



FINANCE ADVISORY COMMITTEE SPECIAL MEETING

Monday, October 9, 2017 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
Michael Burns, Member
Lisa Gonzalez, Member
Cheri Grimm, Member
Christine Womack, Member

STAFF

Renee Osborne, General Manager
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 June 29, 2017**
(Recommendation approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding September 2017 Warrant Register for Disbursement**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
4. **Review of Board Item Regarding Financial Reports for the Period Ending August 31, 2017**
(Committee Recommendations to the Board)
Presented By: General Manager Osborne
5. **Review of Board Item Regarding Final Fiscal Year-End Report for 2016/2017 Budget**
(Committee Recommendations to the Board)
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 FINANCE COMMITTEE
MEETING MINUTES
OF JUNE 29, 2017**

Los Osos Community Services District
DRAFT Minutes of the Facilities Advisory Committee Meeting
June 29, 2017 at 5:30 p.m. at the District Office

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>1. Call to Order, Flag Salute and Roll Call</p>	<p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and led the flag salute.</p> <p><u>Roll Call:</u> Michael Burns, Committee Member – Absent Lisa Gonzalez, Committee Member – Absent Cheri Grimm, Committee Member – Present Christine Womack, Committee Member – Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Greg Alex, Battalion Chief Ann Kudart, Administrative Services Manager</p>	
<p>2. Approval of FAC Meeting Minutes of May 25, 2017</p>	<p>Public Comment – None.</p> <p>The Committee approved the minutes as presented.</p>	<p>Action: File approved minutes.</p>
<p>3. Review of Board Item Regarding June 2017 Warrant Register for Disbursement</p>	<p>Public Comment – None.</p> <p>The Committee recommended that the Board approve the June 2017 warrants for disbursement.</p>	<p>Action: The Committee recommend that the Board approve the June 2017 warrants for disbursement.</p>
<p>4. Review of Board Item Regarding Proposed FY 2017/2018 Budget Adoption</p> <p style="padding-left: 20px;">Fund 100</p> <p style="padding-left: 20px;">Fund 200</p> <p style="padding-left: 20px;">Fund 301</p>	<p>Regarding the Cost Allocation fund transfers, General Manager Osborne reported that UAC recommended that there should be an allocation draw from the Bayridge and Vista de Oro funds and the 2017/2018 percentage set at .5%.</p> <p>Public Comment – Richard Margetson commented on the 85.5% from Water as the recent rate study used 80% and the increase could make a difference in future revenues.</p> <p>The Committee recommended that the allocation draw from Water remain at 85.5% for this budget but reevaluate for FY 2018/2019 to stay within the projections made by the Rate Study Group.</p> <p>The Committee reviewed the Bayridge Fund 200 and discussed the negative rollover from 16/17; the \$125,000 loan repayment to Water; lower salaries due to the expected transfer to the County; and, if there should be a loan to cover the deficit.</p> <p>Public Comment – Richard Margetson commented on the assessment interest calculation; that the Fund's total operating expenses is incorrect as \$8,511 in Materials, Supplies and Services was added twice; and that a loan to cover the deficit is unnecessary.</p> <p>Chief Alex reported that the major cost to Fire is Schedule A Contract; property taxes from Water have been adjusted with a rollover of \$24,639 with the ability to put \$4,000 into Fire Mitigation Reserve and Vehicle Sinking Fund.</p> <p>Public Comment – Richard Margetson commented that Fire does not roll over surplus to be part of the revenue stream in next year's budget but allocates to the Vehicle Sinking Fund.</p>	<p>Action: The Committee recommended that corrections discussed be made and that the Board adopt the proposed FY 17/18 budget.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
Fund 400	Linde Owen – commented on the monthly sewer bill and the equipment for the new vehicle.	
Fund 500	<p>General Manager Osborne reported that the \$30,000 loan had been paid off. Chairperson Ochylski reported that this fund is similar to Bayridge with Vista de Oro being transferred to the County.</p> <p>Public Comment – Richard Margetson commented on the rollover numbers being inaccurate for FY15/16 and not reflecting the actual fund balance; and believes the \$30,000 loan is still outstanding.</p> <p>The Committee discussed the interest from the \$125,000 loan needing to show in the fund's revenue; correct spelling errors; correct Line Item 4114 error; consistency with language throughout the funds.</p> <p>Public Comment – Richard Margetson commented that debt service should not be shown in the reserve category but as an expense line item as debt service; and that Capital Outlay should be shown as a transfer in of reserves as well as an offset on the expense side.</p> <p>Linde Owen commented on disposal costs and costs in repairs and maintenance.</p>	
Fund 600	<p>General Manager Osborne reported on the additional NBS costs for completing past reporting and that this fund will sustain itself.</p> <p>Public Comment – Richard Margetson asked if the administrative fee would be the same as it was on last year's assessments.</p>	
Fund 800	<p>General Manager Osborne reported that the Admin Allocation increased to 2% and training was increased.</p> <p>Public Comment – Richard Margetson commented on the total fund expenses and questioned the 15/16 roll over amount.</p> <p>Linde Owen commented on Capital Outlay costs.</p>	
Fund 900	<p>Chairperson Ochylski reported that the Fund Cash Balance are funds set aside in LAIF from the one-time property tax assessment.</p> <p>The Committee recommended that once the corrections from this Committee's review are made that the Board adopt the proposed FY 2017/2018 budget.</p>	
6. Public Comments on Items NOT on Agenda	<p>Richard Margetson commented that the format was getting better but there needs to be a total expense line.</p> <p>Linde Owen disappointed to hear of the resignations of Jeff Edwards and Julie Tacker from their committees.</p>	
7. Schedule Next Meeting	No meeting was scheduled at this time.	
8. Closing Comments by FAC Committee Members	None.	
9. Adjournment	The meeting adjourned at 7:04 p.m.	

ITEM 3

**REVIEW OF BOARD ITEM REGARDING
SEPTEMBER 2017 WARRANT REGISTER
FOR DISBURSEMENT**



September 29, 2017

TO: LOCSO Board of Directors
FROM: Robert Stilts, District Accountant
SUBJECT: **Agenda Item 11C – 10/12/2017 Board Meeting**
Approve September 2017 Warrant Register for Disbursement

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 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 September 2017 warrants for disbursement.

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
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www.losososcscsd.org

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 9/1/2017 Through 9/30/2017

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>	<u>Transaction Description</u>	<u>Fund Code</u>
26799	9/30/2017	COAST PEST CONTROL	75.00	08/31/147 Pest Control Services	301
26800	9/30/2017	RICHARD MYERS	119.21	08/31/17 Deposit Refund for meter upgrade	500
26801	9/30/2017	SCOTT O'BRIEN FIRE & SAFETY CO.	383.82	08/28/17 Service Call (Fire Extinguisher & Maintenance)	301
26802	9/30/2017	USA BLUE BOOK	39.63	08/30/17 Cust #922782 Supplies	500
26803	9/30/2017	AT&T	243.50	8/17/17-9/16/17 93911056500 Telephone Services	100
	9/30/2017	AT&T	21.42	8/17/17-9/16/17 9391056191 Telephone & Telemetry Service	200
	9/30/2017	AT&T	21.42	8/17/17-9/16/17 9391056138 Telephone & Telemetry Services	500
	9/30/2017	AT&T	21.42	8/17/17-9/16/17 9391056151 Telephone & Telemetry Service	500
	9/30/2017	AT&T	207.21	8/17/17-9/16/17 9391056166 Telephone & Telemetry Service	500
	9/30/2017	AT&T	46.80	8/17/17-9/16/17 9391056172 Telephone & Telemetry Services	500
	9/30/2017	AT&T	21.42	8/17/17-9/16/17 9391056188 Telephone & Telemetry Service	500
	9/30/2017	AT&T	21.42	8/17/17-9/16/17 9391056275 Telephone & Telemetry Services	500
	9/30/2017	AT&T	21.42	8/17/19-9/16/17 9391056160 Telephone & Telemetry Services	500
	9/30/2017	AT&T	272.42	8/20/17-9/19/17 9391059905 Telephone & Telemetry Service	500
	9/30/2017	AT&T	98.55	8/20/17-9/19/17 9391059906 Telephone & Telemetry Service	500
	9/30/2017	AT&T	21.42	8/17/17-9/16/17 9391056182 Telephone & Telemetry Services	800
26804	9/30/2017	BRUMIT DIESEL, INC.	8,322.06	09/12/17 Balance Due (Transmission Repairs)	301
26805	9/30/2017	CHARTER COMMUNICATIONS	200.00	09/28/17-10/27/17 Acct#8245101120119577 Internet (Adm/Svr)	100
	9/30/2017	CHARTER COMMUNICATIONS	25.00	09/28/17-10/27/17 Acct#8245101120119577 Internet (Adm/Svr)	500
26806	9/30/2017	COASTAL COPY, LP	128.84	09/19/17-12/18/17 Acct#CF00 Contract Base Charge	301
26807	9/30/2017	HANLEY & FLEISHMAN, LLP	2,170.00	08/01-31/17 General Legal Svc/Personnel/Water Issues	100
	9/30/2017	HANLEY & FLEISHMAN, LLP	350.00	08/01-31/17 General Legal Svc/Personnel/Water Issues	500
	9/30/2017	HANLEY & FLEISHMAN, LLP	35.00	08/01-31/17 General Legal Svc/Personnel/Water Issues	600
	9/30/2017	HANLEY & FLEISHMAN, LLP	35.00	08/01-31/17 General Legal Svc/Personnel/Water Issues	900
26808	9/30/2017	LIFE ASSIST INC	505.21	08/05/17 Cust#93402CDF Paramedic Supplies	301

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 9/1/2017 Through 9/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
26809	9/30/2017	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	77.63	10/01-31/17 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/	100
	9/30/2017	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	554.50	10/01-31/17 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/	500
26810	9/30/2017	L N CURTIS	3,479.68	07/10/17 Cust#832 Fire Personal Protection Equip	301
26811	9/30/2017	MULTI BUSINESS SYSTEMS	2,400.00	09/08/17 Topographic Survey (8th St Upper Aquifer Well pII)	500
26812	9/30/2017	MISSION LINEN SUPPLY	21.18	09/14/17 cUST#213729 Janitorial Supplies	500
26813	9/30/2017	MSN ENGINEERS INC	2,290.00	08/01-31/17 Engineering Services Design 8th & El Morro Well	500
26814	9/30/2017	NBS GOVERNMENT FINANCIAL GROUP	2,455.06	10/01/17-12/31/17 Qtrly Admin Fee (WW Assmt Dist #1 Bond)	600
26815	9/30/2017	NONPROFIT TECHNOLOGIES, INC	131.25	08//23/17 MIP Training/Support	100
26816	9/30/2017	PG&E	65.92	08/21/17-09/19/17 Electric Services	100
	9/30/2017	PG&E	516.73	08/21/17-09/19/17 Electric Services	200
	9/30/2017	PG&E	11.09	08/21/17-09/19/17 Electric Services	301
	9/30/2017	PG&E	204.67	08/21/17-09/19/17 Electric Services	400
	9/30/2017	PG&E	9,701.57	08/21/17-09/19/17 Electric Services	500
	9/30/2017	PG&E	227.18	08/21/17-09/19/17 Electric Services	800
26817	9/30/2017	PITNEY BOWES INC.	297.37	07/11/17-10/10/17 Acct#17387073 Postage Meter Lease	100
26818	9/30/2017	PRP COMPANIES	807.92	09/22/17 Utility Billing Services (Rts 201-205)	500
26819	9/30/2017	PRP COMPANIES	217.21	09/21/17 Uniforms (Acasta)	500
26820	9/30/2017	SLO COUNTY EMPLOYEES ASSOC	20.45	09/11/17-09/24/17 SLOCEA Dues	100
	9/30/2017	SLO COUNTY EMPLOYEES ASSOC	102.66	09/11/17-09/24/17 SLOCEA Dues	500
26821	9/30/2017	STANLEY CONVERGENT SECURITY SOLUTIONS	117.90	10/01/17-12/31/17 Acct#1371001193 Monitoring Service (FD)	301
26822	9/30/2017	TECHXPRESS INC	1,401.00	10/01-31/17 IT Support & Service	100
26823	9/30/2017	UNITED RENTALS, INC.	110.42	09/18/17 Cust#644067 Markings/Misc Services	500
26824	9/30/2017	USA BLUE BOOK	139.32	09/15/17 Cust#922782 Misc Tools & Equip	500
26825	9/30/2017	VERIZON WIRELESS	128.42	08/08/17-09/07/17 Cellular Service Acct#472454582-00001	301
	9/30/2017	VERIZON WIRELESS	207.11	08/08/17-09/07/17 Cellular Service Acct#472454582-00001	500
	9/30/2017	VERIZON WIRELESS	138.07	08/08/17-09/07/17 Cellular Service Acct#472454582-00001	800
26826	9/30/2017	VISION SERVICE PLAN	12.40	10/01-31/17 Acct#121302260001 Vision Plan	100
	9/30/2017	VISION SERVICE PLAN	190.00	10/01-31/17 Acct#121302260001 Vision Plan	500
26827	9/30/2017	WALLACE GROUP	132.00	08/01-31/17 Engineering Services Program C, Phase 2	100
	9/30/2017	WALLACE GROUP	1,650.19	08/01-31/17 Engineering Services Program C, Phase 2	500
27274	9/14/2017	AGP VIDEO, INC	1,125.00	08/01-31/17 CH20 Ops &Mgt/Video Production/Media Copy	100
27275	9/14/2017	ALLIED ADMIN - DELTA DENTAL	47.16	10/01-31/17 ID#07917-7535 EE Dental Plan	100
	9/14/2017	ALLIED ADMIN - DELTA DENTAL	725.20	10/01-31/17 ID#07917-7535 EE Dental Plan	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 9/1/2017 Through 9/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27276	9/14/2017	ALL WAYS CLEAN	245.00	09/01-30/17 Janitorial Services	100
27277	9/14/2017	AT&T	685.71	06/17/17-08/16/17 Telephone Service - Fire	301
27278	9/14/2017	AT&T	126.04	08/22/17-09/21/17 134994840-4 Tele/Internet Service SB Well	500
27279	9/14/2017	BOXES & BATTERIES	314.45	08/09/17 Batteries for Generator	500
27280	9/14/2017	BRENNTAG PACIFIC INC.	675.07	08/28/17 Acct#122727 Water Treatment Chemicals	500
27281	9/14/2017	CHARTER COMMUNICATIONS	96.28	09/09/17-10/08/17 #8245101120013341 Cable Service FD	301
27282	9/14/2017	CLEATH-HARRIS GEOLOGISTS, INC.	560.00	08/31/17 Basin Model Scenarios (evaluation-Andre wellsite)	500
27283	9/14/2017	COASTAL COPY, LP	4.52	06/19/17-09/18/17 Contract Base Charge	301
27284	9/14/2017	CRYSTAL SPRINGS WATER	19.95	08/01-31/17 Acct#057427 Water Delivery	100
27285	9/14/2017	DIGITAL DEPLOYMENT, INC	200.00	09/01-30/17 Website Hosting Service & Fee	100
27286	9/14/2017	THE DOCUTEAM, LLC	76.00	08/01-31/17 Acct#0979 Onsite Services	100
27287	9/14/2017	WELLS FARGO VENDOR FIN SERV	93.31	10/03/17-11/02/17 ID90136374384 Copier Lease/Service Contrac	301
27288	9/14/2017	KITZMAN WATER, INC.	80.50	09/01-30/17 Acct#72975 Softwater Service	301
27289	9/14/2017	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	108.08	09/01-30/17 Acct#LOSOSOS-BL-283600 Insurance Benefits	100
	9/14/2017	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	735.60	09/01-30/17 Acct#LOSOSOS-BL-283600 Insurance Benefits	500
27290	9/14/2017	MEDSTOP URGENT CARE CENTER	175.00	08/31/17 Employment Physical	100
27291	9/14/2017	MINER'S ACE HARDWARE	82.14	08/01-31/17 #121480 Supplies/Vehicle Maint/Equip/Parts	301
27292	9/14/2017	MINER'S ACE HARDWARE	350.41	08/01-31/17 Supplies/Maint/Equip.Tools/Parts	500
	9/14/2017	MINER'S ACE HARDWARE	71.38	08/01-31/17 Supplies/Maint/Equip.Tools/Parts	800
27293	9/14/2017	MISSION COUNTRY DISPOSAL	99.83	09/01-30/17 Acct#4130-5101023 Trash Service - FD	301
27294	9/14/2017	MISSION COUNTRY DISPOSAL	114.81	09/01-30/17 Acct#4130-5101854 Trash Service - Wateryard	500
27295	9/14/2017	MISSION LINEN SUPPLY	21.18	08/03/17 Cust#213729 Janitorial Supplies - towel rolls/rags	500
	9/14/2017	MISSION LINEN SUPPLY	21.18	08/30/17 Cust#213729 Janitorial Supplies - towel rolls/rags	500
27296	9/14/2017	MSN ENGINEERS INC	2,026.25	07/01-31/17 Engineering Services/Design 8th/El Moro Well Equ	500
27297	9/14/2017	MOSS, LEVY & HARTZHEIM LLP	3,000.00	08/31/17 #LOSOSOSCSO Audit Services	100
27298	9/14/2017	OASIS EQUIPMENT RENTAL	9.94	08/03/17 Repairs/Maint - Quikrete (3ea)	500
27299	9/14/2017	PETE'S MORRO BAY TIRE AND AUTO	93.76	08/04/17 Vehicle Maint-Unit D (oil change/washer fluid)	500
	9/14/2017	PETE'S MORRO BAY TIRE AND AUTO	488.90	09/01/17 Vehicle Maint - Unit E (tires)	500
27300	9/14/2017	PITNEY BOWES PURCHASE POWER	500.00	08/08/17 Acct#8000900007064324 Postage Meter Refill	100
27301	9/14/2017	PRP COMPANIES	748.47	09/13/17 Uniforms (Utility Crews)	500
27302	9/14/2017	SELECT BUSINESS SYSTEMS	201.22	08/01-31/17 Cust#400356 Copier Contract & Overage Charges	100
27303	9/14/2017	SLO COUNTY EMPLOYEES ASSOC	20.45	08/28/17-09/10/17 SLOCEA Dues	100
	9/14/2017	SLO COUNTY EMPLOYEES ASSOC	102.66	08/28/17-09/10/17 SLOCEA Dues	500

LOS OSOS COMMUNITY SERVICES DISTRICT
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 From 9/1/2017 Through 9/30/2017

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
27304	9/14/2017	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	849.00	08/01-31/17 405R979032 Water Quality Tests	500
27305	9/14/2017	STANLEY CONVERGENT SECURITY SOLUTIONS	58.91	10/01-31/17 Acct#2234623879 Monitoring Service (Suite 106)	100
27306	9/14/2017	USA BLUE BOOK	39.63	08/18/17 Cust#922782 Repair/Maint (jaw coupling)	500
	9/14/2017	USA BLUE BOOK	117.58	08/30/17 Cust#922782 Repair/Maint (10pks connectors)	500
	9/14/2017	USA BLUE BOOK	82.87	08/31/17 Cust#922782 Parts/Supplies (coupling inserts)	500
	9/14/2017	USA BLUE BOOK	61.06	08/31/17 Cust#922782 Repair/Maint (jaw coupling)	500
27307	9/14/2017	LOS OSOS CHEVRON	511.40	08/01-31/17 Gas & Diesel - Fleet Vehicles	500
	9/14/2017	LOS OSOS CHEVRON	127.85	08/01-31/17 Gas & Diesel - Fleet Vehicles	800
27308	9/20/2017	CHARTER COMMUNICATIONS	138.02	09/19/17-10/18/17 Acct#8245101120015742 Channel 20	100
27309	9/20/2017	GEORGE CONTENTO	2,900.00	10/01-31/17 Office Rent (Suites 102 & 106)	100
27310	9/20/2017	THE DOCUTEAM, LLC	38.00	08/31/17 Acct#0979 Balance Due	100
27311	9/20/2017	HUMANA INSURANCE COMPANY	168.00	10/01-31/17 ID#732930-001 Insurance (RFF)	301
27312	9/20/2017	DE LANGE LANDEN FINANCIAL SERVICES	374.30	09/01-30/17 Acct#630919 Sharp Copier/Service Contract	100
27313	9/20/2017	OFFICE DEPOT INC	377.66	08/01-31/17 Acct#28702448 General Office Supplies	100
	9/20/2017	OFFICE DEPOT INC	56.89	08/01-31/17 Acct#28702448 General Office Supplies	500
27314	9/20/2017	NATHANIEL PALL	175.00	09/14/17 Uniform Safety Boots Reimbursement	500
27315	9/28/2017	ELLISON ENVIRONMENTAL, INC.	313.03	08/22/17 Repair/Maint (Emergency Generator Testing)	500
27316	9/28/2017	PRP COMPANIES	143.50	09/25/17 Utility Billing Services Adjustment (Inv 277239)	500
27317	9/28/2017	CARDMEMBER SERVICE	61.72	08/03/17 Credit Card/Kudart - Nichols (BOD Working Meal)	100
	9/28/2017	CARDMEMBER SERVICE	29.63	08/03/17 Credit Card/Kudart - Ralphs (supplies)	100
	9/28/2017	CARDMEMBER SERVICE	56.19	08/22/17 Credit Card/Brown - USPS (postage Zoll refund)	301
	9/28/2017	CARDMEMBER SERVICE	3,294.92	08/28/17 Credit Card/Alex - Home Depot (2 refrigerators)	301
	9/28/2017	CARDMEMBER SERVICE	1,157.33	08/28/17 Credit Card/Brown - Home Depot (freezer)	301
	9/28/2017	CARDMEMBER SERVICE	170.49	08/31/17 Credit Card/Brown - Apollo Safety (4 gas monitors)	301
	9/28/2017	CARDMEMBER SERVICE	18.21	08/24/17 Credit Card/Asuncion - LO Valley Nursery (2 trees)	500
	9/28/2017	CARDMEMBER SERVICE	34.97	08/29/17 Credit Card/Asuncion - FullSource.com (2 safety ves	500
27318	9/28/2017	ROBERT STILTS, CPA	3,600.00	08/15/17-09/15/17 Bookkeeping Services	100
3414/3423/3...	9/1/2004	CA PUBLIC EMPL RET SYSTEM	725.56	09/30/17 Unfunded Accrued Liability	100
	9/1/2004	CA PUBLIC EMPL RET SYSTEM	895.53	09/30/17 Unfunded Accrued Liability	301
	9/1/2004	CA PUBLIC EMPL RET SYSTEM	2,182.13	09/30/17 Unfunded Accrued Liability	500
461043	9/13/2017	LOS OSOS COMMUNITY SERVICES DISTRICT	23.88	07/24/17 Debit Card/Falkner - Adobe (SW renewal)	500
499162090	9/1/2017	ADP, LLP	14.15	08/14/17-08/27/17 Payroll Processing	100
	9/1/2017	ADP, LLP	77.15	08/14/17-08/27/17 Payroll Processing	301
	9/1/2017	ADP, LLP	42.15	08/14/17-08/27/17 Payroll Processing	500

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
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Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
499949560	9/15/2017	ADP, LLP	33.04	08/28/17-09/10/17 Payroll Processing Services	100
	9/15/2017	ADP, LLP	59.53	08/28/17-09/10/17 Payroll Processing Services	301
	9/15/2017	ADP, LLP	46.28	08/28/17-09/10/17 Payroll Processing Services	500
CalPERSMed...	9/1/2017	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	996.82	09/01-30/17 CalPERS Health Plan	100
	9/1/2017	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	4,723.92	09/01-30/17 CalPERS Health Plan	500
PD090117_4...	8/25/2017	CALPERS 457	250.00	08/14/17-08/24/17 SIP457 Contributions	100
	8/25/2017	CALPERS 457	1,250.00	08/14/17-08/24/17 SIP457 Contributions	500
PD090117_E...	9/1/2017	CA EMPLOYMENT DEVELOPMENT DEPT	202.11	08/14/17-08/27/17 State Payroll Taxes	100
	9/1/2017	CA EMPLOYMENT DEVELOPMENT DEPT	299.99	08/14/17-08/27/17 State Payroll Taxes	301
	9/1/2017	CA EMPLOYMENT DEVELOPMENT DEPT	680.72	08/14/17-08/27/17 State Payroll Taxes	500
PD090117_IRS	8/31/2017	DEPARTMENT OF THE TREASURY	651.51	08/14/17-08/27/17 Federal Payroll Taxes	100
	8/31/2017	DEPARTMENT OF THE TREASURY	880.86	08/14/17-08/27/17 Federal Payroll Taxes	301
	8/31/2017	DEPARTMENT OF THE TREASURY	2,217.93	08/14/17-08/27/17 Federal Payroll Taxes	500
PD090117_P...	8/31/2017	CA PUBLIC EMPL RET SYSTEM	576.34	08/14/17-08/24/17 Retirement Earned	100
	8/31/2017	CA PUBLIC EMPL RET SYSTEM	2,212.35	08/14/17-08/24/17 Retirement Earned	500
PD091517_4...	9/15/2017	CALPERS 457	250.00	08/28/17-09/10/17 SIP457 Contributions	100
	9/15/2017	CALPERS 457	1,250.00	08/28/17-09/10/17 SIP457 Contributions	500
PD091517_E...	9/15/2017	CA EMPLOYMENT DEVELOPMENT DEPT	289.79	08/28/17-09/10/17 State Payroll Taxes	100
	9/15/2017	CA EMPLOYMENT DEVELOPMENT DEPT	204.23	08/28/17-09/10/17 State Payroll Taxes	301
	9/15/2017	CA EMPLOYMENT DEVELOPMENT DEPT	756.04	08/28/17-09/10/17 State Payroll Taxes	500
PD091517_IRS	9/15/2017	DEPARTMENT OF THE TREASURY	891.53	08/28/17-09/10/17 Federal Payroll Taxes	100
	9/15/2017	DEPARTMENT OF THE TREASURY	1,012.00	08/28/17-09/10/17 Federal Payroll Taxes	301
	9/15/2017	DEPARTMENT OF THE TREASURY	2,262.47	08/28/17-09/10/17 Federal Payroll Taxes	500
PD091517_P...	9/15/2017	CA PUBLIC EMPL RET SYSTEM	586.76	08/28/17-09/10/17 Retirement Earned	100
	9/15/2017	CA PUBLIC EMPL RET SYSTEM	2,500.58	08/28/17-09/10/17 Retirement Earned	500
Report Total			99,263.05		

ITEM 4

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



September 28, 2017

TO: LOCSD Board of Directors
FROM: Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11D – 10/12/2017 Board Meeting**
Receive Financial Report for the Period Ending August 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

Receive and file the District's Financial Reports for the period ending August 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 August 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.

All accounting is being processed via the District's accounting system.

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 8/31/2017

Assets

Abra Payroll Suspense	0.00
Debit Card - Kathy	0.00
Debit Card - Ann	(3,396.79)
Debit Card - Phil	1,304.12
Debit Card - Harmony	(3,828.55)
Inv:Prepaid Assessments (old accts=1024&1005	0.00
Inv:Funds Restricted for Long-term Debt	0.00
Inv: SLO Communty Fund-Low Income Donations WW	0.00
Inv: WW SRF Rabobank PMMI	0.00
Inv: Water Quality Trust	0.00
Rabobank - Investments	0.00
Inv: Heritage Oaks	52,097.50
Rabo Bank -Investments	2,087,687.21
Debit Card - Margaret	4,000.00
Debit Card - Frank	(1,652.17)
Barnard Constr. Escrow Acct.	0.00
Fire Public Facility Fee	0.00
Inv: Rabo-Long-term Encumbrances	0.00
Change Fund	400.00
Petty Cash	500.00
Debit Card Accounts	0.00
MSB - WW Project #2 (Unfrozen)	0.00
Cash Held by Fiscal Agent	0.00
Prepaid Assessments	0.00
LOCSD Community Fund - Community Foundation	0.00
Public Facility Fees - Heritage	0.00
Cash In Bank Sweep Account	0.00
WW Rabo Bank	0.00
LAIF Investments	637,225.68
General Checking Account	2,246,544.19
Payroll Account (contra to 2998)	(474,463.71)
Rabobank Investments	(152,142.78)
Community Foundation Fund	0.00
Bankruptcy Checking Acct Rabo 5283	0.00
Rabobank-Bankruptcy Disbursement Reserve	102,859.17
Cash Collections Awaiting Deposit	0.00
Parks & Recreation Savings	0.00
Cash In County Treasury - Fund 470	0.00
Solid Waste Operations Checking	0.00
Post Assessment Investments	0.00
Clean Up Committee	0.00
Garden/Landscape Savings	0.00
Wastewater Operations Checking	0.00
Accrued Interest Receivable	0.00
Prepaid Workers' Comp Insurance	(59.20)
Held Deposits	10,000.00
Prepaid Dental-Allied	0.00
XXXX-Prepaid Expenses- use 1290	0.00
Prepaid Insurance - Business & Vehicle	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2017

Fire Operations Checking	0.00
Fire Sinking Fund	0.00
Fire Public Fac. - CNB CD	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2017

Fire Sinking Fund	0.00
Water Operations Checking	25,000.00
Cash - LAIF - Operating Funds	0.00
General Cash Restricted Loans/Reserves	0.00
US Bank- WW Bond Redemption Fund	315,275.43
US Bank - WW Bond Reserve Fund	861,174.23
Accounts Receivable	241,708.20
Unbilled A/R	184,707.80
Grants Receivable	0.00
AR-Due from Govts-ARRA	0.00
Accounts Receivable-Propety Tax	0.00
Inventory	57,730.53
Loan Receivable From District	297,333.96
Prepaid Medical Insurance	0.00
Prepaid Expenses	0.00
Deferred Bond Issuance Costs	0.00
Due From Others	0.00
Due From Administration	0.00
Due From Bayridge	0.00
Due From Fire	0.00
Due from Fire-CDF	0.00
Due From Vista De Oro	1,517.00
Due From Water	0.00
Due From Waste Water	0.00
Due From Solid Waste	0.00
Due From Cabrillo	0.00
Due From Drainage	0.00
Due From Parks & Recreation	0.00
Computers & Software (use 1800)	0.00
Land and Land Rights	555,803.09
Infrastructures	9,591,759.07
Building, Structures & Improvements	569,007.49
Equipment, Vehicles, Fixtures & Systems	1,939,390.98
Construction In Progress	35,712.50
Accum Depreciation-Building, Structures & Improvments	(5,000.00)
Accum Depreciation-Infrastructures	(4,165,284.05)
Acc Depreciation-Equipment,Vehicles & Systems	(398,536.66)
Accumulated Depreciation - Water	0.00
Other Assets	900.00
Def Outflow	79,396.00
Amount to be Provided for Internal Loans	1,517.00
Amount to be Provided - Other LT Oblig-Comp Leave	16,316.26
Amount To Be Provided - LT Debt	0.00
Due To Fire/CDF	<u>0.00</u>
Total Assets	<u>14,712,503.50</u>

Liabilities and Net Assets

Vendor Payable (Control Account)	50,860.45
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LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2017

Fed Income Tax Withholding	22,365.27
FICA Employee Payable	3,017.17
FICA Employer Payable	2,784.55
Prepay SLOCEA Insurance	0.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 8/31/2017

Wage Garnishment	0.00
AP Other- Adjment to 2000, AP Control Acct	1,486.41
CA Income Tax Withholding	10,093.51
SDI Payable Employee (EE Only)	1,723.16
SUI, ETT Payable	0.00
Retirement-ER-Regular Contrib	(44,813.32)
Workers Comp Payable	0.00
SLOCEA Dues Payable	(279.45)
Vision Insurance Liability - Employer	0.00
Dental Insurance Payable - Employer	0.00
Medical Plan Liability - Employer	0.00
Accrued Payroll	47.18
Employee Contributions to 457 PLAN	(1,098.58)
AFLAC Voluntary Insurance-Employee	133.84
Workers Comp Ins Liab-Employer	141.31
Accrued FSA Plan Medical	87.95
Retirement Addl Pick-up Liab-Employer	1,319.50
Unemployment Ins Liab-Employer (ER only)	6,404.85
Medicare Liab- Employer	2,805.42
Water Service Deposits	2,400.00
Vendor Payable - Manual	0.00
Will Serve Deposits	750.00
Other Deposits	(152.64)
Accrued Compensated Absences	19,970.75
Long-term Compensated Absences	59,912.23
CALPERS Retirement Tier 2- EE- Liab	(3,125.96)
State Use Tax	0.00
CALPERS Retirement Tier 2- ER- Liab	(398.49)
Other Pension Oblig Liab (OPEB) ARC	37,936.00
Retirement Conbtribution Safety-Fire-EE	(8.73)
Genreal Fund Construction Loan - 2	0.00
Long Term Debt- Note Payable	0.00
Note Payable - State CIEDB-LTD	3,671,746.33
Current portion-Long Term Debt	151,489.02
Accrued Interest Payable	48,586.95
Federal Taxes- Fed Audit Findings	0.00
Life Insurance Liab-Employer	(1,363.50)
Medicare Tax Liab-Employee	3,276.46
Medical Plan Liab- Employee	(2,790.78)
Vision Plan Liab- Employee	1,839.74
Dental Plan Ins Payable- Employee	(647.40)
Retirement Contrib Liab-Employee	(6,335.28)
Life Ins Pre-Tax (SLOCEA) Liab-Employee	0.00
CA Training Tax Liability- ER only	0.00
Retirement Buyback-EE	0.00
Insurance- AD & D	(322.50)
Insurance-Work Injury (WI)	(246.21)
Insurance- LT Disability	(1,734.04)
Survivor Premiums-PERS	19.01
Net Pension Liability	346,008.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 8/31/2017

Def Inflow	80,014.00
Bonds Payable	0.00
Due To Administration	1,517.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet
As of 8/31/2017

Due To Bayridge	0.00
Due To Fire	0.00
Due To Vista De Oro	0.00
Due To Water	0.00
Due To Wastewater	0.00
Due To Solid Waste	0.00
Due To Cabrillo	0.00
Due To Drainage	0.00
Loan Payable to Agency Fund	272,333.96
Construction Retentions Liability	0.00
Retention-Prin & Interest (Prin=\$85,075)	0.00
Trust Liability- Prepaid 02 Bond Assessments	0.00
Trust Funds- Low Income Savings	1,169.32
Trust-Delinquencies from Tax Liens	1,184.36
Suspense Account	0.00
Outstanding Payroll Checks (Contra to 1013)	0.00
Payroll Clearing Account	0.00
Water Quality Trust Reserve	91,517.27
Restricted Park and Rec	305,813.55
2002 Bond Redemption Reserve	0.00
2002 Bond Redemption Account	0.00
Septic System Decommission Reserve	8,000.00
Replacement Reserve - Vehicle, Equip & Fire Engines	590,012.00
General Contingency Reserve	366,718.70
Public Facilities Fees Reserve	51,363.00
Prepaid Assessment Reserve	106,670.02
Capital Outlay Reserve	1,298,194.69
Disputed Reserve Fund (Bankruptcy)	257,760.66
I-Bank Loan Reserve	0.00
Water Stabilization Reserve	192,856.00
Info Tech Reserve	28,741.40
Basin Management Reserve	50,031.00
Septic Maintenance Reserve (Internal Loan)	0.00
Water Conservation Reserve	59,288.00
Restricted Funds-600 Acct 0330- SRF	0.00
AFG-FEMA Grant Reserve-Fire Dept 5%Match	2,839.00
Reserve - Internal Loans	1,517.00
Fund Balance	5,777,245.25
Reserve for Encumbrance	0.00
Bankruptcy Fund Balance	58,710.96
Non-PL Revenue Control	0.00
Prior Years Adj (use 3400)	0.00
GFAG- Net Investment in Assets	800,753.01
GFAG- Accumulated Depreciation	1,610,717.23
GFAG- Governmental Depreciation Expense	(90,188.88)
GFAG- Gain/Loss on Asset Disposition	0.00
Investment in N/A-Costs	(1,326,346.05)
Prior Years Adjustment	0.00
Excess Revenues over Expenditures	<u>(269,817.13)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet
As of 8/31/2017

Total Liabilities and Net Assets

14,712,503.50

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
100 - 100 - Administration
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Service Charges & Fees				
4005	6.20	6.20	0.00	6.20
	6.20	6.20	0.00	6.20
	6.20	6.20	0.00	6.20
Expenditures				
Personnel				
Salaries/Wages				
7322	0.00	0.00	1,683.34	1,683.34
8018	280.00	280.00	1,333.34	1,053.34
8045	1,067.00	1,067.00	1,033.34	(33.66)
8051	0.00	0.00	85.00	85.00
8054	16,596.65	16,596.65	14,564.16	(2,032.49)
8060	240.80	240.80	366.66	125.86
8081	288.00	288.00	300.00	12.00
	18,472.45	18,472.45	19,365.84	893.39
Payroll Taxes & Benefits				
5020	0.00	0.00	283.34	283.34
5021	210.80	210.80	0.00	(210.80)
5030	0.00	0.00	50.00	50.00
5031	0.00	0.00	8.34	8.34
5040	60.92	60.92	52.50	(8.42)
5050	266.24	266.24	307.16	40.92
5060	1,500.00	1,500.00	1,333.34	(166.66)
5070	466.67	466.67	1,666.66	1,199.99
5071	0.00	0.00	125.00	125.00
5075	529.20	529.20	316.66	(212.54)
5120	797.69	797.69	779.16	(18.53)
	3,831.52	3,831.52	4,922.16	1,090.64
Employment Services				
5100	231.20	231.20	500.00	268.80
6200	0.00	0.00	83.34	83.34
6230	175.00	175.00	20.84	(154.16)
	406.20	406.20	604.18	197.98
	22,710.17	22,710.17	24,892.18	2,182.01
Services & Supplies				
Contract Services				
6100	0.00	0.00	1,083.34	1,083.34
6110	2,477.04	2,477.04	3,583.34	1,106.30
7100	1,130.66	1,130.66	1,250.00	119.34
7255	56.10	56.10	152.16	96.06
7321	490.00	490.00	666.66	176.66
7342	1,125.00	1,125.00	2,250.00	1,125.00
	5,278.80	5,278.80	8,985.50	3,706.70
Financial Services				
7309	5.00	5.00	0.00	(5.00)
7310	0.00	0.00	500.00	500.00
	5.00	5.00	500.00	495.00
Insurance, Licenses & Regulatory Fees				
6340	0.00	0.00	16.66	16.66

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
100 - 100 - Administration
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...	
6341	LAFCO Fees	17,212.31	17,212.31	3,607.00	(13,605.31)
7325	Insurance	9,254.00	9,254.00	1,542.34	(7,711.66)
	Total Insurance, Licenses & Regulatory Fees	26,466.31	26,466.31	5,166.00	(21,300.31)
	Legal & Professional				
7302	Professional Services- Info Technology	0.00	0.00	13,000.00	13,000.00
7303	Professional Services - GM	0.00	0.00	8,000.00	8,000.00
7304	Professional Services - ACCTG	0.00	0.00	6,160.00	6,160.00
7305	Auditing Services	5,000.00	5,000.00	3,666.66	(1,333.34)
7320	Professional & Consulting Services	28,207.72	28,207.72	0.00	(28,207.72)
7326	Legal Services	5,215.00	5,215.00	8,833.34	3,618.34
7340	Legal Notifications & Mandated Advertising	0.00	0.00	333.34	333.34
	Total Legal & Professional	38,422.72	38,422.72	39,993.34	1,570.62
	Office/Operations				
7140	General Supplies & Minor Equipment	521.85	521.85	950.00	428.15
7160	Postage, Shipping & Mail Supplies	873.67	873.67	870.00	(3.67)
7226	Membership & Dues	100.00	100.00	1,083.34	983.34
	Total Office/Operations	1,495.52	1,495.52	2,903.34	1,407.82
	Other Expense				
8735	Misc Department Admin	0.00	0.00	33.34	33.34
	Total Other Expense	0.00	0.00	33.34	33.34
	Rent & Utilities				
6025	Telephone	485.56	485.56	500.00	14.44
7350	Rent - Meetings	0.00	0.00	83.34	83.34
7352	Rent - Offices & Other Structures	5,800.00	5,800.00	5,529.84	(270.16)
8610	Electric	144.10	144.10	583.34	439.24
8620	Gas Service	0.00	0.00	83.34	83.34
	Total Rent & Utilities	6,429.66	6,429.66	6,779.86	350.20
	Repairs & Maintenance				
6405	R & M - Extinguishers	64.16	64.16	18.34	(45.82)
	Total Repairs & Maintenance	64.16	64.16	18.34	(45.82)
	Travel & Training				
7323	Books, Publications & Subscriptions	12.99	12.99	50.00	37.01
7324	Education & Training Fees	554.75	554.75	216.66	(338.09)
8539	Meals	136.28	136.28	450.00	313.72
8541	Meals- Local Area - DIR	0.00	0.00	16.66	16.66
8550	Mileage Reimbursement & Parking	54.16	54.16	108.34	54.18
	Total Travel & Training	758.18	758.18	841.66	83.48
	Total Services & Supplies	78,920.35	78,920.35	65,221.38	(13,698.97)
	Total Expenditures	101,630.52	101,630.52	90,113.56	(11,516.96)
	Net Revenues over Expenditures	(101,624.32)	(101,624.32)	(90,113.56)	(11,510.76)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
200 - 200 - Bayridge
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	37.28	37.28	1,449.34	(1,412.06)
	37.28	37.28	1,449.34	(1,412.06)
Special Taxes & Assessments				
4550	0.00	0.00	4,970.84	(4,970.84)
	0.00	0.00	4,970.84	(4,970.84)
Use of Money & Property				
4505	0.00	0.00	11.66	(11.66)
	0.00	0.00	11.66	(11.66)
	37.28	37.28	6,431.84	(6,394.56)
Expenditures				
Personnel				
Salaries/Wages				
8054	0.00	0.00	166.66	166.66
	0.00	0.00	166.66	166.66
	0.00	0.00	166.66	166.66
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	0.00	0.00	250.00	250.00
6345	0.00	0.00	83.34	83.34
7325	800.00	800.00	133.34	(666.66)
	800.00	800.00	466.68	(333.32)
Legal & Professional				
7320	708.00	708.00	83.34	(624.66)
7326	245.00	245.00	83.34	(161.66)
	953.00	953.00	166.68	(786.32)
Rent & Utilities				
6000	0.00	0.00	19.16	19.16
6025	40.74	40.74	0.00	(40.74)
8670	1,033.48	1,033.48	896.66	(136.82)
	1,074.22	1,074.22	915.82	(158.40)
Repairs & Maintenance				
6405	16.04	16.04	0.00	(16.04)
	16.04	16.04	0.00	(16.04)
	2,843.26	2,843.26	1,549.18	(1,294.08)
Debt Service				
9804	0.00	0.00	4,660.76	4,660.76
	0.00	0.00	4,660.76	4,660.76
	2,843.26	2,843.26	6,376.60	3,533.34
Net Revenues over Expenditures	(2,805.98)	(2,805.98)	55.24	(2,861.22)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	8,485.45	8,485.45	333,527.66	(325,042.21)
	8,485.45	8,485.45	333,527.66	(325,042.21)
Special Taxes & Assessments				
4015	0.00	0.00	4,202.34	(4,202.34)
4050	1,207.68	1,207.68	90,647.00	(89,439.32)
	1,207.68	1,207.68	94,849.34	(93,641.66)
Other Revenues				
4000	0.00	0.00	11,189.00	(11,189.00)
4055	0.00	0.00	333.34	(333.34)
4655	34,963.04	34,963.04	5,793.84	29,169.20
	34,963.04	34,963.04	17,316.18	17,646.86
Use of Money & Property				
4505	0.00	0.00	2,190.16	(2,190.16)
	0.00	0.00	2,190.16	(2,190.16)
	44,656.17	44,656.17	447,883.34	(403,227.17)
Expenditures				
Personnel				
Salaries/Wages				
8045	2,264.06	2,264.06	0.00	(2,264.06)
8290	0.00	0.00	266.66	266.66
8295	0.00	0.00	3,675.00	3,675.00
8310	0.00	0.00	443.34	443.34
8340	15,337.77	15,337.77	13,666.66	(1,671.11)
8345	0.00	0.00	925.00	925.00
8355	0.00	0.00	787.34	787.34
8360	0.00	0.00	200.84	200.84
	17,601.83	17,601.83	19,964.84	2,363.01
Payroll Taxes & Benefits				
5021	1,091.31	1,091.31	1,166.66	75.35
5030	168.00	168.00	416.66	248.66
5035	52.50	52.50	166.66	114.16
5051	255.25	255.25	333.34	78.09
5070	233.33	233.33	125.00	(108.33)
5120	5,134.67	5,134.67	1,416.66	(3,718.01)
5124	233.33	233.33	366.66	133.33
	7,168.39	7,168.39	3,991.64	(3,176.75)
Employment Services				
5000	0.00	0.00	406.66	406.66
5100	1,097.09	1,097.09	0.00	(1,097.09)
5101	0.00	0.00	616.66	616.66
6230	0.00	0.00	466.66	466.66
	1,097.09	1,097.09	1,489.98	392.89
	25,867.31	25,867.31	25,446.46	(420.85)
Services & Supplies				
Clothing & Uniform				
7246	0.00	0.00	300.00	300.00
7248	0.00	0.00	233.34	233.34
	0.00	0.00	533.34	533.34

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...	
Contract Services					
6110	IT Purchased Services	179.96	179.96	180.00	0.04
7100	Copier Contract-Maint & Usage	0.00	0.00	300.00	300.00
7202	Building Alarms & Security	0.00	0.00	75.00	75.00
7204	Cleaning Supplies, Laundry & Towel Service	1,124.45	1,124.45	616.66	(507.79)
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	333.34	(1,666.66)
7500	Schedule A Charges	0.00	0.00	360,684.66	360,684.66
	Total Contract Services	3,304.41	3,304.41	362,189.66	358,885.25
Equipment & Tools					
6055	Radios -Non Capital	0.00	0.00	666.66	666.66
6440	Fire Personal Protection Equipment	3,479.68	3,479.68	2,366.34	(1,113.34)
6460	Self-Contained Breathing Apparatus	0.00	0.00	5,416.66	5,416.66
6610	Rescue - Extrication Equipment	0.00	0.00	250.00	250.00
6630	Rope & Climbing Equipment	0.00	0.00	83.34	83.34
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	83.34	83.34
7238	Paramedic & EMT Small Tools & Supplies	37,489.68	37,489.68	7,666.66	(29,823.02)
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	58.34	58.34
7252	Misc Hardware	34,899.00	34,899.00	6,043.84	(28,855.16)
	Total Equipment & Tools	75,868.36	75,868.36	22,635.18	(53,233.18)
Financial Services					
7309	Late Fees	6.15	6.15	0.00	(6.15)
7310	Bank Service Charges	0.00	0.00	3.34	3.34
	Total Financial Services	6.15	6.15	3.34	(2.81)
Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	83.34	83.34
6340	Misc Fees	0.00	0.00	50.00	50.00
6345	Property Taxes & Assessments Costs	0.00	0.00	416.66	416.66
7325	Insurance	20,400.04	20,400.04	3,316.66	(17,083.38)
	Total Insurance, Licenses & Regulatory Fees	20,400.04	20,400.04	3,866.66	(16,533.38)
Legal & Professional					
7320	Professional & Consulting Services	1,074.34	1,074.34	166.66	(907.68)
7326	Legal Services	0.00	0.00	250.00	250.00
7340	Legal Notifications & Mandated Advertising	0.00	0.00	16.66	16.66
	Total Legal & Professional	1,074.34	1,074.34	433.32	(641.02)
Office/Operations					
6130	Computer Hardware	0.00	0.00	438.34	438.34
7140	General Supplies & Minor Equipment	313.35	313.35	283.34	(30.01)
7160	Postage, Shipping & Mail Supplies	98.00	98.00	16.66	(81.34)
7216	Fire Prevention Education Materials	0.00	0.00	200.00	200.00
7226	Membership & Dues	50.00	50.00	83.34	33.34
7230	Misc Small Parts & Supplies	1,873.14	1,873.14	833.34	(1,039.80)
7240	Propane	0.00	0.00	66.66	66.66
	Total Office/Operations	2,334.49	2,334.49	1,921.68	(412.81)
Other Expense					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2017 Through 8/31/2017

		Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
7201	White Goods & Accessories - bedding, towels	0.00	0.00	50.00	50.00
7209	District Operating Center Expense	0.00	0.00	75.00	75.00
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	50.00	50.00
7224	Kitchen Cookware & Utensils	0.00	0.00	116.66	116.66
7345	Outreach- Program Give-away Items	0.00	0.00	483.34	483.34
	Total Other Expense	0.00	0.00	775.00	775.00
	Rent & Utilities				
6000	Cell Phones	128.42	128.42	258.34	129.92
6025	Telephone	1,022.82	1,022.82	550.00	(472.82)
8610	Electric	10.51	10.51	29.16	18.65
8620	Gas Service	70.16	70.16	233.34	163.18
8630	Trash Services	199.66	199.66	308.34	108.68
8640	Water and Water Services	730.80	730.80	441.66	(289.14)
8670	Street Lighting	22.18	22.18	22.00	(0.18)
	Total Rent & Utilities	2,184.55	2,184.55	1,842.84	(341.71)
	Repairs & Maintenance				
6400	R & M - Air Compressors	0.00	0.00	83.34	83.34
6405	R & M - Extinguishers	383.82	383.82	166.66	(217.16)
6640	R & M - Equip & Other Non-Structural Fixed Assets	241.74	241.74	133.34	(108.40)
6750	R & M - Minor Tools & Equipment	16.90	16.90	83.34	66.44
6775	R & M -Operation/Field Equipment	0.00	0.00	133.34	133.34
6800	R & M - Grounds & Collection Systems	0.00	0.00	75.00	75.00
6900	R & M - Buildings & Structures	100.05	100.05	500.00	399.95
	Total Repairs & Maintenance	742.51	742.51	1,175.02	432.51
	Travel & Training				
6300	DMV Driv Lic Class B	0.00	0.00	16.66	16.66
7141	CERT Training Supplies	0.00	0.00	16.66	16.66
7323	Books, Publications & Subscriptions	0.00	0.00	62.50	62.50
8405	Reserve FF Training Costs	60.00	60.00	1,050.00	990.00
8410	Certifications	0.00	0.00	66.66	66.66
	Total Travel & Training	60.00	60.00	1,212.48	1,152.48
	Total Services & Supplies	105,974.85	105,974.85	396,588.52	290,613.67
	Allocation of Administrative Costs				
8152	ADP Fees	0.00	0.00	300.00	300.00
	Total Allocation of Administrative Costs	0.00	0.00	300.00	300.00
	Capital Outlay				
9085	Vehicle Purchase	0.00	0.00	27,500.00	27,500.00
	Total Capital Outlay	0.00	0.00	27,500.00	27,500.00
	Reserves				
9504	*Vehicle Replacement Reserve	0.00	0.00	15,567.00	15,567.00
9572	*General Contingency (Operations) Reserve	0.00	0.00	1,666.66	1,666.66
	Total Reserves	0.00	0.00	17,233.66	17,233.66
	Total Expenditures	131,842.16	131,842.16	467,068.64	335,226.48
	Net Revenues over Expenditures	(87,185.99)	(87,185.99)	(19,185.30)	(68,000.69)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
400 - 400 - Vista de Oro
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Special Taxes & Assessments				
4550	0.00	0.00	2,628.00	(2,628.00)
	0.00	0.00	2,628.00	(2,628.00)
	0.00	0.00	2,628.00	(2,628.00)
Expenditures				
Personnel				
Salaries/Wages				
8054	0.00	0.00	166.66	166.66
	0.00	0.00	166.66	166.66
	0.00	0.00	166.66	166.66
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	0.00	0.00	250.00	250.00
6345	0.00	0.00	83.34	83.34
7325	500.00	500.00	83.34	(416.66)
	500.00	500.00	416.68	(83.32)
Legal & Professional				
7320	100.00	100.00	66.66	(33.34)
7326	0.00	0.00	66.66	66.66
	100.00	100.00	133.32	33.32
Rent & Utilities				
6000	0.00	0.00	19.16	19.16
8670	409.35	409.35	383.34	(26.01)
	409.35	409.35	402.50	(6.85)
Repairs & Maintenance				
6405	16.04	16.04	0.00	(16.04)
	16.04	16.04	0.00	(16.04)
	1,025.39	1,025.39	952.50	(72.89)
	1,025.39	1,025.39	1,119.16	93.77
Net Revenues over Expenditures	(1,025.39)	(1,025.39)	1,508.84	(2,534.23)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	981.11	981.11	38,143.00	(37,161.89)
	Total Property Taxes	981.11	38,143.00	(37,161.89)
Service Charges & Fees				
4030	297,942.64	297,942.64	317,666.66	(19,724.02)
4102	27,917.64	27,917.64	29,666.66	(1,749.02)
4103	57,064.32	57,064.32	39,333.34	17,730.98
4104	10,319.12	10,319.12	500.00	9,819.12
4114	(320.00)	(320.00)	347.34	(667.34)
4931	1,500.00	1,500.00	1,166.66	333.34
4932	3,911.11	3,911.11	3,833.34	77.77
4933	2,560.00	2,560.00	2,666.66	(106.66)
4937	100.00	100.00	0.00	100.00
	Total Service Charges & Fees	400,994.83	395,180.66	5,814.17
Other Revenues				
4105	0.00	0.00	17,833.34	(17,833.34)
4925	3,790.78	3,790.78	0.00	3,790.78
4930	880.79	880.79	2,500.00	(1,619.21)
	Total Other Revenues	4,671.57	20,333.34	(15,661.77)
Use of Money & Property				
4504	0.00	0.00	494.00	(494.00)
4505	0.00	0.00	350.00	(350.00)
	Total Use of Money & Property	0.00	844.00	(844.00)
	Total Revenues	406,647.51	454,501.00	(47,853.49)
Expenditures				
Personnel				
Salaries/Wages				
8018	1,332.80	1,332.80	3,333.34	2,000.54
8045	1,028.48	1,028.48	666.66	(361.82)
8051	553.60	553.60	2,666.66	2,113.06
8054	42,011.21	42,011.21	58,333.34	16,322.13
8056	0.00	0.00	416.66	416.66
8060	1,950.90	1,950.90	3,833.34	1,882.44
8063	2,670.25	2,670.25	2,333.34	(336.91)
8066	2,282.82	2,282.82	1,833.34	(449.48)
8081	5,956.73	5,956.73	6,333.34	376.61
	Total Salaries/Wages	57,786.79	79,750.02	21,963.23
Payroll Taxes & Benefits				
5030	72.00	72.00	250.00	178.00
5050	0.00	0.00	1,000.00	1,000.00
5051	851.94	851.94	0.00	(851.94)
5060	8,500.00	8,500.00	11,000.00	2,500.00
5070	466.67	466.67	5,833.34	5,366.67
5071	0.00	0.00	366.66	366.66
5075	256.00	256.00	166.66	(89.34)
5120	16,543.46	16,543.46	2,083.34	(14,460.12)
	Total Payroll Taxes & Benefits	26,690.07	20,700.00	(5,990.07)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...	
Employment Services					
5100	Unemployment Insurance - ER	0.00	0.00	833.34	833.34
6230	Medical Exam	0.00	0.00	21.66	21.66
	Total Employment Services	0.00	0.00	855.00	855.00
	Total Personnel	84,476.86	84,476.86	101,305.02	16,828.16
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	0.00	433.34	433.34
7248	Uniform Safety Boots	0.00	0.00	166.66	166.66
	Total Clothing & Uniform	0.00	0.00	600.00	600.00
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	50.00	50.00
6110	IT Purchased Services	377.02	377.02	833.34	456.32
7250	Water Quality Testing	2,618.82	2,618.82	4,666.66	2,047.84
7255	Security Services	0.00	0.00	1,300.00	1,300.00
7301	Contract Maint Services	0.00	0.00	250.00	250.00
7321	Janitorial Cleaning & Supplies	172.66	172.66	141.66	(31.00)
	Total Contract Services	3,168.50	3,168.50	7,241.66	4,073.16
Equipment & Tools					
6438	Disinfection Feed Pumps	128.73	128.73	0.00	(128.73)
7242	Minor Tools, Accessories & Field Machines	7.25	7.25	416.66	409.41
7253	Rent - Equipment	0.00	0.00	166.66	166.66
7256	Meter Purchases & Replacements	0.00	0.00	5,000.00	5,000.00
	Total Equipment & Tools	135.98	135.98	5,583.32	5,447.34
Financial Services					
7309	Late Fees	10.16	10.16	0.00	(10.16)
	Total Financial Services	10.16	10.16	0.00	(10.16)
Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	33.34	33.34
6340	Misc Fees	1,026.00	1,026.00	500.00	(526.00)
6342	Fees - Regulatory	2,192.00	2,192.00	4,166.66	1,974.66
6345	Property Taxes & Assessments Costs	0.00	0.00	1,050.00	1,050.00
7325	Insurance	31,581.00	31,581.00	5,263.50	(26,317.50)
	Total Insurance, Licenses & Regulatory Fees	34,799.00	34,799.00	11,013.50	(23,785.50)
Legal & Professional					
7304	Professional Services - ACCTG	0.00	0.00	6,666.66	6,666.66
7318	Professional & Consulting BMC	0.00	0.00	1,333.34	1,333.34
7320	Professional & Consulting Services	13,020.29	13,020.29	0.00	(13,020.29)
7326	Legal Services	385.00	385.00	1,333.34	948.34
7336	Legal Services- ISJ	0.00	0.00	166.66	166.66
9155	Inter-Agency Cost Sharing-ISJ	2,611.71	2,611.71	5,000.00	2,388.29
	Total Legal & Professional	16,017.00	16,017.00	14,500.00	(1,517.00)
Office/Operations					
6130	Computer Hardware	0.00	0.00	500.00	500.00
6140	Computer Software	0.00	0.00	333.34	333.34
7140	General Supplies & Minor Equipment	97.56	97.56	500.00	402.44
7160	Postage, Shipping & Mail Supplies	2,206.69	2,206.69	2,416.66	209.97

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2017 Through 8/31/2017

		Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
7180	Billing Supplies, Forms & Printing	110.55	110.55	333.34	222.79
7226	Membership & Dues	420.00	420.00	218.34	(201.66)
7230	Misc Small Parts & Supplies	117.07	117.07	133.34	16.27
7237	Process Control & Treatment Supplies	765.61	765.61	666.66	(98.95)
7239	Water Treatment Chemicals	675.07	675.07	1,100.00	424.93
7249	Safety Supplies	0.00	0.00	500.00	500.00
	Total Office/Operations	4,392.55	4,392.55	6,701.68	2,309.13
	Other Expense				
7330	Misc Operating Expenses	0.00	0.00	41.66	41.66
7348	Water Conservation Program	0.00	0.00	166.66	166.66
	Total Other Expense	0.00	0.00	208.32	208.32
	Rent & Utilities				
6000	Cell Phones	207.11	207.11	543.34	336.23
6025	Telephone	1,039.37	1,039.37	1,400.00	360.63
7352	Rent - Offices & Other Structures	0.00	0.00	483.34	483.34
8610	Electric	19,313.50	19,313.50	14,000.00	(5,313.50)
8620	Gas Service	0.00	0.00	41.66	41.66
8630	Trash Services	229.62	229.62	666.66	437.04
8644	Disposal Services	5,844.00	5,844.00	3,083.34	(2,760.66)
8670	Street Lighting	61.19	61.19	58.34	(2.85)
	Total Rent & Utilities	26,694.79	26,694.79	20,276.68	(6,418.11)
	Repairs & Maintenance				
6405	R & M - Extinguishers	304.55	304.55	58.34	(246.21)
6422	R & M - Hydrants	0.00	0.00	58.34	58.34
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	41.66	41.66
6641	R & M - Wells	0.00	0.00	133.34	133.34
6750	R & M - Minor Tools & Equipment	594.77	594.77	200.00	(394.77)
6775	R & M -Operation/Field Equipment	59.45	59.45	0.00	(59.45)
6800	R & M - Grounds & Collection Systems	28.23	28.23	166.66	138.43
6830	Paving & Concrete	4,050.00	4,050.00	0.00	(4,050.00)
6900	R & M - Buildings & Structures	95.30	95.30	250.00	154.70
7241	R & M - Water Distribution System	13.93	13.93	2,500.00	2,486.07
	Total Repairs & Maintenance	5,146.23	5,146.23	3,408.34	(1,737.89)
	Travel & Training				
6311	Certificate Renewal	60.00	60.00	0.00	(60.00)
7323	Books, Publications & Subscriptions	0.00	0.00	41.66	41.66
7324	Education & Training Fees	0.00	0.00	1,387.34	1,387.34
8410	Certifications	0.00	0.00	50.00	50.00
8510	Lodging & Meals - Local	0.00	0.00	333.34	333.34
8539	Meals	0.00	0.00	116.66	116.66
8550	Mileage Reimbursement & Parking	16.00	16.00	116.66	100.66
	Total Travel & Training	76.00	76.00	2,045.66	1,969.66
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	217.82	217.82	366.66	148.84
7220	Gasoline	653.40	653.40	666.66	13.26
7228	Markings & Other Misc Services	1,159.88	1,159.88	58.34	(1,101.54)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...	
7232	Vehicle Repairs - Parts, Tires & Lubricants	166.37	166.37	500.00	333.63
	Total Vehicle Maintenance & Repairs	<u>2,197.47</u>	<u>2,197.47</u>	<u>1,591.66</u>	<u>(605.81)</u>
	Total Services & Supplies	92,637.68	92,637.68	73,170.82	(19,466.86)
	Capital Outlay				
9006	Infrastructure CIP	11,079.94	11,079.94	126,666.68	115,586.74
	Total Capital Outlay	<u>11,079.94</u>	<u>11,079.94</u>	<u>126,666.68</u>	<u>115,586.74</u>
	Debt Service				
9022	Debt Service - Principal	156,109.45	156,109.45	26,018.16	(130,091.29)
9023	Debt Service - Interest & Annual Fee	67,009.37	67,009.37	18,267.84	(48,741.53)
	Total Debt Service	<u>223,118.82</u>	<u>223,118.82</u>	<u>44,286.00</u>	<u>(178,832.82)</u>
	Reserves				
9571	*Capital Outlay Reserve	0.00	0.00	83,333.34	83,333.34
9572	*General Contingency (Operations) Reserve	0.00	0.00	9,500.00	9,500.00
9988	*Water Rate Stabilization Reserve	0.00	0.00	5,333.34	5,333.34
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>98,166.68</u>	<u>98,166.68</u>
	Total Expenditures	<u>411,313.30</u>	<u>411,313.30</u>	<u>443,595.20</u>	<u>32,281.90</u>
	Net Revenues over Expenditures	<u>(4,665.79)</u>	<u>(4,665.79)</u>	<u>10,905.80</u>	<u>(15,571.59)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
600 - 600 - Wastewater
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Service Charges & Fees				
4062	0.00	0.00	7,377.84	(7,377.84)
	0.00	0.00	7,377.84	(7,377.84)
Special Taxes & Assessments				
4061	0.00	0.00	4,166.66	(4,166.66)
	0.00	0.00	4,166.66	(4,166.66)
	0.00	0.00	11,544.50	(11,544.50)
Expenditures				
Services & Supplies				
Legal & Professional				
7320	0.00	0.00	1,927.34	1,927.34
7326	35.00	35.00	0.00	(35.00)
	35.00	35.00	1,927.34	1,892.34
	35.00	35.00	1,927.34	1,892.34
	35.00	35.00	1,927.34	1,892.34
Net Revenues over Expenditures	(35.00)	(35.00)	9,617.16	(9,652.16)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
800 - 800 - Drainage
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	98.56	98.56	3,791.00	(3,692.44)
	98.56	98.56	3,791.00	(3,692.44)
Special Taxes & Assessments				
4400	252.00	252.00	15,906.66	(15,654.66)
	252.00	252.00	15,906.66	(15,654.66)
Use of Money & Property				
4505	0.00	0.00	24.84	(24.84)
	0.00	0.00	24.84	(24.84)
	350.56	350.56	19,722.50	(19,371.94)
Expenditures				
Personnel				
Salaries/Wages				
8045	0.00	0.00	33.34	33.34
8054	0.00	0.00	10,551.66	10,551.66
	0.00	0.00	10,585.00	10,585.00
	0.00	0.00	10,585.00	10,585.00
Services & Supplies				
Equipment & Tools				
6390	0.00	0.00	83.34	83.34
7242	0.00	0.00	33.34	33.34
	0.00	0.00	116.68	116.68
Insurance, Licenses & Regulatory Fees				
6342	1.68	1.68	1,166.66	1,164.98
6345	0.00	0.00	33.34	33.34
7325	3,100.00	3,100.00	583.34	(2,516.66)
	3,101.68	3,101.68	1,783.34	(1,318.34)
Legal & Professional				
7320	500.00	500.00	166.66	(333.34)
7326	87.50	87.50	16.66	(70.84)
	587.50	587.50	183.32	(404.18)
Office/Operations				
7230	275.00	275.00	83.34	(191.66)
7249	13.49	13.49	33.34	19.85
	288.49	288.49	116.68	(171.81)
Other Expense				
7346	250.00	250.00	0.00	(250.00)
	250.00	250.00	0.00	(250.00)
Rent & Utilities				
6000	138.07	138.07	208.34	70.27
6025	40.74	40.74	16.66	(24.08)
7352	0.00	0.00	16.66	16.66
8610	316.89	316.89	250.00	(66.89)
8670	144.47	144.47	141.66	(2.81)
	640.17	640.17	633.32	(6.85)
Repairs & Maintenance				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
800 - 800 - Drainage
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...	
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	166.66	166.66
6750	R & M - Minor Tools & Equipment	57.89	57.89	83.34	25.45
6800	R & M - Grounds & Collection Systems	0.00	0.00	333.34	333.34
6900	R & M - Buildings & Structures	0.00	0.00	33.34	33.34
	Total Repairs & Maintenance	57.89	57.89	616.68	558.79
	Travel & Training				
7324	Education & Training Fees	0.00	0.00	666.66	666.66
8410	Certifications	0.00	0.00	16.66	16.66
8475	Training Materials	0.00	0.00	83.34	83.34
8510	Lodging & Meals - Local	0.00	0.00	166.66	166.66
8539	Meals	0.00	0.00	16.66	16.66
8550	Mileage Reimbursement & Parking	0.00	0.00	50.00	50.00
	Total Travel & Training	0.00	0.00	999.98	999.98
	Vehicle Maintenance & Repairs				
7006	Tuneup/Oil/Maintenance	130.06	130.06	0.00	(130.06)
7211	Misc Fuel & Diesel	54.45	54.45	91.66	37.21
7220	Gasoline	163.35	163.35	133.34	(30.01)
	Total Vehicle Maintenance & Repairs	347.86	347.86	225.00	(122.86)
	Total Services & Supplies	5,273.59	5,273.59	4,675.00	(598.59)
	Capital Outlay				
9006	Infrastructure CIP	0.00	0.00	14,333.34	14,333.34
	Total Capital Outlay	0.00	0.00	14,333.34	14,333.34
	Total Expenditures	5,273.59	5,273.59	29,593.34	24,319.75
	Net Revenues over Expenditures	(4,923.03)	(4,923.03)	(9,870.84)	4,947.81

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
900 - 900 - Parks & Recreation
From 7/1/2017 Through 8/31/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Expenditures				
Services & Supplies				
Legal & Professional				
7320	0.00	0.00	500.00	500.00
7326	140.00	140.00	166.66	26.66
	140.00	140.00	666.66	526.66
Office/Operations				
7140	0.00	0.00	16.66	16.66
	0.00	0.00	16.66	16.66
	140.00	140.00	683.32	543.32
	140.00	140.00	683.32	543.32
Net Revenues over Expenditures	(140.00)	(140.00)	(683.32)	543.32

ITEM 5

**REVIEW OF BOARD ITEM REGARDING
FINAL FISCAL YEAR-END REPORT
FOR 2016/2017 BUDGET**



October 12, 2017

TO: LOCSD Board of Directors
FROM: Robert Stilts, District Bookkeeper
SUBJECT: **Agenda Item 11E –10/12/2017 Board Meeting**
Receive Final Fiscal Year-End Report for 2016-2017 Budget

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

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

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DESCRIPTION

Attached is the final expenses and revenues for 2016-2017.

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 Final Expense and Revenue report for 2016-2017.

Or:

Motion: I move that the Board receive and file the Final Expense and Revenue report for 2016-2017 with the recommended changes.

DISCUSSION

Because of the recent transitions between accountants/bookkeepers, staff felt it necessary to review all of the Fund balances.

After reviewing entries from 2016 there were some discrepancies in postings. Corrections have been made and all property tax revenues have been updated.

Staff is requesting any additional changes, comments, or recommendations from the Finance Committee or Board of Directors.

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Service Charges & Fees				
4005	8.80	8.80	15.00	(6.20)
	8.80	8.80	15.00	(6.20)
	8.80	8.80	15.00	(6.20)
Expenditures				
Personnel				
Salaries/Wages				
7322	7,050.00	7,050.00	10,100.00	3,050.00
8018	7,795.80	7,795.80	8,000.00	204.20
8045	7,099.37	7,099.37	6,200.00	(899.37)
8051	507.20	507.20	510.00	2.80
8054	87,260.45	87,260.45	100,000.00	12,739.55
8056	1,302.41	1,302.41	0.00	(1,302.41)
8060	2,225.85	2,225.85	0.00	(2,225.85)
8081	1,759.35	1,759.35	2,000.00	240.65
	115,000.43	115,000.43	126,810.00	11,809.57
Payroll Taxes & Benefits				
5020	1,177.00	1,177.00	1,200.00	23.00
5021	1,587.98	1,587.98	0.00	(1,587.98)
5030	205.38	205.38	300.00	94.62
5031	31.26	31.26	50.00	18.74
5035	30.00	30.00	0.00	(30.00)
5040	311.28	311.28	0.00	(311.28)
5050	1,651.12	1,651.12	1,650.00	(1.12)
5060	7,875.00	7,875.00	8,000.00	125.00
5070	6,875.11	6,875.11	10,000.00	3,124.89
5071	312.28	312.28	750.00	437.72
5075	1,954.79	1,954.79	1,700.00	(254.79)
5120	4,479.44	4,479.44	4,479.00	(0.44)
	26,490.64	26,490.64	28,129.00	1,638.36
Employment Services				
5100	2,616.05	2,616.05	3,000.00	383.95
6200	400.00	400.00	200.00	(200.00)
6230	70.00	70.00	70.00	0.00
	3,086.05	3,086.05	3,270.00	183.95
	144,577.12	144,577.12	158,209.00	13,631.88
Services & Supplies				
Contract Services				
6100	8,636.75	8,636.75	6,000.00	(2,636.75)
6110	24,660.26	24,660.26	22,000.00	(2,660.26)
7100	8,338.45	8,338.45	7,700.00	(638.45)
7202	261.00	261.00	0.00	(261.00)
7255	694.33	694.33	700.00	5.67
7321	3,830.41	3,830.41	4,000.00	169.59
7342	13,300.00	13,300.00	13,000.00	(300.00)
	59,721.20	59,721.20	53,400.00	(6,321.20)
Financial Services				
7309	113.05	113.05	0.00	(113.05)
7310	2,264.09	2,264.09	3,000.00	735.91

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Total Financial Services	2,377.14	2,377.14	3,000.00	622.86
Insurance, Licenses & Regulatory Fees				
6120 Computer Licenses	0.00	0.00	200.00	200.00
6340 Misc Fees	211.81	211.81	500.00	288.19
6341 LAFCO Fees	21,010.73	21,010.73	21,011.00	0.27
7325 Insurance	8,851.54	8,851.54	8,852.00	0.46
Total Insurance, Licenses & Regulatory Fees	30,074.08	30,074.08	30,563.00	488.92
Legal & Professional				
7305 Auditing Services	20,050.00	20,050.00	20,050.00	0.00
7320 Professional & Consulting Services	172,412.89	172,412.89	180,935.00	8,522.11
7326 Legal Services	40,918.19	40,918.19	35,000.00	(5,918.19)
7340 Legal Notifications & Mandated Advertising	2,193.33	2,193.33	1,000.00	(1,193.33)
7343 Election Expense	11,232.80	11,232.80	11,233.00	0.20
Total Legal & Professional	246,807.21	246,807.21	248,218.00	1,410.79
Office/Operations				
6121 IT-Supplies & Miscellaneous	0.00	0.00	50.00	50.00
6140 Computer Software	0.00	0.00	50.00	50.00
7110 Copier Supplies	9.00	9.00	0.00	(9.00)
7140 General Supplies & Minor Equipment	5,638.69	5,638.69	6,000.00	361.31
7160 Postage, Shipping & Mail Supplies	3,814.98	3,814.98	5,000.00	1,185.02
7226 Membership & Dues	6,126.00	6,126.00	7,000.00	874.00
7237 Process Control & Treatment Supplies	765.61	765.61	0.00	(765.61)
7332 Office Supplies	99.95	99.95	0.00	(99.95)
Total Office/Operations	16,454.23	16,454.23	18,100.00	1,645.77
Other Expense				
7330 Misc Operating Expenses	(22.00)	(22.00)	0.00	22.00
7346 Promotional Expenses - Event	35.00	35.00	0.00	(35.00)
8735 Misc Department Admin	381.70	381.70	382.00	0.30
Total Other Expense	394.70	394.70	382.00	(12.70)
Rent & Utilities				
6025 Telephone	2,917.10	2,917.10	4,000.00	1,082.90
7350 Rent - Meetings	1,750.00	1,750.00	1,750.00	0.00
7352 Rent - Offices & Other Structures	30,179.00	30,179.00	33,179.00	3,000.00
8610 Electric	3,406.15	3,406.15	3,500.00	93.85
8620 Gas Service	559.94	559.94	553.00	(6.94)
8645 Septage Handling	525.00	525.00	0.00	(525.00)
Total Rent & Utilities	39,337.19	39,337.19	42,982.00	3,644.81
Repairs & Maintenance				
6405 R & M - Extinguishers	110.40	110.40	110.00	(0.40)
Total Repairs & Maintenance	110.40	110.40	110.00	(0.40)
Travel & Training				
7323 Books, Publications & Subscriptions	290.88	290.88	300.00	9.12
7324 Education & Training Fees	475.00	475.00	1,000.00	525.00
7334 Seminar & Conference Fees	1,000.00	1,000.00	0.00	(1,000.00)
8510 Lodging & Meals - Local	521.12	521.12	0.00	(521.12)
8539 Meals	2,661.67	2,661.67	1,000.00	(1,661.67)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
100 - 100 - Administration
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
8541 Meals- Local Area - DIR	0.00	0.00	100.00	100.00
8550 Mileage Reimbursement & Parking	1,512.21	1,512.21	2,000.00	487.79
Total Travel & Training	6,460.88	6,460.88	4,400.00	(2,060.88)
Vehicle Maintenance & Repairs				
7220 Gasoline	32.97	32.97	0.00	(32.97)
Total Vehicle Maintenance & Repairs	32.97	32.97	0.00	(32.97)
Total Services & Supplies	401,770.00	401,770.00	401,155.00	(615.00)
Transfers				
9410 Transfer In	(562,138.86)	(562,138.86)	0.00	562,138.86
9570 Transfer To Cabrillo - Prop Tax	15,800.54	15,800.54	0.00	(15,800.54)
Total Transfers	(546,338.32)	(546,338.32)	0.00	546,338.32
Total Expenditures	8.80	8.80	559,364.00	559,355.20
Net Revenues over Expenditures	0.00	0.00	(559,349.00)	559,349.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
200 - 200 - Bayridge
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	8,396.58	8,396.58	8,347.00	49.58
	8,396.58	8,396.58	8,347.00	49.58
Grant Revenue				
4955	8.70	8.70	0.00	8.70
	8.70	8.70	0.00	8.70
Service Charges & Fees				
4920	42,081.00	42,081.00	0.00	42,081.00
	42,081.00	42,081.00	0.00	42,081.00
Special Taxes & Assessments				
4550	18,079.00	18,079.00	29,825.00	(11,746.00)
	18,079.00	18,079.00	29,825.00	(11,746.00)
Use of Money & Property				
4505	49.28	49.28	57.00	(7.72)
	49.28	49.28	57.00	(7.72)
	68,614.56	68,614.56	38,229.00	30,385.56
Expenditures				
Personnel				
Salaries/Wages				
8054	17,861.71	17,861.71	17,050.00	(811.71)
	17,861.71	17,861.71	17,050.00	(811.71)
Payroll Taxes & Benefits				
5030	0.00	0.00	95.00	95.00
5050	0.00	0.00	429.00	429.00
5060	0.00	0.00	1,619.00	1,619.00
5070	0.00	0.00	2,161.00	2,161.00
5071	0.00	0.00	726.00	726.00
5075	0.00	0.00	309.00	309.00
5120	0.00	0.00	348.00	348.00
5124	0.00	0.00	279.00	279.00
	0.00	0.00	5,966.00	5,966.00
	17,861.71	17,861.71	23,016.00	5,154.29
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	1,044.00	1,044.00	1,100.00	56.00
6345	425.71	425.71	500.00	74.29
7325	734.73	734.73	800.00	65.27
	2,204.44	2,204.44	2,400.00	195.56
Legal & Professional				
7320	2,866.65	2,866.65	2,900.00	33.35
7326	975.00	975.00	1,000.00	25.00
	3,841.65	3,841.65	3,900.00	58.35
Rent & Utilities				
6000	93.39	93.39	100.00	6.61
6025	56.64	56.64	37.00	(19.64)
7352	34.00	34.00	50.00	16.00
8645	12,020.00	12,020.00	15,000.00	2,980.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
200 - 200 - Bayridge
From 7/1/2016 Through 6/30/2017

	<u>Current Period</u> <u>Actual</u>	<u>YTD</u>	<u>YTD Budget - Origi...</u>	<u>YTD Budget Varian...</u>
8670 Street Lighting	<u>5,380.11</u>	<u>5,380.11</u>	<u>4,863.00</u>	(517.11)
Total Rent & Utilities	<u>17,584.14</u>	<u>17,584.14</u>	<u>20,050.00</u>	2,465.86
Repairs & Maintenance				
6405 R & M - Extinguishers	<u>18.40</u>	<u>18.40</u>	<u>0.00</u>	(18.40)
Total Repairs & Maintenance	<u>18.40</u>	<u>18.40</u>	<u>0.00</u>	(18.40)
Total Services & Supplies	<u>23,648.63</u>	<u>23,648.63</u>	<u>26,350.00</u>	2,701.37
Transfers				
9511 Interfund Transfer Out	<u>8,432.08</u>	<u>8,432.08</u>	<u>0.00</u>	(8,432.08)
Total Transfers	<u>8,432.08</u>	<u>8,432.08</u>	<u>0.00</u>	(8,432.08)
Total Expenditures	<u>49,942.42</u>	<u>49,942.42</u>	<u>49,366.00</u>	(576.42)
Net Revenues over Expenditures	<u>18,672.14</u>	<u>18,672.14</u>	<u>(11,137.00)</u>	29,809.14

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	<u>Current Period Actual</u>	<u>YTD</u>	<u>YTD Budget - Origi...</u>	<u>YTD Budget Varian...</u>
Revenues				
Property Taxes				
4035	1,384,144.30	1,384,144.30	1,905,834.00	(521,689.70)
	1,384,144.30	1,384,144.30	1,905,834.00	(521,689.70)
Grant Revenue				
4955	2,244.96	2,244.96	2,245.00	(0.04)
	2,244.96	2,244.96	2,245.00	(0.04)
Service Charges & Fees				
4020	(27.94)	(27.94)	0.00	(27.94)
	(27.94)	(27.94)	0.00	(27.94)
Special Taxes & Assessments				
4015	0.00	0.00	24,480.00	(24,480.00)
4050	4,112.60	4,112.60	529,401.00	(525,288.40)
	4,112.60	4,112.60	553,881.00	(549,768.40)
Other Revenues				
4000	69,130.78	69,130.78	67,134.00	1,996.78
4055	1,135.20	1,135.20	1,135.00	0.20
4655	0.00	0.00	34,763.00	(34,763.00)
	70,265.98	70,265.98	103,032.00	(32,766.02)
Use of Money & Property				
4505	7,636.93	7,636.93	12,883.00	(5,246.07)
	7,636.93	7,636.93	12,883.00	(5,246.07)
	1,468,376.83	1,468,376.83	2,577,875.00	(1,109,498.17)
Expenditures				
Personnel				
Salaries/Wages				
8290	1,051.13	1,051.13	1,400.00	348.87
8295	19,675.12	19,675.12	19,100.00	(575.12)
8310	1,528.59	1,528.59	2,300.00	771.41
8340	93,073.37	93,073.37	85,000.00	(8,073.37)
8345	2,425.24	2,425.24	4,500.00	2,074.76
8355	2,682.71	2,682.71	4,100.00	1,417.29
8360	124.28	124.28	1,038.00	913.72
	120,560.44	120,560.44	117,438.00	(3,122.44)
Payroll Taxes & Benefits				
5021	6,682.08	6,682.08	6,300.00	(382.08)
5030	2,339.00	2,339.00	2,100.00	(239.00)
5035	717.50	717.50	1,050.00	332.50
5051	1,743.24	1,743.24	1,700.00	(43.24)
5070	276.94	276.94	450.00	173.06
5120	6,392.47	6,392.47	9,600.00	3,207.53
5124	1,433.52	1,433.52	2,700.00	1,266.48
	19,584.75	19,584.75	23,900.00	4,315.25
Employment Services				
5000	2,591.00	2,591.00	2,640.00	49.00
5100	3,615.05	3,615.05	0.00	(3,615.05)
5101	2,761.59	2,761.59	3,700.00	938.41
6230	5,015.51	5,015.51	5,016.00	0.49
	13,983.15	13,983.15	11,356.00	(2,627.15)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Total Personnel	<u>154,128.34</u>	<u>154,128.34</u>	<u>152,694.00</u>	(1,434.34)
Services & Supplies				
Clothing & Uniform				
7246 Uniform & Gear	2,129.10	2,129.10	2,300.00	170.90
7248 Uniform Safety Boots	<u>4,249.60</u>	<u>4,249.60</u>	<u>4,450.00</u>	200.40
Total Clothing & Uniform	6,378.70	6,378.70	6,750.00	371.30
Contract Services				
6100 Labor & Support-IT Services	139.96	139.96	0.00	(139.96)
6110 IT Purchased Services	822.92	822.92	900.00	77.08
7100 Copier Contract-Maint & Usage	1,823.24	1,823.24	1,925.00	101.76
7202 Building Alarms & Security	556.20	556.20	500.00	(56.20)
7204 Cleaning Supplies, Laundry & Towel Service	2,928.05	2,928.05	3,700.00	771.95
7222 Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	0.00
7500 Schedule A Charges	<u>934,081.00</u>	<u>934,081.00</u>	<u>1,994,494.00</u>	1,060,413.00
Total Contract Services	942,351.37	942,351.37	2,003,519.00	1,061,167.63
Equipment & Tools				
6055 Radios -Non Capital	1,008.60	1,008.60	1,009.00	0.40
6440 Fire Personal Protection Equipment	14,469.44	14,469.44	12,653.00	(1,816.44)
6460 Self-Contained Breathing Apparatus	1,942.74	1,942.74	1,943.00	0.26
6540 Paramedic Misc	944.62	944.62	0.00	(944.62)
6610 Rescue - Extrication Equipment	0.00	0.00	1,500.00	1,500.00
6630 Rope & Climbing Equipment	523.72	523.72	500.00	(23.72)
7234 Oxygen Supplies & Cylinder Rent	307.17	307.17	700.00	392.83
7238 Paramedic & EMT Small Tools & Supplies	15,988.80	15,988.80	16,000.00	11.20
7242 Minor Tools, Accessories & Field Machines	21.47	21.47	400.00	378.53
7252 Misc Hardware	<u>455.05</u>	<u>455.05</u>	<u>342.00</u>	(113.05)
Total Equipment & Tools	35,661.61	35,661.61	35,047.00	(614.61)
Financial Services				
7309 Late Fees	42.51	42.51	0.00	(42.51)
7310 Bank Service Charges	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>	(5.00)
Total Financial Services	47.51	47.51	0.00	(47.51)
Insurance, Licenses & Regulatory Fees				
6345 Property Taxes & Assessments Costs	37,110.13	37,110.13	2,150.00	(34,960.13)
7325 Insurance	<u>20,227.49</u>	<u>20,227.49</u>	<u>19,227.00</u>	(1,000.49)
Total Insurance, Licenses & Regulatory Fees	57,337.62	57,337.62	21,377.00	(35,960.62)
Legal & Professional				
7320 Professional & Consulting Services	1,905.20	1,905.20	1,800.00	(105.20)
7326 Legal Services	<u>735.00</u>	<u>735.00</u>	<u>700.00</u>	(35.00)
Total Legal & Professional	2,640.20	2,640.20	2,500.00	(140.20)
Office/Operations				
7140 General Supplies & Minor Equipment	1,720.26	1,720.26	1,800.00	79.74
7160 Postage, Shipping & Mail Supplies	117.56	117.56	118.00	0.44
7216 Fire Prevention Education Materials	1,031.46	1,031.46	1,031.00	(0.46)
7226 Membership & Dues	425.00	425.00	425.00	0.00
7230 Misc Small Parts & Supplies	354.19	354.19	325.00	(29.19)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
301 - 301 - Fire
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...
7240	90.00	90.00	0.00	(90.00)
	3,738.47	3,738.47	3,699.00	(39.47)
	Other Expense			
7218	402.10	402.10	425.00	22.90
7224	162.63	162.63	216.00	53.37
8735	50.00	50.00	0.00	(50.00)
	614.73	614.73	641.00	26.27
	Rent & Utilities			
6000	1,671.69	1,671.69	1,550.00	(121.69)
6025	3,280.92	3,280.92	3,300.00	19.08
8610	91.43	91.43	175.00	83.57
8620	1,076.46	1,076.46	1,400.00	323.54
8630	2,282.59	2,282.59	2,230.00	(52.59)
8640	3,704.68	3,704.68	3,200.00	(504.68)
8670	121.60	121.60	350.00	228.40
	12,229.37	12,229.37	12,205.00	(24.37)
	Repairs & Maintenance			
6405	360.16	360.16	575.00	214.84
6640	722.42	722.42	800.00	77.58
	Non-Structural Fixed Assets			
6750	429.30	429.30	500.00	70.70
6775	765.00	765.00	765.00	0.00
6900	3,920.23	3,920.23	3,665.00	(255.23)
	6,197.11	6,197.11	6,305.00	107.89
	Travel & Training			
6300	0.00	0.00	100.00	100.00
7141	91.83	91.83	100.00	8.17
7323	656.52	656.52	657.00	0.48
8405	1,720.00	1,720.00	2,000.00	280.00
	2,468.35	2,468.35	2,857.00	388.65
	1,069,665.04	1,069,665.04	2,094,900.00	1,025,234.96
	Allocation of Administrative Costs			
8152	0.00	0.00	400.00	400.00
	0.00	0.00	400.00	400.00
	Capital Outlay			
9006	27,474.46	27,474.46	15,800.00	(11,674.46)
	27,474.46	27,474.46	15,800.00	(11,674.46)
	Reserves			
9504	101,077.41	101,077.41	81,006.00	(20,071.41)
9571	13,782.96	13,782.96	0.00	(13,782.96)
9572	0.00	0.00	10,000.00	10,000.00
	114,860.37	114,860.37	91,006.00	(23,854.37)
	Transfers			
9511	118,049.16	118,049.16	0.00	(118,049.16)
9802	(15,800.54)	(15,800.54)	0.00	15,800.54
	102,248.62	102,248.62	0.00	(102,248.62)
	1,468,376.83	1,468,376.83	2,354,800.00	886,423.17
	Net Revenues over Expenditures			
	0.00	0.00	223,075.00	(223,075.00)

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LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
400 - 400 - Vista de Oro
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Special Taxes & Assessments				
4400	7,121.00	7,121.00	7,121.00	0.00
4550	2,834.00	2,834.00	15,768.00	(12,934.00)
	<u>9,955.00</u>	<u>9,955.00</u>	<u>22,889.00</u>	<u>(12,934.00)</u>
	Total Special Taxes & Assessments			
	<u>9,955.00</u>	<u>9,955.00</u>	<u>22,889.00</u>	<u>(12,934.00)</u>
	Total Revenues			
Expenditures				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6342	1,044.00	1,044.00	1,100.00	56.00
6345	18.00	18.00	100.00	82.00
7325	440.84	440.84	500.00	59.16
	<u>1,502.84</u>	<u>1,502.84</u>	<u>1,700.00</u>	<u>197.16</u>
	Total Insurance, Licenses & Regulatory Fees			
Legal & Professional				
7320	3,232.75	3,232.75	3,500.00	267.25
7326	980.00	980.00	1,500.00	520.00
	<u>4,212.75</u>	<u>4,212.75</u>	<u>5,000.00</u>	<u>787.25</u>
	Total Legal & Professional			
Rent & Utilities				
6000	93.39	93.39	100.00	6.61
7352	34.00	34.00	50.00	16.00
8645	1,930.00	1,930.00	2,200.00	270.00
8670	2,150.44	2,150.44	2,200.00	49.56
	<u>4,207.83</u>	<u>4,207.83</u>	<u>4,550.00</u>	<u>342.17</u>
	Total Rent & Utilities			
Repairs & Maintenance				
6405	18.40	18.40	0.00	(18.40)
6800	2,550.10	2,550.10	0.00	(2,550.10)
	<u>2,568.50</u>	<u>2,568.50</u>	<u>0.00</u>	<u>(2,568.50)</u>
	Total Repairs & Maintenance			
	<u>12,491.92</u>	<u>12,491.92</u>	<u>11,250.00</u>	<u>(1,241.92)</u>
	Total Services & Supplies			
Transfers				
9511	5,621.39	5,621.39	0.00	(5,621.39)
	<u>5,621.39</u>	<u>5,621.39</u>	<u>0.00</u>	<u>(5,621.39)</u>
	Total Transfers			
	<u>18,113.31</u>	<u>18,113.31</u>	<u>11,250.00</u>	<u>(6,863.31)</u>
	Total Expenditures			
	<u>(8,158.31)</u>	<u>(8,158.31)</u>	<u>11,639.00</u>	<u>(19,797.31)</u>
	Net Revenues over Expenditures			

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	221,538.58	221,538.58	221,660.00	(121.42)
	221,538.58	221,538.58	221,660.00	(121.42)
Grant Revenue				
4955	228.25	228.25	0.00	228.25
	228.25	228.25	0.00	228.25
Service Charges & Fees				
4020	(100.91)	(100.91)	0.00	(100.91)
4030	1,499,549.02	1,499,549.02	1,517,831.00	(18,281.98)
4102	150,316.32	150,316.32	150,349.00	(32.68)
4103	228,335.40	228,335.40	229,022.00	(686.60)
4104	32,680.81	32,680.81	42,017.00	(9,336.19)
4114	(2,790.00)	(2,790.00)	2,085.00	(4,875.00)
4931	7,850.00	7,850.00	7,200.00	650.00
4932	25,478.43	25,478.43	25,000.00	478.43
4933	18,265.00	18,265.00	19,000.00	(735.00)
4937	495.00	495.00	0.00	495.00
	1,960,079.07	1,960,079.07	1,992,504.00	(32,424.93)
Other Revenues				
4925	42,000.00	42,000.00	42,000.00	0.00
4930	10,750.74	10,750.74	14,700.00	(3,949.26)
4935	50.00	50.00	100.00	(50.00)
	52,800.74	52,800.74	56,800.00	(3,999.26)
Use of Money & Property				
4505	1,293.43	1,293.43	2,100.00	(806.57)
4934	0.00	0.00	12,000.00	(12,000.00)
	1,293.43	1,293.43	14,100.00	(12,806.57)
Total Revenues	2,235,940.07	2,235,940.07	2,285,064.00	(49,123.93)
Expenditures				
Personnel				
Salaries/Wages				
8012	0.00	0.00	2,085.00	2,085.00
8018	17,536.80	17,536.80	7,200.00	(10,336.80)
8027	0.00	0.00	25,000.00	25,000.00
8045	3,895.00	3,895.00	19,000.00	15,105.00
8051	18,452.98	18,452.98	100.00	(18,352.98)
8054	264,474.54	264,474.54	221,660.00	(42,814.54)
8056	(311.50)	(311.50)	2,100.00	2,411.50
8060	22,178.38	22,178.38	3,000.00	(19,178.38)
8063	14,749.11	14,749.11	42,000.00	27,250.89
8066	15,362.85	15,362.85	14,700.00	(662.85)
8081	41,047.60	41,047.60	12,000.00	(29,047.60)
	397,385.76	397,385.76	348,845.00	(48,540.76)
Payroll Taxes & Benefits				
5010	0.00	0.00	2,000.00	2,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

		Current Period Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...
5021	FICA - Fire - ER	92.07	92.07	0.00	(92.07)
5030	Life Insurance - ER	1,335.80	1,335.80	4,000.00	2,664.20
5031	Disability Insurance	217.96	217.96	0.00	(217.96)
5035	AD & D Insurance	240.00	240.00	0.00	(240.00)
5040	LTD Insurance	1,573.50	1,573.50	0.00	(1,573.50)
5050	Medicare - ER	3,654.94	3,654.94	6,000.00	2,345.06
5051	Medicare - Reserves - ER	3,717.57	3,717.57	0.00	(3,717.57)
5060	Cafeteria Plan - ER	66,325.00	66,325.00	60,000.00	(6,325.00)
5070	Retirement ER - Regular	30,225.20	30,225.20	40,000.00	9,774.80
5071	Retirement ER - Addl Pick-up	1,795.28	1,795.28	1,900.00	104.72
5075	Retirees Medical - ER	893.00	893.00	1,000.00	107.00
5120	Workers Comp Insurance - ER	12,422.47	12,422.47	15,000.00	2,577.53
5124	Retirement - ER - Titr 2	3,434.12	3,434.12	0.00	(3,434.12)
	Total Payroll Taxes & Benefits	125,926.91	125,926.91	129,900.00	3,973.09
	Employment Services				
5100	Unemployment Insurance - ER	4,641.73	4,641.73	6,000.00	1,358.27
6230	Medical Exam	70.00	70.00	140.00	70.00
	Total Employment Services	4,711.73	4,711.73	6,140.00	1,428.27
	Total Personnel	528,024.40	528,024.40	484,885.00	(43,139.40)
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	1,556.85	1,556.85	2,000.00	443.15
7248	Uniform Safety Boots	401.14	401.14	241.00	(160.14)
	Total Clothing & Uniform	1,957.99	1,957.99	2,241.00	283.01
	Contract Services				
6100	Labor & Support-IT Services	25.00	25.00	300.00	275.00
6110	IT Purchased Services	14,298.51	14,298.51	13,000.00	(1,298.51)
7100	Copier Contract-Maint & Usage	170.22	170.22	0.00	(170.22)
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	100.00	100.00
7250	Water Quality Testing	27,851.92	27,851.92	35,000.00	7,148.08
7255	Security Services	7,720.40	7,720.40	9,500.00	1,779.60
7301	Contract Maint Services	0.00	0.00	1,000.00	1,000.00
7321	Janitorial Cleaning & Supplies	753.30	753.30	750.00	(3.30)
	Total Contract Services	50,819.35	50,819.35	59,650.00	8,830.65
	Equipment & Tools				
6390	Equipment	251.49	251.49	0.00	(251.49)
6438	Disinfection Feed Pumps	294.64	294.64	0.00	(294.64)
6455	Saws	1,260.62	1,260.62	0.00	(1,260.62)
6860	Weed Spray & Fertilizer	42.86	42.86	0.00	(42.86)
7242	Minor Tools, Accessories & Field Machines	3,546.63	3,546.63	3,500.00	(46.63)
7252	Misc Hardware	62.90	62.90	0.00	(62.90)
7253	Rent - Equipment	386.42	386.42	1,000.00	613.58
7256	Meter Purchases & Replacements	30,184.85	30,184.85	30,185.00	0.15
	Total Equipment & Tools	36,030.41	36,030.41	34,685.00	(1,345.41)
	Financial Services				
7309	Late Fees	281.08	281.08	0.00	(281.08)
7310	Bank Service Charges	100.00	100.00	0.00	(100.00)
	Total Financial Services	381.08	381.08	0.00	(381.08)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...	
Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00
6340	Misc Fees	2,646.67	2,646.67	3,000.00	353.33
6342	Fees - Regulatory	25,145.89	25,145.89	25,000.00	(145.89)
6345	Property Taxes & Assessments Costs	6,345.84	6,345.84	2,500.00	(3,845.84)
7325	Insurance	26,243.64	26,243.64	26,539.00	295.36
	Total Insurance, Licenses & Regulatory Fees	60,382.04	60,382.04	57,239.00	(3,143.04)
Legal & Professional					
7318	Professional & Consulting BMC	7,202.73	7,202.73	8,000.00	797.27
7319	Other Professional Services	7,558.37	7,558.37	8,000.00	441.63
7320	Professional & Consulting Services	107,467.91	107,467.91	130,000.00	22,532.09
7326	Legal Services	10,848.67	10,848.67	11,000.00	151.33
7336	Legal Services- ISJ	822.50	822.50	1,000.00	177.50
9155	Inter-Agency Cost Sharing-ISJ	39,923.58	39,923.58	30,000.00	(9,923.58)
	Total Legal & Professional	173,823.76	173,823.76	188,000.00	14,176.24
Office/Operations					
7140	General Supplies & Minor Equipment	3,187.12	3,187.12	3,120.00	(67.12)
7160	Postage, Shipping & Mail Supplies	14,340.74	14,340.74	14,000.00	(340.74)
7180	Billing Supplies, Forms & Printing	2,193.06	2,193.06	3,500.00	1,306.94
7226	Membership & Dues	1,309.45	1,309.45	1,400.00	90.55
7230	Misc Small Parts & Supplies	1,459.54	1,459.54	1,350.00	(109.54)
7237	Process Control & Treatment Supplies	3,891.99	3,891.99	5,000.00	1,108.01
7239	Water Treatment Chemicals	6,577.15	6,577.15	4,800.00	(1,777.15)
7249	Safety Supplies	1,957.83	1,957.83	2,800.00	842.17
7332	Office Supplies	527.93	527.93	0.00	(527.93)
	Total Office/Operations	35,444.81	35,444.81	35,970.00	525.19
Other Expense					
6650	Hazardous Materials Abatement	60.00	60.00	0.00	(60.00)
7330	Misc Operating Expenses	0.00	0.00	300.00	300.00
7348	Water Conservation Program	628.18	628.18	1,000.00	371.82
7349	Water Conservation Fixtures	1,730.82	1,730.82	1,000.00	(730.82)
	Total Other Expense	2,419.00	2,419.00	2,300.00	(119.00)
Rent & Utilities					
6000	Cell Phones	2,775.63	2,775.63	2,600.00	(175.63)
6025	Telephone	8,755.19	8,755.19	10,000.00	1,244.81
7352	Rent - Offices & Other Structures	2,838.00	2,838.00	3,100.00	262.00
8610	Electric	83,571.78	83,571.78	85,000.00	1,428.22
8620	Gas Service	217.84	217.84	300.00	82.16
8630	Trash Services	3,952.77	3,952.77	5,000.00	1,047.23
8644	Disposal Services	18,233.00	18,233.00	20,000.00	1,767.00
8645	Septage Handling	637.36	637.36	0.00	(637.36)
8670	Street Lighting	335.34	335.34	700.00	364.66
	Total Rent & Utilities	121,316.91	121,316.91	126,700.00	5,383.09
Repairs & Maintenance					
6400	R & M - Air Compressors	22.06	22.06	0.00	(22.06)
6405	R & M - Extinguishers	331.25	331.25	600.00	268.75
6422	R & M - Hydrants	344.76	344.76	345.00	0.24

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...	
6640	R & M - Equip & Other Non-Structural Fixed Assets	214.31	214.31	500.00	285.69
6641	R & M - Wells	593.45	593.45	800.00	206.55
6750	R & M - Minor Tools & Equipment	1,122.89	1,122.89	1,200.00	77.11
6800	R & M - Grounds & Collection Systems	1,663.64	1,663.64	1,000.00	(663.64)
6810	Fencing	45.42	45.42	0.00	(45.42)
6830	Paving & Concrete	68.60	68.60	0.00	(68.60)
6900	R & M - Buildings & Structures	1,949.33	1,949.33	2,500.00	550.67
6920	Electrical	42.22	42.22	0.00	(42.22)
6942	Water Tank Maintenance	1,795.00	1,795.00	0.00	(1,795.00)
7207	Buildings & Structures Maint	120.64	120.64	0.00	(120.64)
7241	R & M - Water Distribution System	22,753.91	22,753.91	25,000.00	2,246.09
	Total Repairs & Maintenance	31,067.48	31,067.48	31,945.00	877.52
	Travel & Training				
7215	Training Supplies	915.74	915.74	0.00	(915.74)
7323	Books, Publications & Subscriptions	849.52	849.52	100.00	(749.52)
7324	Education & Training Fees	1,480.39	1,480.39	2,500.00	1,019.61
8410	Certifications	265.00	265.00	200.00	(65.00)
8510	Lodging & Meals - Local	430.38	430.38	330.00	(100.38)
8512	Lodging & Meals - Out of County	104.93	104.93	0.00	(104.93)
8539	Meals	36.46	36.46	100.00	63.54
8550	Mileage Reimbursement & Parking	453.19	453.19	400.00	(53.19)
	Total Travel & Training	4,535.61	4,535.61	3,630.00	(905.61)
	Vehicle Maintenance & Repairs				
7006	Tuncup/Oil/Maintenance	128.14	128.14	0.00	(128.14)
7012	Body Work	1,640.70	1,640.70	0.00	(1,640.70)
7070	District Vehicle Parts	645.56	645.56	0.00	(645.56)
7211	Misc Fuel & Diesel	2,173.11	2,173.11	2,500.00	326.89
7220	Gasoline	3,895.98	3,895.98	4,000.00	104.02
7228	Markings & Other Misc Services	316.87	316.87	500.00	183.13
7232	Vehicle Repairs - Parts, Tires & Lubricants	2,287.26	2,287.26	3,000.00	712.74
	Total Vehicle Maintenance & Repairs	11,087.62	11,087.62	10,000.00	(1,087.62)
	Total Services & Supplies	529,266.06	529,266.06	552,360.00	23,093.94
	Capital Outlay				
6500	Backhoe	308.64	308.64	0.00	(308.64)
9006	Infrastructure CIP	188,086.50	188,086.50	64,000.00	(124,086.50)
9059	Vehicles, Equipment, & Fixtures	21,158.75	21,158.75	0.00	(21,158.75)
	Total Capital Outlay	209,553.89	209,553.89	64,000.00	(145,553.89)
	Debt Service				
9022	Debt Service - Principal	151,489.03	151,489.03	151,486.00	(3.03)
9023	Debt Service - Interest & Annual Fec	125,768.18	125,768.18	114,298.00	(11,470.18)
	Total Debt Service	277,257.21	277,257.21	265,784.00	(11,473.21)
	Reserves				
9572	*General Contingency (Operations) Reserve	0.00	0.00	8,903.00	8,903.00
9980	*Basin Management Reserve	0.00	0.00	50,000.00	50,000.00
	Total Reserves	0.00	0.00	58,903.00	58,903.00
	Transfers				

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
500 - 500 - Water
From 7/1/2016 Through 6/30/2017

		Current Period			
		Actual	YTD	YTD Budget - Ori...	YTD Budget Varian...
9511	Interfund Transfer Out	<u>348,526.09</u>	<u>348,526.09</u>	<u>0.00</u>	(348,526.09)
	Total Transfers	<u>348,526.09</u>	<u>348,526.09</u>	<u>0.00</u>	(348,526.09)
	Total Expenditures	<u>1,892,627.65</u>	<u>1,892,627.65</u>	<u>1,425,932.00</u>	(466,695.65)
	Net Revenues over Expenditures	<u>343,312.42</u>	<u>343,312.42</u>	<u>859,132.00</u>	(515,819.58)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
600 - 600 - Wastewater
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Orig...	YTD Budget Varian...
Revenues				
Service Charges & Fees				
4062	0.00	0.00	44,267.00	(44,267.00)
	0.00	0.00	44,267.00	(44,267.00)
Special Taxes & Assessments				
4061	0.00	0.00	25,000.00	(25,000.00)
	0.00	0.00	25,000.00	(25,000.00)
	0.00	0.00	69,267.00	(69,267.00)
Expenditures				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6345	268.88	268.88	0.00	(268.88)
	268.88	268.88	0.00	(268.88)
Legal & Professional				
7320	10,002.55	10,002.55	18,750.00	8,747.45
7326	477.50	477.50	0.00	(477.50)
	10,480.05	10,480.05	18,750.00	8,269.95
Vehicle Maintenance & Repairs				
7232	339.27	339.27	0.00	(339.27)
	339.27	339.27	0.00	(339.27)
	11,088.20	11,088.20	18,750.00	7,661.80
Transfers				
9511	25,296.25	25,296.25	0.00	(25,296.25)
	25,296.25	25,296.25	0.00	(25,296.25)
	36,384.45	36,384.45	18,750.00	(17,634.45)
Net Revenues over Expenditures	(36,384.45)	(36,384.45)	50,517.00	(86,901.45)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
602 - Wastewater Fiduciary Fund
From 7/1/2016 Through 6/30/2017

	<u>Current Period Actual</u>	<u>YTD</u>	<u>YTD Budget - Orig...</u>	<u>YTD Budget Varian...</u>	
Revenues					
Special Taxes & Assessments					
4061	Debt Service Assessments-2002 WW Bond	(587,751.78)	(587,751.78)	0.00	(587,751.78)
	Total Special Taxes & Assessments	<u>(587,751.78)</u>	<u>(587,751.78)</u>	<u>0.00</u>	<u>(587,751.78)</u>
	Total Revenues	<u>(587,751.78)</u>	<u>(587,751.78)</u>	<u>0.00</u>	<u>(587,751.78)</u>
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	89.54	89.54	0.00	(89.54)
	Total Financial Services	<u>89.54</u>	<u>89.54</u>	<u>0.00</u>	<u>(89.54)</u>
	Total Services & Supplies	<u>89.54</u>	<u>89.54</u>	<u>0.00</u>	<u>(89.54)</u>
	Total Expenditures	<u>89.54</u>	<u>89.54</u>	<u>0.00</u>	<u>(89.54)</u>
	Net Revenues over Expenditures	<u>(587,841.32)</u>	<u>(587,841.32)</u>	<u>0.00</u>	<u>(587,841.32)</u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
650 - 650 - Solid Waste
From 7/1/2016 Through 6/30/2017

	<u>Current Period Actual</u>	<u>YTD</u>	<u>YTD Budget - Orig...</u>	<u>YTD Budget Varian...</u>
Revenues				
Other Revenues				
4928 Lien Fees Recoveries	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	30.00
Total Other Revenues	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	30.00
Total Revenues	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	30.00
Net Revenues over Expenditures	<u>30.00</u>	<u>30.00</u>	<u>0.00</u>	30.00

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
800 - 800 - Drainage
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Varian...
Revenues				
Property Taxes				
4035	22,084.10	22,084.10	21,613.00	471.10
	22,084.10	22,084.10	21,613.00	471.10
Grant Revenue				
4955	23.02	23.02	23.00	0.02
	23.02	23.02	23.00	0.02
Special Taxes & Assessments				
4400	93,858.00	93,858.00	95,424.00	(1,566.00)
	93,858.00	93,858.00	95,424.00	(1,566.00)
Other Revenues				
4935	85.50	85.50	0.00	85.50
	85.50	85.50	0.00	85.50
Use of Money & Property				
4505	130.46	130.46	146.00	(15.54)
	130.46	130.46	146.00	(15.54)
	<u>116,181.08</u>	<u>116,181.08</u>	<u>117,206.00</u>	<u>(1,024.92)</u>
Expenditures				
Personnel				
Salaries/Wages				
8045	114.10	114.10	500.00	385.90
8051	(0.01)	(0.01)	0.00	0.01
8054	71,447.90	71,447.90	76,000.00	4,552.10
	71,561.99	71,561.99	76,500.00	4,938.01
Payroll Taxes & Benefits				
5030	0.00	0.00	1,055.00	1,055.00
5050	0.00	0.00	300.00	300.00
5060	0.00	0.00	2,300.00	2,300.00
5070	0.00	0.00	8,500.00	8,500.00
5071	0.00	0.00	1,843.00	1,843.00
5075	0.00	0.00	553.00	553.00
5120	0.00	0.00	1,843.00	1,843.00
5124	0.00	0.00	200.00	200.00
	0.00	0.00	16,594.00	16,594.00
	71,561.99	71,561.99	93,094.00	21,532.01
Services & Supplies				
Clothing & Uniform				
7246	82.44	82.44	100.00	17.56
	82.44	82.44	100.00	17.56
Equipment & Tools				
6390	2,153.92	2,153.92	2,154.00	0.08
6455	14.99	14.99	0.00	(14.99)
6860	18.40	18.40	0.00	(18.40)
7242	118.37	118.37	125.00	6.63
	2,305.68	2,305.68	2,279.00	(26.68)
Insurance, Licenses & Regulatory Fees				
6342	6,392.70	6,392.70	6,000.00	(392.70)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
800 - 800 - Drainage
From 7/1/2016 Through 6/30/2017

	Current Period Actual	YTD	YTD Budget - Origi...	YTD Budget Variann...	
6345	Property Taxes & Assessments Costs	521.73	521.73	105.00	(416.73)
7325	Insurance	2,938.93	2,938.93	3,200.00	261.07
	Total Insurance, Licenses & Regulatory Fees	9,853.36	9,853.36	9,305.00	(548.36)
	Legal & Professional				
7320	Professional & Consulting Services	5,578.03	5,578.03	6,000.00	421.97
7326	Legal Services	0.00	0.00	100.00	100.00
	Total Legal & Professional	5,578.03	5,578.03	6,100.00	521.97
	Office/Operations				
6402	Batteries	115.13	115.13	0.00	(115.13)
7230	Misc Small Parts & Supplies	471.70	471.70	800.00	328.30
7249	Safety Supplies	220.50	220.50	250.00	29.50
	Total Office/Operations	807.33	807.33	1,050.00	242.67
	Other Expense				
7346	Promotional Expenses - Event	250.00	250.00	0.00	(250.00)
	Total Other Expense	250.00	250.00	0.00	(250.00)
	Rent & Utilities				
6000	Cell Phones	1,663.67	1,663.67	1,400.00	(263.67)
6025	Telephone	7.79	7.79	100.00	92.21
7352	Rent - Offices & Other Structures	45.00	45.00	100.00	55.00
8610	Electric	1,675.99	1,675.99	1,700.00	24.01
8670	Street Lighting	792.09	792.09	850.00	57.91
	Total Rent & Utilities	4,184.54	4,184.54	4,150.00	(34.54)
	Repairs & Maintenance				
6448	Pump Repair	139.23	139.23	0.00	(139.23)
6640	R & M - Equip & Other Non-Structural Fixed Assets	989.60	989.60	1,200.00	210.40
6750	R & M - Minor Tools & Equipment	501.45	501.45	500.00	(1.45)
6800	R & M - Grounds & Collection Systems	1,595.00	1,595.00	2,000.00	405.00
6825	Mosquito Abatement	187.00	187.00	0.00	(187.00)
6900	R & M - Buildings & Structures	58.16	58.16	100.00	41.84
7241	R & M - Water Distribution System	33.09	33.09	0.00	(33.09)
	Total Repairs & Maintenance	3,503.53	3,503.53	3,800.00	296.47
	Travel & Training				
7324	Education & Training Fees	1,100.00	1,100.00	1,100.00	0.00
8475	Training Materials	261.90	261.90	262.00	0.10
	Total Travel & Training	1,361.90	1,361.90	1,362.00	0.10
	Vehicle Maintenance & Repairs				
7211	Misc Fuel & Diesel	543.27	543.27	550.00	6.73
7220	Gasoline	974.01	974.01	900.00	(74.01)
7232	Vehicle Repairs - Parts, Tires & Lubricants	242.62	242.62	0.00	(242.62)
	Total Vehicle Maintenance & Repairs	1,759.90	1,759.90	1,450.00	(309.90)
	Total Services & Supplies	29,686.71	29,686.71	29,596.00	(90.71)
	Transfers				
9511	Interfund Transfer Out	44,971.11	44,971.11	0.00	(44,971.11)
	Total Transfers	44,971.11	44,971.11	0.00	(44,971.11)
	Total Expenditures	146,219.81	146,219.81	122,690.00	(23,529.81)
	Net Revenues over Expenditures	(30,038.73)	(30,038.73)	(5,484.00)	(24,554.73)

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Actual to Budget Detail
900 - 900 - Parks & Recreation
From 7/1/2016 Through 6/30/2017

	<u>Current Period Actual</u>	<u>YTD</u>	<u>YTD Budget - Orig...</u>	<u>YTD Budget Varian...</u>
Expenditures				
Services & Supplies				
Legal & Professional				
7326	612.50	612.50	500.00	(112.50)
	612.50	612.50	500.00	(112.50)
Office/Operations				
7140	18.35	18.35	50.00	31.65
	18.35	18.35	50.00	31.65
	630.85	630.85	550.00	(80.85)
Transfers				
9511	11,242.78	11,242.78	0.00	(11,242.78)
	11,242.78	11,242.78	0.00	(11,242.78)
	11,873.63	11,873.63	550.00	(11,323.63)
Net Revenues over Expenditures	<u>(11,873.63)</u>	<u>(11,873.63)</u>	<u>(550.00)</u>	<u>(11,323.63)</u>