

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet as of 03/31/2017

Assets

Debit Card - Ann	\$1,869
Debit Card - Phil	\$4,000
Debit Card - Harmony	-\$1,101
Inv: Heritage Oaks	\$52,098
Rabo Bank -Investments	\$1,935,544
Debit Card - Margaret	\$4,000
Debit Card - Frank	\$1,717
Change Fund	\$400
Petty Cash	\$500
LAIF Investments	\$637,226
General Checking Account	\$1,184,400
Payroll Account (contra to 2998)	\$4,023
Rabobank-Bankruptcy Disbursement Reserve	\$102,859
Held Deposits	\$10,000
Water Operations Checking	\$25,000
US Bank- WW Bond Redemption Fund	\$315,275
US Bank - WW Bond Reserve Fund	\$861,174
Accounts Receivable	\$182,484
Unbilled A/R	\$184,708
Inventory	\$57,731
Loan Receivable From District	\$297,334
Due From Vista De Oro	\$1,517
Land and Land Rights	\$555,803
Infrastructures	\$9,591,759
Building, Structures & Improvements	\$569,007
Equipment, Vehicles, Fixtures & Systems	\$1,939,391
Construction In Progress	\$35,713
Accum Depreciation-Building, Structures & Improvments	-\$5,000
Accum Depeciation-Infrastructures	-\$4,165,284
Acc Depreciation-Equipment,Vehicles & Systems	-\$398,537
Other Assets	\$900
Def Outflow	\$79,396
Amount to be Provided for Internal Loans	\$1,517
Amount to be Provided - Other LT Oblig-Comp Leave	\$16,316
 Total Assets	 <u>\$14,083,739</u>

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Liabilities and Net Assets

Vendor Payable (Control Account)	\$82,471
Fed Income Tax Withholding	\$12,354
FICA Employee Payable	\$1,476
FICA Employer Payable	\$1,244
CA Income Tax Withholding	\$3,826
SDI Payable Employee (EE Only)	\$1,041
SUI, ETT Payable	\$0
Retirement-ER-Regular Contrib	-\$10,464
Workers Comp Payable	\$0
SLOCEA Dues Payable	-\$313
Vision Insurance Liability - Employer	\$0
Dental Insurance Payable - Employer	\$0
Medical Plan Liability - Employer	\$0
Accrued Payroll	\$0
Employee Contributions to 457 PLAN	\$350
AFLAC Voluntary Insurance-Employee	-\$282
Workers Comp Ins Liab-Employer	\$138
Retirement Addl Pick-up Liab-Employer	\$2,661
Unemployment Ins Liab-Employer (ER only)	\$5,221
Medicare Liab- Employer	\$1,677
Water Service Deposits	\$2,400
Will Serve Deposits	\$750
Other Deposits	-\$153
Accrued Compensated Absences	\$19,971
Long-term Compensated Absences	\$59,912
CALPERS Retirement Tier 2- EE- Liab	-\$1,483
State Use Tax	\$0
CALPERS Retirement Tier 2- ER- Liab	-\$199
Other Pension Oblig Liab (OPEB) ARC	\$37,936
Retirement Contribution Safety-Fire-EE	-\$4
Note Payable - State CIEDB-LTD	\$3,671,746
Current portion-Long Term Debt	\$151,489
Accrued Interest Payable	\$48,587
Life Insurance Liab-Employer	-\$671
Medicare Tax Liab-Employee	\$2,107
Vision Plan Liab- Employee	-\$184
Dental Plan Ins Payable- Employee	-\$819
Retirement Contrib Liab-Employee	-\$5,344
Insurance- AD & D	-\$158
Insurance-Work Injury (WI)	-\$121
Insurance- LT Disability	-\$852
Survivor Premiums-PERS	\$15
Net Pension Liability	\$346,008

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Def Inflow	\$80,014
Due To Administration	\$1,517
Loan Payable to Agency Fund	\$272,334
Trust Funds- Low Income Savings	\$1,169
Trust-Delinquencies from Tax Liens	\$1,184
Water Quality Trust Reserve	\$91,517
Restricted Park and Rec	\$305,814
Septic System Decommission Reserve	\$8,000
Replacement Reserve - Vehicle, Equip & Fire Engines	\$590,012
General Contingency Reserve	\$366,719
Public Facilities Fees Reserve	\$51,363
Prepaid Assessment Reserve	\$106,670
Capital Outlay Reserve	\$1,298,195
Disputed Reserve Fund (Bankruptcy)	\$257,761
Water Stabilization Reserve	\$192,856
Info Tech Reserve	\$28,741
Basin Management Reserve	\$50,031
Water Conservation Reserve	\$59,288
AFG-FEMA Grant Reserve-Fire Dept 5%Match	\$2,839
Reserve - Internal Loans	\$1,517
Fund Balance	\$4,830,222
Bankruptcy Fund Balance	\$58,711
GFAG- Net Investment in Assets	\$800,753
GFAG- Accumulated Depreciation	\$1,610,717
GFAG- Governmental Depreciation Expense	-\$90,189
Investment in N/A-Costs	-\$1,326,346
Total Liabilities and Net Assets	<u>14,083,740.00</u>