



FINANCE ADVISORY COMMITTEE MEETING

Monday, January 29, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Marshall Ochylski, Chairperson
Jon-Erik Storm, Alternate Chairperson
Lisa Gonzalez, Member
Cheri Grimm, Member
Bea Jansen, Member
Christine Womack, Member

STAFF

Renee Osborne, General Manager
Adrienne Geidel, District Bookkeeper
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening – 5:30 p.m.**
 - A. Call to Order
 - B. Flag Salute
 - C. Roll Call
2. **Approval of FAC Meeting Minutes of January 11, 2018**
(Recommend approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for January 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
4. **Review of Board Item Regarding Financial Reports for the Period Ending December 31, 2017**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
5. **Summary of Findings Regarding Bayridge, Vista, Wastewater, and Drainage Fund Balances**
(Committee Recommendations)
Presented By: General Manager Osborne
6. **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.
7. **Schedule Next FAC Meeting**
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

ITEM 2

**APPROVAL OF FAC MEETING MINUTES
OF JANUARY 11, 2018**

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Special Meeting
January 11, 2018 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 5:32 p.m. and General Manager Osborne led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Absent Bea Jansen, Committee Member - Present Christine Womack, Committee Member – Arrived at 5:37 p.m. Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Adrienne Geidel, District Bookkeeper Ann Kudart, Administrative Services Manager</p>	
2. Approval of FAC Meeting Minutes of December 4, 2017	<p>Public Comment - None</p> <p>Committee Member Gonzalez made a motion to approve the meeting minutes of December 4, 2017. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>	Action: Approve and file minutes.
3A. Review of Board Item Regarding Fiscal Year 2016/2017 Audit	<p>Adam Guise of Moss, Levy & Hartzheim provided a summary of the independent auditors report through June 2017 reporting that a clean opinion was issued. He reported that the District's been consistent over the past couple years in terms of the financial statements; no major new reporting standards; that this is the third year the pension has been reported on the financial statements and that next year there will be a change in post-employment benefits for retiree health; he summarized the expenses and income in different categories with positive change in net position in both the governmental type and the enterprise funds which is a good sign of the District's health; that the District's investments are not high risk and relatively safe. Mr. Guise summarized the Capital Assets and Long-Term Liabilities, Loans Payable, Pension Plans, annual OPEB cost; the Fire Fund had a positive change in fund balance and exceeded the projections in the budget; the General Fund has a slight decrease in fund balance as this fund is more of an Administration Fund covering more of the overhead costs and is expected to have a zero balance; and, reviewed the Management Letter details reporting on the main findings of the audit field work.</p> <p>Public Comment – Chuck Cesena commented on discrepancies with the investment funds percentages reported in Concentration of Credit Risk on page 31.</p> <p>Committee Member Gonzalez made a motion to recommend that the Board receive the FY 2016/2017 Audit with corrections as needed. The motion was seconded by Committee Member Womack and carried by unanimous consent.</p>	Action: The Committee recommended that the Board receive the Independent Audit for Fiscal Year 2016/2017
3B. Review of Board Item Regarding Final Review and Expense Report for Fiscal Year 2016/2017	<p>Bookkeeper Geidel informed the Committee that the report included the adjustments received from the Auditor.</p> <p>Public Comment - None</p> <p>Committee Member Womack made a motion to recommend that the Board receive and file the final Revenue and Expense Report for Fiscal Year 2016/2017. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>	Action: The Committee recommended that the Board receive and file the final Revenue and Expense Report for Fiscal Year 2016/2017

AGENDA ITEM	DISCUSSION	FOLLOW-UP
4. Review of Board Item Regarding Approval of Warrant Register for December 2017	<p>Chairperson Ochylski asked about Check 26856 and what improvements were made at the 10th Street and Utility Systems Manager Acosta reported that the pump had been replaced.</p> <p>Public Comment – None</p> <p>Committee Member Gonzalez recommended that the Board approve the December 2017 Warrant Register. The motion was seconded by Committee Member Womack and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the December 2017 warrants.</p>
5. Review of Board Item Regarding Financial Reports for the Period Ending November 30, 2017	<p>Bookkeeper Geidel provided a report on the financials explaining that the Wastewater Fiduciary Fund on page 15 of the report is showing only revenues with a negative revenue in Year-to-Date for 4061 Debt Service Assessments-2002 WW Bond which is due to the timing of the receipt of the funds from the County. She responded to previously ask questions concerning \$10,000 of held deposits which are prepaid expenses regarding the Fire Truck.</p> <p>Battalion Chief Alex reported that the new fire truck is in Paso Robles going through final checks and will then go in for mounting of tools and equipment, and should be in Los Osos the beginning of February.</p> <p>Ms. Geidel reported that 1085 Unbilled Accounts Receivable is water revenue and changes only once a year at the audit and is adjusted; that 1850 Construction in Progress is only adjusted once per year; 2045 Other Post-Employment Benefits (OPEB) are adjusted once per year; and, that 1990 Other Assets of \$900 is a deposit for Select Business Systems.</p> <p>Public Comment – None</p> <p>Committee Member Womack recommended that the Board approve the Financial Reports for the Period Ending November 30, 2017. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the Financial Reports for the Period Ending November 30, 2017</p>
6. Review of Board Item Regarding Mid-Year Budget Adjustments	<p>General Manager Osborne provided a fund by fund report of the mid-year adjustments for FY17/18 as provided in the agenda packet and requesting the Committee's recommendation that the Board approve the adjustments and the roll over balances.</p> <p>Public Comment – None</p> <p>Committee Member Womack recommended that the Board accept the mid-year adjustments and recommended there be no interest on the roll over balances in Fund 200 and Fund 400. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board accept the mid-year adjustments; that there be no interest on the roll over balances in Fund 200 and Fund 400; and, that staff report back to FAC regarding the Board's determinations. The motion was seconded by Committee Member Jansen and carried by unanimous consent.</p>
7. Public Comments on Items NOT on Agenda	<p>None</p>	
8. Schedule Next Meeting	<p>The next meeting of the Finance Advisory Committee is scheduled to be held on Monday, January 29, 2018 at 5:30 pm unless otherwise noticed.</p>	
9. Closing Comments by FAC Committee Members	<p>Committee Members thanked staff for a job well done.</p>	
10. Adjournment	<p>The meeting adjourned at 6:30 p.m.</p>	

ITEM 3

**REVIEW OF BOARD ITEM REGARDING
APPROVAL OF WARRANT REGISTER
FOR JANUARY 2018**



January 26, 2018

TO: LOCSO Board of Directors
FROM: Adrienne Geidel, District Bookkeeper
SUBJECT: **Agenda Item 11C – 2/1/2018 Board Meeting**
Approve Warrant Register for January 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Jon-Erik G. Storm
Louis G. Tornatzky

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached Warrant Register is for your Board's review and approval for disbursement.

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 approve the January 2018 warrants for disbursement.

Attachments

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P.O. Box 6064
Los Osos, CA 93412

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

Phone: 805/528-9370
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LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 1/1/2018 Through 1/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
1634/1642/1...	1/10/2018	CA PUBLIC EMPL RET SYSTEM	726.51	12/31/17 CalPERS Unfunded Accrued Liability ER Contributions	100
	1/10/2018	CA PUBLIC EMPL RET SYSTEM	896.70	12/31/17 CalPERS Unfunded Accrued Liability ER Contributions	301
	1/10/2018	CA PUBLIC EMPL RET SYSTEM	2,184.98	12/31/17 CalPERS Unfunded Accrued Liability ER Contributions	500
26896	1/11/2018	ALLIED ADMIN - DELTA DENTAL	47.16	2/1-28/18 ID#07917-7535 Dental Plan	100
	1/11/2018	ALLIED ADMIN - DELTA DENTAL	871.13	2/1-28/18 ID#07917-7535 Dental Plan	500
26897	1/11/2018	AT&T	243.90	11/17/17-12/16/17 9391056500 Telephone & Telemetry Services	100
	1/11/2018	AT&T	20.25	11/17/17-12/16/17 9391056191 Telephone & Telemetry Services	200
	1/11/2018	AT&T	338.97	11/17-12/16/17 ID:9391056297 Long Distance Service	301
	1/11/2018	AT&T	20.25	11/17/17-12/16/17 9391056138 Telephone & Telemetry Services	500
	1/11/2018	AT&T	20.25	11/17/17-12/16/17 9391056157 Telephone & Telemetry Services	500
	1/11/2018	AT&T	20.25	11/17/17-12/16/17 9391056160 Telephone & Telemetry Services	500
	1/11/2018	AT&T	202.67	11/17/17-12/16/17 9391056166 Telephone & Telemetry Services	500
	1/11/2018	AT&T	39.93	11/17/17-12/16/17 9391056172 Telephone & Telemetry Services	500
	1/11/2018	AT&T	20.25	11/17/17-12/16/17 9391056188 Telephone & Telemetry Services	500
	1/11/2018	AT&T	20.25	11/17/17-12/16/17 9391056275 Telephone & Telemetry Services	500
	1/11/2018	AT&T	272.42	11/20/17-12/19/17 9391059905 Telephone & Telemetry Services	500
	1/11/2018	AT&T	98.55	11/20/17-12/19/17 9391059906 Telephone & Telemetry Services	500
	1/11/2018	AT&T	20.25	11/17/17-12/16/17 9391056182 Telephone & Telemetry Services	800
26898	1/11/2018	AT&T	117.59	12/22/17-1/21/18 Acct#134994840-4 Phone/Internet SB Well	500
26899	1/11/2018	GOLDEN STATE WATER COMPANY	559.05	10/18-12/18/17 Acct:84033200001 Water Service Fire	301
26900	1/11/2018	CHARTER COMMUNICATIONS	89.98	12/28/17-1/27/18 Acct#8245101120143981 Internet for Station	301
26901	1/11/2018	CRYSTAL SPRINGS WATER	33.30	12/01-31/17 Acct#057427 Water Delivery	100

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 1/1/2018 Through 1/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
26902	1/11/2018	DIGITAL DEPLOYMENT, INC	200.00	1/1-31/18 Website Hosting Service Fee	100
26903	1/11/2018	ETENMANN-ROVIN CO	52.02	12/28/17 Name Bars for New Reserve Firefighters	301
26904	1/11/2018	ERNEST PACKAGING SOLUTIONS	848.13	12/19/17 Cust#CAL059 Cleaning Supplies	301
26905	1/11/2018	WELLS FARGO VENDOR FIN SERV	93.31	2/3/-3/2/18 ID:90136374384 Copier Lease/Service Contract	301
26906	1/11/2018	GRACE ENVIRONMENTAL SERVICES	8,010.50	12/01-31/17 General Manager Services	100
26907	1/11/2018	HANLEY & FLEISHMAN, LLP	2,887.50	12/01-31/17 Legal Services (General/Personnel/PRR/Water/P&R)	100
	1/11/2018	HANLEY & FLEISHMAN, LLP	1,085.00	12/01-31/17 Legal Services (General/Personnel/PRR/Water/P&R)	500
	1/11/2018	HANLEY & FLEISHMAN, LLP	175.00	12/01-31/17 Legal Services (General/Personnel/PRR/Water/P&R)	900
26908	1/11/2018	KITZMAN WATER, INC.	81.65	1/31/18 Acct:72975 PE HC Soft-Water Service	301
26909	1/11/2018	MINER'S ACE HARDWARE	273.27	11/6-12/31/17 Cust#121480 Buildings, Tools, Equipment	301
26910	1/11/2018	MISSION COUNTRY DISPOSAL	106.41	1/1-1/20/18 Acct:4130-5101023 Monthly Trash Service	301
26911	1/11/2018	MISSION COUNTRY DISPOSAL	116.65	01/01-31/18 Acct#4130-5101854 Trash Service - Water Yard	500
26912	1/11/2018	MOSS, LEVY & HARTZHEIM LLP	2,000.00	12/31/17 #LOSOSOSCSD Audit Services	100
26913	1/11/2018	NBS GOVERNMENT FINANCIAL GROUP	2,455.48	1/1/18-3/31/18 Qtrly Admin Fee-WW Assessment District #1Bond	600
26914	1/11/2018	OFFICE DEPOT INC	158.26	12/01-31/17 Acct#28702448 General Office Supplies	100
26915	1/11/2018	PRP COMPANIES	548.13	01/02/18 Lock Out Notices/Door Hangers	500
26916	1/11/2018	PRP COMPANIES	985.48	12/29/17 Utility Billing Services (Rts 206-213)	500
26917	1/11/2018	SELECT BUSINESS SYSTEMS	166.68	12/01-31/17 Cust#400356 Copier Contract Overage Charge	100
26918	1/11/2018	SLO COUNTY EMPLOYEES ASSOC	21.28	12/18-12/31/17 SLOCEA Dues	100
	1/11/2018	SLO COUNTY EMPLOYEES ASSOC	104.84	12/18-12/31/17 SLOCEA Dues	500
26919	1/11/2018	SAN LUIS POWERHOUSE	185.00	12/22/17 Generator Repair	301
26920	1/11/2018	SPEED'S OIL TOOL SERVICE, INC	1,032.00	12/14/17 & 12/21/17 Brine Disposal Trucking Service - SB Wel	500
26921	1/11/2018	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,177.00	11/09-28/17 Brine Disposal Services - SB	500
	1/11/2018	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,551.00	12/6-12/17 Brine Disposal Services - SB Well	500
26922	1/11/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	58.91	02/01-28/18 Acct#2234623879 Security Services (Suite 106)	100
26923	1/11/2018	STATE WATER RESOURCES CONTROL BOARD	12,163.50	07/01/17-06/30/18 #4010016 Water System Fees	500
26924	1/11/2018	TECHXPRESS INC	1,401.00	1/1-31/18 IT Support & Service	100
26925	1/11/2018	THE GAS COMPANY	81.62	11/20-12/19/17 Acct#14941522279 Monthly Gas Service	301
26926	1/11/2018	THE GAS COMPANY	32.16	11/21/17-12/20/17 Acct#17141580187 Gas Services	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 1/1/2018 Through 1/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
26927	1/11/2018	THE GAS COMPANY	32.16	11/22-12/21/17 Acct#05011720470 Gas Service Water Yard	500
26928	1/11/2018	U.S. BANK	53,613.47	1/1/18 CIEDB-B04-060; A/C#207877000 Interest Payment	500
26929	1/11/2018	VISION SERVICE PLAN	12.78	01/01-31/18 Acct#121302260001 Vision Plan	100
	1/11/2018	VISION SERVICE PLAN	12.78	12/01-31/17 Acct#121302260001 Vision Plan	100
	1/11/2018	VISION SERVICE PLAN	195.74	01/01-31/18 Acct#121302260001 Vision Plan	500
	1/11/2018	VISION SERVICE PLAN	195.74	12/01-31/17 Acct#121302260001 Vision Plan	500
26930	1/29/2018	ALPHA ELECTRICAL SERVICE	1,454.96	01/05/18 Control Panel for 8th St Drainage Pump	800
	1/29/2018	ALPHA ELECTRICAL SERVICE	19,646.51	1/5/18 Control Panel for 8th St. Drainage Pump	800
26931	1/29/2018	AHA SHOES	161.61	01/08/18 Uniform Safety Boot (Requa)	500
26932	1/29/2018	ALL WAYS CLEAN	245.00	01/01-31/18 Janitorial Services (Suites 102 & 106)	100
26933	1/29/2018	AT&T	340.11	12/17/17-01/16/18 ID#9391056297 Long Distance Phone Service	301
26934	1/29/2018	BRENNTAG PACIFIC INC.	771.40	01/11/18 Acct#122727 Water Treatment Chemicals	500
	1/29/2018	BRENNTAG PACIFIC INC.	1,657.02	1/8/18 Acct#122727 Water Treatment Chemicals	500
26935	1/29/2018	CHARTER COMMUNICATIONS	91.32	01/28-02/27/18 Acct#8245101120143981 Station Internet	301
26936	1/29/2018	CHARTER COMMUNICATIONS	200.00	01/28-02/27/18 Acct#8245101120119577 Internet (Admin/Server)	100
	1/29/2018	CHARTER COMMUNICATIONS	25.00	01/28-02/27/18 Acct#8245101120119577 Internet (Admin/Server)	500
26937	1/29/2018	CHARTER COMMUNICATIONS	90.12	01/09-02/08/18 Acct#8245101120013341 Cable TV for Station	301
26938	1/29/2018	CHARTER COMMUNICATIONS	139.56	01/19-02/18/18 Acct#8245101120015742 Channel 20	100
26939	1/29/2018	COASTAL COPY, LP	103.52	12/19/17-03/18/18 Acct#CF00 Contract#3924-05 Copier Base Crg	301
26940	1/29/2018	GEORGE CONTENTO	2,900.00	02/01-28/18 Office Rent (Suites 102 & 106)	100
26941	1/29/2018	DELTA LIQUID ENERGY	643.93	01/04/18 ID#SOUBAY-1 Propane Fill-up	301
26942	1/29/2018	J B DEWAR	39.61	1/18/18 Acct#58976 Mis Fuel & Diesel	800
26943	1/29/2018	THE DOCUTEAM, LLC	38.00	12/01-31/17 Acct#0979 Onsite Service (Document Destruction)	100
26944	1/29/2018	FERGUSON ENTERPRISES, INC #1350	418.28	01/12/18 Cust#725053 Repair/Maint (supplies/parts)	500
	1/29/2018	FERGUSON ENTERPRISES, INC #1350	216.69	01/18/18 Cust#725053 Equipment/Parts	800
	1/29/2018	FERGUSON ENTERPRISES, INC #1350	147.78	01/18/18 Cust#725053 Misc. Small Parts	800
26945	1/29/2018	Kellie Fiant	14.93	01/08/18 Refund for overpayment on Final Bill	500
26946	1/29/2018	WELLS FARGO VENDOR FIN SERV	93.31	03/03-04/02/18 ID#90136374384 Copier Lease/Service Contract	301
26947	1/29/2018	GRACE ENVIRONMENTAL SERVICES	8,010.50	01/01-31/18 General Manager Services	100
26948	1/29/2018	HACH	765.61	01/16/18 Acct#270053 Water Treatment Chemicals	500
26949	1/29/2018	HUMANA INSURANCE COMPANY	189.00	02/01-28/18 ID#732930-001 Insurance (18 RFF)	301

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 1/1/2018 Through 1/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
26950	1/29/2018	DE LANGE LANDEN FINANCIAL SERVICES	374.30	01/01-31/18 Acct#630919 Sharp Copier Service Contract	100
26951	1/29/2018	MEDSTOP URGENT CARE CENTER	2,844.00	12/1-12/31/17 Medical Exams	301
26952	1/29/2018	MISSION LINEN SUPPLY	22.92	01/05/18 Cust#213729 Janitorial Supplies - towel rolls/rags	500
	1/29/2018	MISSION LINEN SUPPLY	22.92	01/18/18 Cust#213729 Janitorial Supplies - towel roll/rags	500
26953	1/29/2018	NATIONAL METER & AUTOMATION, INC.	5,832.68	01/05/18 Cust#2738 Meter Purchases & Replacements (72 ea)	500
26954	1/29/2018	NBS GOVERNMENT FINANCIAL GROUP	1,223.82	01/01/18 WW Assessment District #1 Reminder Letters (117)	600
26955	1/29/2018	NONPROFIT TECHNOLOGIES, INC	43.75	12/14/17 MIP Support (formatting financial statement)	100
26956	1/29/2018	PERRY FORD	750.18	01/10/18 Vehicle Repair (shift mech) unit A	500
26957	1/29/2018	PG&E	71.42	12/19/17-01/17/18 Electric Services	100
	1/29/2018	PG&E	516.81	12/19/17-01/17/18 Electric Services	200
	1/29/2018	PG&E	22.27	11/18-12/21/17 Electric 12/20/17-01/18/18 Street Lighting	301
	1/29/2018	PG&E	204.69	12/19/17-01/17/18 Electric Services	400
	1/29/2018	PG&E	6,174.93	12/19/17-01/17/18 Electric Services	500
	1/29/2018	PG&E	220.00	12/19/17-01/17/18 Electric Services	800
26958	1/29/2018	PRP COMPANIES	408.59	01/22/18 Billing Envelopes	500
26959	1/29/2018	PRP COMPANIES	756.85	01/22/18 Utility Billing Services (Rts 201-205)	500
26960	1/29/2018	PUBLIC SAFETY CENTER, INC.	2,026.82	01/15/18 Medical Gloves	301
26961	1/29/2018	CARDMEMBER SERVICE	193.94	12/13/17 CC Alex, Best Buy (Microwave)	301
	1/29/2018	CARDMEMBER SERVICE	(15.00)	12/22/17 CC Alex Home Depot (CR for fridge disposal fee)	301
	1/29/2018	CARDMEMBER SERVICE	2,274.24	12/26/17 CC Alex, LN Curtis (O2 sensor)	301
26962	1/29/2018	SLO COUNTY AIR POLLUTION CONTROL DEPT	478.21	01/11/18 Acct#4042 Reg Fees for permits to operate equip.	500
26963	1/29/2018	SLO COUNTY EMPLOYEES ASSOC	21.28	01/01/18-01/14/18 SLOCEA Dues	100
	1/29/2018	SLO COUNTY EMPLOYEES ASSOC	104.84	01/01/18-01/14/18 SLOCEA Dues	500
26964	1/29/2018	SLO COUNTY TAX COLLECTOR	135.40	01/31/2018 FY17/18 Property Taxes & Assessments	200
	1/29/2018	SLO COUNTY TAX COLLECTOR	1,949.04	01/31/2018 FY17/18 Property Taxes & Assessments	301
	1/29/2018	SLO COUNTY TAX COLLECTOR	9.00	01/31/2018 FY17/18 Property Taxes & Assessments	400
	1/29/2018	SLO COUNTY TAX COLLECTOR	1,522.39	01/31/2018 FY17/18 Property Taxes & Assessments	500
	1/29/2018	SLO COUNTY TAX COLLECTOR	134.64	01/31/2018 FY17/18 Property Taxes & Assessments	600
	1/29/2018	SLO COUNTY TAX COLLECTOR	53.20	01/31/2018 FY17/18 Property Taxes & Assessments	800
26965	1/29/2018	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	2,094.00	12/01-31/17 405R979032 Water Quality Testing	500
26966	1/29/2018	THE TRIBUNE	234.23	12/20/17-06/20/18 Subscription Renewal	301
26967	1/29/2018	UNITED RENTALS, INC.	59,174.23	01/17/18 Cust#644067 Pioneer Pump @ 8th St & El Moro	800
26968	1/29/2018	USA BLUE BOOK	(316.69)	01/08/18 Cust#725053 Process Control & Treatment Supplies	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 1/1/2018 Through 1/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	1/29/2018	USA BLUE BOOK	326.29	01/16/17 Cust#725053 Process Control & Treatment Supplies	500
	1/29/2018	USA BLUE BOOK	336.93	12/22/17 Cust#725053 Process Control & Treatment Supplies	500
26969	1/29/2018	VERIZON WIRELESS	166.99	12/08/17-01/07/18 Acct#47245458-00001 Cellular Service	301
	1/29/2018	VERIZON WIRELESS	207.98	12/08/17-01/07/18 Acct#47245458-00001 Cellular Service	500
	1/29/2018	VERIZON WIRELESS	138.65	12/08/17-01/07/18 Acct#47245458-00001 Cellular Service	800
26970	1/29/2018	VISION SERVICE PLAN	12.78	12/01-31/17 Acct#121302260001 Vision Plan	100
	1/29/2018	VISION SERVICE PLAN	164.26	12/01-31/17 Acct#121302260001 Vision Plan	500
26971	1/29/2018	WALLACE GROUP	487.00	12/01-31/17 Engineering Services	500
	1/29/2018	WALLACE GROUP	31.50	12/01-31/17 Engineering Services	800
27473	1/5/2018	AFLAC	61.34	12/01-31/17 Acct#HJ582 EE Elected Insurance	100
	1/5/2018	AFLAC	395.54	12/01-31/17 Acct#HJ582 EE Elected Insurance	500
27474	1/5/2018	AGP VIDEO, INC	1,125.00	12/01-31/17 Ch20 Ops & Mgt/Video Production/Media Copy	100
27475	1/5/2018	CHARTER COMMUNICATIONS	200.00	12/28/17-01/27/18 Acct#8245101120119577 Internet Service Adm	100
	1/5/2018	CHARTER COMMUNICATIONS	25.00	12/28/17-01/27/18 Acct#8245101120119577 Internet Service Adm	500
27476	1/5/2018	CHARTER COMMUNICATIONS	139.56	12/17/17-01/18/18 Acct#8245101120015742 Channel 20	100
27477	1/5/2018	HUMANA INSURANCE COMPANY	178.50	01/01-31/18 ID#732930-001 Insurance RFF	301
27478	1/5/2018	MINER'S ACE HARDWARE	367.74	12/01-31/17 Acct#143640 Supplies/Maint/Equip/Tools/Parts	500
27479	1/5/2018	NBS GOVERNMENT FINANCIAL GROUP	100.00	12/06/17 Balance Due - Lien Release (WW Assessment District	600
27480	1/5/2018	LOS OSOS CHEVRON	551.77	12/01-31/17 Gas & Diesel - Fleet Vehicles	500
	1/5/2018	LOS OSOS CHEVRON	137.94	12/01-31/17 Gas & Diesel - Fleet Vehicles	800
369/377/384...	1/1/2018	CA PUBLIC EMPL RET SYSTEM	725.58	01/01-31/18 Unfunded Accrued Liability	100
	1/1/2018	CA PUBLIC EMPL RET SYSTEM	895.53	01/01-31/18 Unfunded Accrued Liability	301
	1/1/2018	CA PUBLIC EMPL RET SYSTEM	2,182.11	01/01-31/18 Unfunded Accrued Liability	500
506235041	1/5/2018	ADP, LLP	14.74	12/18/17-12/31/18 Payroll Processing Services	100
	1/5/2018	ADP, LLP	44.26	12/18/17-12/31/18 Payroll Processing Services	301
	1/5/2018	ADP, LLP	34.42	12/18/17-12/31/18 Payroll Processing Services	500
507177404	1/17/2018	ADP, LLP	291.25	12/31/17 W2 /YE Processing Services	100
507556415	1/19/2018	ADP, LLP	11.58	01/01/18-01/14/18 Payroll Processing Services	100
	1/19/2018	ADP, LLP	73.65	01/01/18-01/14/18 Payroll Processing Services	301
	1/19/2018	ADP, LLP	27.09	01/01/18-01/14/18 Payroll Processing Services	500
CalPERSMed...	1/3/2018	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	996.42	01/01-31/18 CalPERS Health Plan	100
	1/3/2018	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	6,268.30	01/01-31/18 CalPERS Health Plan	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 1/1/2018 Through 1/31/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
PD010518_4...	1/5/2018	CALPERS 457	250.00	12/18/17-12/31/18 SIP457 Contributions	100
	1/5/2018	CALPERS 457	1,250.00	12/18/17-12/31/18 SIP457 Contributions	500
PD010518_E...	1/5/2018	CA EMPLOYMENT DEVELOPMENT DEPT	491.30	12/18/17-12/31/17 State Payroll Taxes	100
	1/5/2018	CA EMPLOYMENT DEVELOPMENT DEPT	340.67	12/18/17-12/31/17 State Payroll Taxes	301
	1/5/2018	CA EMPLOYMENT DEVELOPMENT DEPT	1,753.36	12/18/17-12/31/17 State Payroll Taxes	500
PD010518_IRS	1/5/2018	DEPARTMENT OF THE TREASURY	870.19	12/18/17-12/31/18 Federal Payroll Taxes	100
	1/5/2018	DEPARTMENT OF THE TREASURY	773.00	12/18/17-12/31/18 Federal Payroll Taxes	301
	1/5/2018	DEPARTMENT OF THE TREASURY	2,872.44	12/18/17-12/31/18 Federal Payroll Taxes	500
PD010518_P...	1/5/2018	CA PUBLIC EMPL RET SYSTEM	600.57	12/18/17-12/31/18 Retirement Earned	100
	1/5/2018	CA PUBLIC EMPL RET SYSTEM	116.64	12/18/17-12/31/18 Retirement Earned	301
	1/5/2018	CA PUBLIC EMPL RET SYSTEM	2,850.29	12/18/17-12/31/18 Retirement Earned	500
PD011918_4...	1/19/2018	CALPERS 457	250.00	01/01/18-01/14/18 SIP457 Contributions	100
	1/19/2018	CALPERS 457	1,300.00	01/01/18-01/14/18 SIP457 Contributions	500
PD011918_E...	1/19/2018	CA EMPLOYMENT DEVELOPMENT DEPT	488.59	01/01/18-01/14/18 State Payroll Taxes	100
	1/19/2018	CA EMPLOYMENT DEVELOPMENT DEPT	599.01	01/01/18-01/14/18 State Payroll Taxes	301
	1/19/2018	CA EMPLOYMENT DEVELOPMENT DEPT	1,742.40	01/01/18-01/14/18 State Payroll Taxes	500
PD011918_IRS	1/19/2018	DEPARTMENT OF THE TREASURY	800.46	01/01/18-01/14/18 Federal Payroll Taxes	100
	1/19/2018	DEPARTMENT OF THE TREASURY	1,131.33	01/01/18-01/14/18 Federal Payroll Taxes	301
	1/19/2018	DEPARTMENT OF THE TREASURY	2,847.51	01/01/18-01/14/18 Federal Payroll Taxes	500
PD011918_P...	1/19/2018	CA PUBLIC EMPL RET SYSTEM	610.99	01/01/18-01/14/18 Retirement Earned	100
	1/19/2018	CA PUBLIC EMPL RET SYSTEM	617.52	01/01/18-01/14/18 Retirement Earned	301
	1/19/2018	CA PUBLIC EMPL RET SYSTEM	<u>2,850.29</u>	01/01/18-01/14/18 Retirement Earned	500
Report Total			<u>269,072.97</u>		

ITEM 4

REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORTS FOR THE PERIOD ENDING DECEMBER 31, 2017



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

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.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 12/31/2017

		Current Period Balance
		<hr/>
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
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>15,281,426.03</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%
	<u>213.27</u>	<u>1,636.11</u>	<u>3,000.00</u>	<u>1,363.89</u>	<u>45.46%</u>
	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%
	<u>(211.81)</u>	<u>26,254.50</u>	<u>30,996.00</u>	<u>4,741.50</u>	<u>15.30%</u>
	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%
	<u>24,600.46</u>	<u>105,404.79</u>	<u>239,960.00</u>	<u>134,555.21</u>	<u>56.07%</u>
	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%
	<u>810.93</u>	<u>5,909.99</u>	<u>17,420.00</u>	<u>11,510.01</u>	<u>66.07%</u>
	Other Expense				
7330	0.00	20.00	0.00	(20.00)	0.00%
8735	0.00	60.35	200.00	139.65	69.83%
	<u>0.00</u>	<u>80.35</u>	<u>200.00</u>	<u>119.65</u>	<u>59.83%</u>
	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%
	<u>4,662.10</u>	<u>20,806.00</u>	<u>40,679.00</u>	<u>19,873.00</u>	<u>48.85%</u>
	Repairs & Maintenance				
6405	0.00	64.16	110.00	45.84	41.67%
	<u>0.00</u>	<u>64.16</u>	<u>110.00</u>	<u>45.84</u>	<u>41.67%</u>
	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%
	<u>11.50</u>	<u>1,235.57</u>	<u>5,050.00</u>	<u>3,814.43</u>	<u>75.53%</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
Total Services & Supplies	34,037.34	183,531.31	391,328.00	207,796.69	53.10%
Allocation of Administrative Costs					
8152 ADP Fees	73.63	151.62	0.00	(151.62)	0.00%
Total Allocation of Administrative Costs	73.63	151.62	0.00	(151.62)	0.00%
Total Expenditures	45,064.80	253,443.09	540,681.00	287,237.91	53.13%
Net Revenues over Expenditures	(45,063.50)	(252,007.02)	(540,681.00)	288,673.98	(53.39)%

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%
	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						
	Wastewater Admin Charge	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
	Total Service Charges & Fees	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
	Total Revenues	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
Expenditures						
Services & Supplies						
Financial Services						
7310						
	Bank Service Charges	0.00	20.00	0.00	(20.00)	0.00%
	Total Financial Services	0.00	20.00	0.00	(20.00)	0.00%
Insurance, Licenses & Regulatory Fees						
6345						
	Property Taxes & Assessments Costs	0.00	134.64	0.00	(134.64)	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	134.64	0.00	(134.64)	0.00%
Legal & Professional						
7320						
	Professional & Consulting Services	1,943.75	4,611.81	11,564.00	6,952.19	60.12%
7326						
	Legal Services	0.00	353.60	0.00	(353.60)	0.00%
	Total Legal & Professional	1,943.75	4,965.41	11,564.00	6,598.59	57.06%
	Total Services & Supplies	1,943.75	5,120.05	11,564.00	6,443.95	55.72%
Debt Service						
9805						
	Repayment Bond Reserve	0.00	0.00	25,000.00	25,000.00	100.00%
	Total Debt Service	0.00	0.00	25,000.00	25,000.00	100.00%
	Total Expenditures	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)%

ITEM 5

SUMMARY OF FINDINGS REGARDING BAYRIDGE, VISTA, WASTEWATER, AND DRAINAGE FUND BALANCES



January 26, 2018

TO: Finance Advisory Committee

FROM: Renee Osborne, General Manager
Adrienne Geidel, District Bookkeeper

SUBJECT: FAC Item 5 - Summary of Findings Regarding Bayridge, Vista, Wastewater, and Drainage Fund Balances

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Vicki L. Milledge

Vice President

Marshall E. Ochylski

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Below are the Fund balances for Bayridge 200, Vista 400, Wastewater 600, and Drainage 800 with a summary of findings.

Fund 200 Bayridge

The June 30, 2017 end fund balance for Bayridge was \$32,643.

The Auditors discovered that the \$125,000 loan was not inputted into MIP properly, so it was not going to record the loan payments. Ms. Geidel will make these changes. 2018 will mark the first year of this payment back to water in the amount of \$27,964.53. This will leave the Bayridge fund balance at approximately -1,638.56 at the end of the year. With no further expenses to this fund, the current tax rolls will be able to pay for the loan payments in five years. We feel that no adjustments will be needed to the Bayridge Tax Rolls.

Fund 400 Vista

The June 30, 2017 end fund balance for Vista was \$-14,141. This year's revenues should exceed expenditures by \$8,206. This will reduce the negative rollover balance to approximately -\$5,935.

The Auditors discovered that the \$30,000 loan was not inputted into MIP properly, so it was not recording the loan payments. Ms. Geidel will make these changes. 2018 will mark the first year of this payment back to water in the amount of \$6,711.49. Even with the loan payments, the negative balance should continue to shrink over the next 6 years as we pay off the loan and be entering the positive about the end of that 6 years. We feel that no adjustments will be needed to the Vista Tax Rolls.

Fund 600 Wastewater

At this time, there are no adjustments needed to the Wastewater Tax Rolls.

Fund 800 Drainage

The June 30, 2017 end fund balance for Drainage was at \$357,983. In the 2017-2018 Budget, Staff projected \$86,000 towards Capital Improvements. With some Mid-Year Adjustments made to the Drainage Operations budget, this fund should still end with a positive balance.

Staff recommends that all Tax Rolls remain as currently presented.