



FINANCE ADVISORY COMMITTEE MEETING

Monday, February 26, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

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

STAFF

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

AGENDA

1. **Opening – 5:30 p.m.**
 - A. Call to Order
 - B. Flag Salute
 - C. Roll Call
2. **Approval of FAC Meeting Minutes of January 29, 2018**
(Recommend approval)
Presented By: Administrative Services Manager Kudart
3. **Review of Board Item Regarding Approval of Warrant Register for February 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
4. **Review of Board Item Regarding Financial Reports for the Period Ending January 2018**
(Committee Recommendations to the Board)
Presented By: District Bookkeeper Geidel
5. **Review of Board Item Regarding Allocation of Budget Surplus in the Amount of \$292,873 to Water Reserve Accounts**
(Committee Recommendations)
Presented By: General Manager Osborne
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule Next FAC Meeting** – Monday, April 2, 2018 at 5:30 p.m. unless otherwise noted.
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

ITEM 2

**APPROVAL OF FAC MEETING MINUTES
OF JANUARY 29, 2018**

Los Osos Community Services District
DRAFT Minutes of the Finance Advisory Committee Special Meeting
January 29, 2018 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 5:34 p.m. led the flag salute.</p> <p><u>Roll Call:</u> Lisa Gonzalez, Committee Member – Present Cheri Grimm, Committee Member – Absent Bea Jansen, Committee Member - Absent Christine Womack, Committee Member – Present Marshall Ochylski, Chairperson – Present</p> <p><u>Staff:</u> Renee Osborne, General Manager Adrienne Geidel, District Bookkeeper Ann Kudart, Administrative Services Manager</p>	
<p>6. Public Comments on Items NOT on this Agenda</p>	<p>Chairperson Ochylski moved this item to be heard at this time.</p> <p>Julie Tacker opposed the 39% increase to District Accountant Stilts' contract on the Board's February 1st agenda and that it was not brought before FAC.</p>	
<p>2. Approval of FAC Meeting Minutes of January 11, 2018</p>	<p>As the Committee discussed the issue regarding the total for CalFIRE Schedule A at their last meeting, Chairperson Ochylski reported that, per CalFIRE, Schedule A is an estimated cost of the services and subject to change and that the final rate letter is not received by the District until October of each year, that in FY16/17 labor negotiations were still underway therefore CalFIRE budgeted based on projections and that both payments for FY16/17 were correct and received by the District. Per District Auditor's office, there is an additional \$102,534.45 that was put into Fund 301 Vehicle Reserve.</p> <p>Public Comment – Richard Margetson asked why the mid-year budget didn't reflect those adjustments to the CalFIRE contract; and, commented that there are serious issues with the recent Audit.</p> <p>Julie Tacker commented that the Board had questions for the Auditor and asked if any material changes had been made.</p> <p>Chairperson Ochylski responded that the Auditor is making no changes to the Audit other than updating the Tables on pages 34 and 42.</p> <p>Committee Member Gonzalez made a motion to approve the meeting minutes of January 11, 2017. The motion was seconded by Committee Member Womack and carried by unanimous consent.</p>	<p>Action: Approve and file minutes.</p>
<p>3. Review of Board Item Regarding Approval of Warrant Register for January 2018</p>	<p>Chairperson Ochylski asked about Check 26923 to the State Water Resource Control Board and General Manager Osborne reported that was for the District's annual permit.</p> <p>Public Comment – Julie Tacker commented on two payments to Grace Environments on the warrant register.</p> <p>Administrative Services Manager Kudart explained that due to the Holidays the Grace Environmental invoice for December 2017 services was processed at the beginning of January and their January 2018 invoice was processed at the end of January.</p> <p>Committee Member Womack recommended that the Board approve the January 2018 Warrant Register. The motion was seconded by Committee Member Gonzalez and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board approve the January 2018 warrants.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p>4. Review of Board Item Regarding Financial Reports for the Period Ending December 31, 2017</p>	<p>Committee Member Gonzalez asked if the depreciation had been posted from the Auditor and if it was done only at the end of the year. Ms. Geidel responded that yes she had posted and per conversations with the Auditor, depreciations need only be posted once at the end of the year.</p> <p>Public Comment – Richard Margetson commented on discrepancies in the financials asking why the Total Budget-Original column did not match the Final Budget as budgeted amounts are not supposed to change throughout the fiscal year and that there should be consistent numbers each month in that column as adopted by the Board.</p> <p>Julie Tacker commented on the Septic and Decommissioning Reserve.</p> <p>Steve Best commented on fund balances in Parks and Recreation and Consulting Services and Legal Services.</p> <p>Committee Member Gonzales recommended that the Board receive and file the Financial Reports for the Period Ending December 2017. The motion was seconded by Committee Member Womack and carried by unanimous consent.</p>	<p>Action: The Committee recommended that the Board receive and file the Financial Reports for the Period Ending December 31, 2017</p>
<p>5. Summary of Findings Regarding Bayridge, Vista, Wastewater, and Drainage Fund Balances</p>	<p>General Manager Osborne provided a summary of the staff report as submitted in the agenda packet.</p> <p>Public Comment – Julie Tacker commented on her concerns regarding ongoing expenses in Bayridge Estates and Vista de Oro, that the District has no contracts with the ratepayers in those subdivisions, and that the issue needs to be formalized as there will be expenditures.</p> <p>Richard Margetson commented that the loans should be able to be paid back in less than five years and inquired as to what happens to the assessments after decommissioning.</p>	<p>Action: No action needed to be taken.</p>
<p>6. Public Comments on Items NOT on Agenda</p>	<p>Richard Margetson commented that there should be a synching of all the financial documents before adjustments are made.</p>	
<p>7. Schedule Next Meeting</p>	<p>The next meeting of the Finance Advisory Committee is scheduled to be held on Monday, February 26, 2018 at 5:30 pm unless otherwise noticed.</p>	
<p>8. Closing Comments by FAC Committee Members</p>	<p>Committee Member Gonzalez commented that the Warming Center is operating with the cooperation of St. Benedict's, Los Osos Cares, South Bay Community Center, and People Helping People.</p> <p>Chairperson Ochylski commented on Community Dinners offered on the 1st, 3rd, and 4th Mondays of each month.</p>	
<p>8. Adjournment</p>	<p>The meeting adjourned at 6:29 p.m.</p>	

ITEM 3

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



February 23, 2018

TO: LOCSO Board of Directors
FROM: Adrienne Geidel, District Bookkeeper
SUBJECT: **Agenda Item 6C – 3/1/2018 Board Meeting**
Approve Warrant Register for February 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

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

SUMMARY STAFF RECOMMENDATION

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

Motion: I move that the Board approve the February 2018 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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LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 2/1/2018 Through 2/28/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
26972	2/15/2018	AFLAC	92.01	01/01-31/18 Acct#HJ582 EE Elected Insurance	100
	2/15/2018	AFLAC	593.31	01/01-31/18 Acct#HJ582 EE Elected Insurance	500
26973	2/15/2018	AGP VIDEO, INC	1,125.00	1/01-31/18 CH20 OPS & Mgmt & 1/18/18 Video/Media Meeting	100
26974	2/15/2018	ALLIED ADMIN - DELTA DENTAL	47.16	03/01-31/18 ID#07917-7535 Dental Plan	100
	2/15/2018	ALLIED ADMIN - DELTA DENTAL	527.66	03/01-31/18 ID#07917-7535 Dental Plan	500
26975	2/15/2018	AT&T	243.62	12/17/17-01/16/18 9391056500 Telephone & Telemetry Services	100
	2/15/2018	AT&T	20.32	12/17/17-01/16/18 9391056138 Telephone & Telemetry Services	500
	2/15/2018	AT&T	20.32	12/17/17-01/16/18 9391056151 Telephone & Telemetry Services	500
	2/15/2018	AT&T	20.32	12/17/17-01/16/18 9391056160 Telephone & Telemetry Services	500
	2/15/2018	AT&T	202.20	12/17/17-01/16/18 9391056166 Telephone & Telemetry Services	500
	2/15/2018	AT&T	30.51	12/17/17-01/16/18 9391056172 Telephone & Telemetry Services	500
	2/15/2018	AT&T	20.32	12/17/17-01/16/18 9391056188 Telephone & Telemetry Services	500
	2/15/2018	AT&T	20.32	12/17/17-01/16/18 9391056191 Telephone & Telemetry Services	500
	2/15/2018	AT&T	20.32	12/17/17-01/16/18 9391056275 Telephone & Telemetry Services	500
	2/15/2018	AT&T	272.49	12/20/17-01/19/18 9391059905 Telephone & Telemetry Services	500
	2/15/2018	AT&T	98.58	12/20/17-01/19/18 9391059906 Telephone & Telemetry Services	500
	2/15/2018	AT&T	20.46	12/17/17-01/16/18 9391056182 Telephone & Telemetry Services	800
26976	2/15/2018	AT&T	126.82	01/22/18-02/21/18 Acct#134994840-4 Telephone/Internet SB Wel	500
26977	2/15/2018	CHARTER COMMUNICATIONS	104.99	02/01-28/18 Acct#8245101120119395 Internet Water Yard	500
26978	2/15/2018	COURIER SYSTEMS	16.00	01/16/18 Delivery Service (Personnel)	500
26979	2/15/2018	DIGITAL DEPLOYMENT, INC	200.00	02/01-28/18 Website Hosting Service & Fee	100
26980	2/15/2018	FERGUSON ENTERPRISES, INC #1350	626.57	01/29/18 Cust#725053 Minor Tools, Asses & Field Machines	500
26981	2/15/2018	GARDENSOFT	142.12	12/10/17-1/10/18 Waterwise Gardening Website License	500
26982	2/15/2018	LIFE ASSIST INC	425.37	11/13/17 Customer #93402CDF Paramedic Supplies	301
	2/15/2018	LIFE ASSIST INC	32.98	11/14/17 Customer #93402CDF Paramedic Supplies	301

LOS OSOS COMMUNITY SERVICES DISTRICT
Check/Voucher Register - Warrant Register by Check Number
From 2/1/2018 Through 2/28/2018

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description	Fund Code
	2/15/2018	LIFE ASSIST INC	531.03	12/18/17 Customer #93402CDF Paramedic Supplies	301
26983	2/15/2018	NBS GOVERNMENT FINANCIAL GROUP	125.00	01/30/18 Annual Report (Preparation & Dissemination)	600
26984	2/15/2018	CARDMEMBER SERVICE	65.26	12/07/17 CC Kudart - Nichols (BOD Working Meal)	100
	2/15/2018	CARDMEMBER SERVICE	514.72	01/04/18 CC Asuncion - Home Depot (refrigerator)	500
	2/15/2018	CARDMEMBER SERVICE	18.72	12/07/17 CC Asuncion - RiteAid (Christmas parade supplies)	500
	2/15/2018	CARDMEMBER SERVICE	1.49	12/05/17 CC Kudart - SLO Clerk Recorder (Lien Release Fee)	602
	2/15/2018	CARDMEMBER SERVICE	24.00	12/05/17 CC Kudart - SLO Clerk-Recorder (WW Lien Release)	602
26985	2/15/2018	SLO COUNTY EMPLOYEES ASSOC	21.28	01/15-01/28/18 SLOCEA Dues	100
	2/15/2018	SLO COUNTY EMPLOYEES ASSOC	104.84	01/15-01/28/18 SLOCEA Dues	500
26986	2/15/2018	SPEED'S OIL TOOL SERVICE, INC	784.00	01/08/18 & 01/17/18 Brine Disposal Trucking Service - SB Wel	500
26987	2/15/2018	ROBERT STILTS, CPA	3,600.00	12/16/17-01/15/18 Bookkeeping Services	100
26988	2/15/2018	TECHXPRESS INC	1,401.00	02/01-28/18 IT Support & Service	100
26989	2/15/2018	THE GAS COMPANY	95.20	12/20/17-01/22/18 Acct#17141580187 Gas Service	500
26990	2/15/2018	THE GAS COMPANY	51.83	12/21/17-01/23/17 Acct#05011720470 Gas Services (Water Yard)	500
26991	2/6/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	79.14	02/01-28/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	100
	2/6/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	496.81	02/01-28/18 Acct#LOSOSOS-BL-283600 Insurance (Life/AD+D/WI/L	500
	2/15/2018	GEORGE CONTENTO	2,900.00	03/01-31/18 Office Rent (Suites 102 & 105)	100
26992	2/6/2018	NBS GOVERNMENT FINANCIAL GROUP	89.00	01/01/18-03/31/18 Balance Due - Qtrly Admin Fee	600
	2/15/2018	CRYSTAL SPRINGS WATER	24.90	01/01-31/18 Acct#057427 Water Delivery	100
26993	2/15/2018	THE DOCUTEAM, LLC	38.00	01/01-31/18 Acct#0979 Onsite Service (Document Destruction)	100
26994	2/15/2018	MOSS, LEVY & HARTZHEIM LLP	6,010.00	01/31/18 #LOSOSOSCSO Audit Services	100
26995	2/15/2018	NAPA AUTO PARTS	32.21	01/19/18 Acct#2799 Repair/Maintenance (Parts)	800
26996	2/15/2018	OFFICE DEPOT INC	257.02	01/01-31/18 Acct#28702448 General Office Supplies	100
26997	2/15/2018	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	53.94	12/01/17-02/01/18 Petty Cash Reimb (Mileage/Postage/Meals)	100
	2/15/2018	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	39.59	12/01/17-02/01/18 Petty Cash Reimb (Mileage/Postage/Meals)	500
26998	2/15/2018	SLO COUNTY EMPLOYEES ASSOC	21.28	01/29/18-02/11/18 SLOCEA Dues	100
	2/15/2018	SLO COUNTY EMPLOYEES ASSOC	104.84	01/29/18-02/11/18 SLOCEA Dues	500
26999	2/15/2018	STONE IT SOLUTIONS	230.00	02/07/18 Telephone Service (x376 & X435 moved)	100
27483	2/15/2018	ETENMANN-ROVIN CO	207.26	02/08/18 Acct#0010575 Name Bars (8 New RFF)	301
27484	2/15/2018	LIFE ASSIST INC	730.91	02/07/18 Acct#93402CDF Paramedic Supplies	301
27485	2/15/2018	RANGE MASTER	155.52	02/07/18 Acct#SOBAYFIRE Uniform: RFF Kane	301

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	2/15/2018	RANGE MASTER	263.26	02/07/18 Acct#SOBAYFIRE Uniform: RFF Ruiz	301
27486	2/15/2018	CHARTER COMMUNICATIONS	98.18	02/09/18-03/08/18 Acct#8245101120013341 Cable TV Service	301
27487	2/15/2018	KITZMAN WATER, INC.	80.50	02/01-28/18 Acct#72975 Soft Water Service	301
27488	2/15/2018	MISSION COUNTRY DISPOSAL	101.41	02/01-28/18 Acct#4130-5101023 Trash Service	301
27489	2/15/2018	NOBLE SAW, INC.	202.79	01/31/18 Cust#6758 Repair (chainsaw)	301
27490	2/15/2018	OFFICE DEPOT INC	94.61	01/01-31/18 Acct#28702448 Office Supplies	301
27491	2/15/2018	PG&E	10.52	12/22/17-01/22/18 Acct#61900082357 Electric Service	301
27492	2/28/2018	LIFE ASSIST INC	72.00	02/13/18 Cust#93402CDF Paramedic Supplies	301
	2/28/2018	LIFE ASSIST INC	2,574.02	02/15/18 Cust#93402CDF Paramedic Supplies	301
27493	2/28/2018	MEDSTOP URGENT CARE CENTER	459.00	01/29/18 Medical Exams (9 RFF Annual EMQ)	301
27494	2/28/2018	PRP COMPANIES	1,029.25	02/21/18 Utility Billing Services (Rts 206-213)	500
27495	2/28/2018	CARDMEMBER SERVICE	159.85	01/10/15 CC/Brown - Beach Hut Deli (sponsored lunch PCF sta)	301
	2/28/2018	CARDMEMBER SERVICE	89.44	01/24/18 CC/Alex - LN Curtis (shipping charge)	301
	2/28/2018	CARDMEMBER SERVICE	297.77	02/01/18 CC/Alex - Amazon (air compressor parts)	301
27502	2/15/2018	JOSE ACOSTA	140.00	01/30/18 Reimbursement (Acosta D3 Cert)	500
27503	2/15/2018	JAMES ALLEN	79.00	01/11/18 Reimbursement RFF Alen - Hire Expenses	301
27504	2/15/2018	GEORGE CONTENTO	575.34	09/25-12/22/17 Electric Service & 09/20-12/20/17 Gas Service	100
27505	2/15/2018	HANLEY & FLEISHMAN, LLP	2,257.50	01/01-31/18 Legal Services (Personnel/PRR/Water/ProgC/Gen)	100
	2/15/2018	HANLEY & FLEISHMAN, LLP	2,100.00	01/01-31/18 Legal Services (Personnel/PRR/Water/ProgC/Gen)	500
27506	2/15/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	79.14	03/01-31/18 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LDT)	100
	2/15/2018	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	496.81	03/01-31/18 Acct#LOSOSOS-BL-283600 Ins (Life/AD+D/WI/LDT)	500
27507	2/15/2018	MINER'S ACE HARDWARE	213.52	01/10-31/18 Acct143640 Supplies/Maint/Equip/Tools/Parts	500
	2/15/2018	MINER'S ACE HARDWARE	147.92	01/10-31/18 Acct143640 Supplies/Maint/Equip/Tools/Parts	800
27508	2/15/2018	MISSION COUNTRY DISPOSAL	116.65	02/01-28/18 Acct#4130-5101854 Trash Service - Wateryard	500
27509	2/15/2018	MISSION LINEN SUPPLY	22.92	02/01/18 Cust#213729 Janitorial Supplies - towel rolls/rags	500
27510	2/15/2018	NATIONAL METER & AUTOMATION, INC.	5,780.58	02/01/18 Cust#2738 Meter Purchases & Replacements (72 ea)	500
27511	2/15/2018	POSTMASTER	96.00	02/01/18-01/31/19 PO Box Fee (#6064)	500
27512	2/15/2018	SELECT BUSINESS SYSTEMS	215.48	01/01-31/18 Cust#400356 Copier Contract Overage Charge	100
27513	2/15/2018	SPEED'S OIL TOOL SERVICE, INC	784.00	12/29/17 & 1/25/18 Brine Disposal Trucking Service - SB Well	500

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27514	2/15/2018	SOUTH SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1,529.00	01/08-31/18 Brine Disposal Services - SB Well	500
27515	2/15/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	58.91	03/01-31/18 Acct#2234623879 Security Services Suite 106	100
	2/15/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	445.56	03/01-05/31/18 Acct#1371001227 Monitoring Services Suite 102	500
	2/15/2018	STANLEY CONVERGENT SECURITY SOLUTIONS	6,027.72	03/01/18-02/28/19 Acct#1371000442 Monitoring Services-Wells	500
27516	2/15/2018	THE GAS COMPANY	124.03	12/19/17-01/20/18 Acct14941522279 Gas Service	301
27517	2/15/2018	LOS OSOS CHEVRON	760.43	01/01-31/18 Gas & Diesel - Fleet Vehicles	500
	2/15/2018	LOS OSOS CHEVRON	190.10	01/01-31/18 Gas & Diesel - Fleet Vehicles	800
27518	2/28/2018	ALL WAYS CLEAN	245.00	02/01-28/18 Janitorial Services (Suites 102 & 106)	100
27519	2/28/2018	CHARTER COMMUNICATIONS	200.00	02/28-03/27/18 Acct#8245101120119577 Internet (Admin/Server)	100
	2/28/2018	CHARTER COMMUNICATIONS	25.00	02/28-03/27/18 Acct#8245101120119577 Internet (Admin/Server)	500
27520	2/28/2018	CHARTER COMMUNICATIONS	139.56	02/19/18-03/18/18 Acct#8245101120015742 Channel 20	100
27521	2/28/2018	GRACE ENVIRONMENTAL SERVICES	8,010.50	02/01-28/18 General Manager Services	100
27522	2/28/2018	HUMANA INSURANCE COMPANY	294.00	03/01-31/18 ID#732930-001 Insurance (21 RFF)	301
27523	2/28/2018	ITRON, INC.	792.52	03/01-05/31/18 Contract#SC00001696 Qtrly Maint Hard/Software	500
27524	2/28/2018	DE LANGE LANDEN FINANCIAL SERVICES	393.02	02/01-28/18 Acct#630919 Sharp Copier Service Contract	100
27525	2/28/2018	NONPROFIT TECHNOLOGIES, INC	175.00	01/25/18 MIP Support (midyear budget entry training)	100
27526	2/28/2018	PG&E	86.57	01/18/18-02/15/18 Electric Services	100
	2/28/2018	PG&E	516.87	01/18/18-02/15/18 Electric Services	200
	2/28/2018	PG&E	204.73	01/18/18-02/15/18 Electric Services	400
	2/28/2018	PG&E	5,993.35	01/18/18-02/15/18 Electric Services	500
	2/28/2018	PG&E	205.09	01/18/18-02/15/18 Electric Services	800
27527	2/28/2018	PRP COMPANIES	544.79	02/19/18 Billing Envelopes	500
27528	2/28/2018	CARDMEMBER SERVICE	39.98	01/17/18 CC/Kudart - Ralphs (BOD Working Meal)	100
	2/28/2018	CARDMEMBER SERVICE	15.00	01/18/18 CC/Kudart - Spencer's (BOD Working Meal)	100
	2/28/2018	CARDMEMBER SERVICE	45.19	1/17/18 CC/Kudart - Ralphs (BOD Working Meal)	100
	2/28/2018	CARDMEMBER SERVICE	300.00	1/22/18 4798510059291514 CC/Osborne-LOP Chamber Award Dinner	100
	2/28/2018	CARDMEMBER SERVICE	6.59	01/11/18 4798510059291514 CC/Kudart - USPS (postage)	500
	2/28/2018	CARDMEMBER SERVICE	1,100.00	03/19/18 CC/Asuncion - TPC Trainco Basic Electricity Course	500
	2/28/2018	CARDMEMBER SERVICE	54.50	01/29/18 CC/Asuncion-Home Depot (8th st. drainage pump cage)	800

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27529	2/28/2018	SPEED'S OIL TOOL SERVICE, INC	800.00	01/31/18 & 02/07/18 Brine Disposal Trucking Service -SB Well	500
27530	2/28/2018	ROBERT STILTS, CPA	5,000.00	01/16/18-02/15/18 Bookkeeping Services	100
27531	2/28/2018	UNITED RENTALS, INC.	150.00	01/31/18 Cust#644067 Training & Education	500
27532	2/28/2018	VERIZON WIRELESS	103.24	01/08/18-02/07/18 Acct#472454582-00001 Cellular Service	301
	2/28/2018	VERIZON WIRELESS	246.98	01/08/18-02/07/18 Acct#472454582-00001 Cellular Service	500
	2/28/2018	VERIZON WIRELESS	164.66	01/08/18-02/07/18 Acct#472454582-00001 Cellular Service	800
27533	2/28/2018	WALLACE GROUP	992.00	01/01-31/18 Engineering Services	500
	2/28/2018	WALLACE GROUP	31.50	01/01-31/18 Engineering Services	800
27534	2/28/2018	ZEE MEDICAL SERVICE CO #34	94.38	02/15/18 Acct#028078 First Aid Suppy Refills	100
508385576	2/2/2018	ADP, LLP	95.67	01/15/18-01/28/18 Payroll Processing Services (32)	100
	2/2/2018	ADP, LLP	140.58	01/15/18-01/28/18 Payroll Processing Services (32)	301
	2/2/2018	ADP, LLP	53.42	01/15/18-01/28/18 Payroll Processing Services (32)	500
84468-8447...	2/1/2018	CA PUBLIC EMPL RET SYSTEM	725.58	CalPERS Unfunded Accrued Liability	100
	2/1/2018	CA PUBLIC EMPL RET SYSTEM	895.53	CalPERS Unfunded Accrued Liability	301
	2/1/2018	CA PUBLIC EMPL RET SYSTEM	2,182.11	CalPERS Unfunded Accrued Liability	500
CalPERSMed...	2/1/2018	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	975.04	02/01-28/17 ID#4662975925 CalPERS Health Plan	100
	2/1/2018	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	4,466.39	02/01-28/17 ID#4662975925 CalPERS Health Plan	500
PD020218_4...	2/2/2018	CALPERS 457	250.00	01/15/18-01/28/18 SIP457 Contributions	100
	2/2/2018	CALPERS 457	1,300.00	01/15/18-01/28/18 SIP457 Contributions	500
PD020218_E...	2/2/2018	CA EMPLOYMENT DEVELOPMENT DEPT	387.59	State Payroll Taxes Paydate: 01/15/18-01/28/18	100
	2/2/2018	CA EMPLOYMENT DEVELOPMENT DEPT	445.26	State Payroll Taxes Paydate: 01/15/18-01/28/18	301
	2/2/2018	CA EMPLOYMENT DEVELOPMENT DEPT	1,417.96	State Payroll Taxes Paydate: 01/15/18-01/28/18	500
PD020218_IRS	2/2/2018	DEPARTMENT OF THE TREASURY	773.11	Federal Payroll Taxes 01/15/18-01/28/18	100
	2/2/2018	DEPARTMENT OF THE TREASURY	839.14	Federal Payroll Taxes 01/15/18-01/28/18	301
	2/2/2018	DEPARTMENT OF THE TREASURY	2,304.35	Federal Payroll Taxes 01/15/18-01/28/18	500
PD020218_P...	2/2/2018	CA PUBLIC EMPL RET SYSTEM	616.20	Retirement Earned 01/15/18-01/28/18	100
	2/2/2018	CA PUBLIC EMPL RET SYSTEM	413.83	Retirement Earned 01/15/18-01/28/18	301
	2/2/2018	CA PUBLIC EMPL RET SYSTEM	2,850.29	Retirement Earned 01/15/18-01/28/18	500
PD021618_4...	2/16/2018	CALPERS 457	250.00	01/29/18-02/11/18 SIP457 Contributions	100
	2/16/2018	CALPERS 457	1,300.00	01/29/18-02/11/18 SIP457 Contributions	500
PD021618_E...	2/16/2018	CA EMPLOYMENT DEVELOPMENT DEPT	361.12	State Payroll Taxes Paydate 01/29/18-02/11/18	100
	2/16/2018	CA EMPLOYMENT DEVELOPMENT DEPT	546.08	State Payroll Taxes Paydate 01/29/18-02/11/18	301
	2/16/2018	CA EMPLOYMENT DEVELOPMENT DEPT	1,058.25	State Payroll Taxes Paydate 01/29/18-02/11/18	500
PD021618_IRS	2/16/2018	DEPARTMENT OF THE TREASURY	818.90	Federal Payroll Taxes 01/29/18-02/11/18	100
	2/16/2018	DEPARTMENT OF THE TREASURY	1,136.81	Federal Payroll Taxes 01/29/18-02/11/18	301
	2/16/2018	DEPARTMENT OF THE TREASURY	2,445.27	Federal Payroll Taxes 01/29/18-02/11/18	500

LOS OSOS COMMUNITY SERVICES DISTRICT
 Check/Voucher Register - Warrant Register by Check Number
 From 2/1/2018 Through 2/28/2018

<u>Check Number</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>	<u>Transaction Description</u>	<u>Fund Code</u>
PD021618_P...	2/16/2018	CA PUBLIC EMPL RET SYSTEM	624.02	Retirement Earned 01/29/18-02/11/18	100
	2/16/2018	CA PUBLIC EMPL RET SYSTEM	344.03	Retirement Earned 01/29/18-02/11/18	301
	2/16/2018	CA PUBLIC EMPL RET SYSTEM	<u>2,850.29</u>	Retirement Earned 01/29/18-02/11/18	500
Report Total			<u>111,468.61</u>		

ITEM 4

REVIEW OF BOARD ITEM REGARDING FINANCIAL REPORTS FOR THE PERIOD ENDING JANUARY 2018



February 20, 2018

TO: LOCSD Board of Directors
FROM: Adrienne Geidel at Robert Stilts, District Bookkeeper
SUBJECT: Agenda Item 6D – 3/1/2018 Board Meeting
Receive Financial Report for the Period Ending January 31, 2018

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

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

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

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

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

www.losososcsd.org

DESCRIPTION

Receive the District's Financial Report for the period ending January 21, 2018.

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 January 31, 2018.

DISCUSSION

The attached is the Statement of Revenues and Expenditures and the Balance Sheet. The Mid-Year Budget has been posted (labeled Revised Budget in the Revenue and Expenditures reports). I have also attached the Fire and Water Reserves balance sheets as of January 31, 2018. The only variance from the reserves at 6/30/17 is in Vehicle, Equipment, and Fire Engine Replacement on the Fire sheet and is due to the purchase of the fire truck. Also note that "Disputed Reserve Fund (Bankruptcy)" is the fire mitigation fund.

Last month there was a balance sheet question regarding 3109 Septic System Decommission Reserve. This \$8,000 is from a journal entry made 6/24/14 and is for the Bayridge Fund. The journal entry was described "Post Reserve for Fund 200 for FY13/14" and debited 9982 Septic System Decommission Reserve (an expense account) and credited 3109 (a net asset/equity account). There was also a related journal entry that moved \$8,000 from an old Rabobank PMMI bank account into Rabobank Investments with the description "Septic System Decommission Reserve 200-3109." Unfortunately, that is all the information I have on this balance.

A large expense in the 800 Drainage Fund in January was a Drainage Pump and Panel purchase totaling \$80,275.70 out of CIP 9006.

There was also the final \$72,000 payment for the fire truck in January (using fire reserve money). Receiving the truck triggered the reversal of the prepaid \$100,000 and expensed the full amount. The truck will be capitalized by the auditors during the 17/18 audit.

Attachment

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

		Current Period Balance
		<hr/>
ASSETS		
CURRENT ASSETS		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	644,691.28
General Checking Account	1012	2,450,543.36
Payroll Account (contra to 2998)	1013	34,769.86
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	652,817.90
US Bank - WW Bond Reserve Fund	1078	<u>914,145.02</u>
Total Cash in Bank		4,800,661.11
Investments		
Inv: Pacific Premier	0333	52,280.12
Rabo Bank -Investments	0334	<u>2,071,575.59</u>
Total Investments		2,123,855.71
Due From Others		
Loan Receivable From District	1160	247,333.96
Due From Bayridge	1420	125,000.00
Due From Vista De Oro	1440	<u>31,517.00</u>
Total Due From Others		403,850.96
Held Deposits		
Held Deposits	1030	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	189,400.24
Unbilled A/R	1085	<u>207,505.95</u>
Total Accounts Receivable		396,906.19
Accrued Inventory On Hand		
Inventory	1100	<u>54,194.36</u>
Total Accrued Inventory On Hand		54,194.36
Total CURRENT ASSETS		<u>7,789,468.33</u>
FIXED ASSETS		
Land		
Land and Land Rights	1720	<u>555,803.09</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<u>587,410.70</u>
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(424,190.84)
Total Plant & Equipment		<u>1,536,358.89</u>
Construction in Progress		
Construction In Progress	1850	<u>138,872.75</u>
Total Construction in Progress		138,872.75
Infrastructure		

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

		Current Period Balance
Infrastructures	1730	9,689,057.94
Accum Depreciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	900.00
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>16,108,754.76</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	42,896.40
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		42,482.52
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.80)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(510.92)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(0.98)
Medicare Liab- Employer	2029	228.54
Other Deposits	2038	(152.64)
Accrued Compensated Absences	2040	11,524.75
Long-term Compensated Absences	2041	34,574.29
CALPERS Retirement Tier 2- EE- Liab	2042	79.95
Other Pension Oblig Liab (OPEB) ARC	2045	49,290.00
Retirement Conbtribution Safety-Fire-EE	2046	(4.33)
Medicare Tax Liab-Employee	2202	429.61
Medical Plan Liab- Employee	2203	(1,427.48)
Vision Plan Liab- Employee	2204	(7.74)
Dental Plan Ins Payable- Employee	2205	772.95
Retirement Contrib Liab-Employee	2206	23.95
Insurance- AD & D	2211	(282.50)
Insurance-Work Injury (WI)	2212	(216.32)
Survivor Premiums-PERS	2214	12.66
Payroll Clearing Account	2999	<u>(235.45)</u>
Total Current Payroll Liabilities		96,102.83

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

		Current Period Balance
		<u> </u>
Deposits Held for Water Customers		
Will Serve Deposits	2036	750.00
Other		<u>2,400.00</u>
Total Deposits Held for Water Customers		3,150.00
Due to Others		
Due To Administration	2410	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	<u>156,109.44</u>
Total Current Portion Long Term Debt		156,109.44
Trust Liability		
Trust Funds- Low Income Savings	2513	1,169.32
Trust-Delinquencies from Tax Liens	2514	1,184.36
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>93,870.95</u>
Total CURRENT LIABILITIES		393,232.74
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	550,658.00
Def Inflow	2216	19,325.00
Loan Payable to Agency Fund	2495	247,333.96
Restricted Park and Rec	3090	305,813.55
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	655,678.41
General Contingency Reserve	3111	395,615.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,283,689.69
Water Stabilization Reserve	3163	256,856.00
Info Tech Reserve	3164	28,741.40
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	59,288.00
Reserve - Internal Loans	3193	<u>1,517.00</u>
Total Other Liabilities		<u>3,894,881.71</u>
Total Other Liabilities		3,894,881.71
Long Term Debt		
Note Payable - Long Term		
Note Payable - State CIEDB-LTD	2101	3,515,636.88
Internal Loan Due Water-500	2491	<u>155,000.00</u>
Total Note Payable - Long Term		3,670,636.88
Accrued Interest Payable		
Accrued Interest Payable	2110	<u>46,661.78</u>
Total Accrued Interest Payable		<u>46,661.78</u>
Total Long Term Debt		3,717,298.66
Equity		
Revenues		3,115,989.58
Expenditures		
Loan Administration Fee	9024	(11,015.00)
Other		<u>(2,794,191.48)</u>
Total Expenditures		(2,805,206.48)
Equity		
Septic System Decommision Reserve	3109	8,000.00

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

		Current Period Balance
Prepaid Assessment Reserve	3159	106,768.92
Disputed Reserve Fund (Bankruptcy)	3161	256,525.80
Fund Balance	3200	6,344,467.84
Bankruptcy Fund Balance	3203	58,710.96
GFAG- Net Investment in Assets	3300	671,156.09
GFAG- Accumulated Depreciation	3301	1,756,878.01
GFAG- Governmental Depreciation Expense	3302	(83,603.02)
Investment in N/A-Costs	3310	<u>(1,326,346.05)</u>
Total Equity		<u>7,792,558.55</u>
Total Equity		<u>8,103,341.65</u>
Total LIABILITIES & EQUITY		<u><u>16,108,754.76</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4005	0.00	11.00	0.00	11.00	0.00%
	0.00	11.00	0.00	11.00	0.00%
Use of Money & Property					
4510	866.92	2,291.99	0.00	2,291.99	0.00%
	866.92	2,291.99	0.00	2,291.99	0.00%
	866.92	2,302.99	0.00	2,302.99	0.00%
Expenditures					
Personnel					
Salaries/Wages					
7322	800.00	8,200.00	12,000.00	3,800.00	31.67%
8018	907.92	2,377.68	6,000.00	3,622.32	60.37%
8045	170.24	3,568.82	6,200.00	2,631.18	42.44%
8051	605.28	605.28	510.00	(95.28)	(18.68)%
8054	4,061.85	42,959.34	86,434.00	43,474.66	50.30%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	0.00	1,100.10	2,200.00	1,099.90	50.00%
8081	1,702.35	1,990.35	1,800.00	(190.35)	(10.57)%
	8,247.64	61,423.28	115,144.00	53,720.72	46.66%
Payroll Taxes & Benefits					
5020	49.60	458.80	1,700.00	1,241.20	73.01%
5030	21.00	135.19	300.00	164.81	54.94%
5031	5.00	30.00	50.00	20.00	40.00%
5040	61.16	471.96	515.00	43.04	8.36%
5050	118.78	(30.38)	1,843.00	1,873.38	101.65%
5060	750.00	4,875.00	8,000.00	3,125.00	39.06%
5070	1,423.99	10,209.22	12,700.00	2,490.78	19.61%
5071	61.14	453.48	750.00	296.52	39.54%
5075	274.91	1,863.59	1,900.00	36.41	1.92%
5120	7.21	441.65	4,675.00	4,233.35	90.55%
	2,772.79	18,908.51	32,433.00	13,524.49	41.70%
Employment Services					
5100	1,282.16	1,730.96	3,000.00	1,269.04	42.30%
6200	0.00	0.00	500.00	500.00	100.00%
6230	0.00	0.00	125.00	125.00	100.00%
	1,282.16	1,730.96	3,625.00	1,894.04	52.25%
	12,302.59	82,062.75	151,202.00	69,139.25	45.73%
Services & Supplies					
Contract Services					
6100	0.00	100.00	6,500.00	6,400.00	98.46%
6110	2,280.12	12,558.30	21,500.00	8,941.70	41.59%
7100	589.78	3,793.00	7,500.00	3,707.00	49.43%
7255	0.00	291.74	913.00	621.26	68.05%
7321	245.00	1,761.70	4,000.00	2,238.30	55.96%
7342	1,125.00	7,875.00	13,500.00	5,625.00	41.67%
	4,239.90	26,379.74	53,913.00	27,533.26	51.07%
Financial Services					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
7309	Late Fees	0.00	5.00	100.00	95.00	95.00%
7310	Bank Service Charges	148.72	1,779.83	3,000.00	1,220.17	40.67%
	Total Financial Services	148.72	1,784.83	3,100.00	1,315.17	42.42%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	(211.81)	100.00	311.81	311.81%
6341	LAFCO Fees	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	Insurance	0.00	9,254.00	9,254.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	26,254.50	30,996.00	4,741.50	15.30%
	Legal & Professional					
7303	Professional Services - GM	8,010.50	59,558.50	78,000.00	18,441.50	23.64%
7304	Professional Services - ACCTG	3,600.00	25,412.50	48,000.00	22,587.50	47.06%
7305	Auditing Services	6,010.00	18,010.00	22,000.00	3,990.00	18.14%
7320	Professional & Consulting Services	213.00	1,856.33	36,960.00	35,103.67	94.98%
7326	Legal Services	2,257.50	20,648.25	50,000.00	29,351.75	58.70%
7340	Legal Notifications & Mandated Advertising	0.00	91.96	2,000.00	1,908.04	95.40%
	Total Legal & Professional	20,091.00	125,577.54	236,960.00	111,382.46	47.00%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	155.67	500.00	344.33	68.87%
6130	Computer Hardware	0.00	1,351.86	1,351.86	0.00	0.00%
7140	General Supplies & Minor Equipment	281.92	2,751.38	5,000.00	2,248.62	44.97%
7160	Postage, Shipping & Mail Supplies	297.37	2,130.37	4,068.14	1,937.77	47.63%
7226	Membership & Dues	6,358.00	6,458.00	6,500.00	42.00	0.65%
	Total Office/Operations	6,937.29	12,847.28	17,420.00	4,572.72	26.25%
	Other Expense					
7330	Misc Operating Expenses	0.00	20.00	100.00	80.00	80.00%
8735	Misc Department Admin	0.00	60.35	200.00	139.65	69.83%
	Total Other Expense	0.00	80.35	300.00	219.65	73.22%
	Rent & Utilities					
6025	Telephone	243.62	1,712.25	3,000.00	1,287.75	42.92%
7350	Rent - Meetings	0.00	0.00	500.00	500.00	100.00%
7352	Rent - Offices & Other Structures	2,900.00	20,300.00	33,179.00	12,879.00	38.82%
8610	Electric	71.42	1,988.41	3,500.00	1,511.59	43.19%
8620	Gas Service	0.00	20.38	500.00	479.62	95.92%
	Total Rent & Utilities	3,215.04	24,021.04	40,679.00	16,657.96	40.95%
	Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	64.16	110.00	45.84	41.67%
	Total Repairs & Maintenance	0.00	64.16	110.00	45.84	41.67%
	Travel & Training					
7323	Books, Publications & Subscriptions	0.00	12.99	300.00	287.01	95.67%
7324	Education & Training Fees	0.00	642.25	1,300.00	657.75	50.60%
8539	Meals	400.17	915.87	2,700.00	1,784.13	66.08%
8541	Meals- Local Area - DIR	0.00	0.00	100.00	100.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	129.89	650.00	520.11	80.02%
	Total Travel & Training	400.17	1,701.00	5,050.00	3,349.00	66.32%
	Total Services & Supplies	35,032.12	218,710.44	388,528.00	169,817.56	43.71%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
100 - 100 - Administration
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Allocation of Administrative Costs					
8152	333.09	484.71	0.00	(484.71)	0.00%
	ADP Fees				
	Total Allocation of Administrative Costs	484.71	0.00	(484.71)	0.00%
Transfers					
9410	0.00	(252,154.03)	0.00	252,154.03	0.00%
	Transfer In				
	Total Transfers	(252,154.03)	0.00	252,154.03	0.00%
	Total Expenditures	49,103.87	539,730.00	490,626.13	90.90%
	Net Revenues over Expenditures	(46,800.88)	(539,730.00)	492,929.12	(91.33)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
200 - 200 - Bayridge
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	3,125.55	5,137.20	8,696.00	(3,558.80)	(40.92)%
	Total Property Taxes	3,125.55	5,137.20	(3,558.80)	(40.92)%
Service Charges & Fees					
4920	16,353.00	32,103.00	0.00	32,103.00	0.00%
	Total Service Charges & Fees	16,353.00	32,103.00	32,103.00	0.00%
Special Taxes & Assessments					
4550	0.00	0.00	29,825.00	(29,825.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	29,825.00	(29,825.00)	(100.00)%
Use of Money & Property					
4505	20.00	28.57	70.00	(41.43)	(59.19)%
4510	(1.26)	(0.89)	0.00	(0.89)	0.00%
	Total Use of Money & Property	18.74	27.68	(42.32)	(60.46)%
	Total Revenues	19,497.29	37,267.88	(1,323.12)	(3.43)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	135.40	270.80	500.00	229.20	45.84%
7325	0.00	800.00	800.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	135.40	1,070.80	1,729.20	61.76%
Legal & Professional					
7320	0.00	1,008.00	1,108.00	100.00	9.03%
7326	0.00	462.75	500.00	37.25	7.45%
	Total Legal & Professional	0.00	1,470.75	137.25	8.54%
Rent & Utilities					
8670	194.41	3,811.33	5,380.00	1,568.67	29.16%
	Total Rent & Utilities	194.41	3,811.33	1,568.67	29.16%
Repairs & Maintenance					
6800	0.00	6,324.00	6,324.00	0.00	0.00%
	Total Repairs & Maintenance	0.00	6,324.00	0.00	0.00%
	Total Services & Supplies	329.81	12,676.88	3,435.12	21.32%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	Total Debt Service	0.00	27,964.56	27,964.56	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	Total Transfers	0.00	1,260.77	(1,260.77)	0.00%
	Total Expenditures	329.81	13,937.65	30,138.91	68.38%
	Net Revenues over Expenditures	19,167.48	23,330.23	(5,485.56)	(525.30)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	1,069,447.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
	1,069,447.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
Grant Revenue					
4955	2,459.60	8,105.46	0.00	8,105.46	0.00%
	2,459.60	8,105.46	0.00	8,105.46	0.00%
Special Taxes & Assessments					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	364,485.66	392,480.81	543,882.00	(151,401.19)	(27.84)%
	364,485.66	392,480.81	569,096.00	(176,615.19)	(31.03)%
Other Revenues					
4000	17,767.43	35,101.51	67,134.00	(32,032.49)	(47.71)%
4055	0.00	0.00	2,000.00	(2,000.00)	(100.00)%
4655	0.00	34,963.04	34,763.00	200.04	0.58%
	17,767.43	70,064.55	103,897.00	(33,832.45)	(32.56)%
Use of Money & Property					
4505	2,214.88	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	(129.00)	848.68	1,000.00	(151.32)	(15.13)%
	2,085.88	3,514.05	14,141.00	(10,626.95)	(75.15)%
	1,456,245.57	1,543,611.87	2,688,300.00	(1,144,688.13)	(42.58)%
Expenditures					
Personnel					
Salaries/Wages					
8290	0.00	364.63	1,600.00	1,235.37	77.21%
8295	1,074.18	10,611.06	22,050.00	11,438.94	51.88%
8310	270.64	856.07	2,660.00	1,803.93	67.82%
8340	6,914.17	46,972.51	82,000.00	35,027.49	42.72%
8345	0.00	2,050.36	5,550.00	3,499.64	63.06%
8355	3,242.07	5,340.85	4,724.00	(616.85)	(13.06)%
8360	0.00	94.50	1,205.00	1,110.50	92.16%
	11,501.06	66,289.98	119,789.00	53,499.02	44.66%
Payroll Taxes & Benefits					
5021	447.38	3,711.80	7,000.00	3,288.20	46.97%
5030	136.00	828.00	2,500.00	1,672.00	66.88%
5035	42.50	265.00	850.00	585.00	68.82%
5050	0.00	(915.55)	0.00	915.55	0.00%
5051	166.73	961.21	2,000.00	1,038.79	51.94%
5070	1,792.23	6,504.29	11,000.00	4,495.71	40.87%
5120	0.00	4,564.08	4,570.00	5.92	0.13%
5124	370.71	858.32	1,550.00	691.68	44.62%
	2,955.55	16,777.15	29,470.00	12,692.85	43.07%
Employment Services					
5000	79.00	79.00	2,550.00	2,471.00	96.90%
5101	2,831.99	4,873.44	7,000.00	2,126.56	30.38%
6230	3,303.00	4,251.00	3,800.00	(451.00)	(11.87)%
	6,213.99	9,203.44	13,350.00	4,146.56	31.06%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Personnel	20,670.60	92,270.57	162,609.00	70,338.43	43.26%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	52.02	1,130.00	1,077.98	95.40%
7248 Uniform Safety Boots	0.00	0.00	400.00	400.00	100.00%
Total Clothing & Uniform	0.00	52.02	1,530.00	1,477.98	96.60%
Contract Services					
6110 IT Purchased Services	89.98	629.86	1,080.00	450.14	41.68%
7100 Copier Contract-Maint & Usage	290.14	796.74	1,600.00	803.26	50.20%
7202 Building Alarms & Security	117.90	235.80	465.00	229.20	49.29%
7204 Cleaning Supplies, Laundry & Towel Service	0.00	2,660.58	3,700.00	1,039.42	28.09%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	1,069,447.00	1,069,447.00	2,164,208.00	1,094,761.00	50.58%
Total Contract Services	1,069,945.02	1,075,769.98	2,173,053.00	1,097,283.02	50.49%
Equipment & Tools					
6440 Fire Personal Protection Equipment	2,116.26	5,595.94	6,500.00	904.06	13.91%
6460 Self-Contained Breathing Apparatus	0.00	0.00	32,500.00	32,500.00	100.00%
7234 Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238 Paramedic & EMT Small Tools & Supplies	0.00	40,871.50	52,000.00	11,128.50	21.40%
7242 Minor Tools, Accessories & Field Machines	0.00	178.39	250.00	71.61	28.64%
7252 Misc Hardware	0.00	35,848.20	36,263.00	414.80	1.14%
Total Equipment & Tools	2,116.26	82,494.03	127,863.00	45,368.97	35.48%
Financial Services					
7309 Late Fees	6.34	18.53	6.15	(12.38)	(201.30)%
7310 Bank Service Charges	0.00	0.00	20.00	20.00	100.00%
9154 Losses and Damages	0.00	345.08	345.08	0.00	0.00%
Total Financial Services	6.34	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	1,949.04	3,898.08	3,898.08	0.00	0.00%
7325 Insurance	0.00	20,400.04	20,400.04	0.00	0.00%
Total Insurance, Licenses & Regulatory Fees	1,949.04	24,298.12	24,298.12	0.00	0.00%
Legal & Professional					
7320 Professional & Consulting Services	0.00	1,400.00	1,700.00	300.00	17.65%
7326 Legal Services	0.00	358.75	1,000.00	641.25	64.13%
7340 Legal Notifications & Mandated Advertising	0.00	45.00	80.00	35.00	43.75%
Total Legal & Professional	0.00	1,803.75	2,780.00	976.25	35.12%
Office/Operations					
6130 Computer Hardware	0.00	169.42	1,770.00	1,600.58	90.43%
7140 General Supplies & Minor Equipment	638.54	1,459.57	1,800.00	340.43	18.91%
7160 Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216 Fire Prevention Education Materials	0.00	783.98	1,200.00	416.02	34.67%
7226 Membership & Dues	0.00	75.00	75.00	0.00	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7230 Misc Small Parts & Supplies	0.00	4,229.79	4,530.00	300.21	6.63%
7240 Propane	100.00	100.00	100.00	0.00	0.00%
Total Office/Operations	738.54	7,006.51	9,675.00	2,668.49	27.58%
Other Expense					
7201 White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209 District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218 Cooking Products - Food, Drinks & Staples	159.85	159.85	300.00	140.15	46.72%
7224 Kitchen Cookware & Utensils	0.00	85.79	737.77	651.98	88.37%
7345 Outreach- Program Give-away Items	0.00	0.00	2,900.00	2,900.00	100.00%
Total Other Expense	159.85	245.64	4,687.77	4,442.13	94.76%
Rent & Utilities					
6000 Cell Phones	166.99	931.64	1,550.00	618.36	39.89%
6025 Telephone	340.11	2,364.43	2,600.00	235.57	9.06%
8610 Electric	21.69	947.88	990.00	42.12	4.25%
8620 Gas Service	124.03	394.05	1,100.00	705.95	64.18%
8630 Trash Services	101.41	700.39	1,850.00	1,149.61	62.14%
8640 Water and Water Services	0.00	2,292.79	4,704.00	2,411.21	51.26%
8659 Utility Cable Charges	90.12	623.89	1,020.00	396.11	38.83%
8670 Street Lighting	0.70	78.32	132.00	53.68	40.67%
Total Rent & Utilities	845.05	8,333.39	13,946.00	5,612.61	40.25%
Repairs & Maintenance					
6400 R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405 R & M - Extinguishers	0.00	383.82	784.00	400.18	51.04%
6640 R & M - Equip & Other Non-Structural Fixed Assets	0.00	993.68	1,600.00	606.32	37.90%
6750 R & M - Minor Tools & Equipment	202.79	243.89	1,000.00	756.11	75.61%
6775 R & M -Operation/Field Equipment	0.00	0.00	1,300.00	1,300.00	100.00%
6800 R & M - Grounds & Collection Systems	0.00	8.57	450.00	441.43	98.10%
6900 R & M - Buildings & Structures	0.00	2,482.07	3,036.00	553.93	18.25%
Total Repairs & Maintenance	202.79	4,112.03	8,670.00	4,557.97	52.57%
Travel & Training					
6300 DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	234.23	234.23	468.00	233.77	49.95%
8405 Reserve FF Training Costs	0.00	60.00	1,000.00	940.00	94.00%
Total Travel & Training	234.23	294.23	1,668.00	1,373.77	82.36%
Total Services & Supplies	1,076,197.12	1,204,773.31	2,368,542.12	1,163,768.81	49.13%
Allocation of Administrative Costs					
8152 ADP Fees	164.63	588.20	1,000.00	411.80	41.18%
Total Allocation of Administrative Costs	164.63	588.20	1,000.00	411.80	41.18%
Capital Outlay					
9006 Infrastructure CIP	0.00	12,759.31	26,780.88	14,021.57	52.36%
9085 Vehicle Purchase	172,870.59	172,870.59	155,500.00	(17,370.59)	(11.17)%
Total Capital Outlay	172,870.59	185,629.90	182,280.88	(3,349.02)	(1.84)%
Reserves					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
301 - 301 - Fire
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
9008	0.00	0.00	25,000.00	25,000.00	100.00%
9504	0.00	0.00	93,402.00	93,402.00	100.00%
9572	0.00	0.00	10,000.00	10,000.00	100.00%
	0.00	0.00	128,402.00	128,402.00	100.00%
Transfers					
9511	0.00	25,215.40	0.00	(25,215.40)	0.00%
	0.00	25,215.40	0.00	(25,215.40)	0.00%
	1,269,902.94	1,508,477.38	2,842,834.00	1,334,356.62	46.94%
Net Revenues over Expenditures	186,342.63	35,134.49	(154,534.00)	189,668.49	(122.74)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
400 - 400 - Vista de Oro
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Special Taxes & Assessments					
4550	4,287.00	8,756.00	15,768.00	(7,012.00)	(44.47)%
	4,287.00	8,756.00	15,768.00	(7,012.00)	(44.47)%
	4,287.00	8,756.00	15,768.00	(7,012.00)	(44.47)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	9.00	18.00	500.00	482.00	96.40%
7325	0.00	500.00	500.00	0.00	0.00%
	9.00	518.00	2,500.00	1,982.00	79.28%
Legal & Professional					
7320	0.00	700.00	700.00	0.00	0.00%
7326	0.00	165.25	300.00	134.75	44.92%
	0.00	865.25	1,000.00	134.75	13.48%
Rent & Utilities					
8670	74.69	1,507.30	2,300.00	792.70	34.47%
	74.69	1,507.30	2,300.00	792.70	34.47%
Repairs & Maintenance					
6800	0.00	2,262.60	0.00	(2,262.60)	0.00%
	0.00	2,262.60	0.00	(2,262.60)	0.00%
	83.69	5,153.15	5,800.00	646.85	11.15%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	83.69	6,413.92	5,800.00	(613.92)	(10.58)%
Net Revenues over Expenditures	4,203.31	2,342.08	9,968.00	(7,625.92)	(76.50)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	82,539.58	135,676.15	171,643.50	(35,967.35)	(20.95)%
	82,539.58	135,676.15	171,643.50	(35,967.35)	(20.95)%
Service Charges & Fees					
4030	139,313.64	1,139,051.07	1,906,000.00	(766,948.93)	(40.24)%
4102	22,878.42	119,059.97	178,000.00	(58,940.03)	(33.11)%
4103	19,464.08	204,247.53	236,000.00	(31,752.47)	(13.45)%
4104	1,753.75	40,789.37	3,000.00	37,789.37	1,259.65%
4114	(365.00)	(1,040.00)	2,084.00	(3,124.00)	(149.90)%
4931	700.00	4,600.00	7,000.00	(2,400.00)	(34.29)%
4932	2,430.44	17,473.20	23,000.00	(5,526.80)	(24.03)%
4933	1,805.00	8,740.00	16,000.00	(7,260.00)	(45.38)%
4937	75.00	535.00	500.00	35.00	7.00%
	188,055.33	1,533,456.14	2,371,584.00	(838,127.86)	(35.34)%
Other Revenues					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	3,790.78	0.00	0.00%
4930	50.00	2,074.58	15,000.00	(12,925.42)	(86.17)%
4936	(1.00)	(1.00)	0.00	(1.00)	0.00%
	49.00	5,864.36	125,790.78	(119,926.42)	(95.34)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	528.22	754.60	2,100.00	(1,345.40)	(64.07)%
4510	587.03	2,342.16	1,500.00	842.16	56.14%
	1,115.25	3,096.76	6,564.00	(3,467.24)	(52.82)%
	271,759.16	1,678,093.41	2,675,582.28	(997,488.87)	(37.28)%
Expenditures					
Personnel					
Salaries/Wages					
8018	5,268.72	13,588.00	20,000.00	6,412.00	32.06%
8045	416.88	2,371.76	4,000.00	1,628.24	40.71%
8050	129.81	951.94	1,000.00	48.06	4.81%
8051	0.00	1,862.17	16,000.00	14,137.83	88.36%
8054	24,355.40	173,149.12	339,348.71	166,199.59	48.98%
8056	0.00	2,723.28	2,723.28	0.00	0.00%
8060	2,945.05	10,507.30	23,000.00	12,492.70	54.32%
8063	1,328.94	9,270.94	14,000.00	4,729.06	33.78%
8066	1,516.01	7,822.37	11,000.00	3,177.63	28.89%
8081	909.84	11,979.52	38,000.00	26,020.48	68.47%
	36,870.65	234,226.40	469,071.99	234,845.59	50.07%
Payroll Taxes & Benefits					
5030	186.00	1,182.00	1,500.00	318.00	21.20%
5031	40.00	230.00	500.00	270.00	54.00%
5040	306.10	1,923.98	3,000.00	1,076.02	35.87%
5050	531.06	1,644.98	6,000.00	4,355.02	72.58%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2018 Through 1/31/2018

		Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5060	Cafeteria Plan - ER	5,299.30	32,872.20	66,000.00	33,127.80	50.19%
5070	Retirement ER - Regular	7,793.63	37,439.76	60,000.00	22,560.24	37.60%
5071	Retirement ER - Addl Pick-up	199.32	2,163.25	2,200.00	36.75	1.67%
5075	Retirees Medical - ER	133.00	901.00	1,000.00	99.00	9.90%
5120	Workers Comp Insurance - ER	48.08	15,726.18	15,968.01	241.83	1.51%
5124	Retirement - ER - Tier 2	309.26	2,262.41	0.00	(2,262.41)	0.00%
	Total Payroll Taxes & Benefits	14,845.75	96,345.76	156,168.01	59,822.25	38.31%
	Employment Services					
5100	Unemployment Insurance - ER	3,354.20	3,830.20	5,000.00	1,169.80	23.40%
6230	Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
	Total Employment Services	3,354.20	6,505.20	7,675.00	1,169.80	15.24%
	Total Personnel	55,070.60	337,077.36	632,915.00	295,837.64	46.74%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	1,088.58	2,600.00	1,511.42	58.13%
7248	Uniform Safety Boots	161.61	481.35	1,000.00	518.65	51.87%
	Total Clothing & Uniform	161.61	1,569.93	3,600.00	2,030.07	56.39%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	377.57	3,348.52	5,000.00	1,651.48	33.03%
7250	Water Quality Testing	0.00	11,424.82	28,000.00	16,575.18	59.20%
7255	Security Services	0.00	445.56	7,100.00	6,654.44	93.72%
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321	Janitorial Cleaning & Supplies	77.98	471.46	850.00	378.54	44.53%
	Total Contract Services	455.55	15,690.36	42,750.00	27,059.64	63.30%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	128.73	260.00	131.27	50.49%
7242	Minor Tools, Accessories & Field Machines	1,161.65	2,365.29	2,500.00	134.71	5.39%
7252	Misc Hardware	0.00	54.00	0.00	(54.00)	0.00%
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256	Meter Purchases & Replacements	5,832.68	17,435.02	30,000.00	12,564.98	41.88%
	Total Equipment & Tools	6,994.33	19,983.04	33,760.00	13,776.96	40.81%
	Financial Services					
7309	Late Fees	9.00	37.16	0.00	(37.16)	0.00%
	Total Financial Services	9.00	37.16	0.00	(37.16)	0.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	579.33	3,000.00	2,420.67	80.69%
6342	Fees - Regulatory	1,436.00	4,321.80	27,000.00	22,678.20	83.99%
6345	Property Taxes & Assessments Costs	1,522.39	3,044.78	6,300.00	3,255.22	51.67%
7325	Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	2,958.39	39,526.91	68,081.00	28,554.09	41.94%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	15,422.70	61,370.00	45,947.30	74.87%
7320	Professional & Consulting Services	236.00	15,895.18	40,000.00	24,104.82	60.26%
7326	Legal Services	2,100.00	6,807.50	8,000.00	1,192.50	14.91%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7336	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	2,336.00	38,125.38	110,370.00	72,244.62	65.46%
Office/Operations					
6130	0.00	0.00	3,000.00	3,000.00	100.00%
6140	0.00	1,463.88	2,000.00	536.12	26.81%
7140	143.69	324.79	3,000.00	2,675.21	89.17%
7160	1,172.03	8,003.43	14,500.00	6,496.57	44.80%
7180	548.13	769.23	2,000.00	1,230.77	61.54%
7226	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	0.00	819.58	800.00	(19.58)	(2.45)%
7237	326.29	1,745.22	4,000.00	2,254.78	56.37%
7239	3,194.03	4,993.79	6,600.00	1,606.21	24.34%
7249	0.00	259.60	3,000.00	2,740.40	91.35%
Total Office/Operations	5,384.17	19,959.40	41,900.00	21,940.60	52.36%
Other Expense					
7330	0.00	0.00	250.00	250.00	100.00%
7348	0.00	228.03	3,000.00	2,771.97	92.40%
Total Other Expense	0.00	228.03	3,250.00	3,021.97	92.98%
Rent & Utilities					
6000	247.98	1,444.94	3,260.00	1,815.06	55.68%
6025	725.70	4,742.12	8,400.00	3,657.88	43.55%
7352	0.00	0.00	2,900.00	2,900.00	100.00%
8610	6,144.30	62,254.01	84,000.00	21,745.99	25.89%
8620	147.03	211.35	250.00	38.65	15.46%
8630	116.65	1,638.24	4,000.00	2,361.76	59.04%
8644	3,769.00	22,498.00	28,500.00	6,002.00	21.06%
8670	9.83	223.82	350.00	126.18	36.05%
Total Rent & Utilities	11,160.49	93,012.48	131,660.00	38,647.52	29.35%
Repairs & Maintenance					
6405	0.00	336.63	350.00	13.37	3.82%
6422	0.00	0.00	350.00	350.00	100.00%
6640	0.00	313.03	500.00	186.97	37.39%
6641	0.00	599.22	800.00	200.78	25.10%
6750	7.50	1,298.46	1,700.00	401.54	23.62%
6775	0.00	59.45	100.00	40.55	40.55%
6800	0.00	73.84	1,000.00	926.16	92.62%
6830	0.00	4,050.00	8,000.00	3,950.00	49.38%
6900	0.00	418.04	1,500.00	1,081.96	72.13%
7241	425.33	7,892.95	15,000.00	7,107.05	47.38%
Total Repairs & Maintenance	432.83	15,041.62	29,300.00	14,258.38	48.66%
Travel & Training					
7323	0.00	0.00	250.00	250.00	100.00%
7324	150.00	3,333.33	8,324.00	4,990.67	59.96%
8410	140.00	200.00	400.00	200.00	50.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8510	Lodging & Meals - Local	0.00	221.56	2,000.00	1,778.44	88.92%
8539	Meals	0.00	0.00	700.00	700.00	100.00%
8550	Mileage Reimbursement & Parking	0.00	221.44	700.00	478.56	68.37%
	Total Travel & Training	290.00	3,976.33	12,374.00	8,397.67	67.87%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	130.06	780.00	649.94	83.33%
7211	Misc Fuel & Diesel	460.86	1,011.02	2,200.00	1,188.98	54.04%
7220	Gasoline	299.57	2,455.23	4,000.00	1,544.77	38.62%
7228	Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232	Vehicle Repairs - Parts, Tires & Lubricants	752.96	4,220.66	5,000.00	779.34	15.59%
	Total Vehicle Maintenance & Repairs	1,513.39	7,927.39	12,330.00	4,402.61	35.71%
	Total Services & Supplies	31,695.76	255,078.03	489,375.00	234,296.97	47.88%
	Allocation of Administrative Costs					
8152	ADP Fees	79.63	391.35	800.00	408.65	51.08%
	Total Allocation of Administrative Costs	79.63	391.35	800.00	408.65	51.08%
	Capital Outlay					
6432	South Bay (Weighted Average 3K Site)	478.21	478.21	0.00	(478.21)	0.00%
9006	Infrastructure CIP	995.00	27,448.84	380,000.00	352,551.16	92.78%
	Total Capital Outlay	1,473.21	27,927.05	380,000.00	352,072.95	92.65%
	Debt Service					
9022	Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023	Debt Service - Interest & Annual Fee	42,598.47	109,607.84	109,607.00	(0.84)	(0.00)%
9024	Loan Administration Fee	11,015.00	11,015.00	11,015.00	0.00	0.00%
	Total Debt Service	53,613.47	276,732.29	276,731.00	(1.29)	(0.00)%
	Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
9988	*Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	100.00%
	Total Reserves	0.00	0.00	589,000.00	589,000.00	100.00%
	Transfers					
9511	Interfund Transfer Out	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Transfers	0.00	215,591.70	0.00	(215,591.70)	0.00%
	Total Expenditures	141,932.67	1,112,797.78	2,368,821.00	1,256,023.22	53.02%
	Net Revenues over Expenditures	129,826.49	565,295.63	306,761.28	258,534.35	84.28%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
600 - 600 - Wastewater
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Service Charges & Fees					
4062	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
	0.00	0.00	44,267.00	(44,267.00)	(100.00)%
Expenditures					
Services & Supplies					
Financial Services					
7310	0.00	20.00	20.00	0.00	0.00%
	0.00	20.00	20.00	0.00	0.00%
Insurance, Licenses & Regulatory Fees					
6345	134.64	269.28	134.64	(134.64)	(100.00)%
	134.64	269.28	134.64	(134.64)	(100.00)%
Legal & Professional					
7320	3,750.48	8,362.29	11,564.00	3,201.71	27.69%
7326	0.00	353.60	1,000.00	646.40	64.64%
	3,750.48	8,715.89	12,564.00	3,848.11	30.63%
Office/Operations					
7160	53.82	53.82	0.00	(53.82)	0.00%
	53.82	53.82	0.00	(53.82)	0.00%
	3,938.94	9,058.99	12,718.64	3,659.65	28.77%
Debt Service					
9805	0.00	0.00	25,000.00	25,000.00	100.00%
	0.00	0.00	25,000.00	25,000.00	100.00%
Transfers					
9511	0.00	1,260.77	0.00	(1,260.77)	0.00%
	0.00	1,260.77	0.00	(1,260.77)	0.00%
	3,938.94	10,319.76	37,718.64	27,398.88	72.64%
Net Revenues over Expenditures	(3,938.94)	(10,319.76)	6,548.36	(16,868.12)	(257.59)%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
602 - Wastewater Fiduciary Fund
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	0.00	(232.72)	0.00	(232.72)	0.00%
	0.00	(232.72)	0.00	(232.72)	0.00%
Special Taxes & Assessments					
4061	435,283.76	(230,754.75)	0.00	(230,754.75)	0.00%
	435,283.76	(230,754.75)	0.00	(230,754.75)	0.00%
Other Revenues					
4928	0.00	(9.00)	0.00	(9.00)	0.00%
	0.00	(9.00)	0.00	(9.00)	0.00%
Use of Money & Property					
4510	619.10	3,794.37	0.00	3,794.37	0.00%
	619.10	3,794.37	0.00	3,794.37	0.00%
	435,902.86	(227,202.10)	0.00	(227,202.10)	0.00%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	0.00	1.49	0.00	(1.49)	0.00%
	435,902.86	(227,203.59)	0.00	(227,203.59)	0.00%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	8,340.33	13,707.76	22,746.00	(9,038.24)	(39.74)%
	8,340.33	13,707.76	22,746.00	(9,038.24)	(39.74)%
Special Taxes & Assessments					
4400	29,306.00	57,503.00	95,440.00	(37,937.00)	(39.75)%
	29,306.00	57,503.00	95,440.00	(37,937.00)	(39.75)%
Other Revenues					
4935	9.00	13.50	0.00	13.50	0.00%
	9.00	13.50	0.00	13.50	0.00%
Use of Money & Property					
4505	53.37	76.24	149.00	(72.76)	(48.83)%
4510	56.66	251.25	0.00	251.25	0.00%
	110.03	327.49	149.00	178.49	119.79%
	37,765.36	71,551.75	118,335.00	(46,783.25)	(39.53)%
Expenditures					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	0.00	7,354.62	22,810.00	15,455.38	67.76%
	0.00	7,354.62	23,010.00	15,655.38	68.04%
	0.00	7,354.62	23,010.00	15,655.38	68.04%
Services & Supplies					
Equipment & Tools					
6390	216.69	216.69	500.00	283.31	56.66%
7242	38.59	38.59	200.00	161.41	80.70%
	255.28	255.28	700.00	444.72	63.53%
Financial Services					
7309	0.00	0.50	0.00	(0.50)	0.00%
	0.00	0.50	0.00	(0.50)	0.00%
Insurance, Licenses & Regulatory Fees					
6342	0.00	1.68	7,000.00	6,998.32	99.98%
6345	53.20	106.40	200.00	93.60	46.80%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	53.20	3,208.08	10,700.00	7,491.92	70.02%
Legal & Professional					
7320	31.50	763.00	1,000.00	237.00	23.70%
7326	0.00	315.00	500.00	185.00	37.00%
	31.50	1,078.00	1,500.00	422.00	28.13%
Office/Operations					
7140	0.00	10.70	50.00	39.30	78.60%
7226	0.00	165.00	200.00	35.00	17.50%
7230	209.75	484.75	500.00	15.25	3.05%
7249	0.00	13.49	200.00	186.51	93.25%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
800 - 800 - Drainage
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	209.75	673.94	950.00	276.06	29.06%
Other Expense					
7346 Promotional Expenses - Event	0.00	250.00	250.00	0.00	0.00%
Total Other Expense	0.00	250.00	250.00	0.00	0.00%
Rent & Utilities					
6000 Cell Phones	138.65	829.93	1,250.00	420.07	33.61%
6025 Telephone	20.46	139.67	200.00	60.33	30.16%
8610 Electric	147.72	1,142.72	1,500.00	357.28	23.82%
8670 Street Lighting	35.88	541.34	850.00	308.66	36.31%
Total Rent & Utilities	342.71	2,653.66	3,800.00	1,146.34	30.17%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	32.21	32.21	1,000.00	967.79	96.78%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	0.00	2,000.00	2,000.00	100.00%
6900 R & M - Buildings & Structures	81.49	155.48	200.00	44.52	22.26%
Total Repairs & Maintenance	113.70	245.58	3,700.00	3,454.42	93.36%
Travel & Training					
7324 Education & Training Fees	0.00	1,591.67	4,000.00	2,408.33	60.21%
8410 Certifications	0.00	0.00	100.00	100.00	100.00%
8475 Training Materials	0.00	0.00	500.00	500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	1,000.00	1,000.00	100.00%
8539 Meals	0.00	0.00	100.00	100.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	300.00	300.00	100.00%
Total Travel & Training	0.00	1,591.67	6,000.00	4,408.33	73.47%
Vehicle Maintenance & Repairs					
7211 Misc Fuel & Diesel	174.69	312.22	550.00	237.78	43.23%
7220 Gasoline	74.89	613.81	800.00	186.19	23.27%
Total Vehicle Maintenance & Repairs	249.58	926.03	1,350.00	423.97	31.41%
Total Services & Supplies	1,255.72	10,882.74	28,950.00	18,067.26	62.41%
Capital Outlay					
9006 Infrastructure CIP	80,275.70	80,275.70	86,000.00	5,724.30	6.66%
Total Capital Outlay	80,275.70	80,275.70	86,000.00	5,724.30	6.66%
Transfers					
9511 Interfund Transfer Out	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Transfers	0.00	5,043.08	0.00	(5,043.08)	0.00%
Total Expenditures	81,531.42	103,556.14	137,960.00	34,403.86	24.94%
Net Revenues over Expenditures	(43,766.06)	(32,004.39)	(19,625.00)	(12,379.39)	63.08%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
900 - 900 - Parks & Recreation
From 1/1/2018 Through 1/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Use of Money & Property					
4510	608.12	1,607.78	900.00	707.78	78.64%
	608.12	1,607.78	900.00	707.78	78.64%
	608.12	1,607.78	900.00	707.78	78.64%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	0.00	0.00	1,500.00	1,500.00	100.00%
7326	0.00	595.00	2,500.00	1,905.00	76.20%
	0.00	595.00	4,000.00	3,405.00	85.13%
Office/Operations					
7140	0.00	0.00	100.00	100.00	100.00%
	0.00	0.00	100.00	100.00	100.00%
	0.00	595.00	4,100.00	3,505.00	85.49%
Transfers					
9511	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	2,521.54	0.00	(2,521.54)	0.00%
	0.00	3,116.54	4,100.00	983.46	23.99%
Net Revenues over Expenditures	608.12	(1,508.76)	(3,200.00)	1,691.24	(52.85)%

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

		Current Period Balance
		<u> </u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	643,636.41
General Contingency Reserve	3111	
301 - Fire	301	83,676.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	<u>567,211.00</u>
Total Other Liabilities		<u>1,334,857.41</u>
Total Other Liabilities		1,334,857.41
Equity		
Equity		
Disputed Reserve Fund (Bankruptcy)	3161	
301 - Fire	301	<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total LIABILITIES & EQUITY		<u><u>1,488,434.50</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	91,517.27
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	12,042.00
General Contingency Reserve	3111	
500 - Water	500	258,783.00
Capital Outlay Reserve	3160	
500 - Water	500	521,423.29
Water Stabilization Reserve	3163	
500 - Water	500	256,856.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Total Other Liabilities		<u>1,158,423.29</u>
Total Other Liabilities		<u>1,158,423.29</u>
Total LIABILITIES & EQUITY		<u><u>1,249,940.56</u></u>

ITEM 5

**REVIEW OF BOARD ITEM REGARDING
ALLOCATION OF BUDGET SURPLUS
IN THE AMOUNT OF \$292,873 TO
WATER RESERVE ACCOUNTS**



February 22, 2018

TO: Finance Advisory Committee

FROM: Renee Osborne, General Manager

SUBJECT: FAC Agenda Item 5 - Review of Board Item Regarding Approve the Allocation of Budget surplus in the Amount of \$292,873 to Water Reserve Accounts

President

Vicki L. Milledge

Vice President

Marshall E. Ochylski

Directors

Charles L. Cesena

Jon-Erik G. Storm

Louis G. Tornatzky

General Manager

Renee Osborne

District Accountant

Robert Stilts, CPA

Unit Chief

Scott M. Jalbert

Battalion Chief

Greg Alex

DESCRIPTION

Approval of budget surplus to water reserve accounts as recommended by the General Manager and the Utilities Advisory Committee.

DISCUSSION

At the end of the audited fiscal year 2016-2017, there remained \$292,873 of unallocated Water Funds. The approved 2016-2017 Original Budget had the majority of the budget allocated to the 8th Street Well project and \$50,000 allocated to the vehicle reserve fund.

Currently, the Water Yard is in need of a building to house current equipment and tools which are deteriorating fast. Staff is asking for \$100,000 to be set aside for the building. Vehicle reserves are currently at \$12,042 per the 2016-2017 Audit. Staff would like to allocate \$100,000 towards the Vehicle Reserves. Some of the utility vehicles are in desperate need of maintenance, upgrades and replacement. The remaining \$92,873 should be allocated to the Capital Outlay Reserve account.

This recommendation was presented to the Utilities Advisory Committee at their February 21, 2018 meeting. They recommended approval of the allocations as long as the Finance Committee also approved the allocations.

FINANCIAL IMPACT

There is no financial impact to the 2016-2017. The Capital Improvement Reserve will not be impacted since Staff had set aside \$75,000 from the Reserve towards the building. The \$75,000 can go towards another water reserve fund.

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Los Osos, CA 93412

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Los Osos, CA 93402

Phone: 805/528-9370

FAX: 805/528-9377

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Attachment

LOS OSOS COMMUNITY SERVICES DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 For the Fiscal Year Ended June 30, 2017

	Water Fund	Wastewater Treatment Project Fund	Totals
Operating Revenues: ✓			
Utility	\$ 1,983,590 ✓	\$ -	\$ 1,983,590
Total operating revenues	1,983,590		1,983,590
Operating Expenses: ✓			
Personnel	686,461		686,461
Clothing and uniforms	1,958		1,958
Contract services	51,095		51,095
Equipment and tools	37,654		37,654
Financial services	381	135	516
Insurance, licenses and regulatory fees	56,224	269	56,493
Legal and professional	155,741	10,481	166,222
Office expenses	58,369		58,369
Other expenses	2,359		2,359
Rent and utilities	121,318		121,318
Repairs and maintenance	13,009		13,009
Travel and training	4,536		4,536
Vehicle maintenance and repairs	8,673	339	9,012
Depreciation	258,763		258,763
Total operating expenses	1,456,541 ✓	11,224	1,467,765
Operating income (loss)	527,049 ●	(11,224)	515,825
Non-Operating Revenues (Expenses):			
Property taxes and assessments	221,449	25,000	246,449
Investment income	4,238	10	4,248
Other non-operating revenue	10,985		10,985
Intergovernmental revenues	1,522		1,522
Interest expense	(123,843)		(123,843)
Total non-operating revenues (expenses)	114,351	25,010	139,361
Income before transfers	641,400	13,786	655,186
Transfers:			
Transfers (out) <i>to Admin</i>	(348,527) ✓	(25,296)	(373,823)
Total transfers	(348,527)	(25,296)	(373,823)
Change in net position	292,873	(11,510)	281,363
Net position (deficit) - July 1	3,464,965	(102,861)	3,362,104
Net position (deficit) - June 30	\$ 3,757,838	\$ (114,371)	\$ 3,643,467

The notes to basic financial statements are an integral part of this statement.