



January 24, 2017

TO: LOCSO Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 2/1/2018 Board Meeting**
Receive Financial Report for the Period Ending December 31, 2017

President
Jon-Erik G. Storm

Vice President
Vicki L. Milledge

Directors
Charles L. Cesena
Marshall E. Ochylski
Louis G. Tornatzky

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached is the Balance Sheet and Statement of Revenues and Expenditures as of December 31, 2017.

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 financials for the period ending December 31, 2017.

DISCUSSION

The overall trend throughout the Funds continue to be in line with the expenditures that normally recur annually. Cash balances continue to be close to the previous fiscal year.

Attachments

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LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2017

		Current Period Balance
		<u> </u>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	642,739.95
General Checking Account	1012	2,046,560.13
Payroll Account (contra to 2998)	1013	10,430.28
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	217,442.99
US Bank - WW Bond Reserve Fund	1078	<u>913,626.81</u>
Total Cash in Bank		3,934,493.85
Investments		
Inv: Pacific Premier	0333	52,280.12
Rabo Bank -Investments	0334	<u>2,071,201.07</u>
Total Investments		2,123,481.19
Due From Others		
Loan Receivable From District	1160	247,333.96
Due From Vista De Oro	1440	<u>1,517.00</u>
Total Due From Others		248,850.96
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Prepaid Expenses		
Prepaid Expenses	1290	<u>100,000.00</u>
Total Prepaid Expenses		100,000.00
Accounts Receivable		
Accounts Receivable	1080	283,613.29
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		491,119.24
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		<u>54,194.36</u>
Total CURRENT ASSETS		6,962,139.60
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	<u>(5,000.00)</u>
Total Building		587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	<u>(424,190.84)</u>
Total Plant & Equipment		1,536,358.89
Construction in Progress		
Construction In Progress	1850	138,872.75

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2017

		Current Period Balance
Total Construction in Progress		<u>138,872.75</u>
Infrastructure		
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>15,281,426.03</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	<u>45,686.78</u>
Total Accounts Payable		45,686.78
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(405.34)
FICA Employee Payable	2002	(55.80)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
Retirement-ER-Regular Contrib	2014	726.51
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Unemployment Ins Liab-Employer (ER only)	2028	(0.02)
Medicare Liab- Employer	2029	228.57
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	79.95
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(4.27)
Medicare Tax Liab-Employee	2202	429.58
Medical Plan Liab- Employee	2203	(496.28)
Vision Plan Liab- Employee	2204	8.00
Dental Plan Ins Payable- Employee	2205	845.87
Retirement Contrib Liab-Employee	2206	23.94
Insurance- AD & D	2211	(282.50)
Insurance-Work Injury (WI)	2212	(216.32)
Survivor Premiums-PERS	2214	14.52
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		98,086.76

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2017

		Current Period Balance
		<u> </u>
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		398,420.93
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	247,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	590,012.00
General Contingency Reserve	3111	366,718.70
Public Facilities Fees Reserve	3115	51,363.00
Capital Outlay Reserve	3160	1,399,275.10
Water Stabilization Reserve	3163	192,856.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>3,862,932.71</u>
Total Other Liabilities		3,862,932.71
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	<u>3,515,636.88</u>
Total Note Payable - Long Term		3,515,636.88
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,562,298.66
Equity		
Revenues		889,081.30
Expenditures		(1,255,498.43)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	106,768.92
Disputed Reserve Fund (Bankruptcy)	3161	257,760.66
AFG-FEMA Grant Reserve-Fire Dept 5%Match	3192	2,839.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2017

		Current Period Balance
Fund Balance	3200	6,372,026.29
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,824,190.86</u>
Total Equity		<u>7,457,773.73</u>
Total LIABILITIES & EQUITY		<u><u>15,281,426.03</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Service Charges & Fees					
4005	1.30	11.00	0.00	11.00	0.00%
	1.30	11.00	0.00	11.00	0.00%
Use of Money & Property					
4510	0.00	1,425.07	0.00	1,425.07	0.00%
	0.00	1,425.07	0.00	1,425.07	0.00%
	1.30	1,436.07	0.00	1,436.07	0.00%
Expenditures					
Personnel					
Salaries/Wages					
7322	600.00	7,400.00	10,100.00	2,700.00	26.73%
8018	605.28	1,469.76	8,000.00	6,530.24	81.63%
8045	789.70	3,398.58	6,200.00	2,801.42	45.18%
8051	0.00	0.00	510.00	510.00	100.00%
8054	6,080.37	38,897.49	87,385.00	48,487.51	55.49%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	756.60	1,100.10	2,200.00	1,099.90	50.00%
8081	0.00	288.00	1,800.00	1,512.00	84.00%
	8,831.95	53,175.64	116,195.00	63,019.36	54.24%
Payroll Taxes & Benefits					
5020	37.20	409.20	1,700.00	1,290.80	75.93%
5030	30.19	114.19	300.00	185.81	61.94%
5031	5.00	25.00	50.00	25.00	50.00%
5040	81.63	410.80	315.00	(95.80)	(30.41)%
5050	127.48	(149.16)	1,843.00	1,992.16	108.09%
5060	750.00	4,125.00	8,000.00	3,875.00	48.44%
5070	714.24	8,785.23	10,000.00	1,214.77	12.15%
5071	62.52	392.34	750.00	357.66	47.69%
5075	264.87	1,588.68	1,900.00	311.32	16.39%
5120	7.95	434.44	4,675.00	4,240.56	90.71%
	2,081.08	16,135.72	29,533.00	13,397.28	45.36%
Employment Services					
5100	40.80	448.80	3,000.00	2,551.20	85.04%
6200	0.00	0.00	500.00	500.00	100.00%
6230	0.00	0.00	125.00	125.00	100.00%
	40.80	448.80	3,625.00	3,176.20	87.62%
	10,953.83	69,760.16	149,353.00	79,592.84	53.29%
Services & Supplies					
Contract Services					
6100	0.00	100.00	6,500.00	6,400.00	98.46%
6110	1,981.00	10,278.18	21,500.00	11,221.82	52.19%
7100	540.98	3,203.22	7,500.00	4,296.78	57.29%
7255	58.91	291.74	913.00	621.26	68.05%
7321	245.00	1,516.70	4,000.00	2,483.30	62.08%
7342	1,125.00	6,750.00	13,500.00	6,750.00	50.00%
	3,950.89	22,139.84	53,913.00	31,773.16	58.93%
Financial Services					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
7309	0.00	5.00	0.00	(5.00)	0.00%
7310	213.27	1,631.11	3,000.00	1,368.89	45.63%
	213.27	1,636.11	3,000.00	1,363.89	45.46%
Insurance, Licenses & Regulatory Fees					
6340	(211.81)	(211.81)	100.00	311.81	311.81%
6341	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	0.00	9,254.00	9,254.00	0.00	0.00%
	(211.81)	26,254.50	30,996.00	4,741.50	15.30%
Legal & Professional					
7303	16,021.00	51,548.00	78,000.00	26,452.00	33.91%
7304	3,600.00	21,812.50	48,000.00	26,187.50	54.56%
7305	2,000.00	12,000.00	22,000.00	10,000.00	45.45%
7320	0.00	1,561.58	36,960.00	35,398.42	95.77%
7326	2,887.50	18,390.75	53,000.00	34,609.25	65.30%
7340	91.96	91.96	2,000.00	1,908.04	95.40%
	24,600.46	105,404.79	239,960.00	134,555.21	56.07%
Office/Operations					
6121	0.00	155.67	0.00	(155.67)	0.00%
6130	0.00	1,351.86	0.00	(1,351.86)	0.00%
6140	0.00	209.99	0.00	(209.99)	0.00%
7140	810.93	2,259.47	5,700.00	3,440.53	60.36%
7160	0.00	1,833.00	5,220.00	3,387.00	64.89%
7226	0.00	100.00	6,500.00	6,400.00	98.46%
	810.93	5,909.99	17,420.00	11,510.01	66.07%
Other Expense					
7330	0.00	20.00	0.00	(20.00)	0.00%
8735	0.00	60.35	200.00	139.65	69.83%
	0.00	80.35	200.00	119.65	59.83%
Rent & Utilities					
6025	243.90	1,468.63	3,000.00	1,531.37	51.05%
7350	0.00	0.00	500.00	500.00	100.00%
7352	2,900.00	17,400.00	33,179.00	15,779.00	47.56%
8610	1,497.82	1,916.99	3,500.00	1,583.01	45.23%
8620	20.38	20.38	500.00	479.62	95.92%
	4,662.10	20,806.00	40,679.00	19,873.00	48.85%
Repairs & Maintenance					
6405	0.00	64.16	110.00	45.84	41.67%
	0.00	64.16	110.00	45.84	41.67%
Travel & Training					
7323	0.00	12.99	300.00	287.01	95.67%
7324	0.00	642.25	1,300.00	657.75	50.60%
8539	11.50	450.44	2,700.00	2,249.56	83.32%
8541	0.00	0.00	100.00	100.00	100.00%
8550	0.00	129.89	650.00	520.11	80.02%
	11.50	1,235.57	5,050.00	3,814.43	75.53%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Services & Supplies	<u>34,037.34</u>	<u>183,531.31</u>	<u>391,328.00</u>	<u>207,796.69</u>	<u>53.10%</u>
Allocation of Administrative Costs					
8152 ADP Fees	<u>73.63</u>	<u>151.62</u>	<u>0.00</u>	<u>(151.62)</u>	<u>0.00%</u>
Total Allocation of Administrative Costs	<u>73.63</u>	<u>151.62</u>	<u>0.00</u>	<u>(151.62)</u>	<u>0.00%</u>
Total Expenditures	<u>45,064.80</u>	<u>253,443.09</u>	<u>540,681.00</u>	<u>287,237.91</u>	<u>53.13%</u>
Net Revenues over Expenditures	<u>(45,063.50)</u>	<u>(252,007.02)</u>	<u>(540,681.00)</u>	<u>288,673.98</u>	<u>(53.39)%</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	975.69	2,011.65	8,696.00	(6,684.35)	(76.87)%
	975.69	2,011.65	8,696.00	(6,684.35)	(76.87)%
Service Charges & Fees					
4920	7,875.00	15,750.00	0.00	15,750.00	0.00%
	7,875.00	15,750.00	0.00	15,750.00	0.00%
Special Taxes & Assessments					
4400	2,071.00	4,469.00	0.00	4,469.00	0.00%
4550	0.00	0.00	29,825.00	(29,825.00)	(100.00)%
	2,071.00	4,469.00	29,825.00	(25,356.00)	(85.02)%
Use of Money & Property					
4505	8.57	8.57	70.00	(61.43)	(87.76)%
4510	0.00	0.37	0.00	0.37	0.00%
	8.57	8.94	70.00	(61.06)	(87.23)%
	10,930.26	22,239.59	38,591.00	(16,351.41)	(42.37)%
Expenditures					
Personnel					
Salaries/Wages					
8054	0.00	0.00	1,000.00	1,000.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	135.40	500.00	364.60	72.92%
7325	0.00	800.00	800.00	0.00	0.00%
	0.00	935.40	2,800.00	1,864.60	66.59%
Legal & Professional					
7320	0.00	1,108.00	500.00	(608.00)	(121.60)%
7326	0.00	462.75	500.00	37.25	7.45%
	0.00	1,570.75	1,000.00	(570.75)	(57.08)%
Rent & Utilities					
6000	0.00	0.00	115.00	115.00	100.00%
8670	516.74	3,616.92	5,380.00	1,763.08	32.77%
	516.74	3,616.92	5,495.00	1,878.08	34.18%
Repairs & Maintenance					
6800	0.00	6,324.00	0.00	(6,324.00)	0.00%
	0.00	6,324.00	0.00	(6,324.00)	0.00%
	516.74	12,447.07	9,295.00	(3,152.07)	(33.91)%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
	516.74	12,447.07	38,259.56	25,812.49	67.47%
Net Revenues over Expenditures					
	10,413.52	9,792.52	331.44	9,461.08	2,854.54%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	0.00	0.00	2,001,166.00	(2,001,166.00)	(100.00)%
	0.00	0.00	2,001,166.00	(2,001,166.00)	(100.00)%
Grant Revenue					
4955	0.00	5,645.86	0.00	5,645.86	0.00%
	0.00	5,645.86	0.00	5,645.86	0.00%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	51,275.33	27,995.15	543,882.00	(515,886.85)	(94.85)%
	51,275.33	27,995.15	569,096.00	(541,100.85)	(95.08)%
Other Revenues					
4000	0.00	17,334.08	67,134.00	(49,799.92)	(74.18)%
4055	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	0.00	34,963.04	34,763.00	200.04	0.58%
	0.00	52,297.12	103,897.00	(51,599.88)	(49.66)%
Use of Money & Property					
4505	450.49	450.49	13,141.00	(12,690.51)	(96.57)%
4510	156.44	977.68	1,000.00	(22.32)	(2.23)%
	606.93	1,428.17	14,141.00	(12,712.83)	(89.90)%
	51,882.26	87,366.30	2,688,300.00	(2,600,933.70)	(96.75)%
Expenditures					
Personnel					
Salaries/Wages					
8290	0.00	0.00	1,600.00	1,600.00	100.00%
8295	2,627.28	9,853.95	22,050.00	12,196.05	55.31%
8310	653.80	653.80	2,660.00	2,006.20	75.42%
8340	1,535.32	39,831.37	82,000.00	42,168.63	51.43%
8345	2,043.49	2,043.49	5,550.00	3,506.51	63.18%
8355	2,265.49	2,265.49	4,724.00	2,458.51	52.04%
8360	140.82	140.82	1,205.00	1,064.18	88.31%
	9,266.20	54,788.92	119,789.00	65,000.08	54.26%
Payroll Taxes & Benefits					
5021	540.04	3,264.42	7,000.00	3,735.58	53.37%
5030	136.00	692.00	2,500.00	1,808.00	72.32%
5035	42.50	222.50	1,000.00	777.50	77.75%
5050	0.00	(915.55)	0.00	915.55	0.00%
5051	134.37	794.48	2,000.00	1,205.52	60.28%
5070	0.00	4,712.06	750.00	(3,962.06)	(528.27)%
5120	0.00	4,564.08	8,500.00	3,935.92	46.30%
5124	70.75	487.61	2,200.00	1,712.39	77.84%
	923.66	13,821.60	23,950.00	10,128.40	42.29%
Employment Services					
5000	0.00	0.00	2,440.00	2,440.00	100.00%
5101	163.26	2,041.45	3,700.00	1,658.55	44.83%
6230	948.00	948.00	2,800.00	1,852.00	66.14%
	1,111.26	2,989.45	8,940.00	5,950.55	66.56%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Personnel	11,301.12	71,599.97	152,679.00	81,079.03	53.10%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	52.02	52.02	1,800.00	1,747.98	97.11%
7248 Uniform Safety Boots	0.00	0.00	1,400.00	1,400.00	100.00%
Total Clothing & Uniform	52.02	52.02	3,200.00	3,147.98	98.37%
Contract Services					
6110 IT Purchased Services	89.98	539.88	1,080.00	540.12	50.01%
7100 Copier Contract-Maint & Usage	93.31	506.60	1,800.00	1,293.40	71.86%
7202 Building Alarms & Security	0.00	117.90	450.00	332.10	73.80%
7204 Cleaning Supplies, Laundry & Towel Service	848.13	2,660.58	3,700.00	1,039.42	28.09%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	0.00	0.00	2,164,108.00	2,164,108.00	100.00%
Total Contract Services	1,031.42	5,824.96	2,173,138.00	2,167,313.04	99.73%
Equipment & Tools					
6055 Radios -Non Capital	0.00	0.00	4,000.00	4,000.00	100.00%
6440 Fire Personal Protection Equipment	0.00	3,479.68	14,198.00	10,718.32	75.49%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00	100.00%
6630 Rope & Climbing Equipment	0.00	0.00	500.00	500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	500.00	500.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	0.00	39,882.12	46,000.00	6,117.88	13.30%
7242 Minor Tools, Accessories & Field Machines	0.00	178.39	350.00	171.61	49.03%
7252 Misc Hardware	0.00	35,654.26	36,263.00	608.74	1.68%
Total Equipment & Tools	0.00	79,194.45	135,811.00	56,616.55	41.69%
Financial Services					
7309 Late Fees	1.15	12.19	0.00	(12.19)	0.00%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	0.00	345.08	0.00	(345.08)	0.00%
Total Financial Services	1.15	357.27	20.00	(337.27)	(1,686.35)%
Insurance, Licenses & Regulatory Fees					
6120 Computer Licenses	0.00	0.00	500.00	500.00	100.00%
6340 Misc Fees	0.00	0.00	300.00	300.00	100.00%
6345 Property Taxes & Assessments Costs	0.00	1,949.04	2,500.00	550.96	22.04%
7325 Insurance	0.00	20,400.04	19,900.00	(500.04)	(2.51)%
Total Insurance, Licenses & Regulatory Fees	0.00	22,349.08	23,200.00	850.92	3.67%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,500.00	1,000.00	(500.00)	(50.00)%
7326 Legal Services	0.00	358.75	1,500.00	1,141.25	76.08%
7340 Legal Notifications & Mandated Advertising	0.00	45.00	100.00	55.00	55.00%
Total Legal & Professional	0.00	1,903.75	2,600.00	696.25	26.78%
Office/Operations					
6130 Computer Hardware	0.00	169.42	2,630.00	2,460.58	93.56%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
7140	General Supplies & Minor Equipment	0.00	821.03	1,700.00	878.97	51.70%
7160	Postage, Shipping & Mail Supplies	0.00	188.75	100.00	(88.75)	(88.75)%
7216	Fire Prevention Education Materials	0.00	783.98	1,200.00	416.02	34.67%
7226	Membership & Dues	0.00	75.00	500.00	425.00	85.00%
7230	Misc Small Parts & Supplies	0.00	1,955.55	5,000.00	3,044.45	60.89%
7240	Propane	0.00	0.00	400.00	400.00	100.00%
	Total Office/Operations	0.00	3,993.73	11,530.00	7,536.27	65.36%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	300.00	300.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	85.79	700.00	614.21	87.74%
7345	Outreach- Program Give-away Items	0.00	0.00	2,900.00	2,900.00	100.00%
	Total Other Expense	0.00	85.79	4,650.00	4,564.21	98.16%
	Rent & Utilities					
6000	Cell Phones	0.00	764.65	1,550.00	785.35	50.67%
6025	Telephone	338.97	2,024.32	3,300.00	1,275.68	38.66%
8610	Electric	8.22	926.19	175.00	(751.19)	(429.25)%
8620	Gas Service	81.62	270.02	1,400.00	1,129.98	80.71%
8630	Trash Services	99.83	598.98	1,850.00	1,251.02	67.62%
8640	Water and Water Services	639.55	2,292.79	2,650.00	357.21	13.48%
8659	Utility Cable Charges	90.12	533.77	1,020.00	486.23	47.67%
8670	Street Lighting	11.09	77.62	132.00	54.38	41.20%
	Total Rent & Utilities	1,269.40	7,488.34	12,077.00	4,588.66	38.00%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	383.82	1,000.00	616.18	61.62%
6640	R & M - Equip & Other Non-Structural Fixed Assets	185.00	993.68	800.00	(193.68)	(24.21)%
6750	R & M - Minor Tools & Equipment	0.00	41.10	500.00	458.90	91.78%
6775	R & M -Operation/Field Equipment	0.00	0.00	800.00	800.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	8.57	450.00	441.43	98.10%
6900	R & M - Buildings & Structures	75.00	2,482.07	3,000.00	517.93	17.26%
	Total Repairs & Maintenance	260.00	3,909.24	7,050.00	3,140.76	44.55%
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	375.00	375.00	100.00%
8405	Reserve FF Training Costs	0.00	60.00	6,300.00	6,240.00	99.05%
8410	Certifications	0.00	0.00	400.00	400.00	100.00%
	Total Travel & Training	0.00	60.00	7,275.00	7,215.00	99.18%
	Total Services & Supplies	2,613.99	125,218.63	2,380,551.00	2,255,332.37	94.74%
	Allocation of Administrative Costs					
8152	ADP Fees	195.81	423.57	1,800.00	1,376.43	76.47%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Allocation of Administrative Costs	195.81	423.57	1,800.00	1,376.43	76.47%
Capital Outlay					
9006 Infrastructure CIP	0.00	12,774.31	0.00	(12,774.31)	0.00%
9085 Vehicle Purchase	0.00	0.00	165,000.00	165,000.00	100.00%
Total Capital Outlay	0.00	12,774.31	165,000.00	152,225.69	92.26%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	93,402.00	93,402.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	10,000.00	10,000.00	100.00%
Total Reserves	0.00	0.00	103,402.00	103,402.00	100.00%
Total Expenditures	14,110.92	210,016.48	2,803,432.00	2,593,415.52	92.51%
Net Revenues over Expenditures	37,771.34	(122,650.18)	(115,132.00)	(7,518.18)	6.53%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Special Taxes & Assessments					
4550	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
	0.00	0.00	15,768.00	(15,768.00)	(100.00)%
Expenditures					
Personnel					
Salaries/Wages					
8054	0.00	0.00	1,000.00	1,000.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
	0.00	0.00	1,000.00	1,000.00	100.00%
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	9.00	500.00	491.00	98.20%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	509.00	2,500.00	1,991.00	79.64%
Legal & Professional					
7320	0.00	200.00	400.00	200.00	50.00%
7326	0.00	165.25	400.00	234.75	58.69%
	0.00	365.25	800.00	434.75	54.34%
Rent & Utilities					
6000	0.00	0.00	115.00	115.00	100.00%
8670	204.67	1,432.61	2,300.00	867.39	37.71%
	204.67	1,432.61	2,415.00	982.39	40.68%
Repairs & Maintenance					
6800	0.00	2,262.60	0.00	(2,262.60)	0.00%
	0.00	2,262.60	0.00	(2,262.60)	0.00%
	204.67	4,569.46	5,715.00	1,145.54	20.04%
	204.67	4,569.46	6,715.00	2,145.54	31.95%
Net Revenues over Expenditures	(204.67)	(4,569.46)	9,053.00	(13,622.46)	(150.47)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	25,766.47	53,136.57	228,858.00	(175,721.43)	(76.78)%
	25,766.47	53,136.57	228,858.00	(175,721.43)	(76.78)%
Service Charges & Fees					
4030	200,277.30	999,737.43	1,906,000.00	(906,262.57)	(47.55)%
4102	11,667.66	96,181.55	178,000.00	(81,818.45)	(45.97)%
4103	38,494.17	184,783.45	236,000.00	(51,216.55)	(21.70)%
4104	315.25	39,035.62	3,000.00	36,035.62	1,201.19%
4114	(155.00)	(675.00)	2,084.00	(2,759.00)	(132.39)%
4931	350.00	3,900.00	7,000.00	(3,100.00)	(44.29)%
4932	2,743.11	15,042.76	23,000.00	(7,957.24)	(34.60)%
4933	1,270.00	6,935.00	16,000.00	(9,065.00)	(56.66)%
4937	50.00	460.00	0.00	460.00	0.00%
	255,012.49	1,345,400.81	2,371,084.00	(1,025,683.19)	(43.26)%
Other Revenues					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	0.00	3,790.78	0.00%
4930	7,091.56	2,024.58	15,000.00	(12,975.42)	(86.50)%
	7,091.56	5,815.36	122,000.00	(116,184.64)	(95.23)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	226.38	226.38	2,100.00	(1,873.62)	(89.22)%
4510	158.22	1,755.13	1,500.00	255.13	17.01%
	384.60	1,981.51	6,564.00	(4,582.49)	(69.81)%
Total Revenues	288,255.12	1,406,334.25	2,728,506.00	(1,322,171.75)	(48.46)%
Expenditures					
Personnel					
Salaries/Wages					
8018	3,512.48	8,319.28	20,000.00	11,680.72	58.40%
8045	555.84	1,954.88	4,000.00	2,045.12	51.13%
8050	216.35	822.13	0.00	(822.13)	0.00%
8051	0.00	1,862.17	16,000.00	14,137.83	88.36%
8054	25,069.28	148,793.72	330,000.00	181,206.28	54.91%
8056	0.00	2,723.28	2,500.00	(223.28)	(8.93)%
8060	1,914.68	7,562.25	23,000.00	15,437.75	67.12%
8063	1,300.75	7,942.00	14,000.00	6,058.00	43.27%
8066	867.18	6,306.36	11,000.00	4,693.64	42.67%
8081	3,544.87	11,069.68	38,000.00	26,930.32	70.87%
	36,981.43	197,355.75	458,500.00	261,144.25	56.96%
Payroll Taxes & Benefits					
5030	204.00	996.00	1,500.00	504.00	33.60%
5031	40.00	190.00	0.00	(190.00)	0.00%
5040	354.70	1,617.88	0.00	(1,617.88)	0.00%
5050	532.94	1,113.92	6,000.00	4,886.08	81.43%
5060	5,299.30	27,572.90	66,000.00	38,427.10	58.22%

LOS OSOS COMMUNITY SERVICES DISTRICT
 Statement of Revenues and Expenditures - Monthly Actuals
 500 - 500 - Water
 From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
5070	Retirement ER - Regular	3,426.54	29,646.13	35,000.00	5,353.87	15.30%
5071	Retirement ER - Addl Pick-up	199.32	1,963.93	2,200.00	236.07	10.73%
5075	Retirees Medical - ER	128.00	768.00	1,000.00	232.00	23.20%
5120	Workers Comp Insurance - ER	55.09	15,678.10	12,500.00	(3,178.10)	(25.42)%
5124	Retirement - ER - Tier 2	309.26	1,953.15	0.00	(1,953.15)	0.00%
	Total Payroll Taxes & Benefits	10,549.15	81,500.01	124,200.00	42,699.99	34.38%
	Employment Services					
5100	Unemployment Insurance - ER	0.00	476.00	5,000.00	4,524.00	90.48%
6230	Medical Exam	0.00	2,675.00	130.00	(2,545.00)	(1,957.69)%
	Total Employment Services	0.00	3,151.00	5,130.00	1,979.00	38.58%
	Total Personnel	47,530.58	282,006.76	587,830.00	305,823.24	52.03%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	1,088.58	2,600.00	1,511.42	58.13%
7248	Uniform Safety Boots	0.00	319.74	1,000.00	680.26	68.03%
	Total Clothing & Uniform	0.00	1,408.32	3,600.00	2,191.68	60.88%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	1,049.15	2,970.95	5,000.00	2,029.05	40.58%
7250	Water Quality Testing	0.00	9,330.82	28,000.00	18,669.18	66.68%
7255	Security Services	0.00	445.56	7,800.00	7,354.44	94.29%
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321	Janitorial Cleaning & Supplies	42.36	393.48	850.00	456.52	53.71%
	Total Contract Services	1,091.51	13,140.81	43,450.00	30,309.19	69.76%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	128.73	0.00	(128.73)	0.00%
7242	Minor Tools, Accessories & Field Machines	300.42	1,203.64	2,500.00	1,296.36	51.85%
7252	Misc Hardware	54.00	54.00	0.00	(54.00)	0.00%
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256	Meter Purchases & Replacements	5,770.28	11,602.34	50,000.00	38,397.66	76.80%
	Total Equipment & Tools	6,124.70	12,988.71	53,500.00	40,511.29	75.72%
	Financial Services					
7309	Late Fees	0.00	28.16	0.00	(28.16)	0.00%
	Total Financial Services	0.00	28.16	0.00	(28.16)	0.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	(446.67)	579.33	3,000.00	2,420.67	80.69%
6342	Fees - Regulatory	0.00	2,885.80	25,000.00	22,114.20	88.46%
6345	Property Taxes & Assessments Costs	0.00	1,522.39	6,300.00	4,777.61	75.84%
7325	Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	(446.67)	36,568.52	66,081.00	29,512.48	44.66%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	15,422.70	23,000.00	7,577.30	32.94%
7320	Professional & Consulting Services	0.00	15,659.18	40,000.00	24,340.82	60.85%
7326	Legal Services	1,085.00	4,707.50	8,000.00	3,292.50	41.16%
7336	Legal Services- ISJ	0.00	0.00	1,000.00	1,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
9155 Inter-Agency Cost Sharing-ISJ	0.00	0.00	15,000.00	15,000.00	100.00%
Total Legal & Professional	1,085.00	35,789.38	87,000.00	51,210.62	58.86%
Office/Operations					
6130 Computer Hardware	0.00	0.00	3,000.00	3,000.00	100.00%
6140 Computer Software	0.00	1,463.88	2,000.00	536.12	26.81%
7140 General Supplies & Minor Equipment	77.54	181.10	3,000.00	2,818.90	93.96%
7160 Postage, Shipping & Mail Supplies	1,222.33	6,831.40	14,500.00	7,668.60	52.89%
7180 Billing Supplies, Forms & Printing	0.00	221.10	2,000.00	1,778.90	88.94%
7226 Membership & Dues	0.00	420.00	1,310.00	890.00	67.94%
7230 Misc Small Parts & Supplies	112.17	800.86	800.00	(0.86)	(0.11)%
7237 Process Control & Treatment Supplies	316.39	1,082.00	4,000.00	2,918.00	72.95%
7239 Water Treatment Chemicals	0.00	1,799.76	6,600.00	4,800.24	72.73%
7249 Safety Supplies	164.30	259.60	3,000.00	2,740.40	91.35%
Total Office/Operations	1,892.73	13,059.70	40,210.00	27,150.30	67.52%
Other Expense					
7330 Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348 Water Conservation Program	0.00	85.91	1,000.00	914.09	91.41%
Total Other Expense	0.00	85.91	1,250.00	1,164.09	93.13%
Rent & Utilities					
6000 Cell Phones	40.00	1,196.96	3,260.00	2,063.04	63.28%
6025 Telephone	735.07	4,016.42	8,400.00	4,383.58	52.19%
7352 Rent - Offices & Other Structures	0.00	0.00	2,900.00	2,900.00	100.00%
8610 Electric	7,100.31	56,109.71	84,000.00	27,890.29	33.20%
8620 Gas Service	32.16	64.32	250.00	185.68	74.27%
8630 Trash Services	229.62	1,521.59	4,000.00	2,478.41	61.96%
8644 Disposal Services	2,055.00	18,369.00	18,500.00	131.00	0.71%
8670 Street Lighting	30.59	213.99	350.00	136.01	38.86%
Total Rent & Utilities	10,222.75	81,491.99	121,660.00	40,168.01	33.02%
Repairs & Maintenance					
6405 R & M - Extinguishers	0.00	336.63	350.00	13.37	3.82%
6422 R & M - Hydrants	0.00	0.00	350.00	350.00	100.00%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	313.03	250.00	(63.03)	(25.21)%
6641 R & M - Wells	0.00	599.22	800.00	200.78	25.10%
6750 R & M - Minor Tools & Equipment	300.40	1,290.96	1,200.00	(90.96)	(7.58)%
6775 R & M - Operation/Field Equipment	0.00	59.45	0.00	(59.45)	0.00%
6800 R & M - Grounds & Collection Systems	27.40	73.84	1,000.00	926.16	92.62%
6830 Paving & Concrete	0.00	4,050.00	0.00	(4,050.00)	0.00%
6900 R & M - Buildings & Structures	0.00	237.47	1,500.00	1,262.53	84.17%
7207 Buildings & Structures Maint	180.57	180.57	0.00	(180.57)	0.00%
7241 R & M - Water Distribution System	52.32	7,467.62	15,000.00	7,532.38	50.22%
Total Repairs & Maintenance	560.69	14,608.79	20,450.00	5,841.21	28.56%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	0.00	3,183.33	8,324.00	5,140.67	61.76%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
8410	0.00	60.00	300.00	240.00	80.00%
8510	0.00	221.56	2,000.00	1,778.44	88.92%
8539	0.00	0.00	700.00	700.00	100.00%
8550	0.00	221.44	700.00	478.56	68.37%
Total Travel & Training	0.00	3,686.33	12,274.00	8,587.67	69.97%
Vehicle Maintenance & Repairs					
7006	0.00	130.06	0.00	(130.06)	0.00%
7211	79.02	550.16	2,200.00	1,649.84	74.99%
7220	472.75	2,155.66	4,000.00	1,844.34	46.11%
7228	0.00	1,270.30	350.00	(920.30)	(262.94)%
7232	751.32	3,467.70	3,000.00	(467.70)	(15.59)%
Total Vehicle Maintenance & Repairs	1,303.09	7,573.88	9,550.00	1,976.12	20.69%
Total Services & Supplies	21,833.80	220,430.50	459,025.00	238,594.50	51.98%
Allocation of Administrative Costs					
8152	178.99	311.72	0.00	(311.72)	0.00%
Total Allocation of Administrative Costs	178.99	311.72	0.00	(311.72)	0.00%
Capital Outlay					
9006	0.00	26,189.84	380,000.00	353,810.16	93.11%
Total Capital Outlay	0.00	26,189.84	380,000.00	353,810.16	93.11%
Debt Service					
9022	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023	0.00	67,009.37	109,607.00	42,597.63	38.86%
Total Debt Service	0.00	223,118.82	265,716.00	42,597.18	16.03%
Reserves					
9571	0.00	0.00	500,000.00	500,000.00	100.00%
9572	0.00	0.00	57,000.00	57,000.00	100.00%
9988	0.00	0.00	32,000.00	32,000.00	100.00%
Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
Total Expenditures	69,543.37	752,057.64	2,281,571.00	1,529,513.36	67.04%
Net Revenues over Expenditures	218,711.75	654,276.61	446,935.00	207,341.61	46.39%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Service Charges & Fees					
4062	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	20.00	0.00	(20.00)	0.00%
	0.00	20.00	0.00	(20.00)	0.00%
Insurance, Licenses & Regulatory Fees					
6345	0.00	134.64	0.00	(134.64)	0.00%
	0.00	134.64	0.00	(134.64)	0.00%
Legal & Professional					
7320	1,943.75	4,611.81	11,564.00	6,952.19	60.12%
7326	0.00	353.60	0.00	(353.60)	0.00%
	1,943.75	4,965.41	11,564.00	6,598.59	57.06%
	1,943.75	5,120.05	11,564.00	6,443.95	55.72%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
	1,943.75	5,120.05	36,564.00	31,443.95	86.00%
Net Revenues over Expenditures	(1,943.75)	(5,120.05)	7,703.00	(12,823.05)	(166.47)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	0.00	(232.72)	0.00	(232.72)	0.00%
	0.00	(232.72)	0.00	(232.72)	0.00%
Special Taxes & Assessments					
4061	146,562.27	(666,038.51)	0.00	(666,038.51)	0.00%
	146,562.27	(666,038.51)	0.00	(666,038.51)	0.00%
Other Revenues					
4928	15.00	15.00	0.00	15.00	0.00%
	15.00	15.00	0.00	15.00	0.00%
Use of Money & Property					
4510	447.06	3,175.27	0.00	3,175.27	0.00%
	447.06	3,175.27	0.00	3,175.27	0.00%
	147,024.33	(663,080.96)	0.00	(663,080.96)	0.00%
Net Revenues over Expenditures	147,024.33	(663,080.96)	0.00	(663,080.96)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4035	2,603.51	5,367.43	22,746.00	(17,378.57)	(76.40)%
	2,603.51	5,367.43	22,746.00	(17,378.57)	(76.40)%
Special Taxes & Assessments					
4400	14,031.00	28,197.00	95,440.00	(67,243.00)	(70.46)%
	14,031.00	28,197.00	95,440.00	(67,243.00)	(70.46)%
Other Revenues					
4935	0.00	4.50	0.00	4.50	0.00%
	0.00	4.50	0.00	4.50	0.00%
Use of Money & Property					
4505	22.87	22.87	149.00	(126.13)	(84.65)%
4510	21.43	194.59	0.00	194.59	0.00%
	44.30	217.46	149.00	68.46	45.95%
	16,678.81	33,786.39	118,335.00	(84,548.61)	(71.45)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	7,354.62	63,310.00	55,955.38	88.38%
	0.00	7,354.62	63,510.00	56,155.38	88.42%
	0.00	7,354.62	63,510.00	56,155.38	88.42%
Services & Supplies					
Equipment & Tools					
6390	0.00	0.00	500.00	500.00	100.00%
7242	0.00	0.00	200.00	200.00	100.00%
	0.00	0.00	700.00	700.00	100.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	1.68	7,000.00	6,998.32	99.98%
6345	0.00	53.20	200.00	146.80	73.40%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	0.00	3,154.88	10,700.00	7,545.12	70.52%
Legal & Professional					
7320	0.00	1,000.00	1,000.00	0.00	0.00%
7326	0.00	315.00	100.00	(215.00)	(215.00)%
	0.00	1,315.00	1,100.00	(215.00)	(19.55)%
Office/Operations					
7140	0.00	10.70	0.00	(10.70)	0.00%
7226	165.00	165.00	0.00	(165.00)	0.00%
7230	0.00	275.00	500.00	225.00	45.00%
7249	0.00	13.49	200.00	186.51	93.25%
	165.00	464.19	700.00	235.81	33.69%
Other Expense					
7346	0.00	250.00	0.00	(250.00)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Total Other Expense	0.00	250.00	0.00	(250.00)	0.00%
Rent & Utilities					
6000 Cell Phones	0.00	691.28	1,250.00	558.72	44.70%
6025 Telephone	20.25	119.21	100.00	(19.21)	(19.21)%
7352 Rent - Offices & Other Structures	0.00	0.00	100.00	100.00	100.00%
8610 Electric	150.08	995.00	1,500.00	505.00	33.67%
8670 Street Lighting	72.24	505.46	850.00	344.54	40.53%
Total Rent & Utilities	242.57	2,310.95	3,800.00	1,489.05	39.19%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	1,000.00	1,000.00	100.00%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	0.00	2,000.00	2,000.00	100.00%
6900 R & M - Buildings & Structures	0.00	73.99	200.00	126.01	63.01%
Total Repairs & Maintenance	0.00	131.88	3,700.00	3,568.12	96.44%
Travel & Training					
7324 Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	60.21%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	73.47%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	19.75	137.53	550.00	412.47	74.99%
7220 Gasoline	118.19	538.92	800.00	261.08	32.63%
Total Vehicle Maintenance & Repairs	137.94	676.45	1,350.00	673.55	49.89%
Total Services & Supplies	545.51	9,895.02	28,050.00	18,154.98	64.72%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	86,000.00	86,000.00	100.00%
Total Capital Outlay	0.00	0.00	86,000.00	86,000.00	100.00%
Total Expenditures	545.51	17,249.64	177,560.00	160,310.36	90.29%
Net Revenues over Expenditures	16,133.30	16,536.75	(59,225.00)	75,761.75	(127.92)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 12/1/2017 Through 12/31/2017

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Use of Money & Property					
4510	0.00	999.66	900.00	99.66	11.07%
	0.00	999.66	900.00	99.66	11.07%
	0.00	999.66	900.00	99.66	11.07%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	3,000.00	3,000.00	100.00%
7326	175.00	595.00	1,000.00	405.00	40.50%
	175.00	595.00	4,000.00	3,405.00	85.13%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	175.00	595.00	4,100.00	3,505.00	85.49%
	175.00	595.00	4,100.00	3,505.00	85.49%
Net Revenues over Expenditures	(175.00)	404.66	(3,200.00)	3,604.66	(112.65)%