	11/17/2016	CHARTER COMMUNICATIONS	95.00	11/01-30/16 Acct#8245101120119395 Internet Service
26295	11/17/2016	COAST PEST CONTROL	75.00	10/21/16 Bimonthly Pest Control Service
26296	11/17/2016	COASTAL COPY, LP	37.41	09/19/16-10/18/16 Acct#CF00 Copier Usage SBF
26297	11/17/2016	FARM SUPPLY CO	86.64	10/31/16 Cust#26174 Parts/Supplies for Transfer Pump
	11/17/2016	FARM SUPPLY CO	9.91	11/01/16 Cust#26174 Parts/Supplies for Transfer Pump
26298	11/17/2016	FLUID RESOURCE MANAGEMENT	546.50	08/24/16 Diagnose/Repair Water Pump @ 16th St Tanks
	11/17/2016	FLUID RESOURCE MANAGEMENT	589.69	10/11/16 Meeting re: generator specifications
26299	11/17/2016	WELLS FARGO VENDOR FIN SERV	93.53	12/03/16-01/02/16 ID#90136374384 Copier Lease/Service SBF
26300	11/17/2016	GRACE ENVIRONMENTAL SERVICES	875.00	10/27-31/16 Audit & Board Prep Mtgs/GM Services

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Vendor Name
1012 - General Checking Account
From 11/1/2016 Through 11/23/2016

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	11/17/2016	AT&T	19.80	09/17/16-10/16/16 9391056160 Service
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From 11/1/2016 Through 11/23/2016

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26311	11/17/2016	SLO COUNTY EMPLOYEES ASSOC	153.46	10/24/16-11/06/16 SLOCEA Dues
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26317	11/17/2016	WARMERDAM CPA GROUP	4,344.00	10/01-31/16 Client#3487 Accounting Services
26299	11/17/2016	WELLS FARGO VENDOR FIN SERV	93.53	12/03/16-01/02/16 ID#90136374384 Copier Lease/Servic...
Report Total			32,747.27	

ITEM 4

REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORT FOR PERIOD ENDING OCTOBER 31, 2016



November 23, 2016

TO: LOCSD 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
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Phone: 805/528-9370
FAX: 805/528-9377

www.losososcscsd.org

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 Maintenance	\$ -	\$ 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

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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ATTACHMENT 4
07.16-10.16 Cost Allocation Plan