



April 27, 2018

**TO:** LOCSD Board of Directors  
**FROM:** Adrienne Geidel at Robert Stilts, District Bookkeeper  
**SUBJECT:** **Agenda Item 11D – 5/3/2018 Board Meeting**  
Receive Financial Report for the Period Ending March 31, 2018

**President**  
Vicki L. Milledge

**Vice President**  
Marshall E. Ochylski

**Directors**  
Charles L. Cesena  
Louis G. Tornatzky  
Christine M. Womack

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

**DESCRIPTION**

Attached are the Statement of Revenues and Expenditures, Balance Sheet, and Water and Fire Reserve balances as of March 31, 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 March 31, 2018.***

Attachments

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 3/31/2018

		Current Period Balance
		<hr/>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		
Change Fund	0999	400.00
Petty Cash	1000	500.00
LAIF Investments	1011	644,691.28
General Checking Account	1012	2,664,343.18
Payroll Account (contra to 2998)	1013	194.61
Rabobank-Bankruptcy Disbursement Reserve	1017	102,793.69
US Bank- WW Bond Redemption Fund	1077	422,777.42
US Bank - WW Bond Reserve Fund	1078	915,100.96
Total Cash in Bank		<hr/> 4,750,801.14
Investments		
Inv: Pacific Premier	0333	52,325.26
Rabo Bank -Investments	0334	2,072,234.01
Total Investments		<hr/> 2,124,559.27
Due From Others		
Loan Receivable From District	1160	247,333.96
Due From Bayridge	1420	125,000.00
Due From Vista De Oro	1440	31,517.00
Total Due From Others		<hr/> 403,850.96
Held Deposits		
Held Deposits	1030	10,000.00
Total Held Deposits		<hr/> 10,000.00
Accounts Receivable		
Accounts Receivable	1080	164,013.09
Unbilled A/R	1085	207,505.95
Total Accounts Receivable		<hr/> 371,519.04
Accrued Inventory On Hand		
Inventory	1100	54,194.36
Total Accrued Inventory On Hand		<hr/> 54,194.36
Total CURRENT ASSETS		<hr/> 7,714,924.77
<b>FIXED ASSETS</b>		
Land		
Land and Land Rights	1720	555,803.09
Total Land		<hr/> 555,803.09
Building		
Building, Structures & Improvements	1750	592,410.70
Accum Depreciation-Building, Structures & Improvements	1851	(5,000.00)
Total Building		<hr/> 587,410.70
Plant & Equipment		
Equipment, Vehicles, Fixtures & Systems	1800	1,960,549.73
Acc Depreciation-Equipment, Vehicles & Systems	1853	(424,190.84)
Total Plant & Equipment		<hr/> 1,536,358.89
Construction in Progress		
Construction In Progress	1850	138,872.75
Total Construction in Progress		<hr/> 138,872.75
Infrastructure		

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 3/31/2018

		Current Period Balance
Infrastructures	1730	9,689,057.94
Accum Depeciation-Infrastructures	1852	<u>(4,398,393.04)</u>
Total Infrastructure		<u>5,290,664.90</u>
Total FIXED ASSETS		8,109,110.33
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	<u>900.00</u>
Total Cash Suspense		<u>900.00</u>
Total OTHER ASSETS		900.00
Other Assets		
Def Outflow	1991	192,162.00
Amount to be Provided for Internal Loans	1997	1,517.00
Amount to be Provided - Other LT	1998	15,597.10
Oblig-Comp Leave		
Total Other Assets		<u>209,276.10</u>
Total ASSETS		<u><u>16,034,211.20</u></u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	41,276.89
AP Other- Adjment to 2000, AP Control Acct	2010	<u>(413.88)</u>
Total Accounts Payable		40,863.01
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	(403.02)
FICA Employee Payable	2002	(55.78)
FICA Employer Payable	2003	254.77
CA Income Tax Withholding	2011	2,463.86
SDI Payable Employee (EE Only)	2012	(7.54)
Retirement-ER-Regular Contrib	2014	(3,803.22)
SLOCEA Dues Payable	2016	(156.34)
AFLAC Voluntary Insurance-Employee	2022	(282.48)
Workers Comp Ins Liab-Employer	2023	138.17
Accrued Life/Disability Medical Exp	2026	(228.58)
Retirement Addl Pick-up Liab-Employer	2027	(1.03)
Unemployment Ins Liab-Employer (ER only)	2028	(513.79)
Medicare Liab- Employer	2029	228.48
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	(3.47)
Medicare Tax Liab-Employee	2202	429.66
Medical Plan Liab- Employee	2203	(1,460.60)
Vision Plan Liab- Employee	2204	169.30
Dental Plan Ins Payable- Employee	2205	824.64
Retirement Contrib Liab-Employee	2206	23.83
Insurance- AD & D	2211	(282.50)
Insurance-Work Injury (WI)	2212	(216.32)
Survivor Premiums-PERS	2214	8.01
Payroll Clearing Account	2999	(235.45)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 3/31/2018

		Current Period Balance
Total Current Payroll Liabilities		<u>92,206.95</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		387,717.35
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	775,749.82
General Contingency Reserve	3111	395,615.70
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	1,476,562.69
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>4,207,826.12</u>
Total Other Liabilities		4,207,826.12
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		3,392,325.71
Expenditures		(3,150,570.78)
Equity		
Septic System Decommission Reserve	3109	8,000.00
Prepaid Assessment Reserve	3159	106,768.92
Disputed Reserve Fund (Bankruptcy)	3161	256,525.80

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 3/31/2018

		Current Period Balance
Fund Balance	3200	6,031,523.43
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>7,479,614.14</u>
Total Equity		<u>7,721,369.07</u>
Total LIABILITIES & EQUITY		<u><u>16,034,211.20</u></u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Service Charges & Fees					
4005	5.40	17.00	0.00	17.00	0.00%
	5.40	17.00	0.00	17.00	0.00%
Use of Money & Property					
4510	0.00	2,291.99	0.00	2,291.99	0.00%
	0.00	2,291.99	0.00	2,291.99	0.00%
	5.40	2,308.99	0.00	2,308.99	0.00%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
7322	1,000.00	10,400.00	12,000.00	1,600.00	13.33%
8018	302.64	2,982.96	6,000.00	3,017.04	50.28%
8045	638.38	4,930.70	6,200.00	1,269.30	20.47%
8051	0.00	605.28	510.00	(95.28)	(18.68)%
8054	10,402.93	59,987.29	86,434.00	26,446.71	30.60%
8056	0.00	621.71	0.00	(621.71)	0.00%
8060	179.13	1,801.67	2,200.00	398.33	18.11%
8081	0.00	1,990.35	1,800.00	(190.35)	(10.57)%
	12,523.08	83,319.96	115,144.00	31,824.04	27.64%
Payroll Taxes & Benefits					
5020	62.00	595.20	1,700.00	1,104.80	64.99%
5030	21.00	177.19	300.00	122.81	40.94%
5031	5.00	40.00	50.00	10.00	20.00%
5040	45.93	563.82	515.00	(48.82)	(9.48)%
5050	180.12	284.63	1,843.00	1,558.37	84.56%
5060	750.00	6,375.00	8,000.00	1,625.00	20.31%
5070	527.90	12,177.68	12,700.00	522.32	4.11%
5071	30.31	546.37	750.00	203.63	27.15%
5075	271.94	2,407.47	1,900.00	(507.47)	(26.71)%
5120	7.21	456.07	4,675.00	4,218.93	90.24%
	1,901.41	23,623.43	32,433.00	8,809.57	27.16%
Employment Services					
5100	355.53	2,336.04	3,000.00	663.96	22.13%
6200	0.00	99.50	500.00	400.50	80.10%
6230	0.00	0.00	125.00	125.00	100.00%
	355.53	2,435.54	3,625.00	1,189.46	32.81%
	14,780.02	109,378.93	151,202.00	41,823.07	27.66%
Services & Supplies					
Contract Services					
6100	0.00	100.00	6,500.00	6,400.00	98.46%
6110	1,745.10	16,443.96	21,500.00	5,056.04	23.52%
7100	492.14	4,821.19	7,500.00	2,678.81	35.72%
7255	58.91	409.56	913.00	503.44	55.14%
7321	245.00	2,251.70	4,000.00	1,748.30	43.71%
7342	1,125.00	10,125.00	13,500.00	3,375.00	25.00%
	3,666.15	34,151.41	53,913.00	19,761.59	36.65%
Financial Services					

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7309	0.00	23.72	100.00	76.28	76.28%
7310	218.95	2,368.33	3,000.00	631.67	21.06%
	218.95	2,392.05	3,100.00	707.95	22.84%
Insurance, Licenses & Regulatory Fees					
6340	0.00	(211.81)	100.00	311.81	311.81%
6341	0.00	17,212.31	21,642.00	4,429.69	20.47%
7325	0.00	9,254.00	9,254.00	0.00	0.00%
	0.00	26,254.50	30,996.00	4,741.50	15.30%
Legal & Professional					
7303	8,010.50	75,579.50	78,000.00	2,420.50	3.10%
7304	5,000.00	39,712.50	48,000.00	8,287.50	17.27%
7305	0.00	18,010.00	22,000.00	3,990.00	18.14%
7320	1,868.75	3,920.08	36,960.00	33,039.92	89.39%
7326	3,185.00	27,438.25	50,000.00	22,561.75	45.12%
7340	0.00	91.96	2,000.00	1,908.04	95.40%
	18,064.25	164,752.29	236,960.00	72,207.71	30.47%
Office/Operations					
6121	0.00	155.67	500.00	344.33	68.87%
6130	0.00	1,351.86	1,351.86	0.00	0.00%
7140	232.22	3,520.09	5,000.00	1,479.91	29.60%
7160	91.15	2,221.52	4,068.14	1,846.62	45.39%
7226	0.00	6,458.00	6,500.00	42.00	0.65%
	323.37	13,707.14	17,420.00	3,712.86	21.31%
Other Expense					
7330	0.00	20.00	100.00	80.00	80.00%
8735	0.00	60.35	200.00	139.65	69.83%
	0.00	80.35	300.00	219.65	73.22%
Rent & Utilities					
6025	237.34	2,428.17	3,000.00	571.83	19.06%
7350	0.00	0.00	500.00	500.00	100.00%
7352	2,900.00	26,100.00	33,179.00	7,079.00	21.34%
8610	83.29	2,703.78	3,500.00	796.22	22.75%
8620	0.00	50.21	500.00	449.79	89.96%
	3,220.63	31,282.16	40,679.00	9,396.84	23.10%
Repairs & Maintenance					
6405	0.00	64.16	110.00	45.84	41.67%
	0.00	64.16	110.00	45.84	41.67%
Travel & Training					
7323	0.00	12.99	300.00	287.01	95.67%
7324	0.00	642.25	1,300.00	657.75	50.60%
8539	0.00	1,067.46	2,700.00	1,632.54	60.46%
8541	0.00	0.00	100.00	100.00	100.00%
8550	15.05	188.88	650.00	461.12	70.94%
	15.05	1,911.58	5,050.00	3,138.42	62.15%
Total Services & Supplies	25,508.40	274,595.64	388,528.00	113,932.36	29.32%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
100 - 100 - Administration  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Allocation of Administrative Costs					
8152	39.28	638.67	0.00	(638.67)	0.00%
	39.28	638.67	0.00	(638.67)	0.00%
Transfers					
9410	0.00	(252,154.03)	0.00	252,154.03	0.00%
	0.00	(252,154.03)	0.00	252,154.03	0.00%
	40,327.70	132,459.21	539,730.00	407,270.79	75.46%
Net Revenues over Expenditures	(40,322.30)	(130,150.22)	(539,730.00)	409,579.78	(75.89)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
200 - 200 - Bayridge  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	274.38	6,024.58	8,696.00	(2,671.42)	(30.72)%
	274.38	6,024.58	8,696.00	(2,671.42)	(30.72)%
Special Taxes & Assessments					
4550	2,250.00	38,103.00	54,831.00	(16,728.00)	(30.51)%
	2,250.00	38,103.00	54,831.00	(16,728.00)	(30.51)%
Use of Money & Property					
4505	0.00	28.57	70.00	(41.43)	(59.19)%
4510	0.00	(0.89)	0.00	(0.89)	0.00%
	0.00	27.68	70.00	(42.32)	(60.46)%
	2,524.38	44,155.26	63,597.00	(19,441.74)	(30.57)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	270.80	500.00	229.20	45.84%
7325	0.00	800.00	800.00	0.00	0.00%
	0.00	1,070.80	2,800.00	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%
	0.00	1,470.75	1,608.00	137.25	8.54%
Rent & Utilities					
8670	518.03	4,846.23	5,380.00	533.77	9.92%
	518.03	4,846.23	5,380.00	533.77	9.92%
Repairs & Maintenance					
6800	0.00	6,324.00	6,324.00	0.00	0.00%
	0.00	6,324.00	6,324.00	0.00	0.00%
	518.03	13,711.78	16,112.00	2,400.22	14.90%
Debt Service					
9804	0.00	0.00	27,964.56	27,964.56	100.00%
	0.00	0.00	27,964.56	27,964.56	100.00%
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%
	518.03	14,972.55	44,076.56	29,104.01	66.03%
Net Revenues over Expenditures	2,006.35	29,182.71	19,520.44	9,662.27	49.50%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
	0.00	1,069,447.00	2,001,166.00	(931,719.00)	(46.56)%
<b>Grant Revenue</b>					
4955	0.00	8,105.46	0.00	8,105.46	0.00%
	0.00	8,105.46	0.00	8,105.46	0.00%
<b>Special Taxes &amp; Assessments</b>					
4015	0.00	0.00	25,214.00	(25,214.00)	(100.00)%
4050	14,346.14	437,968.12	543,882.00	(105,913.88)	(19.47)%
	14,346.14	437,968.12	569,096.00	(131,127.88)	(23.04)%
<b>Other Revenues</b>					
4000	17,767.43	52,868.94	67,134.00	(14,265.06)	(21.25)%
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	87,831.98	103,897.00	(16,065.02)	(15.46)%
<b>Use of Money &amp; Property</b>					
4505	0.00	2,665.37	13,141.00	(10,475.63)	(79.72)%
4510	160.16	1,176.28	1,000.00	176.28	17.63%
	160.16	3,841.65	14,141.00	(10,299.35)	(72.83)%
	32,273.73	1,607,194.21	2,688,300.00	(1,081,105.79)	(40.22)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8290	0.00	397.63	1,600.00	1,202.37	75.15%
8295	2,307.73	15,080.98	22,050.00	6,969.02	31.61%
8310	454.30	1,522.13	2,660.00	1,137.87	42.78%
8340	11,384.76	66,693.11	82,000.00	15,306.89	18.67%
8345	531.47	2,652.29	5,550.00	2,897.71	52.21%
8355	2,152.68	8,359.75	4,724.00	(3,635.75)	(76.96)%
8360	0.00	94.50	1,205.00	1,110.50	92.16%
	16,830.94	94,800.39	119,789.00	24,988.61	20.86%
<b>Payroll Taxes &amp; Benefits</b>					
5021	718.11	4,945.60	7,000.00	2,054.40	29.35%
5030	224.00	1,196.00	2,500.00	1,304.00	52.16%
5035	70.00	380.00	850.00	470.00	55.29%
5050	0.00	(915.55)	0.00	915.55	0.00%
5051	244.05	1,380.35	2,000.00	619.65	30.98%
5070	0.00	7,399.82	11,000.00	3,600.18	32.73%
5120	0.00	4,564.08	4,570.00	5.92	0.13%
5124	494.36	1,733.16	1,550.00	(183.16)	(11.82)%
	1,750.52	20,683.46	29,470.00	8,786.54	29.82%
<b>Employment Services</b>					
5000	435.00	514.00	2,550.00	2,036.00	79.84%
5101	1,558.87	7,291.88	7,000.00	(291.88)	(4.17)%
6230	0.00	4,251.00	3,800.00	(451.00)	(11.87)%
	1,993.87	12,056.88	13,350.00	1,293.12	9.69%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Personnel	20,575.33	127,540.73	162,609.00	35,068.27	21.57%
Services & Supplies					
Clothing & Uniform					
7246 Uniform & Gear	0.00	678.06	1,130.00	451.94	39.99%
7248 Uniform Safety Boots	0.00	0.00	400.00	400.00	100.00%
Total Clothing & Uniform	0.00	678.06	1,530.00	851.94	55.68%
Contract Services					
6110 IT Purchased Services	171.20	900.04	1,080.00	179.96	16.66%
7100 Copier Contract-Maint & Usage	207.29	1,190.65	1,600.00	409.35	25.58%
7202 Building Alarms & Security	117.90	353.70	465.00	111.30	23.94%
7204 Cleaning Supplies, Laundry & Towel Service	151.81	3,125.02	3,700.00	574.98	15.54%
7222 Hazardous Materials CW JPA Cost	0.00	2,000.00	2,000.00	0.00	0.00%
7500 Schedule A Charges	0.00	1,069,447.00	2,164,208.00	1,094,761.00	50.58%
Total Contract Services	648.20	1,077,016.41	2,173,053.00	1,096,036.59	50.44%
Equipment & Tools					
6440 Fire Personal Protection Equipment	0.00	5,506.50	6,500.00	993.50	15.28%
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	418.65	45,197.21	52,000.00	6,802.79	13.08%
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	418.65	86,730.30	127,863.00	41,132.70	32.17%
Financial Services					
7309 Late Fees	0.00	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	0.00	363.61	371.23	7.62	2.05%
Insurance, Licenses & Regulatory Fees					
6345 Property Taxes & Assessments Costs	0.00	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	0.00	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	0.00	1,806.14	1,800.00	(6.14)	(0.34)%
7160 Postage, Shipping & Mail Supplies	0.00	188.75	200.00	11.25	5.63%
7216 Fire Prevention Education Materials	500.00	1,283.98	1,200.00	(83.98)	(7.00)%
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 3/1/2018 Through 3/31/2018

	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	0.00	100.00	100.00	0.00	0.00%
	Total Office/Operations	500.00	7,853.08	9,675.00	1,821.92	18.83%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	300.00	300.00	100.00%
7209	District Operating Center Expense	0.00	0.00	450.00	450.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	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	606.72	606.72	2,900.00	2,293.28	79.08%
	Total Other Expense	606.72	852.36	4,687.77	3,835.41	81.82%
	Rent & Utilities					
6000	Cell Phones	129.39	1,164.27	1,550.00	385.73	24.89%
6025	Telephone	361.30	3,090.54	2,600.00	(490.54)	(18.87)%
8610	Electric	9.53	978.44	990.00	11.56	1.17%
8620	Gas Service	164.90	678.76	1,100.00	421.24	38.29%
8630	Trash Services	101.41	903.21	1,850.00	946.79	51.18%
8640	Water and Water Services	83.00	3,038.82	4,704.00	1,665.18	35.40%
8659	Utility Cable Charges	166.09	888.16	1,020.00	131.84	12.93%
8670	Street Lighting	11.13	100.54	132.00	31.46	23.83%
	Total Rent & Utilities	1,026.75	10,842.74	13,946.00	3,103.26	22.25%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	297.77	500.00	202.23	40.45%
6405	R & M - Extinguishers	0.00	383.82	784.00	400.18	51.04%
6640	R & M - Equip & Other Non-Structural Fixed Assets	757.99	1,751.67	1,600.00	(151.67)	(9.48)%
6750	R & M - Minor Tools & Equipment	109.59	394.18	1,000.00	605.82	60.58%
6775	R & M -Operation/Field Equipment	765.00	765.00	1,300.00	535.00	41.15%
6800	R & M - Grounds & Collection Systems	0.00	239.75	450.00	210.25	46.72%
6900	R & M - Buildings & Structures	0.00	2,712.37	3,036.00	323.63	10.66%
	Total Repairs & Maintenance	1,632.58	6,544.56	8,670.00	2,125.44	24.51%
	Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	100.00	100.00	100.00%
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	234.23	468.00	233.77	49.95%
8405	Reserve FF Training Costs	400.00	1,360.00	1,000.00	(360.00)	(36.00)%
	Total Travel & Training	400.00	1,594.23	1,668.00	73.77	4.42%
	Total Services & Supplies	5,232.90	1,218,577.22	2,368,542.12	1,149,964.90	48.55%
	Allocation of Administrative Costs					
8152	ADP Fees	185.86	962.17	1,000.00	37.83	3.78%
	Total Allocation of Administrative Costs	185.86	962.17	1,000.00	37.83	3.78%
	Capital Outlay					
9006	Infrastructure CIP	2,500.00	17,925.70	26,780.88	8,855.18	33.07%
9085	Vehicle Purchase	174.36	173,232.63	155,500.00	(17,732.63)	(11.40)%
	Total Capital Outlay	2,674.36	191,158.33	182,280.88	(8,877.45)	(4.87)%
	Reserves					

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
301 - 301 - Fire  
From 3/1/2018 Through 3/31/2018

	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%
	Total Reserves	0.00	128,402.00	128,402.00	100.00%
	Transfers				
9511	0.00	25,215.40	0.00	(25,215.40)	0.00%
	Total Transfers	0.00	0.00	(25,215.40)	0.00%
	Total Expenditures	28,668.45	2,842,834.00	1,279,380.15	45.00%
	Net Revenues over Expenditures	3,605.28	(154,534.00)	198,274.36	(128.30)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
400 - 400 - Vista de Oro  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Special Taxes & Assessments					
4550	654.00	10,718.00	15,768.00	(5,050.00)	(32.03)%
	654.00	10,718.00	15,768.00	(5,050.00)	(32.03)%
	654.00	10,718.00	15,768.00	(5,050.00)	(32.03)%
<b>Expenditures</b>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	0.00	0.00	1,500.00	1,500.00	100.00%
6345	0.00	18.00	500.00	482.00	96.40%
7325	0.00	500.00	500.00	0.00	0.00%
	0.00	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	205.18	1,917.21	2,300.00	382.79	16.64%
	205.18	1,917.21	2,300.00	382.79	16.64%
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%
	205.18	5,563.06	5,800.00	236.94	4.09%
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%
	205.18	6,823.83	5,800.00	(1,023.83)	(17.65)%
Net Revenues over Expenditures	448.82	3,894.17	9,968.00	(6,073.83)	(60.93)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
<b>Property Taxes</b>					
4035	7,235.39	159,436.43	171,643.50	(12,207.07)	(7.11)%
	7,235.39	159,436.43	171,643.50	(12,207.07)	(7.11)%
<b>Service Charges &amp; Fees</b>					
4030	123,357.95	1,439,203.68	1,906,000.00	(466,796.32)	(24.49)%
4102	20,038.67	149,615.72	178,000.00	(28,384.28)	(15.95)%
4103	14,983.84	239,119.12	236,000.00	3,119.12	1.32%
4104	1,892.00	42,971.37	3,000.00	39,971.37	1,332.38%
4114	(190.00)	(1,225.00)	2,084.00	(3,309.00)	(158.78)%
4931	750.00	5,950.00	7,000.00	(1,050.00)	(15.00)%
4932	2,135.80	22,099.34	23,000.00	(900.66)	(3.92)%
4933	1,810.00	10,925.00	16,000.00	(5,075.00)	(31.72)%
4937	85.00	620.00	500.00	120.00	24.00%
	164,863.26	1,909,279.23	2,371,584.00	(462,304.77)	(19.49)%
<b>Other Revenues</b>					
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	1,006.50	3,081.08	15,000.00	(11,918.92)	(79.46)%
4936	0.00	(1.00)	0.00	(1.00)	0.00%
	1,006.50	6,870.86	125,790.78	(118,919.92)	(94.54)%
<b>Use of Money &amp; Property</b>					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	754.60	2,100.00	(1,345.40)	(64.07)%
4510	163.48	3,834.25	1,500.00	2,334.25	155.62%
	163.48	4,588.85	6,564.00	(1,975.15)	(30.09)%
	173,268.63	2,080,175.37	2,675,582.28	(595,406.91)	(22.25)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8018	1,756.24	17,100.48	20,000.00	2,899.52	14.50%
8045	370.56	3,298.16	4,000.00	701.84	17.55%
8050	0.00	1,471.18	1,000.00	(471.18)	(47.12)%
8051	247.04	3,651.55	16,000.00	12,348.45	77.18%
8054	33,939.90	233,413.41	339,348.71	105,935.30	31.22%
8056	0.00	2,723.28	2,723.28	0.00	0.00%
8060	2,422.63	14,333.51	23,000.00	8,666.49	37.68%
8063	1,986.88	12,569.57	14,000.00	1,430.43	10.22%
8066	1,838.85	10,986.46	11,000.00	13.54	0.12%
8081	4,142.09	18,375.40	38,000.00	19,624.60	51.64%
	46,704.19	317,923.00	469,071.99	151,148.99	32.22%
<b>Payroll Taxes &amp; Benefits</b>					
5030	147.00	1,476.00	1,500.00	24.00	1.60%
5031	35.00	300.00	500.00	200.00	40.00%
5040	272.07	2,468.12	3,000.00	531.88	17.73%
5050	791.74	2,969.29	6,000.00	3,030.71	50.51%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Statement of Revenues and Expenditures - Monthly Actuals  
 500 - 500 - Water  
 From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
5060	Cafeteria Plan - ER	5,299.30	43,470.80	66,000.00	22,529.20	34.14%
5070	Retirement ER - Regular	3,445.59	46,494.00	60,000.00	13,506.00	22.51%
5071	Retirement ER - Addl Pick-up	99.66	2,462.23	2,200.00	(262.23)	(11.92)%
5075	Retirees Medical - ER	135.97	1,172.94	1,000.00	(172.94)	(17.29)%
5120	Workers Comp Insurance - ER	42.74	15,811.66	15,968.01	156.35	0.98%
5124	Retirement - ER - Tier 2	463.89	3,035.56	0.00	(3,035.56)	0.00%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>10,732.96</b>	<b>119,660.60</b>	<b>156,168.01</b>	<b>36,507.41</b>	<b>23.38%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	728.78	5,434.35	5,000.00	(434.35)	(8.69)%
6230	Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
	<b>Total Employment Services</b>	<b>728.78</b>	<b>8,109.35</b>	<b>7,675.00</b>	<b>(434.35)</b>	<b>(5.66)%</b>
	<b>Total Personnel</b>	<b>58,165.93</b>	<b>445,692.95</b>	<b>632,915.00</b>	<b>187,222.05</b>	<b>29.58%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	1,088.58	2,600.00	1,511.42	58.13%
7248	Uniform Safety Boots	0.00	481.35	1,000.00	518.65	51.87%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>1,569.93</b>	<b>3,600.00</b>	<b>2,030.07</b>	<b>56.39%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	352.82	3,844.16	5,000.00	1,155.84	23.12%
7250	Water Quality Testing	3,647.50	18,435.32	28,000.00	9,564.68	34.16%
7255	Security Services	103.00	548.56	7,100.00	6,551.44	92.27%
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321	Janitorial Cleaning & Supplies	92.97	610.27	850.00	239.73	28.20%
	<b>Total Contract Services</b>	<b>4,196.29</b>	<b>23,438.31</b>	<b>42,750.00</b>	<b>19,311.69</b>	<b>45.17%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	301.29	430.02	260.00	(170.02)	(65.39)%
7242	Minor Tools, Accessories & Field Machines	9.64	2,418.40	2,500.00	81.60	3.26%
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	5,769.72	28,985.32	30,000.00	1,014.68	3.38%
	<b>Total Equipment &amp; Tools</b>	<b>6,080.65</b>	<b>31,887.74</b>	<b>33,760.00</b>	<b>1,872.26</b>	<b>5.55%</b>
	<b>Financial Services</b>					
7309	Late Fees	9.00	46.16	0.00	(46.16)	0.00%
	<b>Total Financial Services</b>	<b>9.00</b>	<b>46.16</b>	<b>0.00</b>	<b>(46.16)</b>	<b>0.00%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
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	1,214.40	5,536.20	27,000.00	21,463.80	79.50%
6345	Property Taxes & Assessments Costs	0.00	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%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>1,214.40</b>	<b>40,741.31</b>	<b>68,081.00</b>	<b>27,339.69</b>	<b>40.16%</b>
	<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	0.00	26,996.33	61,370.00	34,373.67	56.01%
7320	Professional & Consulting Services	132.00	16,159.18	40,000.00	23,840.82	59.60%
7326	Legal Services	1,207.50	8,662.50	8,000.00	(662.50)	(8.28)%



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 3/1/2018 Through 3/31/2018

	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	1,339.50	51,818.01	110,370.00	58,551.99	53.05%
Office/Operations					
6130	126.25	126.25	3,000.00	2,873.75	95.79%
6140	0.00	1,463.88	2,000.00	536.12	26.81%
7140	19.03	353.46	3,000.00	2,646.54	88.22%
Equipment					
7160	1,462.33	11,139.86	14,500.00	3,360.14	23.17%
7180	110.55	879.78	2,000.00	1,120.22	56.01%
7226	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	0.00	997.60	800.00	(197.60)	(24.70)%
7237	787.77	2,901.20	4,000.00	1,098.80	27.47%
Supplies					
7239	0.00	4,993.79	6,600.00	1,606.21	24.34%
7249	135.14	394.74	3,000.00	2,605.26	86.84%
Safety Supplies					
Total Office/Operations	2,641.07	24,830.44	41,900.00	17,069.56	40.74%
Other Expense					
7330	0.00	0.00	250.00	250.00	100.00%
Misc Operating Expenses					
7348	181.93	409.96	3,000.00	2,590.04	86.33%
Water Conservation Program					
Total Other Expense	181.93	409.96	3,250.00	2,840.04	87.39%
Rent & Utilities					
6000	291.40	2,023.32	3,260.00	1,236.68	37.93%
Cell Phones					
6025	737.70	6,215.00	8,400.00	2,185.00	26.01%
Telephone					
7352	0.00	0.00	2,900.00	2,900.00	100.00%
Rent - Offices & Other Structures					
8610	6,493.04	74,709.75	84,000.00	9,290.25	11.06%
Electric					
8620	92.35	469.89	250.00	(219.89)	(87.96)%
Gas Service					
8630	116.65	1,871.54	4,000.00	2,128.46	53.21%
Trash Services					
8644	3,192.00	29,334.00	28,500.00	(834.00)	(2.93)%
Disposal Services					
8670	31.29	285.76	350.00	64.24	18.35%
Street Lighting					
Total Rent & Utilities	10,954.43	114,909.26	131,660.00	16,750.74	12.72%
Repairs & Maintenance					
6405	0.00	336.63	350.00	13.37	3.82%
R & M - Extinguishers					
6422	0.00	0.00	350.00	350.00	100.00%
R & M - Hydrants					
6640	0.00	313.03	500.00	186.97	37.39%
R & M - Equip & Other Non-Structural Fixed Assets					
6641	0.00	621.72	800.00	178.28	22.29%
R & M - Wells					
6750	34.70	1,381.41	1,700.00	318.59	18.74%
R & M - Minor Tools & Equipment					
6775	0.00	59.45	100.00	40.55	40.55%
R & M -Operation/Field Equipment					
6800	0.00	73.84	1,000.00	926.16	92.62%
R & M - Grounds & Collection Systems					
6830	0.00	4,050.00	8,000.00	3,950.00	49.38%
Paving & Concrete					
6900	7.70	425.74	1,500.00	1,074.26	71.62%
R & M - Buildings & Structures					
7241	1,460.11	8,904.14	15,000.00	6,095.86	40.64%
R & M - Water Distribution System					
Total Repairs & Maintenance	1,502.51	16,165.96	29,300.00	13,134.04	44.83%
Travel & Training					
7323	0.00	0.00	250.00	250.00	100.00%
Books, Publications & Subscriptions					
7324	1,100.00	4,608.33	8,324.00	3,715.67	44.64%
Education & Training Fees					
8410	0.00	200.00	400.00	200.00	50.00%
Certifications					

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
500 - 500 - Water  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
8510	Lodging & Meals - Local	143.51	365.07	2,000.00	1,634.93	81.75%
8539	Meals	65.00	65.00	700.00	635.00	90.71%
8550	Mileage Reimbursement & Parking	350.44	607.41	700.00	92.59	13.23%
	Total Travel & Training	1,658.95	5,845.81	12,374.00	6,528.19	52.76%
	Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	130.06	780.00	649.94	83.33%
7211	Misc Fuel & Diesel	582.77	1,608.59	2,200.00	591.41	26.88%
7220	Gasoline	353.44	3,225.30	4,000.00	774.70	19.37%
7228	Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232	Vehicle Repairs - Parts, Tires & Lubricants	562.78	5,295.35	5,000.00	(295.35)	(5.91)%
	Total Vehicle Maintenance & Repairs	1,498.99	10,369.72	12,330.00	1,960.28	15.90%
	Total Services & Supplies	31,277.72	322,032.61	489,375.00	167,342.39	34.20%
	Allocation of Administrative Costs					
8152	ADP Fees	88.99	562.28	800.00	237.72	29.72%
	Total Allocation of Administrative Costs	88.99	562.28	800.00	237.72	29.72%
	Capital Outlay					
6432	South Bay (Weighted Average 3K Site)	0.00	478.21	0.00	(478.21)	0.00%
9006	Infrastructure CIP	979.50	35,810.34	380,000.00	344,189.66	90.58%
	Total Capital Outlay	979.50	36,288.55	380,000.00	343,711.45	90.45%
	Debt Service					
9022	Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023	Debt Service - Interest & Annual Fee	0.00	109,607.84	109,607.00	(0.84)	(0.00)%
9024	Loan Administration Fee	0.00	11,015.00	11,015.00	0.00	0.00%
	Total Debt Service	0.00	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	90,512.14	1,296,900.38	2,368,821.00	1,071,920.62	45.25%
	Net Revenues over Expenditures	82,756.49	783,274.99	306,761.28	476,513.71	155.34%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
600 - 600 - Wastewater  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Service Charges & Fees					
4062	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
	0.00	19,267.00	44,267.00	(25,000.00)	(56.48)%
<b>Expenditures</b>					
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	0.00	269.28	134.64	(134.64)	(100.00)%
	0.00	269.28	134.64	(134.64)	(100.00)%
Legal & Professional					
7320	0.00	8,451.29	11,564.00	3,112.71	26.92%
7326	0.00	353.60	1,000.00	646.40	64.64%
	0.00	8,804.89	12,564.00	3,759.11	29.92%
Office/Operations					
7160	0.00	53.82	0.00	(53.82)	0.00%
	0.00	53.82	0.00	(53.82)	0.00%
	0.00	9,147.99	12,718.64	3,570.65	28.07%
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%
	0.00	10,408.76	37,718.64	27,309.88	72.40%
Net Revenues over Expenditures	0.00	8,858.24	6,548.36	2,309.88	35.27%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
602 - Wastewater Fiduciary Fund  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
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	(275,057.61)	(463,793.60)	0.00	(463,793.60)	0.00%
	(275,057.61)	(463,793.60)	0.00	(463,793.60)	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	1,003.23	5,746.84	0.00	5,746.84	0.00%
	1,003.23	5,746.84	0.00	5,746.84	0.00%
	(274,054.38)	(458,288.48)	0.00	(458,288.48)	0.00%
<b>Expenditures</b>					
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%
	(274,054.38)	(458,289.97)	0.00	(458,289.97)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
800 - 800 - Drainage  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Property Taxes					
4035	731.84	15,995.29	22,746.00	(6,750.71)	(29.68)%
	731.84	15,995.29	22,746.00	(6,750.71)	(29.68)%
Special Taxes & Assessments					
4400	3,960.00	68,123.00	95,440.00	(27,317.00)	(28.62)%
	3,960.00	68,123.00	95,440.00	(27,317.00)	(28.62)%
Other Revenues					
4935	672.00	699.00	0.00	699.00	0.00%
	672.00	699.00	0.00	699.00	0.00%
Use of Money & Property					
4505	0.00	76.24	149.00	(72.76)	(48.83)%
4510	22.14	294.05	0.00	294.05	0.00%
	22.14	370.29	149.00	221.29	148.52%
	5,385.98	85,187.58	118,335.00	(33,147.42)	(28.01)%
<b>Expenditures</b>					
Personnel					
Salaries/Wages					
8045	0.00	0.00	200.00	200.00	100.00%
8054	8,340.53	15,695.15	22,810.00	7,114.85	31.19%
	8,340.53	15,695.15	23,010.00	7,314.85	31.79%
	8,340.53	15,695.15	23,010.00	7,314.85	31.79%
Services & Supplies					
Equipment & Tools					
6390	0.00	216.69	500.00	283.31	56.66%
7242	0.00	38.59	200.00	161.41	80.70%
	0.00	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	0.00	106.40	200.00	93.60	46.80%
7325	0.00	3,100.00	3,500.00	400.00	11.43%
	0.00	3,208.08	10,700.00	7,491.92	70.02%
Legal & Professional					
7320	0.00	763.00	1,000.00	237.00	23.70%
7326	0.00	315.00	500.00	185.00	37.00%
	0.00	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	0.00	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 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Total Office/Operations	0.00	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	154.27	1,148.86	1,250.00	101.14	8.09%
6025 Telephone	20.41	180.78	200.00	19.22	9.61%
8610 Electric	153.01	1,428.48	1,500.00	71.52	4.77%
8670 Street Lighting	73.26	686.94	850.00	163.06	19.18%
Total Rent & Utilities	400.95	3,445.06	3,800.00	354.94	9.34%
Repairs & Maintenance					
6640 R & M - Equip & Other Non-Structural Fixed Assets	431.05	463.26	1,000.00	536.74	53.67%
6750 R & M - Minor Tools & Equipment	0.00	57.89	500.00	442.11	88.42%
6800 R & M - Grounds & Collection Systems	0.00	2,046.05	2,000.00	(46.05)	(2.30)%
6900 R & M - Buildings & Structures	0.00	155.48	200.00	44.52	22.26%
Total Repairs & Maintenance	431.05	2,722.68	3,700.00	977.32	26.41%
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	17.60	333.52	550.00	216.48	39.36%
7220 Gasoline	88.36	806.33	800.00	(6.33)	(0.79)%
Total Vehicle Maintenance & Repairs	105.96	1,139.85	1,350.00	210.15	15.57%
Total Services & Supplies	937.96	14,365.06	28,950.00	14,584.94	50.38%
Capital Outlay					
9006 Infrastructure CIP	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
Total Capital Outlay	0.00	87,330.88	86,000.00	(1,330.88)	(1.55)%
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	9,278.49	122,434.17	137,960.00	15,525.83	11.25%
Net Revenues over Expenditures	(3,892.51)	(37,246.59)	(19,625.00)	(17,621.59)	89.79%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Statement of Revenues and Expenditures - Monthly Actuals  
900 - 900 - Parks & Recreation  
From 3/1/2018 Through 3/31/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
<b>Revenues</b>					
Use of Money & Property					
4510	0.00	1,607.78	900.00	707.78	78.64%
	0.00	1,607.78	900.00	707.78	78.64%
	0.00	1,607.78	900.00	707.78	78.64%
<b>Expenditures</b>					
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	0.00	(1,508.76)	(3,200.00)	1,691.24	(52.85)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 3/31/2018

		<u>Current Period Balance</u>
<b>LIABILITIES &amp; EQUITY</b>		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
301 - Fire	301	663,707.82
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>1,354,928.82</u>
Total Other Liabilities		1,354,928.82
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>1,508,505.91</u></u>



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet  
As of 3/31/2018

		Current Period Balance
<b>LIABILITIES &amp; EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
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	112,042.00
General Contingency Reserve	3111	
500 - Water	500	258,783.00
Capital Outlay Reserve	3160	
500 - Water	500	714,296.29
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	<u>59,288.00</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total LIABILITIES & EQUITY		<u><u>1,542,813.56</u></u>



April 26, 2018

**TO:** LOCSO Board of Directors  
**FROM:** Renee Osborne, General Manager  
**SUBJECT:** Agenda 11D – 5/3/2018 Board Meeting  
Administrative Cost Allocation Summary

**President**  
Vicki L. Milledge

**Vice President**  
Marshall E. Ochylski

**Directors**  
Charles L. Cesena  
Louis G. Tornatzky  
Christine M. Womack

**General Manager**  
Renee Osborne

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
Greg Alex

**SUMMARY**

Attached is the Administrative Allocation Summary. When we first imputed the budget we were unable to get the system to accept the Administrative transfer in the adopted budget column. We have since received assistance from the software trainers, this will not be an issue with the 2018-2019 budget. The transfers do appear at the bottom of each budget, just not under the budgeted column.

The bookkeeper will only be doing transfers on a biannual basis. Once in December based on current Administrative costs, and the second time in July based on final Administrative costs. This will avoid pulling unnecessary funds from the other budgets/funds. This practice will also help with excessive journal entries.

<b>2017-2018 allocations:</b>		<b>Amount</b>
Water	85.5%	\$215,591.70
Fire	10%	\$ 25,215.40
Drainage	2%	\$ 5,043.08
Parks	1%	\$ 2,521.54
Wastewater	.5%	\$ 1,260.77
Bayridge	.5%	\$ 1,260.77
Vista	.5%	\$ 1,260.77
	100%	\$252,154.03

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

Attachment

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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

www.losososcsd.org

**MID YEAR ADJUSTED  
COST ALLOCATION PLAN  
FISCAL-YEAR 17-18**

Actual  
\$539,730.00

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

	<b>FIRE</b>	<b>WATER</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$53,973.00	\$461,469.15	\$5,397.30	\$10,794.60	\$2,698.65	\$2,698.65	\$2,698.65	\$539,730.00
<b>Bi-Annual Interfund Transfer</b>	\$25,215.40	\$215,591.70	\$2,521.54	\$5,043.08	\$1,260.77	\$1,260.77	\$1,260.77	\$252,154.03